

Tentative Agenda for the WAVERLY CITY COUNCIL MEETING to be held on August 12, 2025 at 6:00 PM. This meeting will be held at the Waverly City Office Building, 14130 Lancashire, Waverly, NE 68462. A current Agenda shall be readily available for public inspection at the office of the City Clerk during normal business hours.

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

All items listed with an asterisk (*) are considered to be routine by the City Council and will be approved by one motion. There will be no separate discussion of these items unless a Council Member or a Citizen so requests, in which event the item will be removed from the Consent Agenda status and considered in its normal sequence on the Agenda.
 - 1.f) Proclamations and Presentations
 - 1.f.i) Recognition to Waverly Fire/Rescue personnel with Mayor's Award for actions on July 11, 2025.
2. **Public Hearings**
3. **2025-2026 Water and Sewer Rates**
 - 3.a) Public Hearing: Water and Sewer Rates for Fiscal Year 2025-2026.
 - 3.b) Consideration of the First Reading of Ordinance 25-14, an ordinance of the City of Waverly, Nebraska, amending Title V, Chapter 51, Section 51.09 of the Waverly Municipal Code: Water; Rates
 - 3.c) Consideration of the First Reading of Ordinance 25-15, an ordinance of the City of Waverly, Nebraska, amending Title V, Chapter 52, Section 52.39 of the Waverly Municipal Code: Sewers; Base Rates; and Section 52.40 Sewers; Surcharge Rates
4. **Sheriff's Report**
5. **Public Comments**
6. **Approval of Minutes**
 - 6.a) *Minutes of the July 21, 2025 City Council Budget Workshop
 - 6.b) *Minutes of the July 22, 2025 City Council Meeting
 - 6.c) *Minutes of the July 28, 2025 Joint Public Meeting
7. **Consideration of Claims and Financial Reports**
 - 7.a) Claims for Payment
 - 7.b) Treasurer's Report and Budget & Expense Report
8. **Introduction of Resolutions**
 - 8.a) Consideration of Resolution 25-14 for the League Association of Risk Management (LARM) 2025-26 Insurance Pool renewal.
9. **Introduction of Ordinances**
 - 9.a) Consideration of the Second Reading of Ordinance 25-13 Amending Chapter 110 of the Waverly Municipal Code relating to Franchise Fees
10. **Introduction of Business and Communications**

- 10.a) *Consideration of Mutual Aid Agreement between the City of Waverly, Waverly Suburban Fire District, Southeast Rural Fire District, and Eagle/Alvo Rural Fire Protection District No. 9.
- 10.b) *Consideration of using Point C for the administration of an employee Health Reimbursement Account (HRA) plan and authorizing the mayor to sign all documents.
- 10.c) Consideration of Mayor's appointment of Robin Hoffman as Fire Chief.
- 10.d) Consideration of an agreement with JEO Architecture, Inc for programming and preliminary design services for the Waverly Fire Station project in an amount not to exceed \$24,000.

11. Committee Reports

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

12. Adjournment

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

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

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

2024 WATER AND WASTEWATER RATE STUDY WAVERLY, NEBRASKA

Prepared By:

Aaron Beauclair, PE;
abeauclair@jeo.com
402-474-8744

Jacob Wempen, EIT;
jwempen@jeo.com
402-435-3080



JEO Consulting Group, Inc

2000 Q St, Ste 500
Lincoln, Nebraska 68503
(402) 435-3080

Offices In:
Nebraska, Iowa, and Kansas

JEO Project No. 240765.00

Table of Contents

Section 1: Introduction:	1
Section 2: Existing Rate Schedule and System – Water System:	3
Section 3: Cost of Service and Proposed Water Rate Structures:.....	11
Section 4: Proposed Water System Rate Schedules:	13
Section 5: Recommendations – Water Department:.....	24
Section 6: Existing Rate Schedule and System – Wastewater System:.....	27
Section 7: Cost of Service and Proposed Wastewater Rate Structures:	37
Section 8: Proposed Wastewater System Rate Schedules:.....	40
Section 9: Recommendations – Wastewater Department:	57
Section 10: Combined Utility Bill Analysis:.....	60

List of Tables

Table 1: Existing Water Rate Schedule	3
Table 1: Existing Water Rate Schedule (cont.).....	3
Table 2: Water System Historical and Projected Number of Users	4
Table 3: Water System Projected Consumption in Units of 1,000 Gallons	4
Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase.....	5
Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)	6
Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)	7
Table 5: Proposed Water System Capital Improvement Projects During Planning Period.....	8
Table 6: Proposed Water System Maintenance Projects During Planning Period	8
Table 7: Water Amortization Expenses.....	9
Table 8: Water Department Projected Cash Flow, With No Rate Increase	10
Table 9: Fixed and Variable Water Expense Breakdown	11
Table 10: Fixed and Variable Water Expenses	12
Table 11: Cost of Service	12
Table 12: Water System Proposed Rate Schedules	14
Table 13: Existing Water Rate Schedule Projection.....	16
Table 14: Proposed Water Rate Schedule 1	17
Table 15: Proposed Water Rate Schedule 2	18
Table 16: Proposed Water Rate Schedule 3	19
Table 17: Fixed vs. Variable Water Revenue.....	20
Table 18: User Impacts.....	21
Table 19: Existing Water Rate Survey Results.....	24

Table 20: Proposed Water Rate Survey Results.....	25
Table 21: Existing Sewer Rate Schedule	27
Table 22: Surcharge Fees	27
Table 23: MBA Poultry Monthly Loadings	28
Table 24: Wastewater System Historical and Projected Users.....	29
Table 25: Wastewater Projected Flow in Units of 1,000 Gallons	29
Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase	30
Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)	31
Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)	32
Table 27: Proposed Wastewater System Capital Improvement Projects During Planning Period	33
Table 28: Proposed Wastewater System Maintenance Projects During Planning Period.....	33
Table 29: Wastewater Debt Service Summaries.....	34
Table 30: Wastewater Amortization Expenses	35
Table 31: Wastewater Department Projected Cash Flow, With No Rate Increase	36
Table 32: Fixed and Variable Wastewater Expense Breakdown.....	37
Table 32: Fixed and Variable Wastewater Expense Breakdown (cont.)	38
Table 33: Fixed and Variable Expenses	38
Table 34: Cost of Service	39
Table 35: Wastewater System Proposed Rate Schedules.....	41
Table 36: Existing Wastewater Rate Schedule Projection	45
Table 37: Proposed Wastewater Rate Schedule 1	47
Table 38: Proposed Wastewater Rate Schedule 2.....	49
Table 39: Proposed Wastewater Rate Schedule 3.....	51
Table 40: Fixed vs. Variable Wastewater Revenue	53
Table 41: User Impacts WW RS-1	53
Table 42: User Impacts WW RS-2	54
Table 43: User Impacts WW RS-3	54
Table 44: Existing Wastewater Rate Survey Results	57
Table 45: Proposed Wastewater Rate Survey Results	58
Table 46: Existing Total Utility Rate Survey Results	60
Table 47: Proposed Total Utility Rate Survey Results.....	62

List of Figures

Figure 1: Net Balance from Operations of Water System 22

Figure 2: Cash Balance of Water System 23

Figure 3: Existing Water Rate Survey Comparison..... 25

Figure 4: Proposed Water Rate Survey Comparison..... 26

Figure 5: Net Balance from Operations of Wastewater System..... 55

Figure 6: Cash Balance of Wastewater System..... 56

Figure 7: Existing Wastewater Rate Survey Comparison 58

Figure 8: Proposed Wastewater Rate Survey Comparison 59

Figure 9: Existing Total Utility Rate Survey Comparison 61

Figure 10: Proposed Total Utility Rate Survey Comparison 62

**2024 WATER AND WASTEWATER
RATE STUDY
FOR
CITY OF WAVERLY, NEBRASKA**

Section 1: Introduction:

The following report is a rate design review and assessment for the City of Waverly, Nebraska. This report provides supplemental data and updated alternatives for evaluating rate structures and determining probable future rate structures for the water and wastewater utilities in Waverly.

Information utilized in this evaluation was received from the City of Waverly. For this evaluation, the overall financial position of the public water system and sanitary sewer system were evaluated by analyzing the revenue generated by the existing user rate structure compared to the current system expenses. Next, the financial position of each system was evaluated by projecting the revenue and expenses over the next five-year planning period. Included within this planning period were the capital improvement projects as identified by the City of Waverly. Updated rate structures will be evaluated to determine their capability of financing future operation expenses and capital improvements. The capital improvement projects highlighted in the 2019 rate study will also be reviewed to see what was completed in the past 5 years.

It is important to ensure that the cost recovery methods (charges) are compatible with other objectives, including environmental protection and sustainability, and are in compliance with legal and regulatory constraints. It is also important to provide a fair and equitable range of water and wastewater rates and regulations that the City can implement for the community.

A rate study was completed by JEO for the City in 2019, with planned capital improvement projects for both the water & wastewater system. The City of Waverly selected water system rate schedule #3, and wastewater system rate schedule #3. However, the wastewater system's rates have not been raised in the last couple years as outlined by that schedule. Rate schedules #3 consists of paying for as much of the proposed capital improvement costs with cash, while keeping rate increases low and securing a bond for the remainder.

For the water system, the City's cash position grew from \$928,855 in 2019 to \$1,738,923 in 2024, per the City's audit reports. Within the 2019 report, six capital improvement projects were proposed. Three projects were not completed and are not scheduled for the next five years, and three projects were not completed but will be budgeted for in 2024. The 2019 report also proposed seven water system maintenance projects. Three projects were completed, and four projects are ongoing/between engineering and construction. Lastly, one additional capital improvements project and four additional maintenance projects were also completed, though not planned for in the 2019 report.

For the wastewater system, the City's cash position grew from \$1,462,237 in 2019 to \$4,900,412 in 2024, per the City's audit reports. Within the 2019 report four capital improvement projects were proposed. One project was completed, two projects were not completed, and one project completed engineering, with construction planned for 2024. The 2019 report also proposed two wastewater system maintenance projects. One project was completed, and one project is ongoing. Lastly, one additional capital

improvements project and six additional maintenance projects were also completed, though not planned for in the 2019 report.

WATER SYSTEM

Section 2: Existing Rate Schedule and System – Water System:

The current system of water rate charges utilized by the City of Waverly consists of a flat fee based on the user's meter size and a commodity fee based on the volume of water used each month. This current system, shown below, is considered to be an increasing rate structure since the cost per 1,000 gallons increases as the user consumes more water in a given month. The existing water rates have risen as suggested in the previous rate study and the utility has not been supplemented with general funds.

Table 1: Existing Water Rate Schedule

Customer Monthly Charge¹	
Base Charges	\$/Month
5/8"	\$17.42
3/4"	\$17.54
1"	\$17.87
1-1/2"	\$39.48
2"	\$64.58
3"	\$142.17
4"	\$231.53

Table 1: Existing Water Rate Schedule (cont.)

Commodity Charges	\$/1,000 Gal
0 to 10,000	\$1.92
10,001 to 20,000	\$2.47
Over 20,001	\$3.09

¹ Fees shown above are for residents of the City of Waverly only. Non-resident fees are double that of resident fees.

An updated 10-year Comprehensive Plan and Community Housing Study were completed in 2023 for the City of Waverly to replace the previous 20-year versions completed in 2013. After reviewing the documents for planned growth of the community, it was determined that a medium annual growth rate for 2020-2033 was 2.2% for population growth of the community over the planning period. This growth rate will match the water consumption and water user growth for the period of 2024-2029.

The City of Waverly currently has approximately 1,601 water users. The following table,

Table 2: Water System Historical and Projected Number of Users, shows the projected number of users connected to the water system on an annual basis based on the above growth projections. Per discussion with City Staff, the 2023 number of users was skewed by double counting the number of users, due to a shift of 5/8" meter to 3/4" meter. The 2024 data is the most up to date and correct data.

Table 2: Water System Historical and Projected Number of Users

	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected
Meter Size	2021	2022	2023	2024	2025	2026	2027	2028	2029
5/8"	549	539	514	389	389	389	389	389	389
3/4"	46	63	159	197	201	206	210	215	220
1"	994	1,036	1,043	1,026	1,057	1,089	1,122	1,155	1,189
1.5"	22	22	23	22	22	22	23	23	24
2"	12	12	14	12	12	12	13	13	13
3"	7	6	6	6	6	6	6	6	7
4"	5	5	5	5	5	5	5	5	5
No Charge	0	1	3	3	0	0	0	0	0
Total	1,635	1,684	1,767	1,660	1,692	1,730	1,768	1,807	1,847

¹ Per discussions with City Staff, unbilled "No Charge" users are City operated facilities such as the City Pool, Parks, Fire Hall, and City Offices Building.

Note: It is assumed for the purposes of this report that no large water users or industries will be moving into the community during the planning period.

The following table, **Table 3: Water System Projected Consumption in Units of 1,000 Gallons**, shows the historical and projected yearly water use, which will be used for determining the anticipated revenues later in the report.

Table 3: Water System Projected Consumption in Units of 1,000 Gallons

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
General Commodity Usage	2021	2022	2023	2024	2025	2026	2027	2028	2029
0 to 10,000	160,510	177,358	165,874	171,608	174,698	177,856	181,082	184,381	187,751
10,001 to 20,000	15,170	14,656	13,766	14,850	15,148	15,453	15,764	16,083	16,408
Over 20,001	31,625	31,836	30,183	31,901	32,597	33,308	34,034	34,776	35,534
Total	207,305	223,850	209,823	218,360	222,444	226,617	230,881	235,240	239,694

To determine the projected operating revenue and expenses for the water system, financial records from 2021-2023 were reviewed. Projected budget values are listed in the following table, **Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase**. For the expenses anticipated to be influenced by inflation, an annual inflation rate of 4.0% was applied. Sales tax and depreciation expense were not included in the analysis.

Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase

Revenue	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Charges for Services	\$781,818.51	\$852,868.28	\$876,047.55	\$851,389.84	\$867,767.50	\$885,529.51	\$903,735.88	\$922,202.92	\$941,142.72
City Fines	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Local Rev Receipts	\$250.00	\$1,330.87	\$578.13	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00
Labor & Materials Sold	\$48,410.08	\$60,610.96	\$24,218.71	\$44,500.00	\$44,500.00	\$44,500.00	\$44,500.00	\$44,500.00	\$44,500.00
Sale of Water	\$2,656.43	\$2,163.07	\$3,756.73	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00	\$2,900.00
Insurance Adjustments	\$3,782.36	\$0.00	\$118,593.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$33,119.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution Income	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure Fee	\$0.00	\$365.40	\$2,289.24	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00
Total Revenues	\$841,917.38	\$917,338.58	\$1,058,802.76	\$901,089.84	\$917,467.50	\$935,229.51	\$953,435.88	\$971,902.92	\$990,842.72
Expenses	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Regular Salaries	\$93,596.08	\$106,761.23	\$153,413.75	\$159,600.00	\$166,000.00	\$172,700.00	\$179,700.00	\$186,900.00	\$194,400.00
Overtime Salaries	\$2,892.51	\$3,163.02	\$5,158.40	\$5,200.00	\$5,500.00	\$5,800.00	\$6,100.00	\$6,400.00	\$6,700.00
Sub or Temp Salaries	\$0.00	\$0.00	\$1,667.83	\$1,700.00	\$1,800.00	\$1,900.00	\$2,000.00	\$2,100.00	\$2,200.00
Social Security	\$7,098.17	\$8,343.01	\$12,106.03	\$9,600.00	\$10,000.00	\$10,400.00	\$10,900.00	\$11,400.00	\$11,900.00
Health Insurance	\$25,350.25	\$23,702.61	\$35,138.02	\$29,200.00	\$30,400.00	\$31,700.00	\$33,000.00	\$34,400.00	\$35,800.00
Work Comp Insurance	\$380.95	\$869.05	\$1,297.49	\$900.00	\$1,000.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00
Retirement	\$3,960.32	\$5,753.21	\$8,595.87	\$8,600.00	\$9,000.00	\$9,400.00	\$9,800.00	\$10,200.00	\$10,700.00
Clothing	\$517.88	\$218.95	\$455.42	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00
Custodial Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Laboratory Services	\$0.00	\$178.45	\$2,675.00	\$2,700.00	\$2,900.00	\$3,100.00	\$3,300.00	\$3,500.00	\$3,700.00

Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)

Expenses (cont.)	2021	2022	2023	2024	2025	2026	2027	2028	2029
Contracted or Secured Services	\$0.00	\$3,025.00	\$0.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00	\$1,500.00	\$1,600.00
Grant Expenditures	\$10,000.00	\$0.00	\$0.00	\$3,500.00	\$3,700.00	\$3,900.00	\$4,100.00	\$4,300.00	\$4,500.00
Other Prof. & Tech Service	\$98,112.68	\$14,520.45	\$34,826.86	\$58,600.00	\$61,000.00	\$63,500.00	\$66,100.00	\$68,800.00	\$71,600.00
Special Prof. & Tech Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Electricity	\$35,219.03	\$37,854.50	\$37,323.75	\$38,300.00	\$39,900.00	\$41,500.00	\$43,200.00	\$45,000.00	\$46,800.00
Gas and Oil	\$2,006.58	\$4,259.53	\$2,594.68	\$3,100.00	\$3,300.00	\$3,500.00	\$3,700.00	\$3,900.00	\$4,100.00
Garbage Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rentals or Leases	\$1,570.89	\$393.34	\$344.67	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00
Postage	\$2,246.77	\$1,977.98	\$3,400.36	\$2,700.00	\$2,900.00	\$3,100.00	\$3,300.00	\$3,500.00	\$3,700.00
Telephone	\$1,679.52	\$1,710.40	\$1,719.26	\$1,800.00	\$1,900.00	\$2,000.00	\$2,100.00	\$2,200.00	\$2,300.00
Advertising and Printing	\$652.22	\$555.43	\$2,418.49	\$1,300.00	\$1,400.00	\$1,500.00	\$1,600.00	\$1,700.00	\$1,800.00
Supplies	\$43,025.89	\$55,473.72	\$45,723.80	\$50,000.00	\$52,000.00	\$54,100.00	\$56,300.00	\$58,600.00	\$61,000.00
Operation Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Furniture and Equipment	\$4,796.24	\$17,106.37	\$106,125.81	\$44,400.00	\$46,200.00	\$48,100.00	\$50,100.00	\$52,200.00	\$54,300.00
School, Dues and Seminars	\$542.50	\$1,002.50	\$1,518.50	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00
Property Insurance	\$7,228.78	\$7,425.57	\$9,686.24	\$9,700.00	\$10,100.00	\$10,600.00	\$11,100.00	\$11,600.00	\$12,100.00
Travel or Mileage	\$0.00	\$40.20	\$458.47	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00
Service Fees	\$0.00	\$21,402.00	\$400.00	\$7,600.00	\$8,000.00	\$8,400.00	\$8,800.00	\$9,200.00	\$9,600.00

Table 4: Water System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)

Expenses (cont.)	2021	2022	2023	2024	2025	2026	2027	2028	2029
Repair & Maintenance - Building	\$0.00	\$0.00	\$460.12	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00
Repair & Maintenance - Services	\$9,561.13	\$18,932.87	\$42,932.98	\$24,800.00	\$447,400.00	\$447,400.00	\$447,400.00	\$447,400.00	\$447,400.00
Equipment Maintenance	\$14,270.91	\$16,724.51	\$4,407.64	\$12,300.00	\$12,800.00	\$13,400.00	\$14,000.00	\$14,600.00	\$15,200.00
Vehicle Maintenance	\$25.70	\$1,571.78	\$95.62	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00	\$1,100.00
Repair & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Refunds	\$0.00	\$1,451.00	\$0.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00	\$1,100.00
Meter and Readout Purchase	\$65,066.92	\$66,578.98	\$123,556.60	\$88,500.00	\$92,100.00	\$95,800.00	\$99,700.00	\$103,700.00	\$107,900.00
Laboratory Services	\$3,868.00	\$4,892.00	\$2,637.00	\$4,000.00	\$4,200.00	\$4,400.00	\$4,600.00	\$4,800.00	\$5,000.00
Total O&M Expenses	\$433,669.92	\$425,887.66	\$641,138.66	\$574,400.00	\$1,020,400.00	\$1,044,800.00	\$1,070,200.00	\$1,096,400.00	\$1,123,400.00
Net Operating Revenue	\$408,247.46	\$491,450.92	\$417,664.10	\$326,689.84	-\$102,932.50	-\$109,570.49	-\$116,764.12	-\$124,497.08	-\$132,557.28

Capital Improvement Projects

Through discussions with the City, several planned improvement projects were identified for the water system. These projects include a water distribution system improvement, a new public works facility, a test well program, and a new well. The projects considered in this study and their estimated costs are illustrated in the following table. The start dates for these projects have yet to be determined, therefore an annual average cost of the total capital improvements projects was developed to account for any potential project sequencing.

Table 5: Proposed Water System Capital Improvement Projects During Planning Period

Proposed Capital Improvement Project	Planning Cost
New Public Works Building	\$1,000,000.00
Water Main Extension #3 (N 148th St from Hwy 6 to Waverly Road)	\$513,300.00
New Well	\$944,000.00
Test Well Program	\$250,000.00
Total Capital Cost	\$2,707,300.00
Average Annual Capital Cost	\$541,460.00

Additionally, the City has identified several projects they would like to incorporate into their repair and maintenance budget. These projects are summarized below in **Table 6: Proposed Water System Maintenance Projects During Planning Period**, and the average annual capital cost is included in the repair and maintenance – services expense item from 2025 through 2029 in **Table 4** above.

Table 6: Proposed Water System Maintenance Projects During Planning Period

Proposed Maintenance Project	Planning Cost
Redrill Well #6	\$708,000.00
Touch Up Water Tower Exterior	\$50,000.00
Replace Water Meter Radios & Reading System	\$250,000.00
Water Main Replacement on Oak Lane and Danvers Street	\$1,100,000.00
Total Capital Cost	\$2,108,000.00
Average Annual Capital Cost	\$421,600.00

Debt Service & Cash Flow Analysis

The City of Waverly currently has one outstanding debt service for the water supply system from the 2013-2014 Water Improvements Project that primarily included a new well and well building, which is a 20-year note with an annual 2.0% interest rate and 1.0% administrative fee. The debt will be retired in December of 2034, and the debt service during the planning period was previously summarized under a 2014 NDEQ Loan. However, the 2014 NDEQ Loan has been cancelled and the debt has been transferred to a 2021 GO Water Refunding Loan, as shown in **Table 7: Water Amortization Expenses**. In order to evaluate what will be the impact of the proposed capital improvement projects on the existing rate structure, no additional bonding has been proposed.

Table 7: Water Amortization Expenses

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Principal Payment									
2021 GO Water Refunding Loan	-	-	\$120,000.00	\$120,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$120,000.00
Total	-	-	\$120,000.00	\$120,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$120,000.00
Interest & Fee Payments									
2021 GO Water Refunding Loan	-	\$8,686.01	\$16,692.50	\$16,212.50	\$15,597.50	\$14,821.25	\$13,872.50	\$12,722.50	\$11,340.00
Total	-	\$8,686.01	\$16,692.50	\$16,212.50	\$15,597.50	\$14,821.25	\$13,872.50	\$12,722.50	\$11,340.00

Cash Flow Analysis

Using information listed in the previous tables, the projected cash flows for the water department were estimated. Projects completed under the previous rate study were the West Water Main (engineering), Water Main Replacements #1-#3, while Water Main Replacements #4-#6 are ongoing/engineering completed. The City is also implementing an ongoing water meter replacement program, completed well maintenance, completed a 10-year water modeling study update, completed a hydrogeologic siting study, and finished a water system SCADA upgrade. Values listed under capital projects for future years were selected and estimated after discussions with City of Waverly personnel as summarized in **Table 5**. The projected cash flows are shown below in **Table 8: Water Department Projected Cash Flow, With No Rate Increase**.

Table 8: Water Department Projected Cash Flow, With No Rate Increase

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Projected Cash Flows	2021	2022	2023	2024	2025	2026	2027	2028	2029
Net Operating Activity	\$408,247	\$491,451	\$417,664	\$326,690	(\$102,933)	(\$109,570)	(\$116,764)	(\$124,497)	(\$132,557)
Add Proposed Bonds	\$0	\$1,480,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Add Debt Service (Principal and Interest)	(\$143,641)	(\$1,536,775)	(\$136,693)	(\$136,213)	(\$130,598)	(\$129,821)	(\$128,873)	(\$127,723)	(\$131,340)
Add Capital Projects (Completed and Proposed)	(\$112,354)	(\$188,005)	(\$154,303)	(\$157,700)	(\$541,460)	(\$541,460)	(\$541,460)	(\$541,460)	(\$541,460)
Net Change in Cash	\$152,252	\$246,671	\$126,668	\$32,777	(\$774,990)	(\$780,852)	(\$787,097)	(\$793,680)	(\$805,357)
Beginning Cash Balance	\$1,213,332	\$1,365,584	\$1,612,255	\$1,738,923	\$1,771,700	\$996,710	\$215,859	(\$571,238)	(\$1,364,918)
Ending Cash Balance	\$1,365,584	\$1,612,255	\$1,738,923	\$1,771,700	\$996,710	\$215,859	(\$571,238)	(\$1,364,918)	(\$2,170,275)
Total Cash Available	\$1,365,584	\$1,612,255	\$1,738,923	\$1,771,700	\$996,710	\$215,859	(\$571,238)	(\$1,364,918)	(\$2,170,275)

Section 3: Cost of Service and Proposed Water Rate Structures:

For the purposes of this study, the Cost of Service (COS) will be determined by analyzing the fixed and variable expenses and applying them to the fixed and variable types of revenue of a water system. Fixed expenses are the costs that are inherent to the operation of a water system and do not generally increase or decrease with water consumption. Variable expenses are related to the amount of water produced and vary with water usage and season. The following table shows a breakdown of what portion of each expense is considered fixed or variable.

Table 9: Fixed and Variable Water Expense Breakdown

Category	Fixed Expenses	Variable Expenses
Regular Salaries	100%	0%
Overtime Salaries	100%	0%
Sub or Temp Salaries	100%	0%
Social Security	100%	0%
Health Insurance	100%	0%
Work Comp Insurance	100%	0%
Retirement	100%	0%
Clothing	100%	0%
Custodial Services	75%	25%
Laboratory Services	75%	25%
Contracted or Secured Services	50%	50%
Grant Expenditures	25%	75%
Other Prof. & Tech Service	50%	50%
Special Prof. & Tech Services	50%	50%
Natural Gas	25%	75%
Electricity	25%	75%
Gas and Oil	25%	75%
Garbage Services	50%	50%
Rentals or Leases	50%	50%
Postage	75%	25%
Telephone	100%	0%
Advertising and Printing	50%	50%
Supplies	50%	50%
Operation Supplies	50%	50%
Furniture and Equipment	50%	50%
School, Dues and Seminars	100%	0%
Property Insurance	100%	0%
Travel or Mileage	75%	25%
Service Fees	50%	50%
Repair & Maintenance - Building	50%	50%
Repair & Maintenance - Services	50%	50%
Equipment Maintenance	75%	25%
Vehicle Maintenance	100%	0%
Repair & Maintenance	100%	0%

Category	Fixed Expenses	Variable Expenses
Refunds	25%	75%
Meter and Readout Services	100%	0%
Laboratory Services	75%	25%
NDEE Principal Payment	100%	0%
NDEE Interest Payment	100%	0%
2021 GO Water Principal	100%	0%
2021 GO Water Interest	100%	0%
Capital Improvements	100%	0%

The following table shows the total expenses for the last three fiscal years separated into the total fixed and total variable costs. Totals exclude depreciation but include amortization and capital improvement projects.

Table 10: Fixed and Variable Water Expenses

Category	2021		2022		2023		Average	
	Qty.	%	Qty.	%	Qty.	%	Qty.	%
Total Fixed Expenses	\$570,290	83%	\$540,211	84%	\$782,185	84%	\$630,895	84%
Total Variable Expenses	\$119,375	17%	\$104,332	16%	\$149,950	16%	\$124,552	16%
Total Expenses	\$689,665	100%	\$644,543	100%	\$932,135	100%	\$755,448	100%

*Excluded Sale of Bonds & Large NDEE Payment in 2023

From the information in **Table 10**, it can be seen that the average fixed and variable expenses of the water system are 84% and 16%, respectively.

A significant portion of the fixed expenses are from debt service payments and capital improvement projects that do not represent the long-term O&M costs of the wastewater utility. However, as these costs must be paid during the planning period, they were accounted for in the breakdown.

The following table illustrates the determination of the cost of service for the water system. The fixed charge was calculated by dividing the fixed expenses by the average number of users within a given year. In a similar manner, the variable expenses were divided by the average number of users in a given year to determine the average commodity charge.

Table 11: Cost of Service

	2021	2022	2023	Average
System Users	1635	1684	1767	1695
Base Charge - Fixed Cost (per month per user)	\$29.07	\$26.73	\$36.89	\$30.90
Total Water Sold (gallons per year)	207,304,723	223,887,051	209,846,155	213,679,310
Average Water Use (gallons/user/month)	10,566	11,079	9,897	10,514
Volume Rate (per 1000 gallons)	\$0.58	\$0.47	\$0.71	\$0.59
Volume Charge (per month per user)	\$6.08	\$5.16	\$7.07	\$6.11
Average Water Expense (per month per user)	\$35.15	\$31.90	\$43.96	\$37.00

Section 4: Proposed Water System Rate Schedules:

In order to develop proposed rate structures, a set of goals for the new rates was compiled.

- The first goal was to end the study period with a minimum cash reserve of approximately one year's worth of O&M costs and bond payments.
- The second goal was to have relatively steady increases in rates each year.
- The third goal was to end the planning period with a net balance of operations that was slightly positive. This goal allows the system to maintain its rates after 2029 without any further rate increases in the future to meet the current known financial needs of the water system.
- The fourth goal was to limit increases such that the typical water user's rates would be average for the surrounding area. Per a 2023 City of Lincoln Rate Survey, **Waverly currently has the lowest water rate for the typical water user in the surrounding area.**

The three (3) rate schedules proposed in this study attempt to fulfill the previously mentioned goals in different ways and are summarized as follows:

- Rate Schedule 1 consists of forgoing bonds and loans altogether and paying for all expenses, debts, and capital improvement projects with cash funds with the exception of the Oak Lane & Danvers Street water main maintenance project has already been planned to borrow \$1,100,000, regardless of the rate schedules. In order to meet the desired revenue requirements, annual increases to the base rate and commodity fee of 50% in the first year, followed by 6% increases the following years were modeled. These increases effectively bring the revenue of the water system to the necessary level to complete capital improvement projects with cash rather than using bonds or loans while also meeting the previously mentioned rate goals. However, one side effect of raising such a high amount of cash is that the net balance of operations may be unnecessarily high if capital improvements similar in size to those proposed for the planning period are not continually implemented annually after the planning period.
- Rate Schedule 2 consists of securing bonds equal in size to the total capital cost of the capital improvements projects included in the planning period, and rate increases to pay for maintenance projects with the exception of the Oak Lane & Danvers Street water main maintenance project as previously mentioned. It is anticipated that two bonds will be issued. The first bond will be issued in 2025, with the second being issued two (2) years later in 2027. The 2025 bond will be for the Oak Lane & Danvers Street project (\$1,100,000), and the 2027 bond will be for all capital improvement projects (\$2,707,300). The bonds will be on a 15-year repayment schedule with an estimated 3.75% interest rate. While this schedule is able to maintain a reasonable cash reserve, it should be noted that doing so comes at the cost of taking on more long-term debt and total cost to the utility. Additionally, interest rates are subject to change over the planning period and may not be as favorable as have been assumed in this report. Ultimately, this schedule increases the base rate and commodity rate by 7% per year for the planning period.

- Rate Schedule 3 consists of borrowing for all capital improvement projects and maintenance projects throughout the planning period, which totals approximately \$4,800,000. The intent of this schedule is to increase rates the least amount possible. The first bond will be issued in 2025, with the second being issued three (3) years later in 2028. The 2025 bond will be for all capital improvement projects (\$2,707,300), and the 2028 bond will be for all maintenance projects (\$2,108,000). Ultimately, this schedule increases the base rate and commodity rate by 3% per year for the planning period, but **is not recommended as even if no capital improvements or maintenance projects were pursued in 2030 and beyond, the projected debt service payments would cause the city to run the water system at a deficit.**

Table 12: Water System Proposed Rate Schedules displays the three (3) proposed rate schedules for 2024-2029.

Table 12: Water System Proposed Rate Schedules

Proposed Water Rates - Schedule 1						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
3/4" and Under	\$17.54	\$26.31	\$27.89	\$29.56	\$31.34	\$33.22
1"	\$17.87	\$26.81	\$28.41	\$30.12	\$31.93	\$33.84
1 1/2"	\$39.48	\$59.22	\$62.77	\$66.54	\$70.53	\$74.76
2"	\$64.58	\$96.87	\$102.68	\$108.84	\$115.37	\$122.30
3"	\$142.17	\$213.26	\$226.05	\$239.61	\$253.99	\$269.23
4"	\$231.53	\$347.30	\$368.13	\$390.22	\$413.63	\$438.45
Commodity Rate	Cost/1,000 Gal/Month					
0 to 10,000	\$1.92	\$2.88	\$3.05	\$3.24	\$3.43	\$3.64
10,001 to 20,000	\$2.47	\$3.71	\$3.93	\$4.16	\$4.41	\$4.68
Over 20,001	\$3.09	\$4.64	\$4.91	\$5.21	\$5.52	\$5.85
Proposed Water Rates - Schedule 2						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
3/4" and Under	\$17.54	\$18.77	\$20.08	\$21.49	\$22.99	\$24.60
1"	\$17.87	\$19.12	\$20.46	\$21.89	\$23.42	\$25.06
1 1/2"	\$39.48	\$42.24	\$45.20	\$48.36	\$51.75	\$55.37
2"	\$64.58	\$69.10	\$73.94	\$79.11	\$84.65	\$90.58
3"	\$142.17	\$152.12	\$162.77	\$174.16	\$186.36	\$199.40
4"	\$231.53	\$247.74	\$265.08	\$283.63	\$303.49	\$324.73
Commodity Rate	Cost/1,000 Gal/Month					
0 to 10,000	\$1.92	\$2.05	\$2.20	\$2.35	\$2.52	\$2.69
10,001 to 20,000	\$2.47	\$2.64	\$2.83	\$3.03	\$3.24	\$3.46
Over 20,001	\$3.09	\$3.31	\$3.54	\$3.79	\$4.05	\$4.33

Proposed Water Rates - Schedule 3						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
3/4" and Under	\$17.54	\$18.07	\$18.61	\$19.17	\$19.74	\$20.33
1"	\$17.87	\$18.41	\$18.96	\$19.53	\$20.11	\$20.72
1 1/2"	\$39.48	\$40.66	\$41.88	\$43.14	\$44.44	\$45.77
2"	\$64.58	\$66.52	\$68.51	\$70.57	\$72.69	\$74.87
3"	\$142.17	\$146.44	\$150.83	\$155.35	\$160.01	\$164.81
4"	\$231.53	\$238.48	\$245.63	\$253.00	\$260.59	\$268.41
Commodity Rate	Cost/1,000 Gal/Month					
0 to 10,000	\$1.92	\$1.98	\$2.04	\$2.10	\$2.16	\$2.23
10,001 to 20,000	\$2.47	\$2.54	\$2.62	\$2.70	\$2.78	\$2.86
Over 20,001	\$3.09	\$3.18	\$3.28	\$3.38	\$3.48	\$3.58

All rate structures assume the rates in 2024 are the same as the current rates since any changes to the ordinance will not take effect until the 2025 fiscal year.

Table 13 through **Table 16** on the following pages illustrate the projected effects of the current and proposed rate structures on the net income and cash balance of the water system from 2024 through 2029. The rate structure projections include cash and or loan payments from the water system capital improvement projects previously discussed in **Table 5**. It should be noted that at the time this study was written, the 2024 fiscal year had not ended, so financial information was derived from projected revenue and expenses.

The following tables present a line item known as the reserve fund. This item consists of an amount that is calculated as a percentage of the total revenue each year. This percentage of the yearly revenue is intended to be completely spent each year on non-critical system improvements, replacements, and upkeep projects. In the event that additional funds are needed to cover system expenses, or to build a suitable cash reserve, this fund can be used to cover these needs instead of capital improvements. This fund is represented by 5% of the yearly revenue for the five-year planning period included in the report.

Table 13: Existing Water Rate Schedule Projection

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Water Existing Rate Schedule						
Monthly Water Use Rate Categories:						
	All User Rates					
	2024	2025	2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$17.54	\$17.54	\$17.54	\$17.54	\$17.54
1"	\$17.87	\$17.87	\$17.87	\$17.87	\$17.87	\$17.87
1 1/2"	\$39.48	\$39.48	\$39.48	\$39.48	\$39.48	\$39.48
2"	\$64.58	\$64.58	\$64.58	\$64.58	\$64.58	\$64.58
3"	\$142.17	\$142.17	\$142.17	\$142.17	\$142.17	\$142.17
4"	\$231.53	\$231.53	\$231.53	\$231.53	\$231.53	\$231.53
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
<u>Commodity Charges</u>						
0 to 10,000	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92
10,001 to 20,000	\$2.47	\$2.47	\$2.47	\$2.47	\$2.47	\$2.47
Over 20,001	\$3.09	\$3.09	\$3.09	\$3.09	\$3.09	\$3.09
Average Yearly Revenue Increase:	2.0%	Inflation:	4.0%	Reserve Fund:	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Water Revenue	\$851,950	\$868,328	\$886,090	\$904,296	\$922,763	\$941,703
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$918,028	\$935,790	\$953,996	\$972,463	\$991,403
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
Net Operating Revenue	\$327,250	(\$102,372)	(\$109,010)	(\$116,204)	(\$123,937)	(\$131,997)
Debt Service						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0
Other Obligations						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$43,416	\$44,304	\$45,215	\$46,138	\$47,085
Total Other Obligations	\$200,298	\$584,876	\$585,764	\$586,675	\$587,598	\$588,545
Total Annual Revenue	\$901,650	\$918,028	\$935,790	\$953,996	\$972,463	\$991,403
Total Annual Expenses	\$910,910	\$1,735,874	\$1,760,386	\$1,785,747	\$1,811,721	\$1,843,285
Deficiency of Water Service Revenue	-1%	-89%	-88%	-87%	-86%	-86%
Beginning Cash Balance	\$1,738,923	\$1,729,663	\$911,817	\$87,221	(\$744,531)	(\$1,583,788)
Ending Cash Balance	\$1,729,663	\$911,817	\$87,221	(\$744,531)	(\$1,583,788)	(\$2,435,670)

Table 14: Proposed Water Rate Schedule 1

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Water <u>W RS-1</u>						
Monthly Water Use Rate Categories:						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$26.31	\$27.89	\$29.56	\$31.34	\$33.22
1"	\$17.87	\$26.81	\$28.41	\$30.12	\$31.93	\$33.84
1 1/2"	\$39.48	\$59.22	\$62.77	\$66.54	\$70.53	\$74.76
2"	\$64.58	\$96.87	\$102.68	\$108.84	\$115.37	\$122.30
3"	\$142.17	\$213.26	\$226.05	\$239.61	\$253.99	\$269.23
4"	\$231.53	\$347.30	\$368.13	\$390.22	\$413.63	\$438.45
	\$/1,000					
<u>General Commodity Charges</u>	Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
0 to 10,000	\$1.92	\$2.88	\$3.05	\$3.24	\$3.43	\$3.64
10,001 to 20,000	\$2.47	\$3.71	\$3.93	\$4.16	\$4.41	\$4.68
Over 20,001	\$3.09	\$4.64	\$4.91	\$5.21	\$5.52	\$5.85
Average Yearly Revenue Increase:	17.1%	Inflation:	4.0%	Reserve Fund:	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Water Revenue	\$851,950	\$1,302,491	\$1,408,883	\$1,524,101	\$1,648,538	\$1,783,317
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$1,352,191	\$1,458,583	\$1,573,801	\$1,698,238	\$1,833,017
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
Net Operating Revenue	\$327,250	\$331,791	\$413,783	\$503,601	\$601,838	\$709,617
Debt Service						
Proposed Bond Issuance	\$0	\$1,100,000	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$97,214	\$97,214	\$97,214	\$97,214	\$97,214
Other Obligations						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$65,125	\$70,444	\$76,205	\$82,427	\$89,166
Total Other Obligations	\$200,298	\$606,585	\$611,904	\$617,665	\$623,887	\$630,626
Total Annual Revenue	\$901,650	\$2,452,191	\$1,458,583	\$1,573,801	\$1,698,238	\$1,833,017
Total Annual Expenses	\$910,910	\$1,854,796	\$1,883,739	\$1,913,951	\$1,945,223	\$1,982,579
Deficiency of Water Service Revenue	-1%	---	-29%	-22%	-15%	-8%
Beginning Cash Balance	\$1,738,923	\$1,729,663	\$2,327,059	\$1,901,903	\$1,561,752	\$1,314,767
Ending Cash Balance	\$1,729,663	\$2,327,059	\$1,901,903	\$1,561,752	\$1,314,767	\$1,165,205

Table 15: Proposed Water Rate Schedule 2

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Water <u>W RS-2</u>						
Monthly Water Use Rate Categories:						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$18.77	\$20.08	\$21.49	\$22.99	\$24.60
1"	\$17.87	\$19.12	\$20.46	\$21.89	\$23.42	\$25.06
1 1/2"	\$39.48	\$42.24	\$45.20	\$48.36	\$51.75	\$55.37
2"	\$64.58	\$69.10	\$73.94	\$79.11	\$84.65	\$90.58
3"	\$142.17	\$152.12	\$162.77	\$174.16	\$186.36	\$199.40
4"	\$231.53	\$247.74	\$265.08	\$283.63	\$303.49	\$324.73
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
0 to 10,000	\$1.92	\$2.05	\$2.20	\$2.35	\$2.52	\$2.69
10,001 to 20,000	\$2.47	\$2.64	\$2.83	\$3.03	\$3.24	\$3.46
Over 20,001	\$3.09	\$3.31	\$3.54	\$3.79	\$4.05	\$4.33
Average Yearly Revenue Increase:	9.2%	Inflation:	4.0%	Reserve Fund:	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Water Revenue	\$851,950	\$929,111	\$1,014,484	\$1,107,802	\$1,209,554	\$1,320,787
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$978,811	\$1,064,184	\$1,157,502	\$1,259,254	\$1,370,487
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
Net Operating Revenue	\$327,250	(\$41,589)	\$19,384	\$87,302	\$162,854	\$247,087
Debt Service						
Proposed Bond Issuance	\$0	\$1,100,000	\$0	\$2,707,300	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$97,214	\$97,214	\$336,474	\$336,474	\$336,474
Other Obligations						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$46,456	\$50,724	\$55,390	\$60,478	\$66,039
Total Other Obligations	\$200,298	\$587,916	\$592,184	\$596,850	\$601,938	\$607,499
Total Annual Revenue	\$901,650	\$2,078,811	\$1,064,184	\$3,864,802	\$1,259,254	\$1,370,487
Total Annual Expenses	\$910,910	\$1,836,127	\$1,864,019	\$2,132,396	\$2,162,534	\$2,198,713
Deficiency of Water Service Revenue	-1%	---	-75%	---	-72%	-60%
Beginning Cash Balance	\$1,738,923	\$1,729,663	\$1,972,347	\$1,172,512	\$2,904,917	\$2,001,638
Ending Cash Balance	\$1,729,663	\$1,972,347	\$1,172,512	\$2,904,917	\$2,001,638	\$1,173,411



Table 16: Proposed Water Rate Schedule 3

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Water W RS-3						
Monthly Water Use Rate Categories:						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$18.07	\$18.61	\$19.17	\$19.74	\$20.33
1"	\$17.87	\$18.41	\$18.96	\$19.53	\$20.11	\$20.72
1 1/2"	\$39.48	\$40.66	\$41.88	\$43.14	\$44.44	\$45.77
2"	\$64.58	\$66.52	\$68.51	\$70.57	\$72.69	\$74.87
3"	\$142.17	\$146.44	\$150.83	\$155.35	\$160.01	\$164.81
4"	\$231.53	\$238.48	\$245.63	\$253.00	\$260.59	\$268.41
<u>Commodity Charges</u>						
0 to 10,000	\$1.92	\$1.98	\$2.04	\$2.10	\$2.16	\$2.23
10,001 to 20,000	\$2.47	\$2.54	\$2.62	\$2.70	\$2.78	\$2.86
Over 20,001	\$3.09	\$3.18	\$3.28	\$3.38	\$3.48	\$3.58
Average Yearly Revenue Increase:	5.1%	Inflation:	4.0%	Reserve Fund:	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Water Revenue	\$851,950	\$894,377	\$940,053	\$988,149	\$1,038,578	\$1,091,692
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$944,077	\$989,753	\$1,037,849	\$1,088,278	\$1,141,392
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
Net Operating Revenue	\$327,250	(\$76,323)	(\$55,047)	(\$32,351)	(\$8,122)	\$17,992
Debt Service						
Proposed Bond Issuance	\$0	\$2,707,300	\$0	\$0	\$2,108,000	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$239,260	\$239,260	\$239,260	\$425,557	\$425,557
Other Obligations						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$44,719	\$47,003	\$49,407	\$51,929	\$54,585
Total Other Obligations	\$200,298	\$586,179	\$588,463	\$590,867	\$593,389	\$596,045
Total Annual Revenue	\$901,650	\$3,651,377	\$989,753	\$1,037,849	\$3,196,278	\$1,141,392
Total Annual Expenses	\$910,910	\$1,976,437	\$2,002,344	\$2,029,200	\$2,243,068	\$2,276,341
Deficiency of Water Service Revenue	-1%	---	-102%	-96%	---	-99%
Beginning Cash Balance	\$1,738,923	\$1,729,663	\$3,404,604	\$2,392,012	\$1,400,661	\$2,353,871
Ending Cash Balance	\$1,729,663	\$3,404,604	\$2,392,012	\$1,400,661	\$2,353,871	\$1,218,921

The following table shows the resulting percentage of fixed and variable revenue for each year in the existing and proposed rate structures. Revenue from the base charge is considered fixed and revenue from the commodity charge is considered variable.

Table 17: Fixed vs. Variable Water Revenue

Proposed Water Rate Schedule 1						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	45%	45%	46%	46%	46%	46%
Variable	55%	55%	54%	54%	54%	54%
Proposed Water Rate Schedule 2						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	45%	45%	46%	46%	46%	46%
Variable	55%	55%	54%	54%	54%	54%
Proposed Water Rate Schedule 3						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	45%	45%	46%	46%	46%	46%
Variable	55%	55%	54%	54%	54%	54%

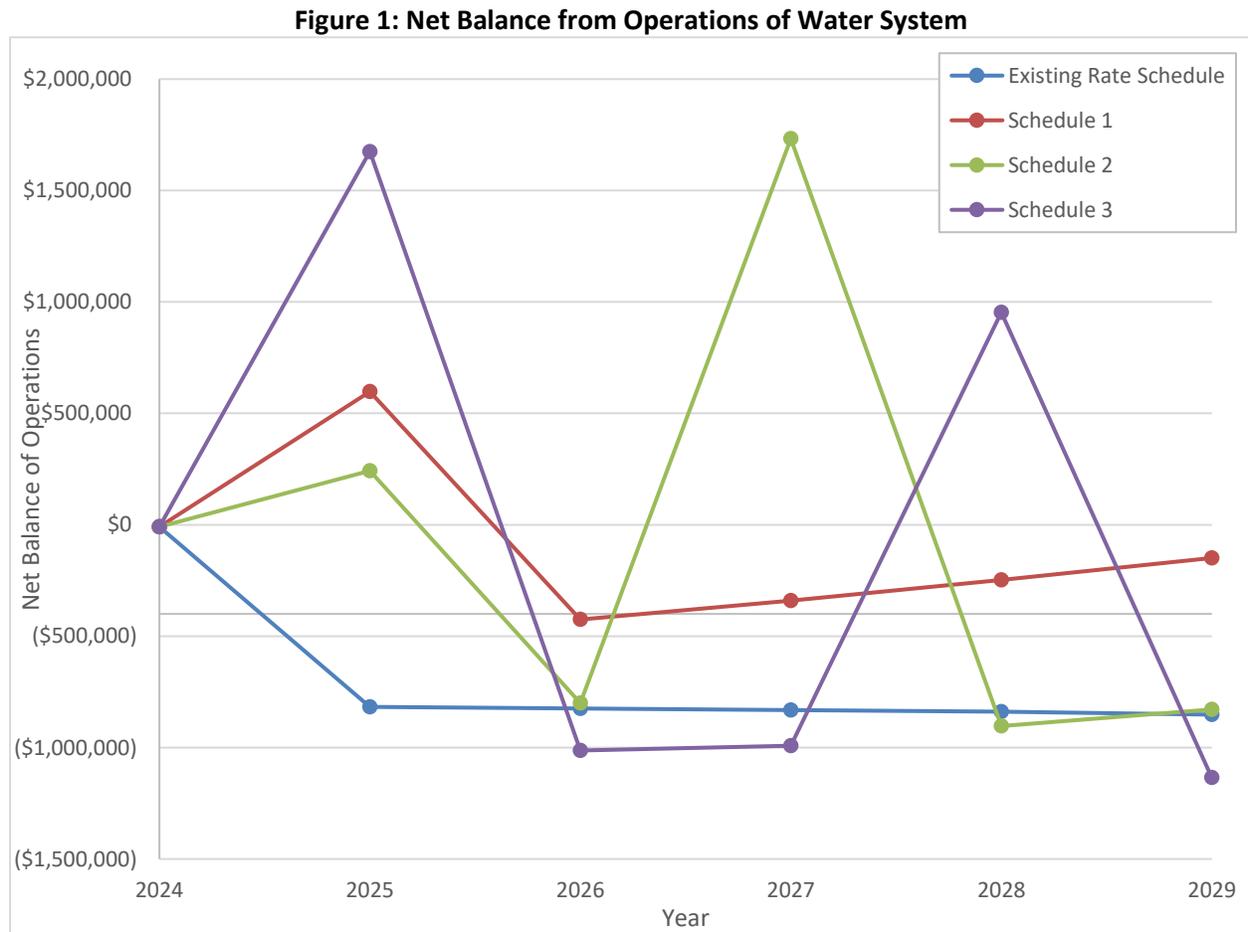
In order to more accurately determine the impacts of the proposed rate structures on individual users, six (6) hypothetical users were analyzed in regard to their monthly bill for each year of the study period.

The table on the following page shows the projected monthly bill for each user type.

Table 18: User Impacts

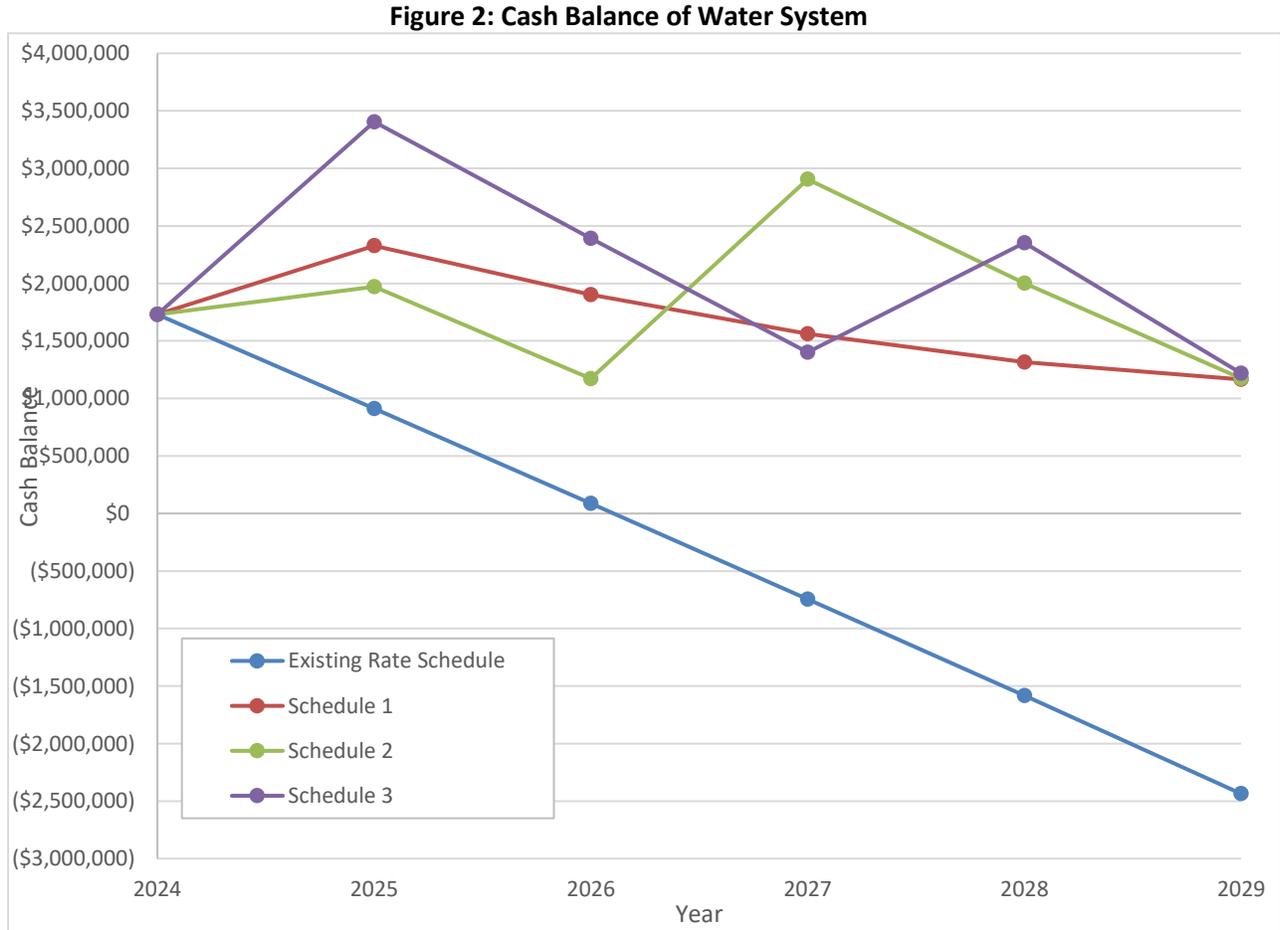
Proposed Water Rate Structure 1							
Monthly Bill	Usage/Month (gal)	2024	2025	2026	2027	2028	2029
Low User - 1" Meter	2,500	\$22.67	\$34.01	\$36.05	\$38.21	\$40.50	\$42.93
Average User - 1" Meter	7,500	\$32.27	\$48.41	\$51.31	\$54.39	\$57.65	\$61.11
High User - 1" Meter	15,000	\$49.42	\$74.13	\$78.58	\$83.29	\$88.29	\$93.59
High User - 2" Meter	235,000	\$788.28	\$1,182.42	\$1,253.37	\$1,328.57	\$1,408.28	\$1,492.78
High User - 3" Meter	100,000	\$433.27	\$649.91	\$688.90	\$730.23	\$774.05	\$820.49
Average 4" Meter	495,000	\$1,743.18	\$2,614.77	\$2,771.66	\$2,937.96	\$3,114.23	\$3,301.09
Proposed Water Rate Structure 2							
Monthly Bill	Usage/Month (gal)	2024	2025	2026	2027	2028	2029
Low User - 1" Meter	2,500	\$22.67	\$24.26	\$25.95	\$27.77	\$29.72	\$31.80
Average User - 1" Meter	7,500	\$32.27	\$34.53	\$36.95	\$39.53	\$42.30	\$45.26
High User - 1" Meter	15,000	\$49.42	\$52.88	\$56.58	\$60.54	\$64.78	\$69.31
High User - 2" Meter	235,000	\$788.28	\$843.46	\$902.50	\$965.68	\$1,033.27	\$1,105.60
High User - 3" Meter	100,000	\$433.27	\$463.60	\$496.05	\$530.77	\$567.93	\$607.68
Average 4" Meter	495,000	\$1,743.18	\$1,865.20	\$1,995.77	\$2,135.47	\$2,284.95	\$2,444.90
Proposed Water Rate Structure 3							
Monthly Bill	Usage/Month (gal)	2024	2025	2026	2027	2028	2029
Low User - 1" Meter	2,500	\$22.67	\$23.35	\$24.05	\$24.77	\$25.52	\$26.28
Average User - 1" Meter	7,500	\$32.27	\$33.24	\$34.24	\$35.26	\$36.32	\$37.41
High User - 1" Meter	15,000	\$49.42	\$50.90	\$52.43	\$54.00	\$55.62	\$57.29
High User - 2" Meter	235,000	\$788.28	\$811.93	\$836.29	\$861.37	\$887.22	\$913.83
High User - 3" Meter	100,000	\$433.27	\$446.27	\$459.66	\$473.45	\$487.65	\$502.28
Average 4" Meter	495,000	\$1,743.18	\$1,795.48	\$1,849.34	\$1,904.82	\$1,961.96	\$2,020.82

Figure 1: Net Balance from Operations of Water System shows the projected net income of the water system for each calendar year for each rate schedule.



The net balance of operations displayed in **Figure 1** includes the expenses of operation and maintenance, capital improvement projects, reserves, and debt service for each year.

Figure 2: Cash Balance of Water System shows the cumulative cash balance of the water system for each rate schedule over the study period.



The cash balances listed in **Figure 2** include the expenses of capital improvements, reserves, and debt service for each year. Typically, it is recommended for utility systems to have one year of operations and maintenance costs and one year of bond payments in cash for emergencies and fluctuations in users. A target water utility cash balance for the City of Waverly would be approximately \$1,600,000. Note that if maintenance projects were paused, the city would need approximately \$1,100,000 for typical operation and maintenance, reserves, and debt service.

Section 5: Recommendations – Water Department:

After reviewing the impacts of the proposed rate schedules on the projected finances of the water department, it is recommended the City of Waverly implement **Rate Schedule 2** which raises the base rate and commodity charge by 7% annually. This rate schedule allows the City to begin moving rates closer towards the average to afford necessary capital improvements and maintenance projects during the planning period, while also taking on a reasonable amount of debt for the community. Currently, the City has the lowest water rates of surrounding communities per the 2023 City of Lincoln Rate Survey as seen in **Table 19**. Inflation in recent years has also been higher than in the past. Therefore, increasing rates is in the best interest of the water system and the community at large to ensure safe and reliable drinking water in the future.

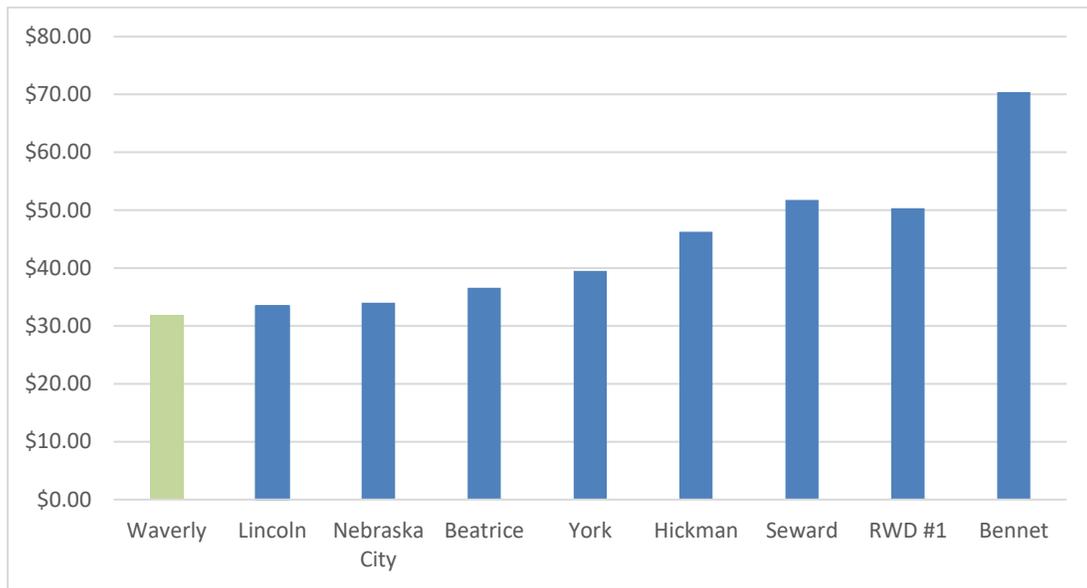
Next, it should also be noted that there were several water projects totaling about \$3M that were removed from the planning period to keep the necessary rate increases lower and more gradual. Those projects as well as others will likely need to be completed in the next planning period from 2029 to 2034. While planning for future projects beyond 2029 is outside the scope of this study, beginning to move rates in the right direction is prudent for long term utility success and customer satisfaction. To that end, JEO recommends revisiting the rates every 3-5 years and update them accordingly to reflect changed conditions.

The City of Lincoln, NE completed a water rate survey of surrounding communities in November 2023. The survey considered the average water bill for an average user and included both the base rate and commodity charge for the utilization of 7,480 gal/mo. The City of Waverly was included in this rate survey and the results are displayed below in **Table 19** and **Figure 3**. The rate survey can provide a good metric for comparing the rates of surrounding communities, although no two communities share the same needs, circumstances, and resources.

Table 19: Existing Water Rate Survey Results

Community	2023 Average Monthly Water Bill
Waverly	\$31.90
Lincoln	\$33.45
Nebraska City	\$33.99
Beatrice	\$36.58
York	\$39.51
Hickman	\$46.30
Seward	\$51.76
RWD #1	\$50.37
Bennet	\$70.39

Figure 3: Existing Water Rate Survey Comparison



To better visualize the impact of the proposed rate schedule (#2) on the rate survey comparison, **Table 20** and **Figure 4** have been created to show the City of Waverly’s position at the end of the planning period. Of note, all other communities average monthly water bills have been frozen in the year 2023 and is likely to underrepresent their year 2029 averages.

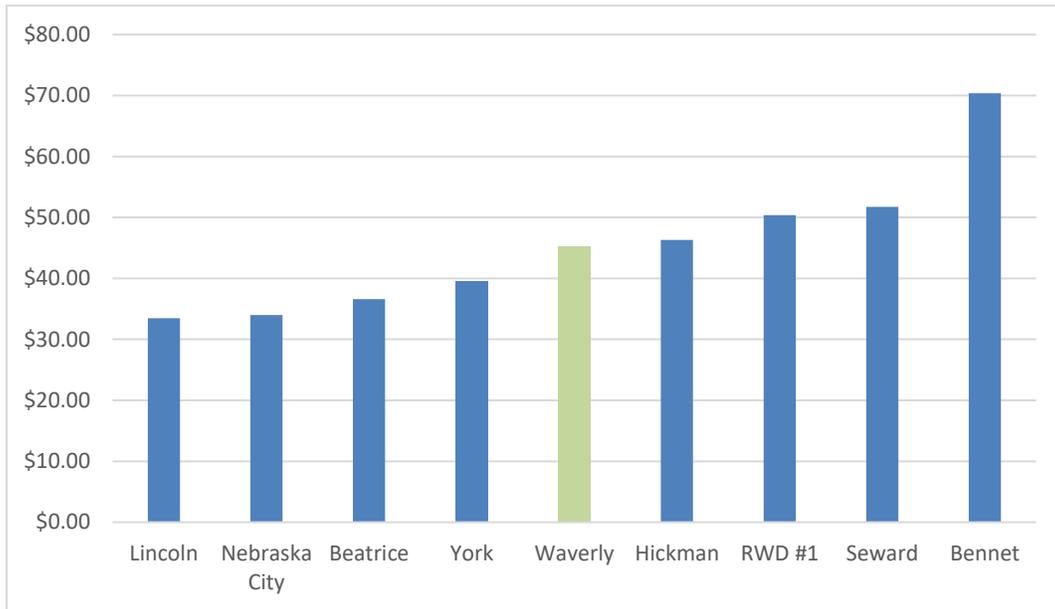
Table 20: Proposed Water Rate Survey Results

Community	2029 Average Monthly Water Bill ¹
Lincoln	\$33.45
Nebraska City	\$33.99
Beatrice	\$36.58
York	\$39.51
Waverly	\$45.26
Hickman	\$46.30
RWD #1	\$50.37
Seward	\$51.76
Bennet	\$70.39

¹ Only the City of Waverly’s average monthly water bill is projected to 2029, using proposed rate schedule 2. All other community’s average monthly water bills are shown as in 2023.

² For their water rate survey analysis, the City of Lincoln used a residential customer with a 3/4” meter using an average of 7,480 gallons/month. This example customer was used in projecting the 2029 average monthly water bill for the City of Waverly.

Figure 4: Proposed Water Rate Survey Comparison



WASTEWATER SYSTEM

Section 6: Existing Rate Schedule and System – Wastewater System:

The current City of Waverly wastewater rate system charges users a flat fee based on the user's class and a commodity fee based on the volume of water consumed by the user. This type of system is considered to be a uniform rate structure since the cost per 1,000 gallons does not change as the user consumes more water in a given month. The current system, shown below, separates users into three (3) categories: Residential, Commercial, and Industrial. The commodity fee is determined by averaging the water use in the winter months of January, February, and March for residential users and averaging the water use in the twelve (12) months of October through September for commercial and industrial users.

Table 21: Existing Sewer Rate Schedule

Customer Monthly Charge	Residents
Base Charges ¹ (by Meter Size)	\$/Month
5/8"	\$36.17
3/4"	\$36.17
1"	\$36.17
1 1/2"	\$47.84
2"	\$55.48
3"	\$72.46
4"	\$113.23
Commodity Charges (by User Type)	\$/1,000 Gal
Residential (Dec-Feb Avg/Month)	\$3.52
Commercial (Oct-Sept Avg/Month)	\$5.02
Industrial (Oct-Sept Avg/Month)	\$6.88

¹Base charges are based on meter size only and are independent of user type.

According to the ordinances, the sewer system may also collect surcharges for high strength wastewater. The City defines high strength wastewater as wastewater containing greater than 250 mg/L of TSS, 250 mg/l of CBOD, or 400 mg/l of COD when CBOD cannot be accurately determined, and greater than 50 mg/l of grease and oil. Surcharges are collected from high strength wastewater users based on the surcharge fees in **Table 22**. Only one industrial user is currently being charged with surcharge fees.

Table 22: Surcharge Fees

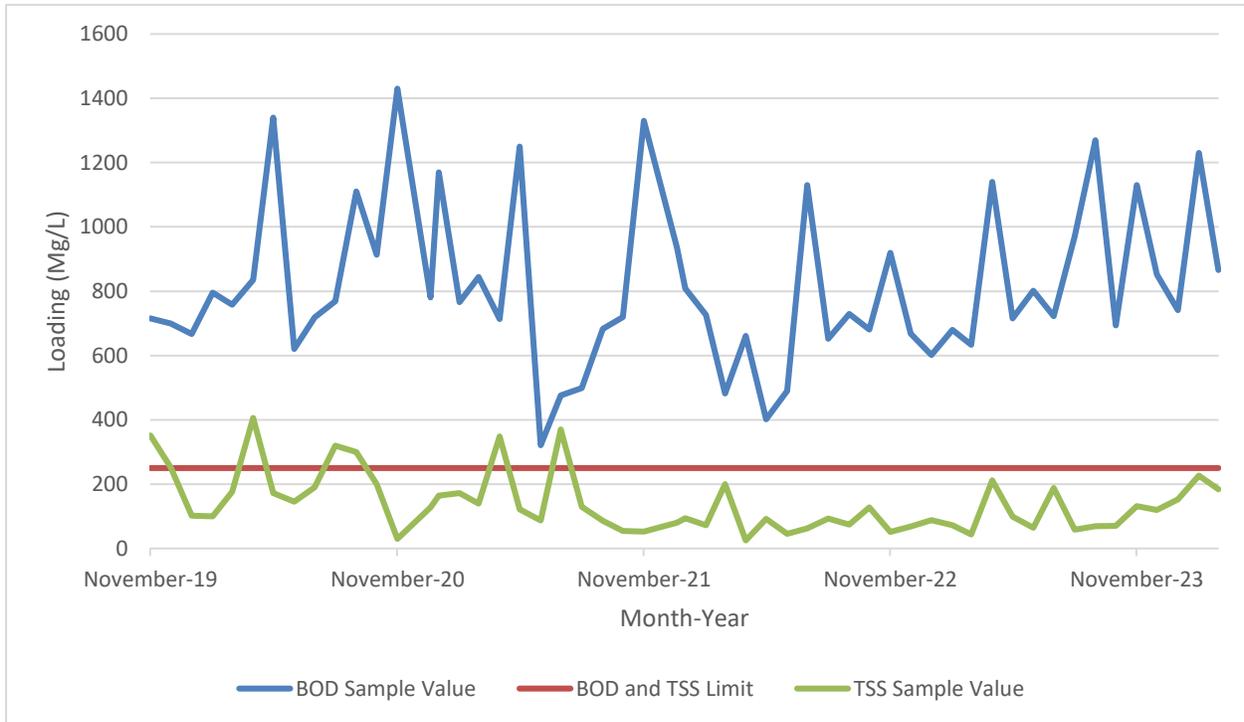
Wastewater Characteristic	Surcharge (\$/lb)
BOD ¹	\$0.84
COD ¹	\$0.50
TSS	\$0.43

¹User is charged per pound of BOD or COD, whichever is greater.

MBA Poultry, the lone industrial user and largest user of both water and wastewater in the community, is subject to the surcharge fees listed in **Table 22**. Monthly loadings for MBA poultry were analyzed while reviewing the costs of the wastewater system. However, a review of the surcharge rates determined that

the current rates are in line with current industry standards, and that the charges applied to “high pollutant use” industrial wastewater users is adequate. **Table 23** below depicts the monthly sampling results from MBA Poultry.

Table 23: MBA Poultry Monthly Loadings



As depicted above, MBA Poultry consistently receives a surcharge fee for BOD, with an average value of 816 mg/L for this planning period. MBA Poultry occasionally receives a surcharge fee for TSS, with an average value of 141 mg/L for this planning period.

The City of Waverly currently has approximately 1,655 wastewater users. In accordance with the planning documents mentioned previously in this report, it was determined that an annual growth rate of approximately 2.2% would be used for wastewater usage and wastewater user growth from 2024-2029. These growth rates will match the planned population growth of the community over the planning period.

The following table shows the existing and projected number of users connected to the City of Waverly’s wastewater system by user type on an annual basis based on the above growth projections. Per discussion with City staff, variation in the 5/8” and 3/4” services are due to when an old 5/8” meter is upgraded, it receives a 3/4” short meter.

Table 24: Wastewater System Historical and Projected Users

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
User Type	2021	2022	2023	2024	2025	2026	2027	2028	2029
Up to 1" Commercial	77	80	79	79	80	82	84	86	88
1.5" Commercial	11	12	12	12	12	12	13	13	13
2" Commercial	5	5	6	5	5	5	6	6	6
3" Commercial	5	5	5	5	5	5	5	5	6
4" Commercial	3	3	3	3	3	3	3	3	3
5/8"	521	509	501	423	423	423	423	423	423
3/4"	37	39	91	126	138	150	163	176	189
1"	950	994	1001	980	1003	1025	1047	1070	1094
1.5"	3	3	3	3	3	3	3	3	3
2"	1	1	2	1	1	1	1	1	1
4"	1	1	1	1	1	1	1	1	1
1.5 WA Industrial	3	2	2	2	2	2	2	2	3
2" WA IN Industrial	1	1	1	1	1	1	1	1	1
SW Manual Avg C ¹	1	1	1	1	0	0	0	0	0
SW Manual Avg ¹	13	8	13	10	0	0	0	0	0
SW Manual Avg I ¹	2	0	0	1	0	0	0	0	0
MBA Sewer	2	2	2	2	2	2	2	2	2
Total	1,636	1,666	1,723	1,655	1,681	1,718	1,755	1,794	1,833

¹ Per discussions with City Staff, Manual Average is for users that had a leak which figured into their sewer average for the year, and future leaks will not be projected.

The following table, **Table 25: Wastewater Projected Flow in Units of 1,000 Gallons**, shows the yearly wastewater usage, which will be used for determining the anticipated revenues later in the report.

Table 25: Wastewater Projected Flow in Units of 1,000 Gallons

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
User Type	2021	2022	2023	2024	2025	2026	2027	2028	2029
Residential	75,055	76,180	76,516	76,930	78,623	80,352	82,120	83,927	85,773
Commercial	15,456	18,213	19,036	17,702	18,091	18,489	18,896	19,312	19,737
Industrial	32,894	29,226	28,989	27,368	27,970	28,586	29,215	29,857	30,514
Total	123,405	123,618	124,541	122,000	124,684	127,427	130,231	133,096	136,024

To determine the projected operating revenue and expenses for the wastewater system, records from 2021-2023 were reviewed. Projected budget values are listed in the following table, **Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase**. For the expenses anticipated to be influenced by inflation, an annual inflation rate of 4.0% was applied. Sales tax and depreciation expense were not included in the analysis.

Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase

Revenue	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Charges for Services	\$1,453,458.46	\$1,424,899.37	\$1,451,036.71	\$1,461,830.90	\$1,489,461.39	\$1,522,225.63	\$1,555,706.83	\$1,589,924.27	\$1,624,889.68
City Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Local Rev Receipts	\$200.00	\$11.00	\$0.00	\$100.00	\$200.00	\$300.00	\$400.00	\$500.00	\$600.00
Labor & Materials Sold	\$4,700.00	\$0.00	\$0.00	\$1,700.00	\$1,800.00	\$1,900.00	\$2,000.00	\$2,100.00	\$2,200.00
Insurance Adjustments	\$0.00	\$0.00	\$81,762.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contribution Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income	\$11,232.42	\$8,524.65	\$92,945.29	\$39,100.00	\$40,700.00	\$42,400.00	\$44,100.00	\$45,900.00	\$47,800.00
Infrastructure Fee	\$0.00	\$487.20	\$3,052.35	\$1,300.00	\$1,400.00	\$1,500.00	\$1,600.00	\$1,700.00	\$1,800.00
Total Revenues	\$1,469,590.88	\$1,433,922.22	\$1,628,796.62	\$1,504,030.90	\$1,533,561.39	\$1,568,325.63	\$1,603,806.83	\$1,640,124.27	\$1,677,289.68
Expenses	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Regular Salaries	\$90,257.59	\$93,122.16	\$108,755.09	\$113,200.00	\$117,800.00	\$122,600.00	\$127,600.00	\$132,800.00	\$138,200.00
Overtime Salaries	\$3,309.84	\$3,587.24	\$3,333.77	\$3,500.00	\$3,700.00	\$3,900.00	\$4,100.00	\$4,300.00	\$4,500.00
Sub or Temp Salaries	\$0.00	\$0.00	\$2,022.66	\$2,200.00	\$2,300.00	\$2,400.00	\$2,500.00	\$2,600.00	\$2,800.00
Social Security	\$6,901.73	\$7,352.24	\$8,695.66	\$9,100.00	\$9,500.00	\$9,900.00	\$10,300.00	\$10,800.00	\$11,300.00
Health Insurance	\$21,299.01	\$22,705.31	\$24,201.09	\$25,200.00	\$26,300.00	\$27,400.00	\$28,500.00	\$29,700.00	\$30,900.00
Work Comp Insurance	\$228.00	\$614.76	\$783.57	\$900.00	\$1,000.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00
Transfer to Debt Service	\$15,413.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement	\$4,197.98	\$5,150.17	\$6,138.91	\$6,400.00	\$6,700.00	\$7,000.00	\$7,300.00	\$7,600.00	\$8,000.00
Clothing	\$109.92	\$164.92	\$220.69	\$300.00	\$400.00	\$500.00	\$600.00	\$700.00	\$800.00
Custodial Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Laboratory Services	\$4,787.08	\$5,304.96	\$5,814.51	\$6,100.00	\$6,400.00	\$6,700.00	\$7,000.00	\$7,300.00	\$7,600.00

Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)

Expenses (cont.)	2021	2022	2023	2024	2025	2026	2027	2028	2029
Contracted or Secured Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grant Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Prof. & Tech Service	\$17,451.76	\$3,525.71	\$2,007.61	\$8,000.00	\$8,400.00	\$8,800.00	\$9,200.00	\$9,600.00	\$10,000.00
Natural Gas	\$1,785.78	\$3,546.64	\$3,519.51	\$3,700.00	\$3,900.00	\$4,100.00	\$4,300.00	\$4,500.00	\$4,700.00
Electricity	\$70,331.52	\$74,099.36	\$80,567.36	\$83,800.00	\$87,200.00	\$90,700.00	\$94,400.00	\$98,200.00	\$102,200.00
Gas and Oil	\$2,934.48	\$3,321.27	\$1,370.72	\$2,700.00	\$2,900.00	\$3,100.00	\$3,300.00	\$3,500.00	\$3,700.00
Garbage Service	\$1,768.00	\$1,705.30	\$1,692.14	\$1,800.00	\$1,900.00	\$2,000.00	\$2,100.00	\$2,200.00	\$2,300.00
Rentals or Leases	\$569.70	\$626.68	\$864.42	\$900.00	\$1,000.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00
Postage	\$2,267.35	\$1,968.75	\$1,976.07	\$2,100.00	\$2,200.00	\$2,300.00	\$2,400.00	\$2,500.00	\$2,600.00
Telephone	\$2,328.21	\$2,350.76	\$2,491.89	\$2,600.00	\$2,800.00	\$3,000.00	\$3,200.00	\$3,400.00	\$3,600.00
Advertising and Printing	\$0.00	\$0.00	\$324.65	\$400.00	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00
Supplies	\$9,259.73	\$13,613.36	\$20,360.10	\$21,200.00	\$22,100.00	\$23,000.00	\$24,000.00	\$25,000.00	\$26,000.00
Operation Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Furniture and Equipment	\$4,796.24	\$24,057.35	\$73,878.80	\$35,700.00	\$37,200.00	\$38,700.00	\$40,300.00	\$42,000.00	\$43,700.00
School, Dues and Seminars	\$692.50	\$2,592.50	\$903.50	\$1,500.00	\$1,600.00	\$1,700.00	\$1,800.00	\$1,900.00	\$2,000.00
Property Insurance	\$7,602.92	\$9,400.11	\$12,229.78	\$12,800.00	\$13,400.00	\$14,000.00	\$14,600.00	\$15,200.00	\$15,900.00
Travel or Mileage	\$0.00	\$0.00	\$28.35	\$100.00	\$200.00	\$300.00	\$400.00	\$500.00	\$600.00
Service Fees	\$38,500.00	\$33,478.71	\$800.00	\$900.00	\$1,000.00	\$1,100.00	\$1,200.00	\$1,300.00	\$1,400.00

Table 26: Wastewater System Operating Revenue Projection, 2024-2029, With No Rate Increase (cont.)

Expenses (cont.)	2021	2022	2023	2024	2025	2026	2027	2028	2029
Repair and Maintenance (Building)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repair and Maintenance (Services)	\$143,137.45	\$1,403.14	\$2,092.75	\$50,900.00	\$128,000.00	\$128,000.00	\$128,000.00	\$128,000.00	\$128,000.00
Equipment Maintenance	\$6,846.23	\$42,496.71	\$43,445.26	\$32,200.00	\$33,500.00	\$34,900.00	\$36,300.00	\$37,800.00	\$39,400.00
Vehicle Maintenance	\$140.34	\$864.00	\$35.50	\$400.00	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00
Other Misc. Objects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjustments	\$15,208.17	\$0.00	\$0.00	\$5,300.00	\$5,600.00	\$5,900.00	\$6,200.00	\$6,500.00	\$6,800.00
Repair and Maintenance (WWTF)	\$60,708.41	\$41,435.98	\$214,919.12	\$64,000.00	\$66,600.00	\$69,300.00	\$72,100.00	\$75,000.00	\$78,000.00
Total O&M Expenses	\$532,833.69	\$398,488.09	\$623,473.48	\$497,900.00	\$594,600.00	\$614,700.00	\$635,500.00	\$657,100.00	\$679,600.00
Net Operating Revenue	\$936,757.19	\$1,035,434.13	\$1,005,323.14	\$1,006,130.90	\$938,961.39	\$953,625.63	\$968,306.83	\$983,024.27	\$997,689.68

Capital Improvement Projects

Through discussions with the City, two planned improvement projects were identified for the wastewater system. These projects include upsizing a developer driven sewer main extension and a new public works facility. The projects considered in this study and their estimated costs are illustrated in the following table. The start dates for these projects have yet to be determined, therefore an annual average cost of the total capital improvements projects was developed to account for any potential project sequencing.

Table 27: Proposed Wastewater System Capital Improvement Projects During Planning Period

Proposed Capital Improvement Project	Planning Cost
East Sewer Trunk Extension (Hwy 6 to Bluff Rd) – Pipe Size Upcharge Only	\$294,000.00
New Public Works Building	\$1,000,000.00
Total Capital Improvements Projects Cost	\$1,294,000.00
Average Annual CIP Cost	\$258,800.00

Additionally, the City has identified a few projects they would like to incorporate into their repair and maintenance budget. These projects are summarized below in **Table 28: Proposed Wastewater System Maintenance Projects During Planning Period**, and the average annual capital cost is included in the repair and maintenance expense item from 2025 through 2029 in **Table 26**.

Table 28: Proposed Wastewater System Maintenance Projects During Planning Period

Proposed Maintenance Project	Planning Cost
Replace Sludge Press Control Panels	\$75,000.00
Vapor Root Sewer Lines	\$50,000.00
CIPP Program	\$250,000.00
Total Maintenance Project Cost	\$375,000.00
Average Annual Maintenance Cost Addition	\$75,000.00

Debt Service

The City of Waverly currently has two outstanding debt services for the wastewater system from various wastewater improvement projects over the past several years. The summaries of the bonds associated with these projects are provided in **Table 29: Wastewater Debt Service Summaries** and the amortization schedules during the planning period are summarized in **Table 30: Wastewater Amortization Expenses**. In order to evaluate the anticipated impact of the proposed capital improvement projects on the existing rate structure, no additional bonding has been proposed.

Table 29: Wastewater Debt Service Summaries

Bond Name	Description	Debt Service Remaining ¹	Retirement Year
2020 Combined Utility Rev Ref	Cancelled 2012 Combined Utility (WWTF & West Trunk Sewer Improvements) & 2018 Combined Utility Rev Ban (East Trunk Sewer Improvements)	\$1,828,180.00	2032
2021 Combined Utility Rev	Pay & Cancelled Refunding of Series 2016 Combined Utility Rev Ref (WWTF & West Trunk Sewer Improvements Refinancing)	\$1,969,503.75	2029

¹Debt Service Remaining is calculated from end of fiscal year 2024.

Table 30: Wastewater Amortization Expenses

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
	2021	2022	2023	2024	2025	2026	2027	2028	2029
Principal Payment									
2016 COM UT Rev Ref	\$250,000.00	\$2,560,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020 CURR	\$3,145,000.00	\$205,000.00	\$205,000.00	\$210,000.00	\$210,000.00	\$210,000.00	\$215,000.00	\$215,000.00	\$215,000.00
2013 SWRF	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021 CURRB	\$0.00	\$0.00	\$305,000.00	\$305,000.00	\$305,000.00	\$310,000.00	\$315,000.00	\$320,000.00	\$325,000.00
Total	\$3,515,000.00	\$2,765,000.00	\$510,000.00	\$515,000.00	\$515,000.00	\$520,000.00	\$530,000.00	\$535,000.00	\$540,000.00
Interest Payments									
2016 COM UT Rev Ref	\$71,382.50	\$32,269.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021 GO WTF Ref	\$23,790.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020 CURR	\$0.00	\$22,545.00	\$21,520.00	\$20,392.50	\$19,132.50	\$17,767.50	\$16,087.50	\$14,152.50	\$11,895.00
2021 CURRB	\$0.00	\$11,723.09	\$22,202.50	\$20,830.00	\$19,076.25	\$16,845.00	\$14,030.00	\$10,615.00	\$6,662.50
Total	\$95,173.46	\$66,537.36	\$43,722.50	\$41,222.50	\$38,208.75	\$34,612.50	\$30,117.50	\$24,767.50	\$18,557.50

Cash Flow Analysis

Using information listed in the previous tables, the projected cash flows for the wastewater department were estimated. The previous capital improvement and maintenance projects were the degritter heat tape and insulation, West Sewer Main Extension (engineering), sewer televising, CIPP Program, and various maintenance projects at the WWTF. Values listed under capital projects for future years were selected and estimated after discussions with City of Waverly personnel, as summarized in **Table 27**. The projected cash flows are shown below in **Table 31: Wastewater Department Projected Cash Flow, With No Rate Increase**.

Table 31: Wastewater Department Projected Cash Flow, With No Rate Increase

	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
Projected Cash Flows	2021	2022	2023	2024	2025	2026	2027	2028	2029
Add Net Operating Activity	\$936,757	\$1,035,434	\$1,005,323	\$1,006,131	\$938,961	\$953,626	\$968,307	\$983,024	\$997,690
Add Proposed Bonds	\$2,490,000	\$2,510,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Add Debt Service (Principal and Interest)	(\$3,610,173)	(\$2,831,537)	(\$553,723)	(\$556,223)	(\$553,209)	(\$554,613)	(\$560,118)	(\$559,768)	(\$558,558)
Add Capital Projects (Completed and Proposed)	(\$35,553)	(\$25,851)	(\$46,824)	(\$48,700)	(\$258,800)	(\$258,800)	(\$258,800)	(\$258,800)	(\$258,800)
Net Change in Cash	(\$218,970)	\$688,046	\$404,776	\$401,208	\$126,953	\$140,213	\$149,389	\$164,457	\$180,332
Beginning Cash Balance	\$4,026,559	\$3,807,589	\$4,495,636	\$4,900,412	\$5,301,620	\$5,428,573	\$5,568,786	\$5,718,175	\$5,882,632
Ending Cash Balance	\$3,807,589	\$4,495,636	\$4,900,412	\$5,301,620	\$5,428,573	\$5,568,786	\$5,718,175	\$5,882,632	\$6,062,964
Total Cash Available	\$3,807,589	\$4,495,636	\$4,900,412	\$5,301,620	\$5,428,573	\$5,568,786	\$5,718,175	\$5,882,632	\$6,062,964

Section 7: Cost of Service and Proposed Wastewater Rate Structures:

For the purposes of this study, the Cost of Service (COS) is determined by analyzing the fixed and variable expenses and applying them to the fixed and variable types of revenue of a wastewater system. Fixed expenses are the costs that are inherent to the operation of a wastewater system and do not generally increase or decrease with wastewater generation. Variable expenses are related to the amount of wastewater treated and vary with wastewater generation and season. The following table shows a breakdown of what portion of each expense is considered fixed or variable.

Table 32: Fixed and Variable Wastewater Expense Breakdown

Category	Fixed Expenses	Variable Expenses
Regular Salaries	100%	0%
Overtime Salaries	100%	0%
Sub or Temp Salaries	100%	0%
Social Security	100%	0%
Health Insurance	100%	0%
Work Comp Insurance	100%	0%
Transfer to Debt Service	100%	0%
Retirement	100%	0%
Clothing	100%	0%
Custodial Service	100%	0%
Laboratory Services	75%	25%
Contracted or Secured Services	50%	50%
Grant Expenditures	25%	75%
Other Prof. & Tech Service	50%	50%
Natural Gas	25%	75%
Electricity	25%	75%
Gas and Oil	25%	75%
Garbage Service	50%	50%
Rentals or Leases	50%	50%
Postage	75%	25%
Telephone	100%	0%
Advertising and Printing	100%	0%
Supplies	50%	50%
Operation Supplies	50%	50%
Furniture and Equipment	50%	50%
School, Dues and Seminars	100%	0%
Property Insurance	100%	0%
Travel or Mileage	75%	25%
Service Fees	50%	50%

Table 32: Fixed and Variable Wastewater Expense Breakdown (cont.)

Category	Fixed Expenses	Variable Expenses
Repair and Maintenance (Building)	50%	50%
Repair and Maintenance (Services)	50%	50%
Equipment Maintenance	75%	25%
Vehicle Maintenance	100%	0%
Other Misc. Objects	100%	0%
Adjustments	100%	0%
Repair and Maintenance (WWTF)	50%	50%
Principal - 2016 COM UT Rev Ref	100%	0%
Interest - 2016 COM UT Rev Ref	100%	0%
Interest - 2021 GO WTF Ref	100%	0%
Principal - 2020 CURR	100%	0%
Principal - 2013 SWRF	100%	0%
Interest - 2020 CURR	100%	0%
Principal - 2021 CURRB	100%	0%
Interest - 2021 CURRB	100%	0%
Capital Improvements	100%	0%
Reserve	100%	0%

The following table shows the total expenses for the last three fiscal years separated into the total fixed and total variable costs. Totals exclude depreciation but include amortization and capital improvement projects.

Table 33: Fixed and Variable Expenses

Category	2021		2022		2023		Average	
	Qty.	%	Qty.	%	Qty.	%	Qty.	%
Total Fixed Expenses	\$835,701	81%	\$562,785	81%	\$988,804	81%	\$795,763	81%
Total Variable Expenses	\$197,860	19%	\$133,091	19%	\$235,217	19%	\$188,723	19%
Total Expenses	\$1,033,561	100%	\$695,876	100%	\$1,224,020	100%	\$984,486	100%

From the information in **Table 33**, it can be seen that the average fixed and variable expenses of the wastewater system are on average 81% and 19%, respectively.

This fixed expense percentage is higher than typical values due to the City's existing sewer bond payments being considered fixed expenses. As these debt payments represent such a high percentage of the expenses that the wastewater system will experience over the planning period, they were included in this analysis. Additionally, additional capital improvement projects are proposed throughout the planning period, all of which will be bonded or paid for with cash, further increasing the percentage of fixed expenses. Therefore, a priority will be made to raise enough revenue to cover these debt payments.

The following table shows the determination of the cost of service for the wastewater system. The fixed charge was calculated by dividing the fixed expenses by the average number of users within a given year. In a similar manner, the variable costs and gallons sold were used to calculate the commodity expense of wastewater treatment. The flow contributed from MBA Poultry was excluded from the average wastewater generated per user calculation to give a more realistic value for an average user.

Table 34: Cost of Service

	2021	2022	2023	Average
System Users	1636	1666	1723	1675
Base Charge - Fixed Cost (per month per user)	\$42.57	\$28.15	\$47.82	\$39.51
Total Wastewater Generated Per Year Excluding MBA Poultry (gallons per year)	91,443,923	96,910,761	97,465,042	95,273,242
Average Monthly Wastewater Generated per User (gallons/user/month)	4,658	4,847	4,714	4,740
Volume Rate (per 1,000 gallons)	\$2.16	\$1.37	\$2.41	\$1.98
Volume Charge (per month per user)	\$10.08	\$6.66	\$11.38	\$9.37
Average Sewer Expense (per month per user)	\$52.65	\$34.81	\$59.20	\$48.88

Section 8: Proposed Wastewater System Rate Schedules:

In order to develop proposed rate structures, a set of goals for the new rates was compiled.

- The first goal was to end the study period with a minimum cash reserve of approximately one year's worth of O&M costs and bond payments.
- The second goal was to have relatively steady increases in rates each year.
- The third goal was to end the planning period with a net balance of operations that was slightly positive. This goal allows the system to maintain its rates after 2029 without any further rate increases in the future to meet the known financial needs of the sewer system.
- The fourth goal was to limit increases such that the typical wastewater user's rates would be average for the surrounding area. Per a 2023 City of Lincoln Rate Survey, **Waverly currently has an average wastewater rate for the typical wastewater user in the surrounding area.**

The three (3) rate schedules proposed in this study attempt to fulfill the previously mentioned goals in different ways and are summarized as follows:

- Rate Schedule 1 consists of forgoing bonds and loans altogether and paying for all expenses, debts, and capital improvement projects with cash funds. As rate increases are not necessary, this Rate Schedule models nominal increases in rates to limit falling behind inflation. In order to meet the desired revenue requirements, annual increases to the base rates, commodity fees, and surcharge fees of 1% were modeled.
- Rate Schedule 2 consists of securing bonds equal in size to the total capital cost of the capital improvements projects included in the planning period and paying cash for all planned maintenance projects. It is anticipated that one bond will be issued for the capital improvement projects. The capital improvements bond will be issued in 2025 accounting for 100% of the total cost (\$1,294,000) of the proposed capital improvements. The bond will be on a 15-year repayment schedule with an estimated 3.75% interest rate. No rate increases are required for this schedule. While this schedule is able to maintain a healthy cash reserve without a rate increase, it should be noted that doing so comes at the cost of taking on more long-term debt and total cost to the utility as well as allowing inflation to eat into the purchasing power of cash reserves. Finally, interest rates are subject to change over the planning period and may not be as favorable as have been assumed in this report.
- Rate Schedule 3 consists of increasing rates higher than RS-1 to better counteract inflation. Due to past rate increases and financial planning, the wastewater system has a strong cash reserve and therefore bonds are not required to construct both the capital improvements and maintenance projects proposed for the planning period under this rate schedule. Ultimately, this schedule increases the base rate, commodity fee, and surcharge fees by 2% annually.

Table 35: Wastewater System Proposed Rate Schedules displays the three (3) proposed rate schedules for 2024-2029.

Table 35: Wastewater System Proposed Rate Schedules

Proposed Wastewater Rates - Current Rate Schedule						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
Commodity Rate	Cost/1,000 Gal					
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
Surcharge Rates	\$/lb					
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
Proposed Wastewater Rates - Schedule 1						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
Up to 1" Commercial	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5" Commercial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" Commercial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
3" Commercial	\$72.46	\$73.18	\$73.92	\$74.66	\$75.40	\$76.16
4" Commercial	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
5/8"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
3/4"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02

1"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5"	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2"	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
4"	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
1.5 WA Industrial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" WA IN Industrial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
SW Manual Avg C	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg I	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
MBA Sewer	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
Commodity Rate	Cost/1,000 Gal					
Residential	\$3.52	\$3.56	\$3.59	\$3.63	\$3.66	\$3.70
Commercial	\$5.02	\$5.07	\$5.12	\$5.17	\$5.22	\$5.28
Industrial	\$6.88	\$6.95	\$7.02	\$7.09	\$7.16	\$7.23
Surcharge Rates	\$/lb					
BOD (if over 250 mg/l)	\$0.84	\$0.85	\$0.86	\$0.87	\$0.87	\$0.88
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.51	\$0.52	\$0.52	\$0.53
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.44	\$0.44	\$0.45	\$0.45
Proposed Wastewater Rates - Schedule 2						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
Commodity Rate	Cost/1,000 Gal					
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
Surcharge Rates	\$/lb					
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84

COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
Proposed Wastewater Rates - Schedule 3						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
Up to 1" Commercial	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5" Commercial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" Commercial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
3" Commercial	\$72.46	\$73.91	\$75.39	\$76.90	\$78.43	\$80.00
4" Commercial	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
5/8"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
3/4"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5"	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2"	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
4"	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
1.5 WA Industrial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" WA IN Industrial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
SW Manual Avg C	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg I	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
MBA Sewer	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
Commodity Rate	Cost/1,000 Gal					
Residential	\$3.52	\$3.59	\$3.66	\$3.74	\$3.81	\$3.89
Commercial	\$5.02	\$5.12	\$5.22	\$5.33	\$5.43	\$5.54
Industrial	\$6.88	\$7.02	\$7.16	\$7.30	\$7.45	\$7.60
Surcharge Rates	\$/lb					
BOD (if over 250 mg/l)	\$0.84	\$0.86	\$0.87	\$0.89	\$0.91	\$0.93
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.52	\$0.53	\$0.54	\$0.55
TSS (if over 250 mg/l)	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.47

All rate structures assume the rates in 2024 are the same as the current rates since any changes to the ordinance won't take effect until the 2025 fiscal year.

Table 36 through **Table 38** on the following pages illustrate the projected effects of the current and proposed rate structures on the net income and cash balance of the wastewater system from 2024 through 2029. The rate structure projections include cash and or loan payments from the wastewater system capital improvement projects previously discussed in **Table 27**. It should be noted that at the time this study was written, the 2024 fiscal year had not ended, so financial information was derived from projected revenue and expenses.

The following tables present a line item known as the reserve fund. This item consists of an amount that is calculated as a percentage of the total revenue each year. This percentage of the yearly revenue is intended to be completely spent each year on non-critical system improvements, replacements, and upkeep projects. In the event that additional funds are needed to cover system expenses, or to build a

suitable cash reserve, this fund can be used to cover these needs instead of capital improvements. This fund is represented by 5% of the yearly revenue for the five-year planning period included in the report.

Table 36: Existing Wastewater Rate Schedule Projection

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Wastewater Current Rate Model						
Monthly Sewer Use Rate Categories:						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
	\$/1,000					
<u>Commodity Charges</u>						
	Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
Average Yearly Revenue Increase:	2.1%	Inflation:	4.0%	Reserve Fund:	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Wastewater Revenue	\$1,464,114	\$1,489,461	\$1,522,226	\$1,555,707	\$1,589,924	\$1,624,890
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
Total Operating Revenue	\$1,506,314	\$1,533,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
Net Operating Revenue	\$1,008,414	\$938,961	\$953,626	\$968,307	\$983,024	\$997,690
Debt Service						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0
Other Obligations						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$74,473	\$76,111	\$77,785	\$79,496	\$81,244

<i>Total Other Obligations</i>	\$121,906	\$333,273	\$334,911	\$336,585	\$338,296	\$340,044
Total Annual Revenue	\$1,506,314	\$1,533,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
Total Annual Expenses	\$1,176,028	\$1,481,082	\$1,504,224	\$1,532,203	\$1,555,164	\$1,578,202
Deficiency of Sewer Service Revenue	---	---	---	---	---	---
Beginning Cash Balance	\$4,900,412	\$5,230,698	\$5,283,178	\$5,347,280	\$5,418,884	\$5,503,844
Ending Cash Balance	\$5,230,698	\$5,283,178	\$5,347,280	\$5,418,884	\$5,503,844	\$5,602,932

Table 37: Proposed Wastewater Rate Schedule 1

City of Waverly, Nebraska Utility Rate Study <u>Flow of Future Funds - Wastewater</u> <u>WW RS-1</u>						
Monthly Sewer Use Rate Categories:						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5" Commercial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" Commercial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
3" Commercial	\$72.46	\$73.18	\$73.92	\$74.66	\$75.40	\$76.16
4" Commercial	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
5/8"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
3/4"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5"	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2"	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
4"	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
1.5 WA Industrial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" WA IN Industrial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
SW Manual Avg C	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg I	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
MBA Sewer	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.56	\$3.59	\$3.63	\$3.66	\$3.70
Commercial	\$5.02	\$5.07	\$5.12	\$5.17	\$5.22	\$5.28
Industrial	\$6.88	\$6.95	\$7.02	\$7.09	\$7.16	\$7.23
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.85	\$0.86	\$0.87	\$0.87	\$0.88
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.51	\$0.52	\$0.52	\$0.53
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.44	\$0.44	\$0.45	\$0.45
Average Yearly Revenue Increase:	3.1%	Inflation:	4.0%	Reserve Fund:	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Wastewater Revenue	\$1,464,114	\$1,504,356	\$1,552,822	\$1,602,846	\$1,654,482	\$1,707,775
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
Total Operating Revenue	\$1,506,314	\$1,548,456	\$1,598,922	\$1,650,946	\$1,704,682	\$1,760,175
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
Net Operating Revenue	\$1,008,414	\$953,856	\$984,222	\$1,015,446	\$1,047,582	\$1,080,575
Debt Service						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0

Other Obligations						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$75,218	\$77,641	\$80,142	\$82,724	\$85,389
<i>Total Other Obligations</i>	\$121,906	\$334,018	\$336,441	\$338,942	\$341,524	\$344,189
Total Annual Revenue	\$1,506,314	\$1,548,456	\$1,598,922	\$1,650,946	\$1,704,682	\$1,760,175
Total Annual Expenses	\$1,176,028	\$1,481,827	\$1,505,754	\$1,534,560	\$1,558,392	\$1,582,346
Deficiency of Sewer Service Revenue	---	---	---	---	---	---
Beginning Cash Balance	\$4,900,412	\$5,230,698	\$5,297,328	\$5,390,496	\$5,506,883	\$5,653,173
Ending Cash Balance	\$5,230,698	\$5,297,328	\$5,390,496	\$5,506,883	\$5,653,173	\$5,831,002

Table 38: Proposed Wastewater Rate Schedule 2

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Wastewater <u>WW RS-2</u>						
Monthly Sewer Use Rate Categories:						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
Average Yearly Revenue Increase:	2.1%	Inflation:	4.0%	Reserve Fund:	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Wastewater Revenue	\$1,464,114	\$1,489,461	\$1,522,226	\$1,555,707	\$1,589,924	\$1,624,890
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
Total Operating Revenue	\$1,506,314	\$1,533,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
Net Operating Revenue	\$1,008,414	\$938,961	\$953,626	\$968,307	\$983,024	\$997,690
Debt Service						
Proposed Bond Issuance	\$0	\$1,294,000	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$114,358	\$114,358	\$114,358	\$114,358

Other Obligations						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$74,473	\$76,111	\$77,785	\$79,496	\$81,244
<i>Total Other Obligations</i>	\$121,906	\$333,273	\$334,911	\$336,585	\$338,296	\$340,044
Total Annual Revenue	\$1,506,314	\$2,827,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
Total Annual Expenses	\$1,176,028	\$1,481,082	\$1,618,582	\$1,646,561	\$1,669,522	\$1,692,560
Deficiency of Sewer Service Revenue	---	---	-3.2%	-3%	-1.8%	-0.9%
Beginning Cash Balance	\$4,900,412	\$5,230,698	\$6,577,178	\$6,526,921	\$6,484,167	\$6,454,769
Ending Cash Balance	\$5,230,698	\$6,577,178	\$6,526,921	\$6,484,167	\$6,454,769	\$6,439,498

Table 39: Proposed Wastewater Rate Schedule 3

City of Waverly, Nebraska Utility Rate Study Flow of Future Funds - Wastewater WW RS-3						
Monthly Sewer Use Rate Categories:						
	All User Rates					
	2024	2025	2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5" Commercial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" Commercial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
3" Commercial	\$72.46	\$73.91	\$75.39	\$76.90	\$78.43	\$80.00
4" Commercial	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
5/8"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
3/4"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5"	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2"	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
4"	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
1.5 WA Industrial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" WA IN Industrial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
SW Manual Avg C	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg I	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
MBA Sewer	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.59	\$3.66	\$3.74	\$3.81	\$3.89
Commercial	\$5.02	\$5.12	\$5.22	\$5.33	\$5.43	\$5.54
Industrial	\$6.88	\$7.02	\$7.16	\$7.30	\$7.45	\$7.60
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.86	\$0.87	\$0.89	\$0.91	\$0.93
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.52	\$0.53	\$0.54	\$0.55
TSS (if over 250 mg/l)	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.47
Average Yearly Revenue Increase:	4.1%	Inflation:	4.0%	Reserve Fund:	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Wastewater Revenue	\$1,464,114	\$1,519,251	\$1,583,724	\$1,650,929	\$1,720,985	\$1,794,010
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
Total Operating Revenue	\$1,506,314	\$1,563,351	\$1,629,824	\$1,699,029	\$1,771,185	\$1,846,410
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
Net Operating Revenue	\$1,008,414	\$968,751	\$1,015,124	\$1,063,529	\$1,114,085	\$1,166,810
Debt Service						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0

Other Obligations						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$75,963	\$79,186	\$82,546	\$86,049	\$89,700
<i>Total Other Obligations</i>	\$121,906	\$334,763	\$337,986	\$341,346	\$344,849	\$348,500
Total Annual Revenue	\$1,506,314	\$1,563,351	\$1,629,824	\$1,699,029	\$1,771,185	\$1,846,410
Total Annual Expenses	\$1,176,028	\$1,482,571	\$1,507,299	\$1,536,964	\$1,561,717	\$1,586,658
Deficiency of Sewer Service Revenue	---	---	---	---	---	---
Beginning Cash Balance	\$4,900,412	\$5,230,698	\$5,311,477	\$5,434,002	\$5,596,067	\$5,805,535
Ending Cash Balance	\$5,230,698	\$5,311,477	\$5,434,002	\$5,596,067	\$5,805,535	\$6,065,287

The following table shows the resulting percentage of fixed and variable revenue for each year in the existing and proposed rate structures. Revenue from the base charge is considered fixed and revenue from the commodity charge is considered variable.

Table 40: Fixed vs. Variable Wastewater Revenue

Proposed Wastewater Rate Schedule 1						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	50%	50%	50%	50%	50%	50%
Variable	50%	50%	50%	50%	50%	50%
Proposed Wastewater Rate Schedule 2						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	50%	50%	50%	50%	50%	50%
Variable	50%	50%	50%	50%	50%	50%
Proposed Wastewater Rate Schedule 3						
Revenue Type	2024	2025	2026	2027	2028	2029
Fixed	50%	50%	50%	50%	50%	50%
Variable	50%	50%	50%	50%	50%	50%

In order to more accurately determine the impacts of the proposed rate structures on individual users, seven (7) hypothetical users were analyzed in regard to their monthly bill for each year of the study period.

The following table shows the projected monthly bill for each user type and what the monthly user bills would have been with the existing rate ordinance over the study period.

As MBA Poultry is the lone industrial user in town, with high wastewater production and high pollutant loadings commonly subject to surcharge rates, a separate projection was created for this user for each proposed rate schedule. Projected flows and loads are estimated from available historical data.

Table 41: User Impacts WW RS-1

Proposed Wastewater Rate Structure 1							
Monthly Bill	Usage/Month	2024	2025	2026	2027	2028	2029
Residential							
Low User - 1" Meter	1,500	\$41.45	\$41.86	\$42.28	\$42.71	\$43.13	\$43.56
Average User - 1" Meter	7,500	\$62.57	\$63.20	\$63.83	\$64.47	\$65.11	\$65.76
High User - 1" Meter	10,000	\$71.37	\$72.08	\$72.80	\$73.53	\$74.27	\$75.01
Commercial							
Low User - 3" Meter	20,000	\$172.86	\$174.59	\$176.33	\$178.10	\$179.88	\$181.68
Average User - 3" Meter	80,000	\$474.06	\$478.80	\$483.59	\$488.42	\$493.31	\$498.24
High User - 3" Meter	150,000	\$825.46	\$833.71	\$842.05	\$850.47	\$858.98	\$867.57
Industrial							
MBA - 4" Meter	2,242,044	\$32,197.77	\$32,519.74	\$32,844.94	\$33,173.39	\$33,505.12	\$33,840.18

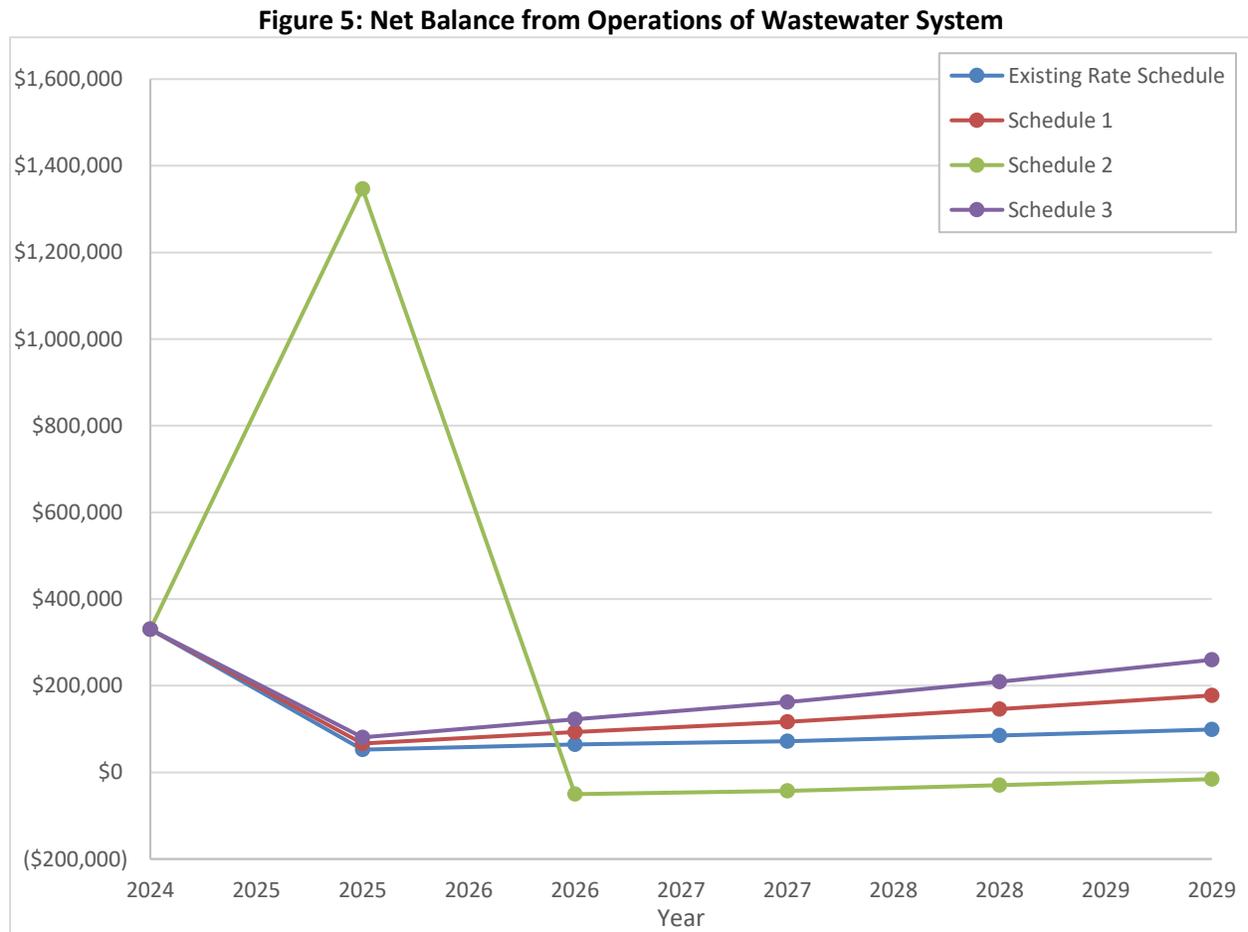
Table 42: User Impacts WW RS-2

Proposed Wastewater Rate Structure 2							
Monthly Bill	Usage/Month	2024	2025	2026	2027	2028	2029
Residential							
Low User - 1" Meter	1,500	\$41.45	\$41.45	\$41.45	\$41.45	\$41.45	\$41.45
Average User - 1" Meter	7,500	\$62.57	\$62.57	\$62.57	\$62.57	\$62.57	\$62.57
High User - 1" Meter	10,000	\$71.37	\$71.37	\$71.37	\$71.37	\$71.37	\$71.37
Commercial							
Low User - 3" Meter	20,000	\$172.86	\$172.86	\$172.86	\$172.86	\$172.86	\$172.86
Average User - 3" Meter	80,000	\$474.06	\$474.06	\$474.06	\$474.06	\$474.06	\$474.06
High User - 3" Meter	150,000	\$825.46	\$825.46	\$825.46	\$825.46	\$825.46	\$825.46
Industrial							
MBA - 4" Meter	2,242,044	\$32,197.77	\$32,197.77	\$32,197.77	\$32,197.77	\$32,197.77	\$32,197.77

Table 43: User Impacts WW RS-3

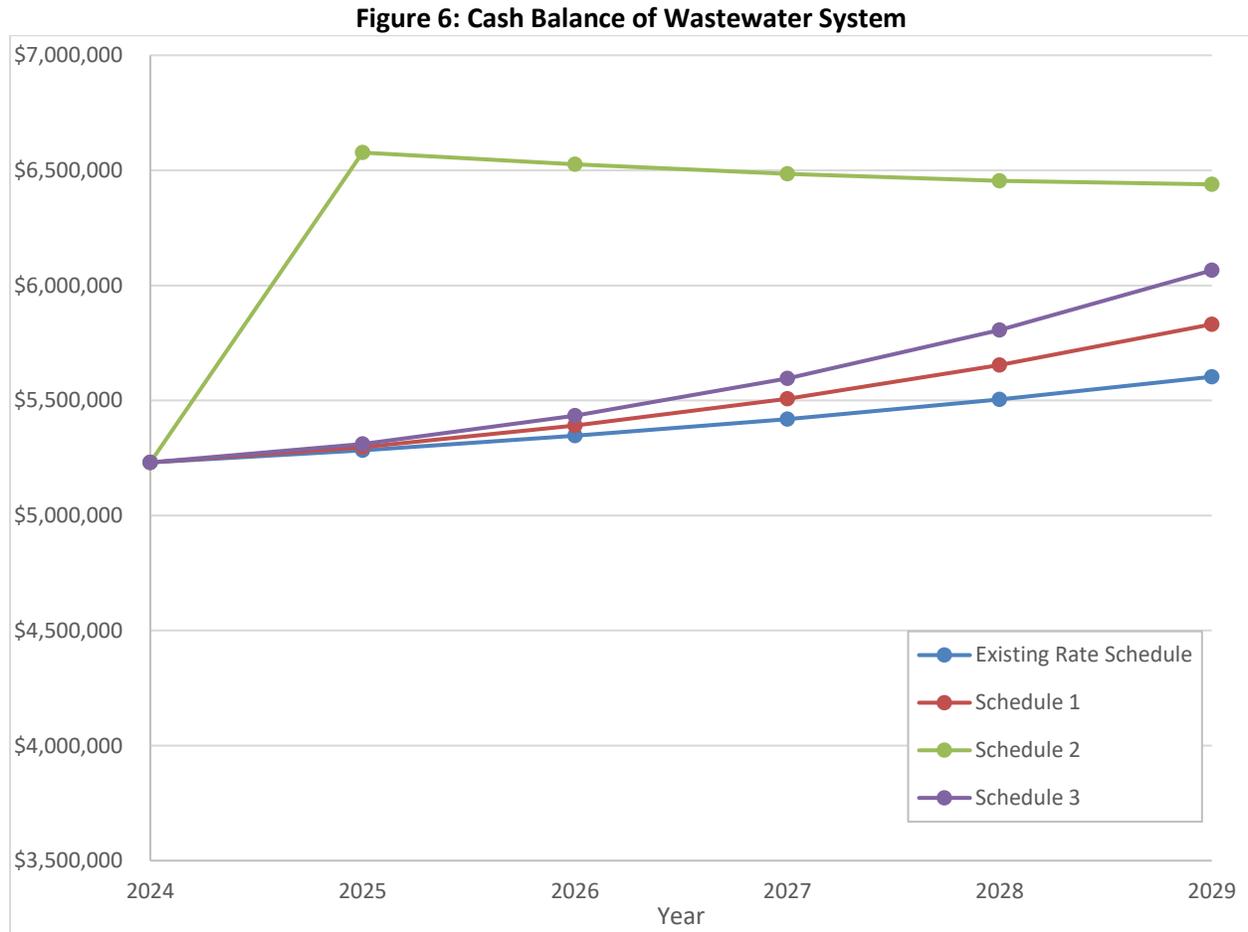
Proposed Wastewater Rate Structure 3							
Monthly Bill	Usage/Month	2024	2025	2026	2027	2028	2029
Residential							
Low User - 1" Meter	1,500	\$41.45	\$42.28	\$43.12	\$43.99	\$44.87	\$45.76
Average User - 1" Meter	7,500	\$62.57	\$63.82	\$65.10	\$66.40	\$67.73	\$69.08
High User - 1" Meter	10,000	\$71.37	\$72.80	\$74.25	\$75.74	\$77.25	\$78.80
Commercial							
Low User - 3" Meter	20,000	\$172.86	\$176.32	\$179.84	\$183.44	\$187.11	\$190.85
Average User - 3" Meter	80,000	\$474.06	\$483.54	\$493.21	\$503.08	\$513.14	\$523.40
High User - 3" Meter	150,000	\$825.46	\$841.97	\$858.81	\$875.98	\$893.50	\$911.37
Industrial							
MBA - 4" Meter	2,242,044	\$32,197.77	\$32,841.72	\$33,498.56	\$34,168.53	\$34,851.90	\$35,548.94

Figure 5: Net Balance from Operations of Wastewater System shows the net Income of the wastewater system for each calendar year for each rate schedule.



The net balance of operations displayed in **Figure 5** includes the expenses of operation and maintenance, capital improvement projects, reserves, and debt service for each year.

Figure 6: Cash Balance of Sewer System shows the cumulative cash balance of the wastewater system for each rate schedule over the study period.



The cash balances listed in **Figure 6** include the expenses of capital improvements, reserves, and debt service for each year. Typically, it is recommended for utility systems to have one year of operations and maintenance costs and one year of bond payments in cash for emergencies and fluctuations in users. A target wastewater utility cash balance for the City of Waverly would be between approximately \$1,200,000 and \$1,400,000, depending on the size of the bond payments included in the rate schedule.

Section 9: Recommendations – Wastewater Department:

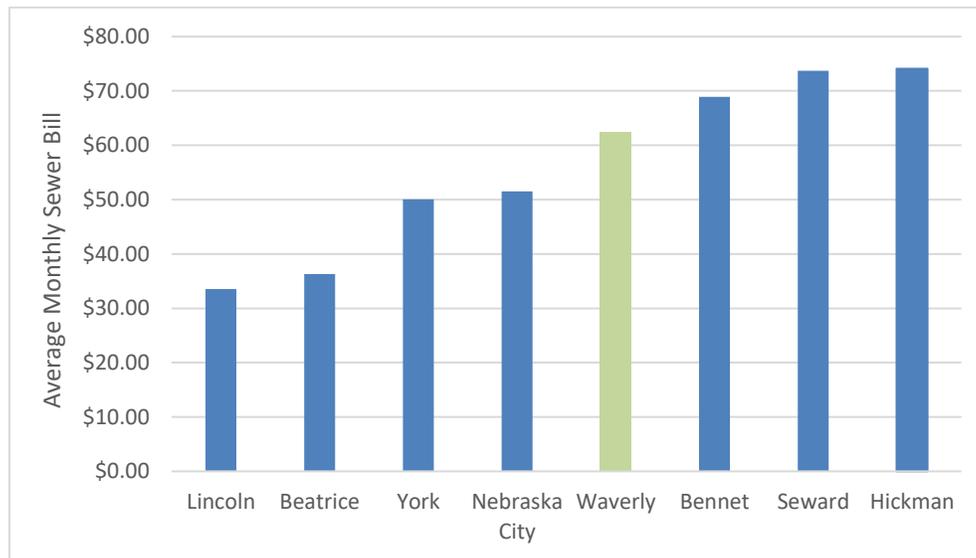
After reviewing the impacts of the proposed rate schedules on the projected finances of the wastewater department, it is recommended that the City of Waverly implement a rate schedule that provides an annual inflationary raise. The City is currently maintaining a high cash balance, and has the required funding to pay cash for all planned wastewater capital improvements and maintenance projects. However, **Rate Schedule 3** provides an annual 2% inflationary raise to reduce the effects of inflation on the city’s cash reserves. The proposed rate increases are gradual affecting the average user approximately \$1.30 per month per year and results in very strong wastewater financials for 2029. Finally, it is recommended that the City of Waverly revisit the rates every 3-5 years and update them accordingly to reflect changed conditions.

The City of Lincoln, NE completed a wastewater rate survey of surrounding communities in November 2023. The survey considered the average wastewater bill for an average user and included both the base rate and commodity charge for the utilization of 7,480 gal/mo. The City of Waverly was included in this rate survey and the results are displayed below in **Table 44** and **Figure 7**. The rate survey can provide a good metric for comparing the rates of surrounding communities, although no two communities share the same needs, circumstances, and resources.

Table 44: Existing Wastewater Rate Survey Results

Community	2023 Average Monthly Sewer Bill
Lincoln	\$33.54
Beatrice	\$36.31
York	\$50.05
Nebraska City	\$51.52
Waverly	\$62.50
Bennet	\$68.88
Seward	\$73.72
Hickman	\$74.08

Figure 7: Existing Wastewater Rate Survey Comparison



To better visualize the impact of the proposed rate schedule (#3) on the rate survey comparison, **Table 45** and **Figure 8** have been created to show the City of Waverly’s position at the end of the planning period. Of note, all other communities’ average monthly water bills have been frozen in the year 2023 and is likely to underrepresent their year 2029 averages.

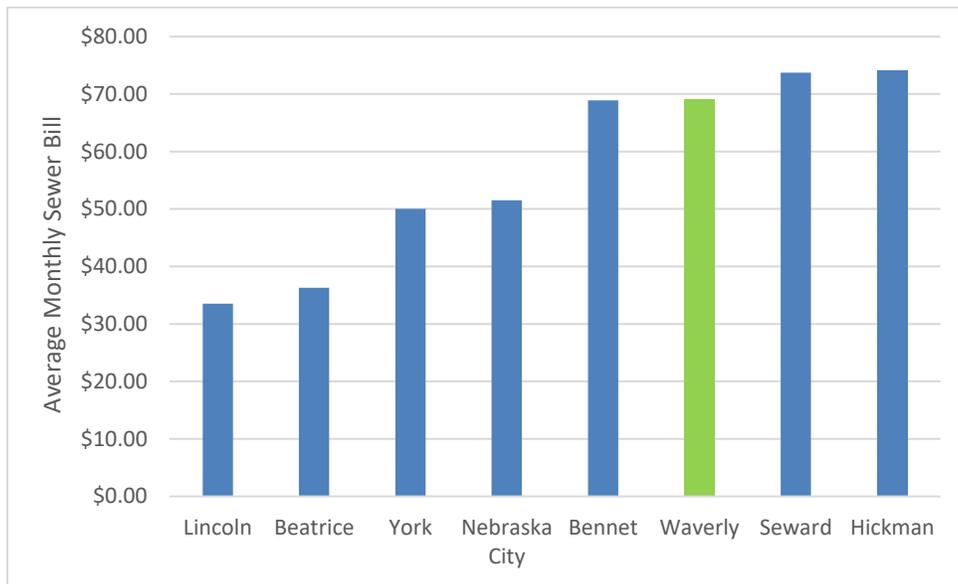
Table 45: Proposed Wastewater Rate Survey Results

Community	2029 Average Monthly Sewer Bill ¹
Lincoln	\$33.54
Beatrice	\$36.31
York	\$50.05
Nebraska City	\$51.52
Bennet	\$68.88
Waverly	\$69.08
Seward	\$73.72
Hickman	\$74.08

¹ Only the City of Waverly’s average monthly sewer bill is projected to 2029, using proposed rate schedule 3. All other community’s average monthly sewer bills are shown as in 2023.

² For their sewer rate survey analysis, the City of Lincoln used a residential customer with a 3/4” meter using an average of 7,480 gallons/month. This example customer was used in projecting the 2029 average monthly sewer bill for the City of Waverly.

Figure 8: Proposed Wastewater Rate Survey Comparison



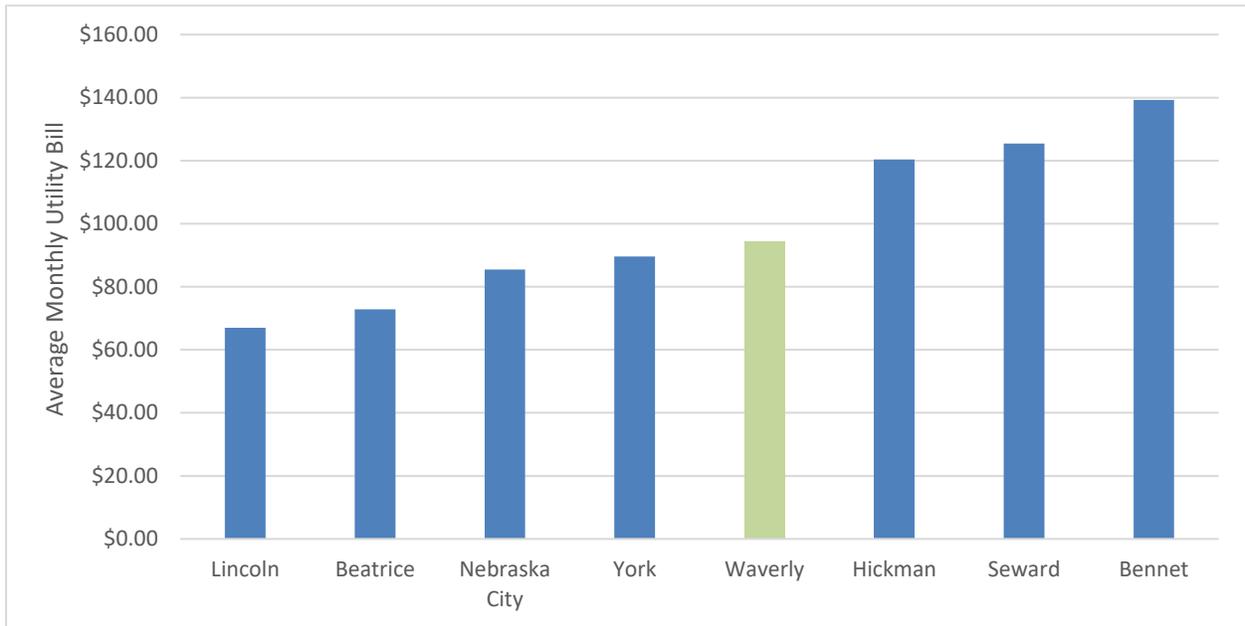
Section 10: Combined Utility Bill Analysis:

While the focus of this report has been on the water and sewer rates individually, as they use separate accounting and have separate rates and expenses associated with each, it is useful to realize that the combination of the water and sewer make up a singular utility bill. Therefore, the following tables **(46 and 47)** and figures **(9 and 10)** compare the combined overall utility bill of the surrounding communities included in the 2023 Lincoln, NE rate survey. It shall again be noted that while the rate survey can provide a good metric for comparing the rates of surrounding communities, no two communities share the same needs, circumstances, and resources.

Table 46: Existing Total Utility Rate Survey Results

Community	2023 Average Monthly Utility Bill
Lincoln	\$66.99
Beatrice	\$72.89
Nebraska City	\$85.51
York	\$89.56
Waverly	\$94.40
Hickman	\$120.38
Seward	\$125.48
Bennet	\$139.27

Figure 9: Existing Total Utility Rate Survey Comparison



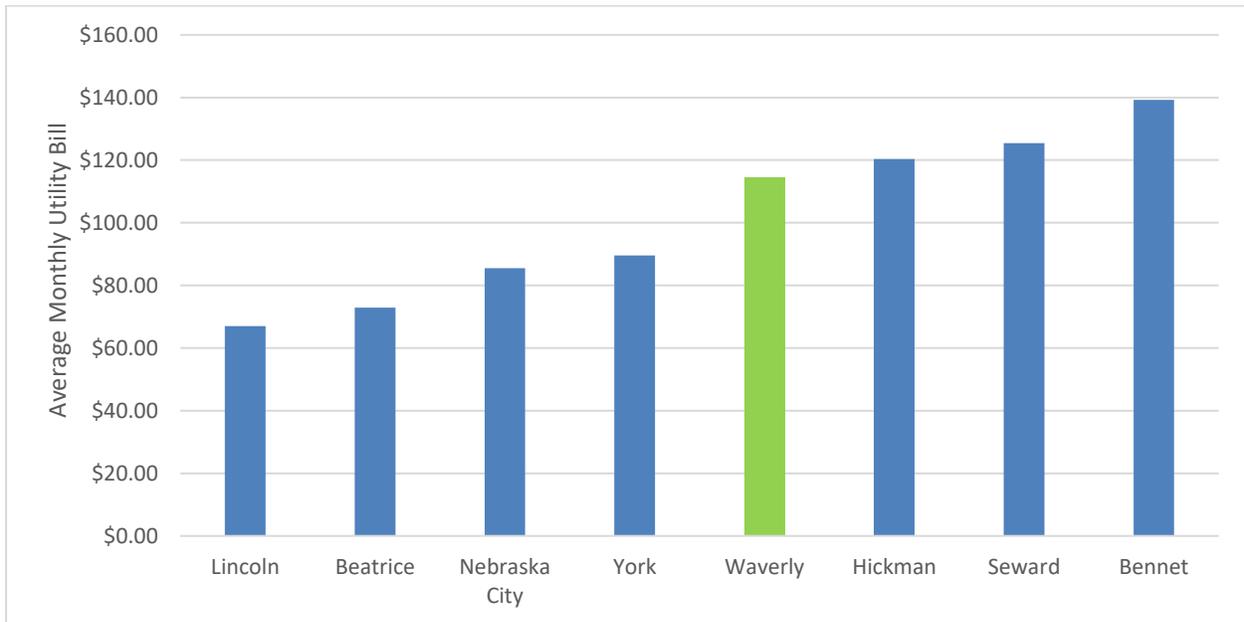
To better visualize the impact of the proposed rate schedules on the rate survey comparison, **Table 47** and **Figure 10** have been created to show the City of Waverly’s position at the end of the planning period. Of note, all other communities average monthly water bills have been frozen in the year 2018 and is likely to underrepresent their year 2029 averages.

Table 47: Proposed Total Utility Rate Survey Results

Community	2029 Average Monthly Sewer Bill ¹
Lincoln	\$66.99
Beatrice	\$72.89
Nebraska City	\$85.51
York	\$89.56
Waverly	\$114.43
Hickman	\$120.38
Seward	\$125.48
Bennet	\$139.27

¹ Only the City of Waverly’s average monthly utility bill is projected to 2029, using the proposed rate schedules. All other community’s average monthly utility bills are shown as in 2023.

Figure 10: Proposed Total Utility Rate Survey Comparison



Ideally, a utility would like to keep itself from being among the highest or lowest when comparing rates with surrounding communities. As can be seen above in **Table 47** and **Figure 10**, after implementing the proposed water and wastewater rate schedules, the City of Waverly’s projected total utility bill will maintain its relative position amongst the surrounding communities near the middle of the group.

**2024 Water and Wastewater Rate Study
For the City of Waverly
Council Summary
September 10, 2024**

Water Department

The proposed water rates were designed to cover the costs associated with the Operation and Maintenance (O&M) of the water system, capital improvements, and future water bonds.

The existing rate structure is shown in the following table.

Table 1: Existing Water Rate Schedule

Customer Monthly Charge¹	
Base Charges	\$/Month
5/8"	\$17.42
3/4"	\$17.54
1"	\$17.87
1-1/2"	\$39.48
2"	\$64.58
3"	\$142.17
4"	\$231.53
Commodity Charges	\$/1,000 Gal
0 to 10,000	\$1.92
10,001 to 20,000	\$2.47
Over 20,001	\$3.09

¹ Fees shown above are for residents of the City of Waverly only. Non-resident fees are double that of resident fees.

The proposed rate structures are shown in the following table.

Proposed Water Rates - Schedule 2						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
3/4" and Under	\$17.54	\$18.77	\$20.08	\$21.49	\$22.99	\$24.60
1"	\$17.87	\$19.12	\$20.46	\$21.89	\$23.42	\$25.06
1 1/2"	\$39.48	\$42.24	\$45.20	\$48.36	\$51.75	\$55.37
2"	\$64.58	\$69.10	\$73.94	\$79.11	\$84.65	\$90.58
3"	\$142.17	\$152.12	\$162.77	\$174.16	\$186.36	\$199.40
4"	\$231.53	\$247.74	\$265.08	\$283.63	\$303.49	\$324.73
Commodity Rate	Cost/1,000 Gal/Month					
0 to 10,000	\$1.92	\$2.05	\$2.20	\$2.35	\$2.52	\$2.69
10,001 to 20,000	\$2.47	\$2.64	\$2.83	\$3.03	\$3.24	\$3.46
Over 20,001	\$3.09	\$3.31	\$3.54	\$3.79	\$4.05	\$4.33

The following table shows the anticipated monthly bill and increase from the previous year for various types of users.

Proposed Water Rate Schedule 2							
Monthly Bill	Usage/Month (gal)	2024	2025	2026	2027	2028	2029
Low User - 1" Meter	2,500	\$22.67	\$24.26	\$25.95	\$27.77	\$29.72	\$31.80
Average User - 1" Meter	7,500	\$32.27	\$34.53	\$36.95	\$39.53	\$42.30	\$45.26
High User - 1" Meter	15,000	\$49.42	\$52.88	\$56.58	\$60.54	\$64.78	\$69.31
High User - 2" Meter	240,000	\$788.28	\$843.46	\$902.50	\$965.68	\$1,033.27	\$1,105.60
High User - 3" Meter	100,000	\$433.27	\$463.60	\$496.05	\$530.77	\$567.93	\$607.68
Average 4" Meter	495,000	\$1,743.18	\$1,865.20	\$1,995.77	\$2,135.47	\$2,284.95	\$2,444.90
Monthly Bill Increase from Previous Year	Usage/Month (gal)	2024	2025	2026	2027	2028	2029
Low User - 1" Meter	2,500	\$0.00	\$1.59	\$1.70	\$1.82	\$1.94	\$2.08
Average User - 1" Meter	7,500	\$0.00	\$2.26	\$2.42	\$2.59	\$2.77	\$2.96
High User - 1" Meter	15,000	\$0.00	\$3.46	\$3.70	\$3.96	\$4.24	\$4.53
High User - 2" Meter	240,000	\$0.00	\$55.18	\$59.04	\$63.18	\$67.60	\$72.33
High User - 3" Meter	100,000	\$0.00	\$30.33	\$32.45	\$34.72	\$37.15	\$39.76
Average 4" Meter	495,000	\$0.00	\$122.02	\$130.56	\$139.70	\$149.48	\$159.95

City of Waverly, Nebraska						
Utility Rate Study						
Flow of Future Funds - Water						
W RS-2						
Monthly Water Use Rate Categories:						
	All User Rates					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Base Charges (Based on Meter Size)</u>						
3/4" and Under	\$17.54	\$18.77	\$20.08	\$21.49	\$22.99	\$24.60
1"	\$17.87	\$19.12	\$20.46	\$21.89	\$23.42	\$25.06
1 1/2"	\$39.48	\$42.24	\$45.20	\$48.36	\$51.75	\$55.37
2"	\$64.58	\$69.10	\$73.94	\$79.11	\$84.65	\$90.58
3"	\$142.17	\$152.12	\$162.77	\$174.16	\$186.36	\$199.40
4"	\$231.53	\$247.74	\$265.08	\$283.63	\$303.49	\$324.73
<u>Commodity Charges</u>						
0 to 10,000	\$/1,000 Gal \$1.92	\$/1,000 Gal \$2.05	\$/1,000 Gal \$2.20	\$/1,000 Gal \$2.35	\$/1,000 Gal \$2.52	\$/1,000 Gal \$2.69
10,001 to 20,000	\$2.47	\$2.64	\$2.83	\$3.03	\$3.24	\$3.46
Over 20,001	\$3.09	\$3.31	\$3.54	\$3.79	\$4.05	\$4.33
Average Yearly Revenue Increase:	9.2%	Inflation:	4.0%	Reserve Fund:	5.0%	
Projected Years						
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Water Revenue	\$851,950	\$929,111	\$1,014,484	\$1,107,802	\$1,209,554	\$1,320,787
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$978,811	\$1,064,184	\$1,157,502	\$1,259,254	\$1,370,487
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
Net Operating Revenue	\$327,250	(\$41,589)	\$19,384	\$87,302	\$162,854	\$247,087
Debt Service						
Proposed Bond Issuance	\$0	\$1,100,000	\$0	\$2,707,300	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$97,214	\$97,214	\$336,474	\$336,474	\$336,474
Other Obligations						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$46,456	\$50,724	\$55,390	\$60,478	\$66,039
Total Other Obligations	\$200,298	\$587,916	\$592,184	\$596,850	\$601,938	\$607,499
Total Annual Revenue	\$901,650	\$2,078,811	\$1,064,184	\$3,864,802	\$1,259,254	\$1,370,487
Total Annual Expenses	\$910,910	\$1,836,127	\$1,864,019	\$2,132,396	\$2,162,534	\$2,198,713
Deficiency of Water Service Revenue	-1%	---	-75%	---	-72%	-60%
Beginning Cash Balance	\$1,738,923	\$1,729,663	\$1,972,347	\$1,172,512	\$2,904,917	\$2,001,638
Ending Cash Balance	\$1,729,663	\$1,972,347	\$1,172,512	\$2,904,917	\$2,001,638	\$1,173,411

Wastewater Department

The proposed wastewater rates were designed to cover the costs associated with the Operation and Maintenance (O&M) of the wastewater system, capital improvements, and future water bonds.

The existing rate structure is shown in the following table.

Customer Monthly Charge	Residents
Base Charges¹ (by Meter Size)	\$/Month
5/8"	\$36.17
3/4"	\$36.17
1"	\$36.17
1 1/2"	\$47.84
2"	\$55.48
3"	\$72.46
4"	\$113.23
Commodity Charges (by User Type)	\$/1,000 Gal
Residential (Dec-Feb Avg/Month)	\$3.52
Commercial (Oct-Sept Avg/Month)	\$5.02
Industrial (Oct-Sept Avg/Month)	\$6.88

¹Base charges are based on meter size only and are independent of user type.

Additionally, any industrial users who introduce "High Pollutant Waste" into the system shall be charged a monthly surcharge based on the strength of their loadings, at the following rates.

Wastewater Characteristic	Surcharge (\$/lb)
BOD ¹	\$0.84
COD ¹	\$0.50
TSS	\$0.43

¹User is charged per pound of BOD or COD, whichever is greater.

The proposed rate structures are shown in the table on the following page.

Proposed Wastewater Rates - Schedule 3						
Category	2024	2025	2026	2027	2028	2029
Meter Size	Cost/Month					
Up to 1" Commercial	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5" Commercial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" Commercial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
3" Commercial	\$72.46	\$73.91	\$75.39	\$76.90	\$78.43	\$80.00
4" Commercial	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
5/8"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
3/4"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5"	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2"	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
4"	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
1.5 WA Industrial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" WA IN Industrial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
SW Manual Avg C	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg I	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
MBA Sewer	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
Commodity Rate	Cost/1,000 Gal					
Residential	\$3.52	\$3.59	\$3.66	\$3.74	\$3.81	\$3.89
Commercial	\$5.02	\$5.12	\$5.22	\$5.33	\$5.43	\$5.54
Industrial	\$6.88	\$7.02	\$7.16	\$7.30	\$7.45	\$7.60
Surcharge Rates	\$/lb					
BOD (if over 250 mg/l)	\$0.84	\$0.86	\$0.87	\$0.89	\$0.91	\$0.93
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.52	\$0.53	\$0.54	\$0.55
TSS (if over 250 mg/l)	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.47

The following table shows the anticipated monthly bill and increase from the previous year for various types of users.

Proposed Wastewater Rate Structure 3							
Monthly Bill	Usage/Month	2024	2025	2026	2027	2028	2029
Residential							
Low User - 1" Meter	1,500	\$41.45	\$42.28	\$43.12	\$43.99	\$44.87	\$45.76
Average User - 1" Meter	7,500	\$62.57	\$63.82	\$65.10	\$66.40	\$67.73	\$69.08
High User - 1" Meter	10,000	\$71.37	\$72.80	\$74.25	\$75.74	\$77.25	\$78.80
Commercial							
Low User - 3" Meter	20,000	\$172.86	\$176.32	\$179.84	\$183.44	\$187.11	\$190.85
Average User - 3" Meter	80,000	\$474.06	\$483.54	\$493.21	\$503.08	\$513.14	\$523.40
High User - 3" Meter	150,000	\$825.46	\$841.97	\$858.81	\$875.98	\$893.50	\$911.37
Industrial							
MBA - 4" Meter	2,242,044	\$32,197.77	\$32,841.72	\$33,498.56	\$34,168.53	\$34,851.90	\$35,548.94

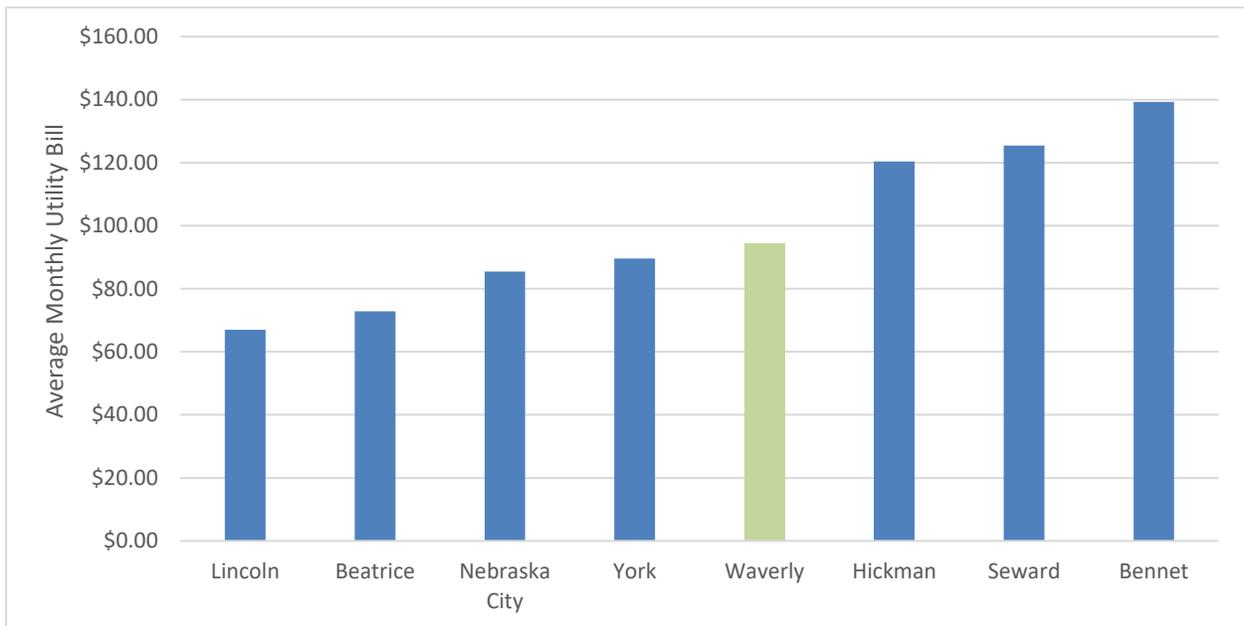


Monthly Bill Increase from Previous Year	Usage/Month	2024	2025	2026	2027	2028	2029
Residential							
Low User - 1" Meter	1,500	\$0.00	\$0.83	\$0.85	\$0.86	\$0.88	\$0.90
Average User - 1" Meter	7,500	\$0.00	\$1.25	\$1.28	\$1.30	\$1.33	\$1.35
High User - 1" Meter	10,000	\$0.00	\$1.43	\$1.46	\$1.49	\$1.51	\$1.55
Commercial							
Low User - 3" Meter	20,000	\$0.00	\$3.46	\$3.53	\$3.60	\$3.67	\$3.74
Average User - 3" Meter	80,000	\$0.00	\$9.48	\$9.67	\$9.86	\$10.06	\$10.26
High User - 3" Meter	150,000	\$0.00	\$16.51	\$16.84	\$17.18	\$17.52	\$17.87
Industrial							
MBA - 4" Meter	2,242,044	\$0.00	\$643.96	\$656.83	\$669.97	\$683.37	\$697.04

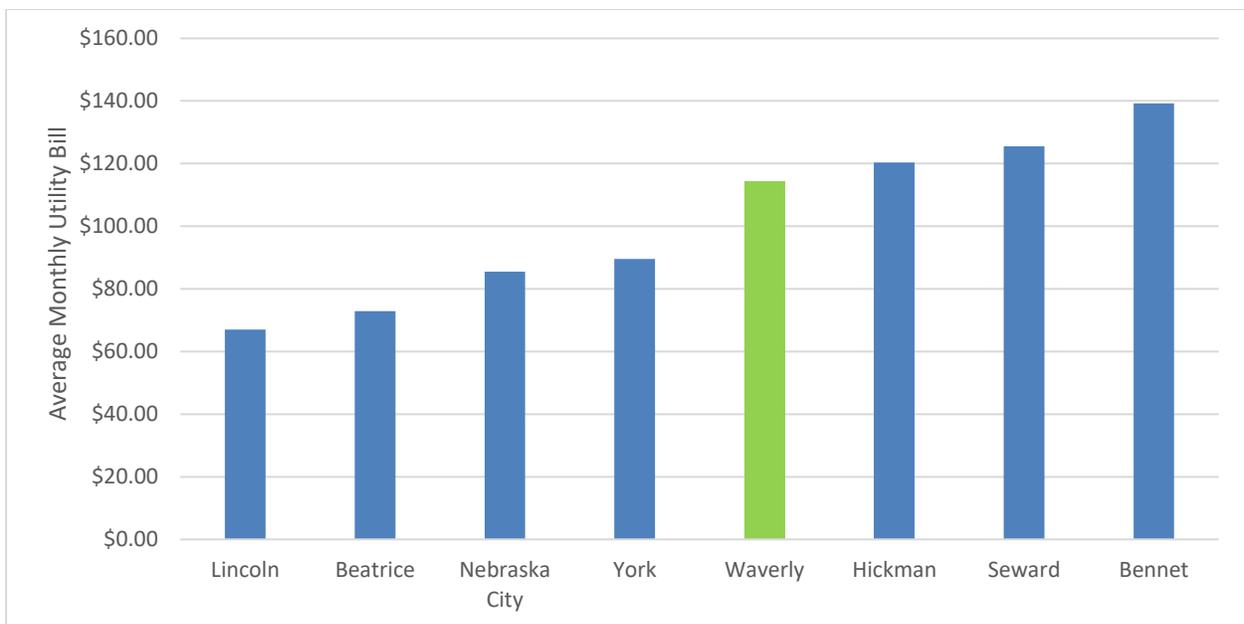
City of Waverly, Nebraska						
Utility Rate Study						
Flow of Future Funds - Wastewater						
WW RS-3						
Monthly Sewer Use Rate Categories:						
	All User Rates					
	2024	2025	2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5" Commercial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" Commercial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
3" Commercial	\$72.46	\$73.91	\$75.39	\$76.90	\$78.43	\$80.00
4" Commercial	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
5/8"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
3/4"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5"	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2"	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
4"	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
1.5 WA Industrial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" WA IN Industrial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
SW Manual Avg C	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg I	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
MBA Sewer	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.59	\$3.66	\$3.74	\$3.81	\$3.89
Commercial	\$5.02	\$5.12	\$5.22	\$5.33	\$5.43	\$5.54
Industrial	\$6.88	\$7.02	\$7.16	\$7.30	\$7.45	\$7.60
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.86	\$0.87	\$0.89	\$0.91	\$0.93
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.52	\$0.53	\$0.54	\$0.55
TSS (if over 250 mg/l)	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.47

Average Yearly Revenue Increase:		4.1%	Inflation:		4.0%	Reserve Fund:		5.0%
Projected Years								
	2024	2025	2026	2027	2028	2029		
Operating Revenue & Expenses								
Wastewater Revenue	\$1,464,114	\$1,519,251	\$1,583,724	\$1,650,929	\$1,720,985	\$1,794,010		
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400		
Total Operating Revenue	\$1,506,314	\$1,563,351	\$1,629,824	\$1,699,029	\$1,771,185	\$1,846,410		
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600		
Net Operating Revenue	\$1,008,414	\$968,751	\$1,015,124	\$1,063,529	\$1,114,085	\$1,166,810		
Debt Service								
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0		
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558		
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0		
Other Obligations								
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800		
Reserve	\$73,206	\$75,963	\$79,186	\$82,546	\$86,049	\$89,700		
<i>Total Other Obligations</i>	\$121,906	\$334,763	\$337,986	\$341,346	\$344,849	\$348,500		
Total Annual Revenue	\$1,506,314	\$1,563,351	\$1,629,824	\$1,699,029	\$1,771,185	\$1,846,410		
Total Annual Expenses	\$1,176,028	\$1,482,571	\$1,507,299	\$1,536,964	\$1,561,717	\$1,586,658		
Deficiency of Sewer Service Revenue	---	---	---	---	---	---		
Beginning Cash Balance	\$4,900,412	\$5,230,698	\$5,311,477	\$5,434,002	\$5,596,067	\$5,805,535		
Ending Cash Balance	\$5,230,698	\$5,311,477	\$5,434,002	\$5,596,067	\$5,805,535	\$6,065,287		

Existing Total Utility Rate Survey Comparison



Proposed Total Utility Rate Survey Comparison



*Proposed Total Utility Rates for comparison communities assumes no rate increases for those communities by 2024

City of Waverly, Nebraska
Utility Rate Study
Flow of Future Funds - Water
Existing Rate Schedule

Monthly Water Use Rate Categories:

	All User Rates						
	2024	2025	2026	2027	2028	2029	
Base Charges (Based on Meter Size)							
3/4" and Under	\$17.54	\$17.54	\$17.54	\$17.54	\$17.54	\$17.54	
1"	\$17.87	\$17.87	\$17.87	\$17.87	\$17.87	\$17.87	
1 1/2"	\$39.48	\$39.48	\$39.48	\$39.48	\$39.48	\$39.48	
2"	\$64.58	\$64.58	\$64.58	\$64.58	\$64.58	\$64.58	
3"	\$142.17	\$142.17	\$142.17	\$142.17	\$142.17	\$142.17	
4"	\$231.53	\$231.53	\$231.53	\$231.53	\$231.53	\$231.53	
Commodity Charges							
0 to 10,000	\$/1,000 Gal \$1.92						
10,001 to 20,000	\$2.47	\$2.47	\$2.47	\$2.47	\$2.47	\$2.47	
Over 20,001	\$3.09	\$3.09	\$3.09	\$3.09	\$3.09	\$3.09	
Average Yearly Revenue Increase:	2.0%		Inflation:	4.0%		Reserve Fund:	5.0%

Projected Years

	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Water Revenue	\$851,950	\$868,328	\$886,090	\$904,296	\$922,763	\$941,703
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$918,028	\$935,790	\$953,996	\$972,463	\$991,403
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
Net Operating Revenue	\$327,250	(\$102,372)	(\$109,010)	(\$116,204)	(\$123,937)	(\$131,997)
Debt Service						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0
Other Obligations						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$43,416	\$44,304	\$45,215	\$46,138	\$47,085
Total Other Obligations	\$200,298	\$584,876	\$585,764	\$586,675	\$587,598	\$588,545
Total Annual Revenue	\$901,650	\$918,028	\$935,790	\$953,996	\$972,463	\$991,403
Total Annual Expenses	\$910,910	\$1,735,874	\$1,760,386	\$1,785,747	\$1,811,721	\$1,843,285
Deficiency of Water Service Revenue	-1%	-89%	-88%	-87%	-86%	-86%
Beginning Cash Balance	\$1,738,923	\$1,729,663	\$911,817	\$87,221	(\$744,531)	(\$1,583,788)
Ending Cash Balance	\$1,729,663	\$911,817	\$87,221	(\$744,531)	(\$1,583,788)	(\$2,435,670)

City of Waverly, Nebraska
 Utility Rate Study
 Flow of Future Funds - Water
 W RS-1a

Monthly Water Use Rate Categories:

	All User Rates					
	2024	2025	2026	2027	2028	2029
Base Charges (Based on Meter Size)						
3/4" and Under	\$17.54	\$26.31	\$27.63	\$29.01	\$30.46	\$31.98
1"	\$17.87	\$26.81	\$28.15	\$29.55	\$31.03	\$32.58
1 1/2"	\$39.48	\$59.22	\$62.18	\$65.29	\$68.55	\$71.98
2"	\$64.58	\$96.87	\$101.71	\$106.80	\$112.14	\$117.75
3"	\$142.17	\$213.26	\$223.92	\$235.11	\$246.87	\$259.21
4"	\$231.53	\$347.30	\$364.66	\$382.89	\$402.04	\$422.14
General Commodity Charges						
0 to 10,000	\$1.92	\$2.88	\$3.05	\$3.24	\$3.43	\$3.64
10,001 to 20,000	\$2.47	\$3.71	\$3.93	\$4.16	\$4.41	\$4.68
Over 20,001	\$3.09	\$4.64	\$4.91	\$5.21	\$5.52	\$5.85
Average Yearly Revenue Increase:	16.7%		Inflation: 4.0%	Reserve Fund:	5.0%	

Projected Years

	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Water Revenue	\$851,950	\$1,302,491	\$1,402,830	\$1,511,044	\$1,627,423	\$1,752,958
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$1,352,191	\$1,452,530	\$1,560,744	\$1,677,123	\$1,802,658
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
Net Operating Revenue	\$327,250	\$331,791	\$407,730	\$490,544	\$580,723	\$679,258
Debt Service						
Proposed Bond Issuance	\$0	\$1,100,000	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$97,214	\$97,214	\$97,214	\$97,214	\$97,214
Other Obligations						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$65,125	\$70,141	\$75,552	\$81,371	\$87,648
Total Other Obligations	\$200,298	\$606,585	\$611,601	\$617,012	\$622,831	\$629,108
Total Annual Revenue	\$901,650	\$2,452,191	\$1,452,530	\$1,560,744	\$1,677,123	\$1,802,658
Total Annual Expenses	\$910,910	\$1,854,796	\$1,883,436	\$1,913,298	\$1,944,167	\$1,981,061
Deficiency of Water Service Revenue	-1%	---	-30%	-23%	-16%	-10%
Beginning Cash Balance	\$1,738,923	\$1,729,663	\$2,327,059	\$1,896,152	\$1,543,599	\$1,276,555
Ending Cash Balance	\$1,729,663	\$2,327,059	\$1,896,152	\$1,543,599	\$1,276,555	\$1,098,152

City of Waverly, Nebraska
Utility Rate Study
Flow of Future Funds - Water
W RS-2a

Monthly Water Use Rate Categories:

	All User Rates					
	2024	2025	2026	2027	2028	2029
Base Charges (Based on Meter Size)						
3/4" and Under	\$17.54	\$18.77	\$20.08	\$21.49	\$22.99	\$24.60
1"	\$17.87	\$19.12	\$20.46	\$21.89	\$23.42	\$25.06
1 1/2"	\$39.48	\$42.24	\$45.20	\$48.36	\$51.75	\$55.37
2"	\$64.58	\$69.10	\$73.94	\$79.11	\$84.65	\$90.58
3"	\$142.17	\$152.12	\$162.77	\$174.16	\$186.36	\$199.40
4"	\$231.53	\$247.74	\$265.08	\$283.63	\$303.49	\$324.73
Commodity Charges						
0 to 10,000	\$/1,000 Gal \$1.92	\$/1,000 Gal \$2.05	\$/1,000 Gal \$2.20	\$/1,000 Gal \$2.35	\$/1,000 Gal \$2.52	\$/1,000 Gal \$2.69
10,001 to 20,000	\$2.47	\$2.64	\$2.83	\$3.03	\$3.24	\$3.46
Over 20,001	\$3.09	\$3.31	\$3.54	\$3.79	\$4.05	\$4.33
Average Yearly Revenue Increase:	9.2%	Inflation:	4.0%	Reserve Fund:	5.0%	

Projected Years

	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Water Revenue	\$851,950	\$929,111	\$1,014,484	\$1,107,802	\$1,209,554	\$1,320,787
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$978,811	\$1,064,184	\$1,157,502	\$1,259,254	\$1,370,487
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
Net Operating Revenue	\$327,250	(\$41,589)	\$19,384	\$87,302	\$162,854	\$247,087
Debt Service						
Proposed Bond Issuance	\$0	\$1,100,000	\$0	\$2,707,300	\$0	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$97,214	\$97,214	\$336,474	\$336,474	\$336,474
Other Obligations						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$46,456	\$50,724	\$55,390	\$60,478	\$66,039
Total Other Obligations	\$200,298	\$587,916	\$592,184	\$596,850	\$601,938	\$607,499
Total Annual Revenue	\$901,650	\$2,078,811	\$1,064,184	\$3,864,802	\$1,259,254	\$1,370,487
Total Annual Expenses	\$910,910	\$1,836,127	\$1,864,019	\$2,132,396	\$2,162,534	\$2,198,713
Deficiency of Water Service Revenue	-1%	---	-75%	---	-72%	-60%
Beginning Cash Balance	\$1,738,923	\$1,729,663	\$1,972,347	\$1,172,512	\$2,904,917	\$2,001,638
Ending Cash Balance	\$1,729,663	\$1,972,347	\$1,172,512	\$2,904,917	\$2,001,638	\$1,173,411

City of Waverly, Nebraska
Utility Rate Study
Flow of Future Funds - Water
W RS-3

Monthly Water Use Rate Categories:

	All User Rates					
	2024	2025	2026	2027	2028	2029
Base Charges (Based on Meter Size)						
3/4" and Under	\$17.54	\$18.24	\$18.97	\$19.73	\$20.52	\$21.34
1"	\$17.87	\$18.58	\$19.33	\$20.10	\$20.91	\$21.74
1 1/2"	\$39.48	\$41.06	\$42.70	\$44.41	\$46.19	\$48.03
2"	\$64.58	\$67.16	\$69.85	\$72.64	\$75.55	\$78.57
3"	\$142.17	\$147.86	\$153.77	\$159.92	\$166.32	\$172.97
4"	\$231.53	\$240.79	\$250.42	\$260.44	\$270.86	\$281.69
Commodity Charges						
0 to 10,000	\$/1,000 Gal \$1.92	\$/1,000 Gal \$2.00	\$/1,000 Gal \$2.08	\$/1,000 Gal \$2.16	\$/1,000 Gal \$2.25	\$/1,000 Gal \$2.34
10,001 to 20,000	\$2.47	\$2.57	\$2.67	\$2.78	\$2.89	\$3.01
Over 20,001	\$3.09	\$3.21	\$3.34	\$3.48	\$3.61	\$3.76
Average Yearly Revenue Increase:	6.1%	Inflation:	4.0%	Reserve Fund:	5.0%	

Projected Years

	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Water Revenue	\$851,950	\$903,061	\$958,395	\$1,017,210	\$1,079,502	\$1,145,726
Other Income	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700	\$49,700
Total Operating Revenue	\$901,650	\$952,761	\$1,008,095	\$1,066,910	\$1,129,202	\$1,195,426
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$574,400	\$1,020,400	\$1,044,800	\$1,070,200	\$1,096,400	\$1,123,400
Net Operating Revenue	\$327,250	(\$67,639)	(\$36,705)	(\$3,290)	\$32,802	\$72,026
Debt Service						
Proposed Bond Issuance	\$0	\$2,707,300	\$0	\$0	\$2,108,000	\$0
Existing Bond and Interest Payments	\$136,213	\$130,598	\$129,821	\$128,873	\$127,723	\$131,340
Proposed Bond and Interest Payments	\$0	\$239,260	\$239,260	\$239,260	\$425,557	\$425,557
Other Obligations						
Capital Improvement Projects	\$157,700	\$541,460	\$541,460	\$541,460	\$541,460	\$541,460
Reserve	\$42,598	\$45,153	\$47,920	\$50,861	\$53,975	\$57,286
Total Other Obligations	\$200,298	\$586,613	\$589,380	\$592,321	\$595,435	\$598,746
Total Annual Revenue	\$901,650	\$3,660,061	\$1,008,095	\$1,066,910	\$3,237,202	\$1,195,426
Total Annual Expenses	\$910,910	\$1,976,871	\$2,003,261	\$2,030,653	\$2,245,114	\$2,279,043
Deficiency of Water Service Revenue	-1%	---	-99%	-90%	---	-91%
Beginning Cash Balance	\$1,738,923	\$1,729,663	\$3,412,853	\$2,417,686	\$1,453,943	\$2,446,031
Ending Cash Balance	\$1,729,663	\$3,412,853	\$2,417,686	\$1,453,943	\$2,446,031	\$1,362,414

Proposed Water System Capital Improvement Projects During Planning Period

Proposed Capital Improvement Project	Planning Cost
New Public Works Building	\$1,000,000.00
Water Main Extension #3 (N 148th St from Hwy 6 to Waverly Road)	\$513,300.00
New Well	\$944,000.00
Test Well Program	\$250,000.00
Total Capital Cost	\$2,707,300.00
Average Annual Capital Cost	\$541,460.00

Proposed Water System Maintenance Projects During Planning Period

Proposed Maintenance Project	Planning Cost
Redrill Well #6	\$708,000.00
Touch Up Water Tower Exterior	\$50,000.00
Replace Water Meter Radios & Reading System	\$250,000.00
Water Main Replacement on Oak Lane and Danvers Street	\$1,100,000.00
Total Capital Cost	\$2,108,000.00
Average Annual Capital Cost	\$421,600.00

Proposed Wastewater System Capital Improvement Projects During Planning Period

Proposed Capital Improvement Project	Planning Cost
East Sewer Trunk Extension (Hwy 6 to Bluff Rd) – Pipe Size Upcharge Only	\$294,000.00
New Public Works Building	\$1,000,000.00
Total Capital Improvements Projects Cost	\$1,294,000.00
Average Annual CIP Cost	\$258,800.00

Proposed Wastewater System Maintenance Projects During Planning Period

Proposed Maintenance Project	Planning Cost
Replace Sludge Press Control Panels	\$75,000.00
Vapor Root Sewer Lines	\$50,000.00
CIPP Program	\$250,000.00
Total Maintenance Project Cost	\$375,000.00
Average Annual Maintenance Cost Addition	\$75,000.00

City of Waverly, Nebraska
 Utility Rate Study
 Flow of Future Funds - Wastewater
 Current Rate Model

Monthly Sewer Use Rate Categories:

	All User Rates					
	2024	2025	2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
Average Yearly Revenue Increase:	2.1%	Inflation:	4.0%	Reserve Fund:	5.0%	

Projected Years

	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Wastewater Revenue	\$1,464,114	\$1,489,461	\$1,522,226	\$1,555,707	\$1,589,924	\$1,624,890
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
Total Operating Revenue	\$1,506,314	\$1,533,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
Net Operating Revenue	\$1,008,414	\$938,961	\$953,626	\$968,307	\$983,024	\$997,690
Debt Service						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0
Other Obligations						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$74,473	\$76,111	\$77,785	\$79,496	\$81,244
Total Other Obligations	\$121,906	\$333,273	\$334,911	\$336,585	\$338,296	\$340,044
Total Annual Revenue	\$1,506,314	\$1,533,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
Total Annual Expenses	\$1,176,028	\$1,481,082	\$1,504,224	\$1,532,203	\$1,555,164	\$1,578,202
Deficiency of Sewer Service Revenue	---	---	---	---	---	---
Beginning Cash Balance	\$4,900,412	\$5,230,698	\$5,283,178	\$5,347,280	\$5,418,884	\$5,503,844
Ending Cash Balance	\$5,230,698	\$5,283,178	\$5,347,280	\$5,418,884	\$5,503,844	\$5,602,932

City of Waverly, Nebraska
Utility Rate Study
Flow of Future Funds - Wastewater
WW RS-1

Monthly Sewer Use Rate Categories:

	2024	2025	2026	2027	2028	2029
All User Rates						
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5" Commercial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" Commercial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
3" Commercial	\$72.46	\$73.18	\$73.92	\$74.66	\$75.40	\$76.16
4" Commercial	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
5/8"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
3/4"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1"	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
1.5"	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2"	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
4"	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
1.5 WA Industrial	\$47.84	\$48.32	\$48.80	\$49.29	\$49.78	\$50.28
2" WA IN Industrial	\$55.48	\$56.03	\$56.60	\$57.16	\$57.73	\$58.31
SW Manual Avg C	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg	\$36.17	\$36.53	\$36.90	\$37.27	\$37.64	\$38.02
SW Manual Avg I	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
MBA Sewer	\$113.23	\$114.36	\$115.51	\$116.66	\$117.83	\$119.01
<u>Commodity Charges</u>	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.56	\$3.59	\$3.63	\$3.66	\$3.70
Commercial	\$5.02	\$5.07	\$5.12	\$5.17	\$5.22	\$5.28
Industrial	\$6.88	\$6.95	\$7.02	\$7.09	\$7.16	\$7.23
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.85	\$0.86	\$0.87	\$0.87	\$0.88
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.51	\$0.52	\$0.52	\$0.53
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.44	\$0.44	\$0.45	\$0.45
Average Yearly Revenue Increase:	3.1%	Inflation:	4.0%	Reserve Fund:	5.0%	

	Projected Years					
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Wastewater Revenue	\$1,464,114	\$1,504,356	\$1,552,822	\$1,602,846	\$1,654,482	\$1,707,775
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
Total Operating Revenue	\$1,506,314	\$1,548,456	\$1,598,922	\$1,650,946	\$1,704,682	\$1,760,175
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
Net Operating Revenue	\$1,008,414	\$953,856	\$984,222	\$1,015,446	\$1,047,582	\$1,080,575
Debt Service						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0
Other Obligations						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$75,218	\$77,641	\$80,142	\$82,724	\$85,389
Total Other Obligations	\$121,906	\$334,018	\$336,441	\$338,942	\$341,524	\$344,189
Total Annual Revenue	\$1,506,314	\$1,548,456	\$1,598,922	\$1,650,946	\$1,704,682	\$1,760,175
Total Annual Expenses	\$1,176,028	\$1,481,827	\$1,505,754	\$1,534,560	\$1,558,392	\$1,582,346
Deficiency of Sewer Service Revenue	---	---	---	---	---	---
Beginning Cash Balance	\$4,900,412	\$5,230,698	\$5,297,328	\$5,390,496	\$5,506,883	\$5,653,173
Ending Cash Balance	\$5,230,698	\$5,297,328	\$5,390,496	\$5,506,883	\$5,653,173	\$5,831,002

City of Waverly, Nebraska
Utility Rate Study
Flow of Future Funds - Wastewater
WW RS-2

Monthly Sewer Use Rate Categories:

	All User Rates					
	2024	2025	2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5" Commercial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" Commercial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
3" Commercial	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46	\$72.46
4" Commercial	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
5/8"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
3/4"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1"	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
1.5"	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2"	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
4"	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
1.5 WA Industrial	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84	\$47.84
2" WA IN Industrial	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48	\$55.48
SW Manual Avg C	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17	\$36.17
SW Manual Avg I	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
MBA Sewer	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23	\$113.23
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52	\$3.52
Commercial	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02	\$5.02
Industrial	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88	\$6.88
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
COD (if over 400 mg/l)	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
TSS (if over 250 mg/l)	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43	\$0.43
Average Yearly Revenue Increase:	2.1%	Inflation:	4.0%	Reserve Fund:	5.0%	

	Projected Years					
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Wastewater Revenue	\$1,464,114	\$1,489,461	\$1,522,226	\$1,555,707	\$1,589,924	\$1,624,890
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
Total Operating Revenue	\$1,506,314	\$1,533,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	\$497,900	\$594,600	\$614,700	\$635,500	\$657,100	\$679,600
Net Operating Revenue	\$1,008,414	\$938,961	\$953,626	\$968,307	\$983,024	\$997,690
Debt Service						
Proposed Bond Issuance	\$0	\$1,294,000	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$114,358	\$114,358	\$114,358	\$114,358
Other Obligations						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$74,473	\$76,111	\$77,785	\$79,496	\$81,244
Total Other Obligations	\$121,906	\$333,273	\$334,911	\$336,585	\$338,296	\$340,044
Total Annual Revenue	\$1,506,314	\$2,827,561	\$1,568,326	\$1,603,807	\$1,640,124	\$1,677,290
Total Annual Expenses	\$1,176,028	\$1,481,082	\$1,618,582	\$1,646,561	\$1,669,522	\$1,692,560
Deficiency of Sewer Service Revenue	---	---	-3.2%	-3%	-1.8%	-0.9%
Beginning Cash Balance	\$4,900,412	\$5,230,698	\$6,577,178	\$6,526,921	\$6,484,167	\$6,454,769
Ending Cash Balance	\$5,230,698	\$6,577,178	\$6,526,921	\$6,484,167	\$6,454,769	\$6,439,498

City of Waverly, Nebraska
Utility Rate Study
Flow of Future Funds - Wastewater
WW RS-3

Monthly Sewer Use Rate Categories:

	All User Rates					
	2024	2025	2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
Up to 1" Commercial	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5" Commercial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" Commercial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
3" Commercial	\$72.46	\$73.91	\$75.39	\$76.90	\$78.43	\$80.00
4" Commercial	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
5/8"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
3/4"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1"	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
1.5"	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2"	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
4"	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
1.5 WA Industrial	\$47.84	\$48.80	\$49.77	\$50.77	\$51.78	\$52.82
2" WA IN Industrial	\$55.48	\$56.59	\$57.72	\$58.88	\$60.05	\$61.25
SW Manual Avg C	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg	\$36.17	\$36.89	\$37.63	\$38.38	\$39.15	\$39.93
SW Manual Avg I	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
MBA Sewer	\$113.23	\$115.49	\$117.80	\$120.16	\$122.56	\$125.02
<u>Commodity Charges</u>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
Residential	\$3.52	\$3.59	\$3.66	\$3.74	\$3.81	\$3.89
Commercial	\$5.02	\$5.12	\$5.22	\$5.33	\$5.43	\$5.54
Industrial	\$6.88	\$7.02	\$7.16	\$7.30	\$7.45	\$7.60
<u>Industrial Surcharge Fees</u>						
BOD (if over 250 mg/l)	\$0.84	\$0.86	\$0.87	\$0.89	\$0.91	\$0.93
COD (if over 400 mg/l)	\$0.50	\$0.51	\$0.52	\$0.53	\$0.54	\$0.55
TSS (if over 250 mg/l)	\$0.43	\$0.44	\$0.45	\$0.46	\$0.47	\$0.47
Average Yearly Revenue Increase:	4.1%	Inflation:	4.0%	Reserve Fund:	5.0%	

	Projected Years					
	2024	2025	2026	2027	2028	2029
Operating Revenue & Expenses						
Wastewater Revenue	\$1,464,114	\$1,519,251	\$1,583,724	\$1,650,929	\$1,720,985	\$1,794,010
Other Income	\$42,200	\$44,100	\$46,100	\$48,100	\$50,200	\$52,400
Total Operating Revenue	\$1,506,314	\$1,563,351	\$1,629,824	\$1,699,029	\$1,771,185	\$1,846,410
<i>O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)</i>	<i>\$497,900</i>	<i>\$594,600</i>	<i>\$614,700</i>	<i>\$635,500</i>	<i>\$657,100</i>	<i>\$679,600</i>
Net Operating Revenue	\$1,008,414	\$968,751	\$1,015,124	\$1,063,529	\$1,114,085	\$1,166,810
Debt Service						
Proposed Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0
Existing Bond and Interest Payments	\$556,223	\$553,209	\$554,613	\$560,118	\$559,768	\$558,558
Proposed Bond and Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0
Other Obligations						
Capital Improvements Projects	\$48,700	\$258,800	\$258,800	\$258,800	\$258,800	\$258,800
Reserve	\$73,206	\$75,963	\$79,186	\$82,546	\$86,049	\$89,700
Total Other Obligations	\$121,906	\$334,763	\$337,986	\$341,346	\$344,849	\$348,500
Total Annual Revenue	\$1,506,314	\$1,563,351	\$1,629,824	\$1,699,029	\$1,771,185	\$1,846,410
Total Annual Expenses	\$1,176,028	\$1,482,571	\$1,507,299	\$1,536,964	\$1,561,717	\$1,586,658
Deficiency of Sewer Service Revenue	---	---	---	---	---	---
Beginning Cash Balance	\$4,900,412	\$5,230,698	\$5,311,477	\$5,434,002	\$5,596,067	\$5,805,535
Ending Cash Balance	\$5,230,698	\$5,311,477	\$5,434,002	\$5,596,067	\$5,805,535	\$6,065,287

Table 1: 2023 Average Monthly Water Bill

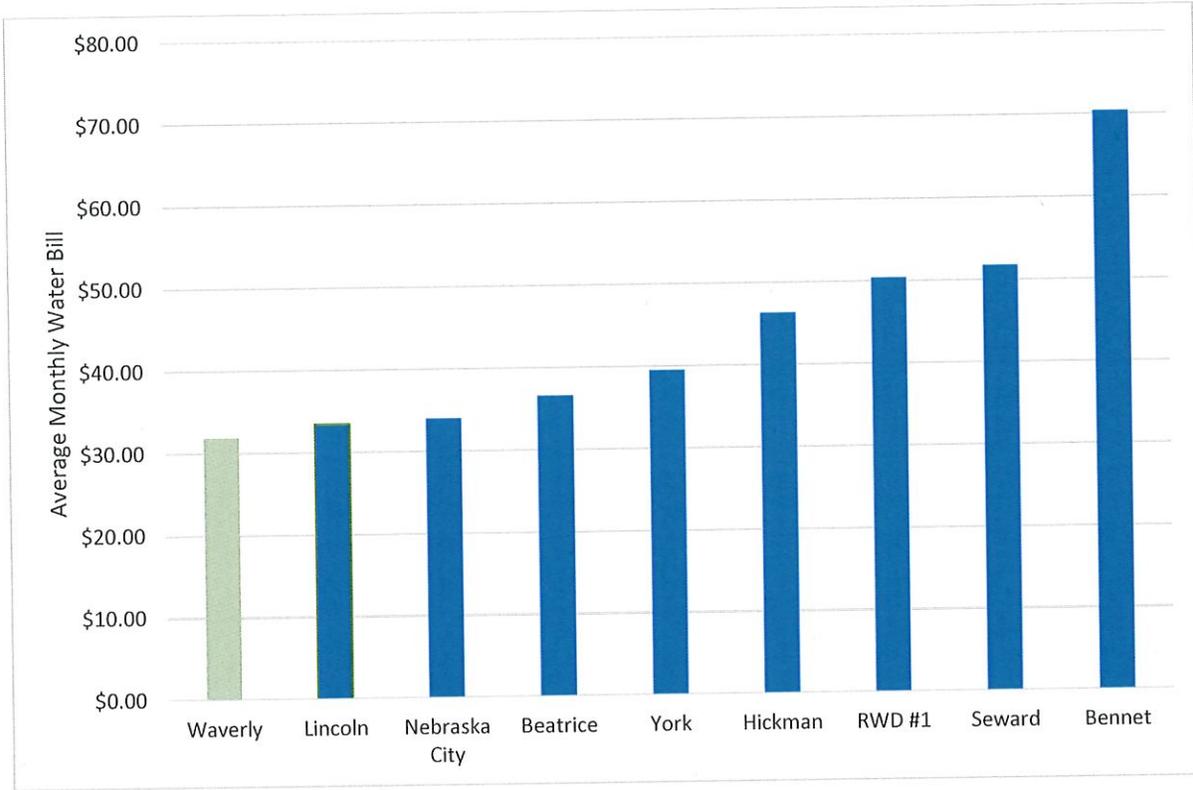
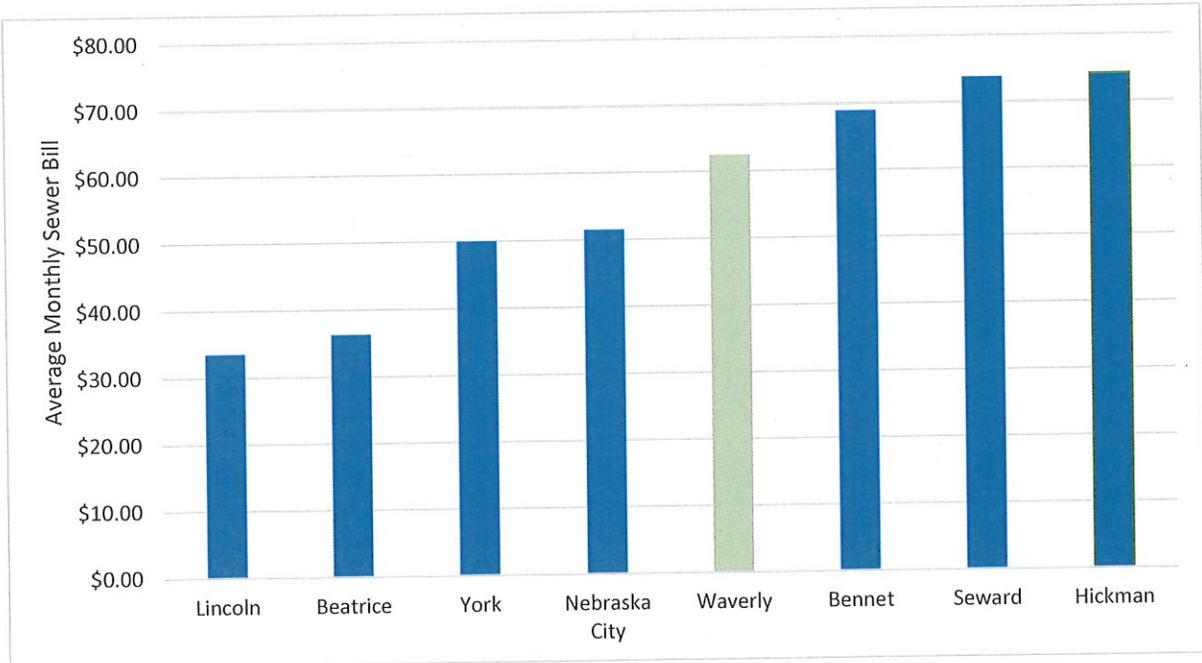


Table 2: 2023 Average Monthly Sewer Bill



ORDINANCE NUMBER 25-14

AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA, AMENDING TITLE V, CHAPTER 51, SECTION 51.09 OF THE WAVERLY MUNICIPAL CODE: WATER; RATES

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

Section 1. That Section 51.09 of the Waverly Municipal Code be amended to read as follows:

§ 51.09 RATES.

All water from the Municipal Water Department shall be furnished at metered rates unless otherwise provided herein. All consumers of water, except the Municipality, shall pay for water used or metered in accordance with the following schedule:

A. RATES APPLICABLE FOR EACH WATER METER WHERE WATER IS SUPPLIED TO ONE (1) OR MORE SEPARATE UNITS LOCATED WITHIN THE MUNICIPALITY:

1.	<u>Meter Size</u>	<u>Costs of Service Charge</u>	
	5/8"	\$18.64	\$19.94
	3/4"	\$18.77	\$20.08
	1"	\$19.12	\$20.46
	1.5"	\$42.24	\$45.20
	2"	\$69.10	\$73.94
	3"	\$152.12	\$162.77
	4"	\$247.74	\$265.08

2. ~~Two dollars and five twenty cents (\$2.0520)~~ shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons multiplied by the number of separate units per billing month,
3. Two dollars and ~~sixty-four eighty-three cents (\$2.6483)~~ shall be charged per thousand gallons of water used from 10,001 to 20,000 gallons multiplied by the number of separate units per billing month, and
4. ~~Three dollars and thirty-one fifty-four cents (\$3.3154)~~ shall be charged per thousand gallons of water used in excess of twenty thousand (20,000) gallons multiplied by the number of separate units per billing month.

B. RATES APPLICABLE FOR EACH WATER METER WHERE WATER IS SUPPLIED TO ONE (1) OR MORE SEPARATE UNITS LOCATED OUTSIDE THE MUNICIPALITY:

1.	<u>Meter Size</u>	<u>Costs of Service Charge</u>	
	5/8"	\$37.28	\$39.88
	3/4"	\$37.54	\$40.16
	1"	\$38.24	\$40.92
	1.5"	\$84.49	\$90.40
	2"	\$138.20	\$147.88
	3"	\$304.24	\$325.54
	4"	\$495.47	\$530.16

2. ~~Four dollars and ten forty cents (\$4.1040)~~ shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons multiplied by the number of separate units per billing month, and
3. ~~Five dollars and twenty-eight sixty-six cents (\$5.2866)~~ shall be charged per thousand gallons of water

used from 10,001 to 20,000 gallons multiplied by the number of separate units per billing month, and

4. ~~Six Seven dollars and sixty-two eight cents~~ (\$~~6.627.08~~) shall be charged per thousand gallons of water used in excess of twenty thousand (20,000) gallons multiplied by the number of separate units per billing month.

C. RATES APPLICABLE WHERE WATER IS SUPPLIED TO RESIDENTS OR SEPARATE UNITS LOCATED WITHIN THE MUNICIPALITY FOR LOADING INTO A TRANSPORT VEHICLE OR FOR ANY OTHER PURPOSE AND THE SAME IS NOT DELIVERED TO A STRUCTURE THROUGH THE MAINS, SUPPLY PIPES, AND SERVICE PIPES WHICH CONSTITUTE THE MUNICIPAL WATER SYSTEM:

1. Fifteen dollars (\$15.00) shall be charged per calendar month, and
2. ~~Two dollars and five twenty cents~~ (\$~~2.0520~~) shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons per calendar month, and
3. Two dollars and ~~sixty-four eighty-three cents~~ (\$~~2.6483~~) shall be charged per thousand gallons of water used from 10,001 to 20,000 gallons per calendar month,
4. ~~Three dollars and thirty-one fifty-four cents~~ (\$~~3.3154~~) shall be charged per thousand gallons of water used in excess of twenty thousand (20,000) gallons multiplied by the number of separate units per billing month, and
5. A loading fee of fifteen dollars (\$15.00) shall be charged per transport vehicle or vessel loaded.

D. RATES APPLICABLE WHERE WATER IS SUPPLIED TO NON-RESIDENTS OR SEPARATE UNITS LOCATED OUTSIDE THE MUNICIPALITY FOR LOADING INTO A TRANSPORT VEHICLE OR FOR ANY OTHER PURPOSE AND THE SAME IS NOT DELIVERED TO A STRUCTURE THROUGH THE MAINS, SUPPLY PIPES, AND SERVICE PIPES WHICH CONSTITUTE THE MUNICIPAL WATER SYSTEM:

1. Thirty dollars (\$30.00) shall be charged per calendar month, and
2. ~~Four dollars and ten forty cents~~ (\$~~4.1040~~) shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons per calendar month, and
3. ~~Five dollars and twenty-eight sixty-six cents~~ (\$~~5.2866~~) shall be charged per thousand gallons of water used from 10,001 to 20,000 gallons per calendar month,
4. ~~Six Seven dollars and sixty-two eight cents~~ (\$~~6.627.08~~) shall be charged per thousand gallons of water used in excess of twenty thousand (20,000) gallons multiplied by the number of separate units per billing month, and
5. A loading fee of thirty dollars (\$30.00) shall be charged per transport vehicle or vessel loaded.

E. All water sold pursuant to Paragraphs C and D of this section shall be sold in accordance with the following regulations:

1. Persons purchasing water pursuant to Paragraphs C and D of this section shall be issued a receipt by the office of the Municipal Clerk, which receipt shall state:
 - a. The date of purchase.

- b. The number of gallons purchased (metered or estimated).
 - c. The dollar amount paid to the Municipality, and,
 - d. The name and address of the purchaser.
2. In the event the metering of the water purchased is not feasible, the Water Department Representative, or his or her agent, shall estimate the capacity of the vessel to be filled and state the quantity purchased as an estimated quantity on the receipt issued to the purchaser. In no event shall any adjustment whatsoever be made, based upon the accuracy of such estimate, subsequent to issuance of the receipt and payment by the purchaser.
 3. It shall be the responsibility of the purchaser to prove prior purchase of water within the same calendar month in order for rates for quantities in excess of the monthly minimum to apply. For this purpose, an original receipt signed by the clerk in the same calendar month shall be conclusive.
 4. In the event of an actual or potential water shortage, the Mayor shall have absolute authority to suspend sales of water pursuant to paragraphs C & D of this section, as to residents, non-residents, or both.
- F. It shall be the responsibility of the water consumer to maintain a water meter in good working order. When a meter is temporarily out of service, the consumer shall be charged in accordance with his, her, or its past usage for comparable months. Should a customer's meter fail to register properly, the customer shall be charged for water during the time the meter is out of repair on the basis of the monthly consumption during the same month of the preceding year. Provided that if no such basis for comparison exists, the customer shall be charged such amount as may be reasonable fixed by the Water Department.
- G. Rate changes imposed by this article shall become effective for meter readings taken during the first month of the fiscal year. *(Amended by Ord. Nos 85-05, 09/03/85; 87-08, 6/15/87; 92-12, 09/21/92; 97-02, 02/03/97; 99-23, 09/07/99; 01-04, 05/07/01; 03-06, 09/15/03; 07-09, 09/17/07; 08-13, 09/15/08; 09-08, 09/21/09; 11-18, 08/16/11; 12-18, 09-18-12; 13-06, 09/17/13; 19-07, 09/24/2019; 20-04, 08/25/20; 21-07, 08/10/21; 22-05, 08/09/22; 23-11, 09/12/23; 24-07, 09/24/24)*

Section 2. That any other ordinance or section passed and approved prior to the passage, approval, and publication or posting of this ordinance and in conflict with its provisions, is hereby repealed.

Section 3. This ordinance shall take effect and be in full force as of October 1, 2025.

PASSED AND APPROVED THIS ____ DAY OF _____, 2025.

Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Human Resources Assistant

(Seal)

ORDINANCE NUMBER 25-15

AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA, AMENDING TITLE V, CHAPTER 52, SECTION 52.39 OF THE WAVERLY MUNICIPAL CODE: SEWERS; BASE RATES: AND SECTION 52.40 SEWERS; SURCHARGE RATES

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

Section 1. That Section 52.39 of the Waverly Municipal Code be amended to read as follows:

§52.39 BASE RATES.

Except for the Municipality, all customers of the Municipal Sewer department shall be charged a base rate to be set by ordinance of the Governing Body. The sewer base rates shall be as follows for:

A.	<u>Meter Size</u>	<u>Costs of Service Charge</u>	
	5/8"	\$36.17	\$36.89
	3/4"	\$36.17	\$36.89
	1"	\$36.17	\$36.89
	1.5"	\$47.84	\$48.80
	2"	\$55.48	\$56.59
	3"	\$72.46	\$73.91
	4"	\$113.23	\$115.49

Both multiple housing units and multiple commercial units on a single water meter for use of the waste water system shall be charged the base rate for each separate unit served by said meter.

B. Non-Resident Users

Wastewater system users located outside the corporate limits of the Municipality shall be charged double the base rates set for residents of the Municipality under the classification that the non-resident may be placed. *(Amended by Ord. No. 01-13, 9/4/01; 01-08, 7/2/01; 99-24, 9/7/99; 01-08, 07/02/01; 07-09, 09/17/07; 09-09, 09/21/09; 11-19, 08/16/11; 12-19, 12/18/12; 13-07, 08/06/13; 19-08, 09/24/19; 20-05, 8/25/20; 21-08, 08/10/21; 22-06, 08/09/22; 23-12, 08/08/23)*

§52.40 SURCHARGE RATES.

Except for the Municipality, all customers of the Municipal Sewer Department for the use of sewer service for volume, high pollutant, or industrial waste discharges shall be charged, in addition to other wastewater system use fees imposed by this Article, a surcharge at rates to be set by ordinance of the Governing Body. In the absence of either separate plumbing systems or flow recording equipment acceptable to the Wastewater Operator sufficient to clearly show the volume of water discharged into the wastewater system, all users shall be presumed to discharge into the wastewater system all of the water purchased from the Municipality. The sewer surcharge rates shall be as follows:

A. Residential Volume Surcharge

All residential users for volume use of the wastewater system shall be charged monthly a surcharge of three dollars and fifty ~~two~~ **nine** cents (\$3.5**29**) per one thousand (1,000) gallons of water used and discharged into the wastewater system as determined by a monthly average of water supplied by the Municipal water Department during the winter quarter, for usage during December, January and February.

If a resident or commercial user's December, January and February monthly usage of water are not available to determine an average, the monthly rate shall be calculated on the basis of a 4,000 gallon metered water bill

until the December, January and February billing statements are available or such other reasonable estimate can be made by the City.

B. Commercial Volume Surcharge

All commercial users, except industrial level commercial users, for volume use of the waste water system shall be charged monthly a surcharge of five dollars and ~~two~~ ~~twelve~~ cents (\$5.~~012~~) per one thousand (1,000) gallons of water used and discharged into the waste water system as determined by a monthly average of water supplied by the Municipal water department during a twelve (12) month period and for which billings are made by the Municipality from October through September.

C. Industrial Pollutant Surcharge

All industrial level users, who introduce into the waste water system any sewage other than “normal sewage” shall be charged monthly a surcharge of ~~six~~ ~~seven~~ dollars and ~~eighty-eight~~ ~~two~~ cents (\$~~6.887.02~~) per one thousand (1,000) gallons of water used and discharged into the wastewater system and determined by a monthly average of water supplied by the Municipal water Department during a twelve (12) month period and for which billings are made by the Municipality from October through September.

D. Industrial Level Commercial and Industrial Surcharge

All users who discharge “High Pollutant Wastes” into the waste water system shall be charged monthly a surcharge, which shall be computed in accordance with the following schedule:

1. Eighty-~~four~~ ~~six~~ cents (\$.8~~46~~) per pound of BOD, or
2. Fifty-~~one~~ cents (\$.5~~01~~) per pound of COD, whichever is greater, and
3. Forty-~~three~~ ~~four~~ cents (\$.4~~34~~) per pound of suspended solids.
4. Grease Disposal Clause – The City requires that customers with the wastewater discharges that have high concentrations of grease and oil as determined by the City will install city approved grease traps in drains. Failure to install such traps and proper disposal of grease will result in a Grease Penalty Charge of 25% of the total wastewater bill to be added to each monthly bill until traps are installed and approved by the City.

E. The surcharge imposed in Paragraph “D” of this Section shall be based on the high three (3) daily averages for each such user based upon a sampling program which includes sampling by the Municipality over four (4), four (4) day periods during each calendar year. One (1) of said sampling periods shall fall within each quarter of the calendar year but sampling dates within each quarter shall be selected at random by the Wastewater Operator.

F. The surcharge applicable to any “slug” which is introduced into the wastewater system shall be computed at four (4) times the rates specified in paragraph “D” of this Section, provided, however that the surcharge applicable to any “slug” which is introduced into the wastewater system shall be computed at two (2) times the rates specified in paragraph “D” of this Section, if the user shall:

1. Provide the Municipality an opportunity to sample the “slug” no less than twenty-four (24) hours prior to its introduction into the wastewater system, and
2. Provide the Municipality with a written “slug” discharge request no less than twenty-four (24) hours prior to its introduction into the wastewater system, and
 - a. A brief statement, acceptable to the wastewater Operator, as to the composition of the

“slug”, and

- b. A statement as to the time and rate at which the “slug” will be introduced into the wastewater system,
 - c. In every case, actual laboratory fees shall be assessed to the user to reimburse the Municipality for the cost of handling the laboratory tests for each individual “slug” tested at the request of any user.
- G. Users who have not installed a control manhole and flow recorder, if required under this Article, and a sampling station, on or before the effective date of this Article, shall be assessed a surcharge based on the best estimate of the Wastewater Operator derived from samples taken from the nearest available manhole and estimates of flow.
- H. It shall be the duty of each user to install a suitable control manhole, flow recorder, and all other equipment required under this Article within thirty (30) days of the effective date of this Article.
- I. The laboratory analysis required in order to evaluate the samples taken in order to determine the surcharges imposed by this Section shall be performed by the Municipality at no charge whenever possible, but where the Municipality lacks the necessary equipment, users shall pay the cost of all testing which must be done by independent laboratories.
- J. The Wastewater Operator, or any law enforcement officer, for the purpose of enforcing this Article, or abating any nuisance existing hereunder, may enter private premises.
- K. Wastewater system users located outside the corporate limits of the Municipality shall be charged double the surcharge rates set for residents of the Municipality under the classification that the non-residents may be placed. *(Amended by Ord. Nos. 85-6, 09/03/85; 87-09, 07/20/87; 92-13, 09/21/92; 97-01, 02/03/97; 99-24, 09/07/99; 01-08, 07/02/01; 07-09, 09/17/07; 09-09, 09/21/09; 10-10, 08/16/10; 11-19, 08/16/11; 12-19, 09/18/12; 13-07, 09/17/13; 19-08, 09/24/19; 19-16, 11/12/19; 20-05, 08/25/20; 21-08, 08/10/21; 22-06, 08/09/22; 23-12, 08/08/23)*

Section 2. That any other ordinance or section passed and approved prior to the passage, approval, and publication or posting of this ordinance and in conflict with its provisions, is hereby repealed.

Section 3. This ordinance shall take effect and be in full force as of October 1, 2025.

PASSED AND APPROVED THIS _____ DAY OF _____, 2025.

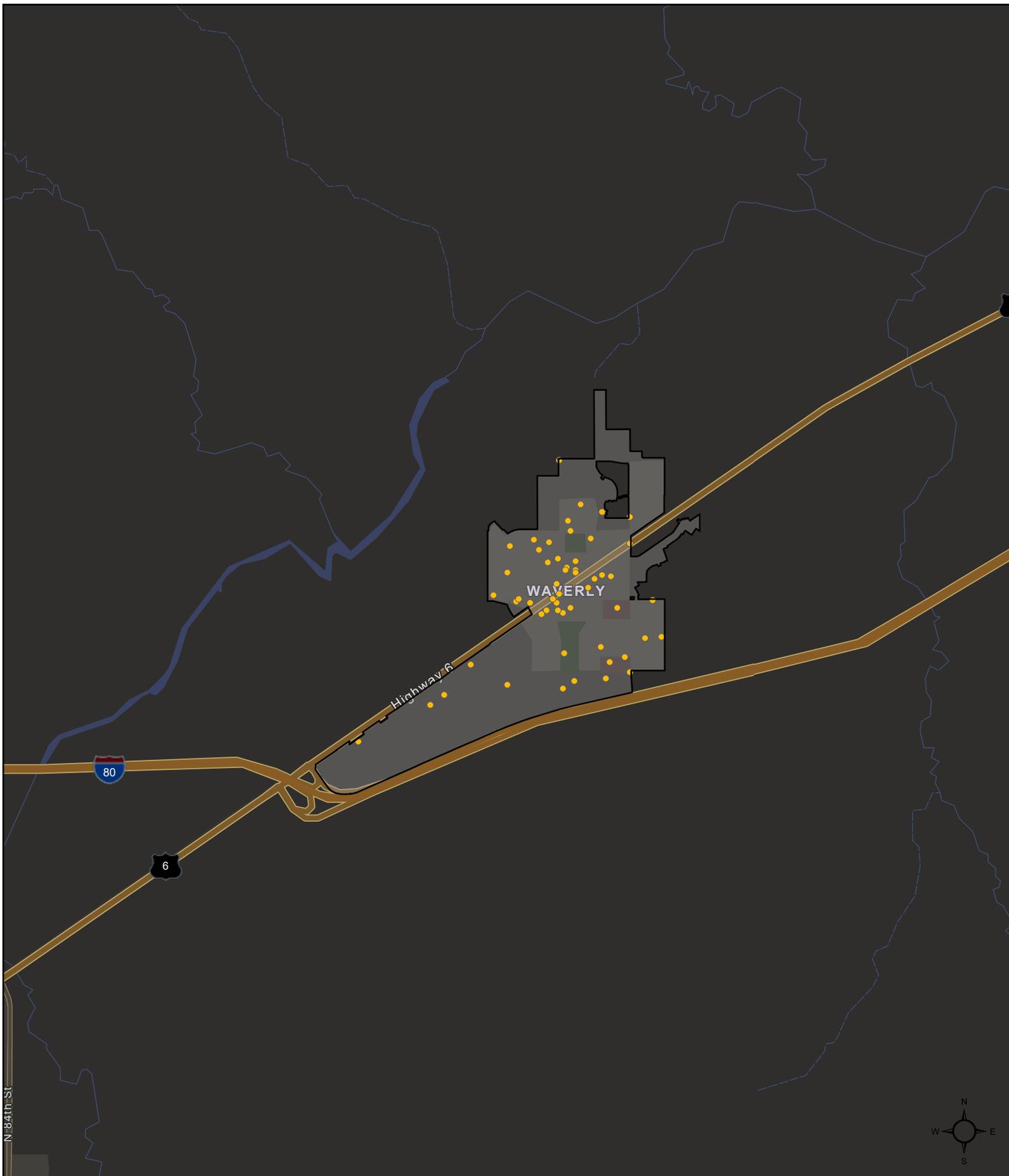
Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Human Resources Assistant

(Seal)

Calls for Service: Waverly



Dispatch Calls

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
July 1, 2025				
14110 KENILWORTH ST, WAVERLY,	C5004882	ANIMAL DOG AT LARGE	1825	22173 FUNK
13821 GUILDFORD ST, WAVERLY,	C5004884	TRAFFIC OTHER	2112	22134 LESAN
13711 GUILDFORD ST, WAVERLY,	C5004886	MISS PERS JUV	2148	22224 LOPEZ
10441 N 136TH ST, 68462	C5004888	FIREWORKS DISTURB	2321	22224 LOPEZ
July 2, 2025				
13920 NEWGATE ST, WAVERLY,	C5004909	ANIMAL OTHER	1916	22176 SARNES
13941 US HIGHWAY 6, WAVERLY,	C5004908	DISTURBANCE OTHER	1958	22176 SARNES
11510 N 146TH ST, 68462	C5004905	OPS OTHER	1600	22176 SARNES
10441 N 136TH ST, 68462	C5004907	TRESPASS	1840	22176 SARNES
10380 HOLLEY DR, 68462	C5004913	DISTURBANCE OTHER	2126	22232 NEEDHAM
July 3, 2025				
10060 HOLLEY DR, 68462	C5004941	DISTURBANCE OTHER	1850	22230
14131 GUILDFORD ST, WAVERLY,	C5004917	SPEC SVC CHECK WELF	701	22229 PARMER
11041 N 137TH ST, 68462	C5004919	ADULT ABUSE	803	22229 PARMER
11421 N 142ND ST, 68462	C5004924	DISTURBANCE OTHER	1050	22229 PARMER
July 4, 2025				
13711 GUILDFORD ST, WAVERLY,	C5004958	MISC OTHER	916	2271 JONES
14621 HEYWOOD ST, WAVERLY,	C5004960	DISTURBANCE OTHER	1214	22134 LESAN
14440 JAMESTOWN ST, WAVERLY,	C5004971	MEDICAL EMERG OTHER	1818	22230
N 142ND ST & OLDFIELD ST,	C5004975	CRIM MISCHIEF	1847	22230
10110 N 150TH ST, 68462	C5004978	MEDICAL EMERG OTHER	2007	22230
11030 NORTHLOCH CT, WAVERLY,	C5004950	FIREWORKS DISTURB	15	22217 CALDWELL
10430 N 140TH ST, 68462	C5004959	DISTURBANCE OTHER	1208	22134 LESAN
July 5, 2025				
12851 DOVERS ST, 68642	C5005007	MISC OTHER	2358	22222 SCDORIS
July 6, 2025				
11041 N 137TH ST, 68462	C5005024	MEDICAL EMERG OTHER	1528	22134 LESAN
10060 HOLLEY DR, 68462	C5005025	MEDICAL EMERG OTHER	1550	22134 LESAN
14240 BAILIE ST, 68462	C5005028	ANIMAL DOG BARKING	1803	22134 LESAN
10331 N 140TH ST, 68462	C5005030	MISS PERS JUV	2203	22232 NEEDHAM
July 7, 2025				
13531 GUILDFORD ST, WAVERLY,	C5005055	DEATH NATURAL	2041	22176 SARNES

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
July 8, 2025				
13921 LANCASHIRE ST, WAVERLY, 11041 N 137TH ST, 68462	C5005084 C5005076	OPS OTHER MEDICAL EMERG OTHER	1648 1149	22176 SARNES 2271 JONES
July 9, 2025				
14020 LANCASHIRE ST, WAVERLY, N 141ST ST & KENILWORTH ST,	C5005112 C5005107	DISTURBANCE DOMESTIC TRAFFIC PARK OTHER	1615 900	22230 22126 GUTHARD
July 10, 2025				
14541 CASTLEWOOD ST, US HIGHWAY 6 & N 148TH ST, N 151ST ST & BLUFF RD, 68462 N 142ND ST & KENILWORTH ST,	C5005132 C5005145 C5005156 C5005155	SPEC SVC CHECK WELF ACC PROP DMG DISTURBANCE OTHER SPEC SVC CHECK WELF	801 1600 2248 2038	22162 SCHNIEDER 22230 22205 CASTANEDA 22230
July 11, 2025				
N 148TH ST & AMBERLY RD, 9531 N 130TH ST, 68642 11041 N 137TH ST, 68462	C5005169 C5005170 C5005166	TRAFFIC MOTORIST AST MISC OTHER DEATH NATURAL	2101 2103 1827	22230 22230 22230
July 12, 2025				
11041 N 137TH ST, 68462 12851 DOVERS ST, 68642	C5005193 C5005199	MEDICAL EMERG OTHER TRAFFIC OTHER	2005 2311	22222 SCDORIS 22205 CASTANEDA
July 13, 2025				
11150 N 144TH ST, 68462 10380 HOLLEY DR, 68462	C5005208 C5005205	MEDICAL EMERG OTHER SUSPICIOUS VEHICLE	1306 1123	22173 FUNK 22173 FUNK
July 14, 2025				
N 142ND ST & LANCASHIRE ST, 11141 N 137TH ST, 68462	C5005241 C5005243	SUSPICIOUS PERSON MEDICAL EMERG OTHER	1553 1658	22178 BROWNELL 22178 BROWNELL
July 15, 2025				
13401 AMBERLY RD, WAVERLY, NE, 10120 N 150TH ST, 68462 10120 N 150TH ST, 68462 11041 N 137TH ST, 68462	C5005260 C5005276 C5005283 C5005259	ALARM FALSE SUSPICIOUS PERSON SUSPICIOUS PERSON MEDICAL EMERG OTHER	905 1618 2042 813	2271 JONES 22178 BROWNELL 22178 BROWNELL 2271 JONES
July 16, 2025				

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
11421 N 142ND ST, 68462	C5005298	PROTECTION ORDER	1220	22203 DIMAS
N 144TH ST & JAMESTOWN ST,	C5005299	TRAFFIC PARK OTHER	1216	2271 JONES
11041 N 137TH ST, 68462	C5005304	MEDICAL EMERG OTHER	1753	22178 BROWNELL

July 17, 2025

10720 NORTHLOCH ST, WAVERLY,	C5005322	TRAFFIC PARK OTHER	1509	2271 JONES
11200 N 148TH ST, 68462	C5005312	MISC OTHER	30	22191 EWBANK

July 19, 2025

10720 NORTHLOCH ST, WAVERLY,	C5005369	MISC OTHER	641	22150 MEYER
10741 N 142ND ST, 68462	C5005368	MISC OTHER	430	22205 CASTANEDA
9531 BAILIE CT, WAVERLY, NE,	C5005390	ASSAULT DOMESTIC	2310	22216 ANSHASI

July 20, 2025

14020 LANCASHIRE ST, WAVERLY,	C5005395	MEDICAL EMERG OTHER	1225	22172 BUCHHEISTER
10330 N 140TH ST, 68462	C5005397	CRIM MISCHIEF	1317	22172 BUCHHEISTER
10331 N 140TH ST, 68462	C5005400	ASSAULT NON-DOMESTIC	1539	22172 BUCHHEISTER

July 21, 2025

10130 N 152ND ST, 68462	C5005421	SUSPICIOUS PERSON	1428	22178 BROWNELL
14550 JAMESTOWN ST, WAVERLY,	C5005425	MISC OTHER	1827	22178 BROWNELL
12035 US HIGHWAY 6, WAVERLY,	C5005428	SUSPICIOUS PERSON	2004	22178 BROWNELL
14020 LANCASHIRE ST, WAVERLY,	C5005431	ASSAULT NON-DOMESTIC	2326	22179 HICKS

July 22, 2025

11611 N 144TH ST, 68462	C5005448	CRIM MISCHIEF	1634	22178 BROWNELL
10380 HOLLEY DR, 68462	C5005450	ASSAULT TERROR THR	1810	22178 BROWNELL
10331 N 140TH ST, 68462	C5005452	WARRANT	1955	22176 SARNES
12851 DOVERS ST, 68642	C5005441	MISC OTHER	847	2271 JONES
10331 N 140TH ST, 68462	C5005443	THEFT OF BICYCLE	1306	22172 BUCHHEISTER

July 23, 2025

14021 US HIGHWAY 6, WAVERLY,	C5005472	ANIMAL OTHER	1449	2271 JONES
13941 US HIGHWAY 6, WAVERLY,	C5005484	MISC OTHER	2255	22205 CASTANEDA
13240 CALLUM DR, 68462	C5005483	MISC OTHER	2226	22205 CASTANEDA

July 24, 2025

14440 DANVERS ST, WAVERLY, NE,	C5005491	SPEC SVC CHECK WELF	630	2271 JONES
13901 GUILDFORD ST, 68462	C5005497	MEDICAL EMERG OTHER	1307	2271 JONES

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
July 25, 2025				
13411 HIGHLANDER PL, WAVERLY,	C5005522	SPEC SVC CHECK WELF	1256	2271 JONES
14541 BAILIE ST, 68462	C5005535	MISS PERS JUV	1850	22230
14321 IVANHOE ST, 68462	C5005521	SEX ASSAULT 1ST DEGR	1204	2271 JONES
July 26, 2025				
CASTLEWOOD ST & N 147TH ST,	C5005558	SPEC SVC CHECK WELF	1411	22150 MEYER
10441 N 136TH ST, 68462	C5005566	DISTURBANCE OTHER	2102	22230
14541 BAILIE ST, 68462	C5005556	ASSAULT NON-DOMESTIC	1419	22150 MEYER
July 28, 2025				
13401 AMBERLY RD, WAVERLY, NE,	C5005620	SPEC SVC CRIME PREV	2238	22191 EWBANK
July 29, 2025				
10630 N 140TH ST, 68462	C5005647	**NOT ASSIGNED**	2214	22178 BROWNELL
July 30, 2025				
14541 CASTLEWOOD ST,	C5005654	PROP FOUND ITEM	823	2271 JONES
N 148TH ST & US HIGHWAY 6,	C5005664	TRAFFIC HAZARD	1625	22230
N 141ST ST & WAVERLY RD,	C5005665	TRAFFIC OTHER	1706	22193 LAVENE
July 31, 2025				
13401 AMBERLY RD, WAVERLY, NE,	C5005691	SPEC SVC CHECK WELF	1613	22230
9531 N 130TH ST, 68642	C5005694	FIRE ALARM	1912	22230

Report Totals

Count: 85
Date Exported: 8/6/2025 10:43 AM

MINUTES OF A WAVERLY BUDGET WORKSHOP MEETING HELD ON JULY 21, 2025

CALL TO ORDER

Mayor Abbey Pascoe called the meeting to order at 5:04 p.m. and acknowledged the Open Meetings Act Poster located on the south wall of the Council Chambers. Mayor Abbey Pascoe and Council Members David Jespersen, Dave Nielson, Aaron Delahoyde, and Allison Stark were in attendance. Other City Officials present were City Administrator Stephanie Fisher, City Treasurer Cheris Cadwell, and City Clerk Megan Frye. Others present were Carmen Standley and Shane Butrick of HBE. Notice of the Meeting and Agenda were given to the Mayor and all Members of the City Council prior to the Meeting. Notice of the Meeting was posted at Russ's Market Express, the US Post Office, the City Office, and the City website (citywaverly.com).

BUDGET WORKSHOP

Carmen Standley, City Auditor, will be attending to facilitate the budget preparation.

City Administrator Fisher provided explanation for budgeted items in each department. Carmen Standley facilitated the budget preparation. Discussion was held.

ADJOURNMENT

Council Member Nielson moved to adjourn the meeting at 7:36 p.m. Council Member Stark seconded the motion.

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

Abbey L. Pascoe
Mayor

Megan K. Frye
City Clerk/Human Resources Assistant

MINUTES OF A WAVERLY CITY COUNCIL MEETING HELD ON JULY 22, 2025

CALL TO ORDER

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

ADOPTION OF AGENDA

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

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

APPROVAL OF CONSENT AGENDA

Minutes of the July 8, 2025 City Council Meeting

Council Member Delahoyde moved to approve the Consent Agenda. Council Member Nielson seconded the motion.

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

PROCLAMATIONS AND PRESENTATIONS

None.

PUBLIC HEARINGS

None.

DC ADDITION

Public Hearing: DC Addition Preliminary Plat.

Public Hearing opened 6:01 p.m.

Josh Larsen provided information representing Mill Development Co. Zoning Administrator Palm explained part of the parcel is in the ETJ jurisdiction between the city and county and requires joint approval. The county had additional requirements, one of the conditions all improvements including grading, roads, signage completed and installed prior to approving the final plat, and have it all completed in one construction period, not phases. Originally approved and filed in May 2024, because of the amount of time it took for county review, the subdivision regulations state if over 180 days if it's not filed with the county, it becomes null and void and must go through the process again. There are minimal changes, mostly drainage along Mill Road, a 100 ft wide section for water detention for storm events where it allows it to pool there, not on the street. This shifted all lots 100 ft to the south, generally the lots are the same size at 3+ acres, but east to west street shifted. This met all engineering requirements. With the zoning change and the increased footprint, this caused the legal description to change so we have to rezone to include the 100 ft wide section, and it was cleaner to just repeat the entire process again. We are completing the process legally.

Mayor Pascoe asked if anyone from the public would like to comment. No comments heard.

Public Hearing closed at 6:10 p.m.

Consideration of approval of DC Addition Preliminary Plat.

Council Member Delahoyde moved to approve the DC Addition Preliminary Plat. Council Member Nielson seconded the motion.

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

Public Hearing: Rezoning a portion of property from Agricultural (AG) District to Limited Industrial (LI) District for property generally located south of Mill Road and west of N 162nd St.

Public Hearing opened at 6:11 p.m.

Jim McGill, longtime Waverly resident, whose mother owns the adjacent property to the northwest and is familiar with the previous farmer of this property, shared concerns of adjacent property owners be required to help pay the bill for future road paving that may happen with these improvements and advised of the poor drainage on the property after past rain events. Zoning Administrator Palm shared information on the drainage plan completed by the engineers. Palm advised this property is not within corporate limits but is in our planning jurisdiction, so technically these changes fall on the county.

Mayor Pascoe asked if anyone from the public would like to comment. No comments heard.

Public Hearing closed at 6:25 p.m.

Consideration of the First Reading of Ordinance 25-12 to Rezone a portion of property generally located south of Mill Road and west of N 162nd St from Agricultural (AG) District to Limited Industrial (LI) District.

Council Member Delahoyde moved to approve the First Reading of Ordinance 25-12 to Rezone a portion of property generally located south of Mill Road and west of N 162nd St from Agricultural (AG) District to Limited Industrial (LI) District. Council Member Nielson seconded the motion.

Council Member Delahoyde questioned whether these changes align with the Future Land Use map regarding future development and Zoning Administrator Palm advised this it complied with the Future Land Use map when originally filed, adding the map is a guide, not set in stone and can be amended by the City Council. Palm advised there is a floodplain to the east that will require more extensive engineering. Palm shared easement information in the area.

Council Member Stark moved to suspend the rules, waive the requirements for three readings and move to Third and Final Reading of Ordinance 25-12. Council Member Nielson seconded the motion.

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

Vote to pass Ordinance 25-12 to Rezone a portion of property generally located south of Mill Road and west of N 162nd St from Agricultural (AG) District to Limited Industrial (LI) District on Third and Final Reading, the following Council Members voted “YEA”: Delahoyde, Stark, and Nielson. The following Council Members voted “NAY”: None. Motion Carried. 3-0.

Public Hearing: DC Addition Final Plat.

Public Hearing opened at 6:37 p.m.

Mayor Pascoe asked if anyone from the public would like to comment. No comments heard.

Public Hearing closed at 6:38 p.m.

Consideration of approval of Resolution 25-13 a Resolution Approving DC 1st Addition Final Plat, a property generally located south of Mill Road and west of N 162nd St.

Council Member Delahoyde moved to approve Resolution 25-13 a Resolution Approving DC 1st Addition Final Plat, a property generally located south of Mill Road and west of N 162nd St. Council Member Nielson seconded the motion.

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

SHERIFF’S REPORT

No report.

PUBLIC COMMENTS

Dominic Delahoyde made comments on golf cart safety including drinking alcoholic beverages while driving, underage driving, and unrestrained children under five. Delahoyde made comments on nuisances including blocked sidewalks, junk vehicles, tall weeds/grass, and engine braking. Delahoyde made comments on the shoulder drop off along N 148th Street near the new development and the grading in Anderson North Park 10th Addition. Delahoyde asked about the process for the city to receive quotes and bids. Delahoyde suggested increasing the time prior to Council meetings for finalized agenda to allow residents to better prepare and know what’s on each agenda. Delahoyde thanked city officials for work on the fire station and lighting on Amberly Road.

Jim McGill made comments about the growing safety issue of kids riding motorized scooters, minibikes, and 4-wheelers, and provided specific examples witnessed within the city.

APPROVAL OF MINUTES

Minutes of the July 8, 2025 City Council Meeting

Consent Agenda.

CONSIDERATION OF CLAIMS AND FINANCIAL REPORTS

Claims for Payment

Claims for Payment: July 9th - 22nd, 2025		
Group A		
Vendor	Description	Amount
ADP Fees	Payroll Fees	\$ 304.44
ADP Payroll	Payroll	\$ 78,219.68
Aerzen USA Corp.	Supplies	\$ 962.02
Aqua-Chem, Inc.	Pool chemicals	\$ 1,412.60
Blue Cross Blue Shield NE	Health Insurance	\$ 19,288.02
Blue Cross Blue Shield NE	Health Insurance	\$ 17,780.89
BOK Financial	Pay down 2023 municipal bond	\$ 1,000,000.00
City Of Lincoln	Radio Systems & Maint. Fees	\$ 658.00
Core & Main	Meter & Readout Purchase	\$ 917.01
Cubby's, Inc.	Fuel	\$ 2,375.39
DP Plumbing Co.	Repairs and supplies	\$ 485.30
Faller Landscape	Street trees - ANP & Riley	\$ 10,710.00
Frontier	Cornerstone Plus	\$ 65.00
Grainger	Lab supplies	\$ 113.29
Guardian	Life & Vision Insurance	\$ 1,177.66
Hawkins, Inc.	Supplies	\$ 5,072.96
Holiday Inn Express-GI	Room charges - fire school	\$ 1,795.50
Hometown Leasing	FD Copier	\$ 71.48
JEO Consulting Group, Inc.	Oak Lane & Danvers Water Main	\$ 27,647.50
John Hancock USA	Retirement	\$ 3,032.67
Kriha Fluid Power-Lincoln	Skid loader repair	\$ 347.64

Landscape Alternatives	Parks/cemetery landscaping, street tree services	\$ 2,860.00
LARM	Change to frisbee golf property insurance	\$ (1,602.08)
Life-Assist, Inc.	Medical Supplies	\$ 2,199.30
Lincoln Electric System	Electricity	\$ 17,848.90
Menards-Lincoln North	Supplies	\$ 181.87
Mutual of Omaha	Life & Vision Insurance	\$ 39.87
Nadia Koval	Cleaning Service	\$ 439.23
Nebraska Dept. of Revenue	Lottery Tax	\$ 12,410.00
Nebraska Landscape Solutions	Fertilizer	\$ 2,720.00
NE Public Health Environ. Lab	Lab Fees	\$ 333.00
Olsson	Waverly Ridge Construction	\$ 26,544.30
One Billing Solutions	June 2025 Billing-EMS	\$ 1,543.16
Pavers Inc.	Supplies	\$ 243.20
Pepsi-Cola of Lincoln	Aquatic Center concessions	\$ 629.60
Petty Cash	Postage	\$ 58.08
Point C	Health Reimbursement Account	\$ 468.00
Rembolt Ludtke LLP	TIF/CRA Matters	\$ 1,763.00
Rembolt Ludtke LLP	Legal Fees	\$ 3,000.00
Shaffer Communications	Supplies	\$ 803.20
Star City Heating, Cooling, Elec	Repair Services	\$ 833.00
Stryker Sales, LLC	Supplies for New Ambulance	\$ 1,104.08
Stryker Sales, LLC	Stretcher & cot fastener	\$ 70,129.98
Stryker Sales, LLC	Powered stair chair	\$ 15,374.43
Titan Machinery-Lincoln	Supplies	\$ 12.75
Total Lawn Care LLC	Fire Department services	\$ 420.00
U.S. Postmaster	Stamps/Postage	\$ 640.07
ULINE	Supplies	\$ 262.60
Union Bank & Trust Co.	HSA Accounts	\$ 2,750.00
Val Limited	Concession pizza	\$ 785.00
Verizon Wireless	Phone Service	\$ 410.48
Vessco, Inc.	Pumpheads	\$ 1,588.98
Whitehead Oil Co.	Fuel	\$ 64.34
RecDesk	Adult softball league refund	\$ 200.00
RecDesk	Adult softball league refund	\$ 200.00
RecDesk	Flag football refund	\$ 95.00
RecDesk	Pool party deposit refunds (15)	\$ 1,500.00
Storage Ninjas - Waverly	Storage for Engine 34 – Fire Dept	\$ 139.00
Sam's Club	4 th of July parade supplies – Fire Dept	\$ 148.33
	Claims Group A Total	\$ 1,341,577.72

Council Member Delahoyde moved to approve the Claims Group A in the amount of \$1,341,577.72.

Council Member Nielson seconded the motion.

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

Keno & Sales Tax Reports

Keno and Sales Tax Report provided for information.

INTRODUCTION OF RESOLUTIONS

None.

INTRODUCTION OF ORDINANCES

Consideration of the First Reading of Ordinance 25-13 Amending Chapter 110 of the Waverly Municipal Code relating to Franchise Fees

Council Member Delahoyde moved to approve the First Reading of Ordinance 25-13 Amending Chapter 110 of the Waverly Municipal Code relating to Franchise Fees. Council Member Nielson seconded the motion.

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

INTRODUCTION OF BUSINESS AND COMMUNICATIONS

Consideration of amendment to the Interlocal Agreement between City of Waverly, Nebraska and Waverly Suburban Fire District.

Council Member Delahoyde moved to approve amendment to the Interlocal Agreement between City of Waverly, Nebraska and Waverly Suburban Fire District. Council Member Nielson seconded the motion.

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

COMMITTEE REPORTS

Human Services (Park & Recreation): Council Member Stark

Council Member Stark reported parks staff cut down and removed a dead ash tree in the south Wayne Park. Turned a lot of it into mulch for future projects. They fertilized and actively trying to rid the Wayne fields of ground squirrels. Flag Football registration closes this week and soccer registration closes next week. Flag Football will have a Kickoff party at Baxter Toyota of Lincoln on August 9th for players to pick up their jerseys, get free shorts, and different swag for playing. Baxter Toyota is a NFL Flag Football Partner and is donating a Tailgate tent, 150 player shorts, and NFL Flag Signs to Waverly. Planning a 155th year of Waverly pickleball tournament for end of September, possibly Homecoming weekend.

Public Works (Utilities & Street): Council Member Delahoyde

Council Member Delahoyde reported they assisted with fixing the electronic sign on Highway 6 with providing an arial lift. K2 continues to hook up individual homes to the new water main on Oak Lane and Folkestone Street. Inspection with Olsson Engineering at Waverly Ridge for their punch list items. They filled potholes on Amberly Road at N 140th Street. They cleaned up around the Welcome to Waverly sign. They cut weeds, grass with hand trimmers, and cut out sucker trees on Canongate Road ditch from Kenilworth to Oldfield. Had a water main break on the old water main on Oak Lane, had to fix it as 4 homes where not yet hooked to the new main yet. Sent letters to nearby property owners for the ADA ramp installation that is planned to begin on July 21st. Took down the 4th of July banners and flags. Put in culverts on Bluff Road for Waverly Ridge path for ADA ramp installation.

Public Health (Fire & Safety): Council Member Jespersen

Mayor Pascoe reported there were 30 calls for service so far in July, which is over 1 per day. We got the new ambulance yesterday; it is brand new. They have had a lot of standbys next month. Four Waverly Fire/Rescue members delivered the first baby in 20 years; a healthy baby girl. The mother said the first responders listened to her and she is very thankful.

Fiscal & Economic Development: Council Member Nielson

No report.

City Administrator Fisher

City Administrator Fisher reported we had our budget workshop last night, we are preparing documents for the budget, the budget is in progress, and we receive the certified valuation on August 20. After that, we will make final touches and have our Public Hearing that is required in September and submit to the county by the end of September—stay tuned for more information on the budget. We are soil testing on Cannongate Road and near the fire station.

ADJOURNMENT

Council Member Delahoyde moved to adjourn the meeting at 6:54 p.m. Council Member Nielson seconded the motion.

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

Abbey L. Pascoe
Mayor

Megan K. Frye
City Clerk/Human Resources Assistant

MINUTES OF A WAVERLY CITY COUNCIL MEETING HELD ON JULY 28, 2025

CALL TO ORDER

Mayor Abbey Pascoe called the Meeting to order at 5:17 p.m. and acknowledged the Open Meetings Act Poster located on the west wall of the Community Foundation Building. Those in attendance were Mayor Pascoe and Council Members Allison Stark, Aaron Delahoyde, and Dave Nielson; Planning Commission Members Vice Chair Lindsay Erickson, Secretary Tony Larson (arrived at 5:18), Tyson Ritz, Heather Chloupek, Jake Sorenson, and Melissa Brown; Community Redevelopment Authority Members Chair Greg Dunlap, Vice Chair Missi Pishna, Rusty Wellman, Cole Stark, and Ryan Meston; Waverly Economic Development Corporation Members President Kent Heermann, Secretary Cory Worrell, Treasurer Dave Moore, Lindsay Kroger, Dave Watts, and Angie Plugge. Those absent were Council Member David Jespersen, Planning Commission Chair Kris Bohac, WEDC Members Bill Schellpeper and Rick Vest. Other City Officials present were City Administrator Stephanie Fisher, City Clerk Megan Frye, Building Inspector/Zoning Administrator Mike Palm, and Public Works Director Tracey Whyman. Others present were JEO Consulting Group representative Lonnie Burklund, and JEO Consulting Group interns Brooke O'Connor, Kyle Catherall, and Charlotte Schuerman. Notice of the Meeting and Agenda were given to the Mayor and all Members of the City Council prior to the Meeting. Notice of the Meeting was posted at Russ's Market Express, the US Post Office, the City Office and the City website (citywaverly.com).

INTRODUCTIONS

Brief introductions of all members of each organization and City of Waverly staff members.

PRESENTATION: JEO INTERN PROJECT-ACCESS MANAGEMENT POLICY

JEO Consulting Group representative Lonnie Burklund provided an introduction; JEO intern program offers free work for clients. JEO Consulting Group interns Brooke O'Connor, Kyle Catherall, and Charlotte Schuerman shared Access Management Policy, goal to create safer and more efficient traffic. Define street categories into arterial, collector, and local/residential. Deviation request for times outside the standard. City Administrator Fisher advised this is draft status; will eventually be brought to Planning Commission for review; then to City Council. Burklund shared other cities who have adopted policy.

PURPOSE OF THE JOINT MEETING

Mayor Pascoe shared the importance of collaboration, growth, increased communication.

ORGANIZATIONAL OVERVIEWS

City Council

Mayor Pascoe discussed quarterly Strategic Planning Meetings, prioritized capital improvement projects, necessary infrastructure improvements needed to support growth, associated expenses. Public Works Director Whyman provided information.

Planning Commission

Vice Chair Lindsay Erickson shared purpose to provide recommendations to City Council for zoning changes, review TIF, and adhere to comprehensive plan.

Waverly Economic Development Corporation (WEDC)

President Kent Heerman shared economic development background 30-40 years. Heerman communicated specific projects completed, goals for Waverly development, TIF, infrastructure, and advised Waverly growth average 30% last 30 years.

Community Redevelopment Authority

Chair Greg Dunlap advised CRA formed August 2023, succeeding the CDA. Group looks at TIF, downtown area-wide funds project ideas, blight and substandard must stay under 50% of city. City Administrator Fisher shared specific TIF projects, recently area-wide TIF west side of Waverly. Fisher advised TIF process begins with Zoning Administrator Palm and Public Works Director Whyman look at impacts to city systems in initial TIF process, then to CRA, Planning Commission, and City Council.

SHARED GOALS AND OPPORTUNITIES FOR COLLABORATION

Mayor Pascoe shared city projects and goals including new fire station, public works building, city hall/rec center, engineering for N 148th Street and Highway 6 intersection, Oldfield paving—partly paid with grand funds, pedestrian bridge, roundabout at Amberly and Cannongate intersection, Cannongate work partly paid for by county, and future plans to expand Wastewater Treatment Plant. Fisher advised the agreement with Suburban Fire District and City Operate 50/50.

Council Member Delahoyde encouraged committee members to contact a city council member with questions; Pascoe advised this is where decisions are being made. Pascoe advised one goal is transparency and continued partnership for betterment of city.

Discussion of working to help bring new businesses in to find land; work with WEDC and CRA; land prices high; rezoning along Highway 6 to General Commercial.

PUBLIC COMMENTS

None.

SUMMARY AND NEXT STEPS

Suggestions for future joint meetings.

ADJOURNMENT

Council Member Nielson moved to adjourn the meeting at 6:57 p.m. Council Member Stark seconded the motion.

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

Abbey L. Pascoe
Mayor

Megan K. Frye
City Clerk/Human Resources Assistant

Claims for Payment: July 23rd - August 12th , 2025

Group A			
Vendor	Description	Amount	Date Paid
Garrett & Taylor Borcher	Utility Deposit Refund	\$ 100.00	
Carl & Susan Brosseau	Utility Deposit Refund	\$ 100.00	
Amanda Burhoop	Utility Deposit Refund	\$ 100.00	
Nicole & Tony Kinnaman	Utility Deposit Refund	\$ 100.00	
Brendan Kouma	Utility Deposit Refund	\$ 100.00	
Matt Kubes	Utility Deposit Refund	\$ 100.00	
Jay & Jill Martens	Utility Deposit Refund	\$ 100.00	
Tanner Matt	Utility Deposit Refund	\$ 54.04	
Rebecca Robla	Utility Deposit Refund	\$ 100.00	
Aaron Hummel	WFR-Personal Vehicle Reimbursement	\$ 735.00	
ADP Fees	Payroll Fees	\$ 224.15	8/1/2025
ADP Fees	Payroll Fees	\$ 304.44	8/1/2025
ADP Fees	Payroll Fees	\$ 304.44	8/15/2025
ADP Payroll	Payroll	\$ 78,517.09	8/8/2025
Allo Communications	Phone/Internet Services	\$ 938.68	
Aqua-Chem, Inc.	Pool chemicals	\$ 1,477.65	
Badger Body & Truck Equipment	Snow plow repairs	\$ 720.00	
Barco Municipal Products Inc.	Street name signs, square posts, brackets & caps	\$ 2,076.90	
Bauer Built	Tire repair	\$ 923.00	
Black Hills Energy	Natural gas	\$ 155.78	
Bound Tree Medical, LLC	Medical equipment & supplies	\$ 8,456.85	
Brent Cooper	WFR-Personal Vehicle Reimbursement	\$ 195.00	
Caleb Bishop	WFR-Personal Vehicle Reimbursement	\$ 855.00	
Chase Bank	2016 Var Purp Bond & Interest	\$ 35,665.00	8/15/2025
Colonial Life	Insurance	\$ 43.92	
Commercial Restoration Group	Pool awning	\$ 1,500.00	
Commonwealth Electric Company	Repair generator power issues	\$ 2,031.87	
Core & Main	Meter & Readout Purchase	\$ 175.80	
Cubby's, Inc.	Fuel	\$ 2,442.37	
DataVizion, LLC	Microsoft 365 Business, Support, WWTP computers, monitor, warranty	\$ 4,670.77	
Eakes Office Plus	FD copier contract billing	\$ 46.71	
Environmental Resource Assc	PH Test	\$ 163.39	
Grainger	Wrench	\$ 46.58	
Greg Gerlach	WFR-Personal Vehicle Reimbursement	\$ 255.00	
Heermann Economic Development	Economic Development Consulting Services	\$ 2,900.00	
Hippo Equipment	Mower battery, dump trailer rental	\$ 257.93	
Home2 Suites by Hilton	Fire department room charges	\$ 575.00	
Horizon Bank	Ambulance loan legal fees	\$ 3,500.00	
Horizon Bank	Monthly ACH Fees	\$ 10.00	8/15/2025
Huffman Engineering, Inc.	PLC connection troubleshoot	\$ 1,572.50	
IWORQ	Software Management & Support	\$ 5,500.00	
James Bartels	WFR-Personal Vehicle Reimbursement	\$ 450.00	
Jamieson Battistella	WFR-Personal Vehicle Reimbursement	\$ 315.00	
Jared Rains	WFR-Personal Vehicle Reimbursement	\$ 720.00	
JEO Consulting Group, Inc.	Comp. Safety Action Plan, 134th & Hwy 6 Drainage Improvements	\$ 31,969.75	
John Adams	WFR-Personal Vehicle Reimbursement	\$ 1,350.00	
John Catsinas	WFR-Personal Vehicle Reimbursement	\$ 75.00	
John Deere Financial	Mower repair	\$ 79.82	
John Hancock USA	Retirement	\$ 3,446.76	8/8/2025
Jones Group	Add 2025 ambulance & portable equipment	\$ 548.00	
Joseph Hummel	WFR-Personal Vehicle Reimbursement	\$ 510.00	
K2 Construction	Danvers St. & Oak Ln. Water Main	\$ 155,952.00	
Kelly Supply Company	Clamps for signs, well 10/11 chemical injection	\$ 57.37	
Kevin LaPage	Degritter repair	\$ 200.00	
Kubert Appraisal Group, PC	Appraisal Services	\$ 2,850.00	
Kubert Appraisal Group, PC	Appraisal Services	\$ 2,850.00	
Lancaster Co.Sheriff Office	August 2025	\$ 38,093.00	
Larry Fichtner	WFR-Personal Vehicle Reimbursement	\$ 135.00	
League Of NE Municipalities	Utilities Membership Dues	\$ 1,498.00	
League of Nebr.Municipalities	League Membership Dues	\$ 24,226.00	
Life-Assist, Inc.	Medical Supplies	\$ 1,962.46	
Lincoln Electric System	Electricity	\$ 6,740.83	
M & E Plastic Repair	Playground equipment repair	\$ 2,500.00	
MacQueen Emergency	Helmet, helmet front	\$ 610.81	
Mammoth Station	Fuel	\$ 204.92	
Menards-Lincoln North	Waverly Ridge Bluff Rd. culvert, clarifier repair, data cable, pliers, anchor, padlocks	\$ 514.11	
Michael McClellan	WFR-Personal Vehicle Reimbursement	\$ 270.00	
Midwest Laboratories, Inc.	Lab fees	\$ 889.98	
Midwest Turf & Irrigation	Mower repair	\$ 792.96	
Nathan Vidlak	WFR-Personal Vehicle Reimbursement	\$ 675.00	
Nebraska Dept Revenue Waste	Utility sales tax & pool pass tax	\$ 13,104.15	8/20/2025
Nebraska Generator Service	Repairs to generator	\$ 4,538.41	
Nebraska Snow Equipment	Snow plow repair	\$ 325.00	
Nebraska.Gov	Instant Access Return Billback	\$ 55.00	
Odey's Inc.	Spray nozzle cap	\$ 3.88	
Olsson	Waverly Ridge Construction	\$ 21,157.00	
One Call Concepts, Inc.	One-Call Service	\$ 153.96	
One Source-Background Check Co	Background check	\$ 57.00	
Paul Davis Restoration, Inc.	Laundering Bunker Gear	\$ 50.00	
Pepsi-Cola of Lincoln	Aquatic Center concessions	\$ 139.90	8/10/2025
Pepsi-Cola of Lincoln	Aquatic Center concessions	\$ 150.05	8/10/2025
Pinnacle Bank	Concession items, EMS conference, medical supplies, office supplies	\$ 4,997.63	
Pioneer Overhead Door	Commercial door repair	\$ 3,021.00	
Point C	Health Reimbursement Account	\$ 93.00	
Quik Dump Refuse	Garbage Service	\$ 689.33	
Rembolt Ludtke LLP	Legal Fees	\$ 3,000.00	
Robin L. Hoffman	WFR-Personal Vehicle Reimbursement	\$ 1,995.00	
School District #145	Office paper	\$ 395.76	
S.E.Rural Fire Protection Dist	EMS Calls	\$ 1,500.00	
Stingray Technology Services	Cameras & IT services	\$ 648.33	
Stryker Sales, LLC	Modem kit, printer kit, storage bag kit	\$ 3,571.31	
Stryker Sales, LLC	Lifepak monitor/defibrillator	\$ 49,492.42	
Sunbelt Rentals,Inc.	Lift rental	\$ 609.00	
Tell Hanes	WFR-Personal Vehicle Reimbursement	\$ 1,080.00	
The Voice News	Advertising & Printing	\$ 868.61	
Theresa Wymore	Pool admission refund	\$ 35.31	
Thiele Geotech, Inc.	Water main Oak Ln. & Danvers St	\$ 804.00	
Tyler Tongish	WFR-Personal Vehicle Reimbursement	\$ 240.00	
U.S. Bank Equipment Finance	Ricoh Copier	\$ 143.95	
Uribe Refuse Services	Restroom Rental	\$ 133.50	
Val Limited	Concession pizza	\$ 387.00	
Vessco, Inc.	Pumpheads	\$ 912.77	
Visual Edge IT	Copies	\$ 151.68	
Whitehead Oil Co.	Fuel	\$ 92.60	
William Gerdes	WFR-Personal Vehicle Reimbursement	\$ 1,890.00	
Goodcents	Food for meeting - F.D. debit card purchase	\$ 143.04	
RecDesk	Monthly deposit charge	\$ 25.00	
RecDesk	Monthly deposit charge	\$ 25.00	
RecDesk	Pool party deposit refunds (7)	\$ 700.00	
RecDesk	Soccer refund (2)	\$ 125.00	
RecDesk	Flag football refund (3)	\$ 285.00	
Claims Group A Total		\$ 556,371.22	

Abbey Pascoe, Mayor

Cheris Cadwell, City Treasurer/Deputy Clerk

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
10-00-1000	CASH IN BANK - GENERAL	34,244.77-	49,670.08
10-00-1007	CASH IN BANK - MMA	.00	996,710.19
10-00-1010	CASH AT COUNTY TREASURER	.00	15,368.64
10-00-1047	CASH IN BANK-POINT C	30,000.00	30,000.00
11-00-1000	CASH IN BANK - CITY SALES TAX	.00	.00
11-00-1007	CASH IN BANK - MMA	.00	1,836,869.07
11-00-1035	CD #19806 SALES TAX	.00	1,940,473.76
11-00-1036	CD# 19937 SALES TAX	.00	810,762.45
12-00-1000	CASH IN BANK - STREET	17,055.93-	33,851.29
12-00-1007	CASH IN BANK - MMA	.00	1,019,967.79
13-00-1000	CASH IN BANK - POOL	1,029,619.58-	960,130.28-
13-00-1007	CASH IN BANK - MMA	.00	562,640.61
13-00-1016	CASH IN BANK-NE CLASS	.00	.00
13-00-1030	CASH IN BANK-AQUATIC CENTER	1,093,489.16	1,093,848.92
13-00-1046	NPAIT	1,093,489.16-	.00
14-00-1000	CASH IN BANK - PARK	10,892.70-	24,796.06
14-00-1002	PARK & REC FUND	.00	.00
14-00-1003	PARK & REC SCHOLARSHIP ACCT	.00	905.17
14-00-1007	CASH IN BANK - MMA	.00	319.63
14-00-1016	CASH IN BANK-NE CLASS	.00	.00
14-00-1046	NPAIT	.00	335,237.86
15-00-1000	CASH IN BANK - ARPA	.00	35.00
15-00-1007	CASH IN BANK - MMA	.00	44,582.43
16-00-1000	CASH IN BANK - FIRE DEPT.	.00	45,608.92
16-00-1007	CASH IN BANK - MMA	.00	114,973.22
17-00-1000	CASH IN BANK - BURN PERMIT CC	.00	.00
17-00-1007	CASH IN BANK - MMA	.00	.00
17-00-1012	CASH IN BANK-FIRE DONATION	.00	3,372.53
17-00-1016	CASH IN BANK - NE CLASS	.00	.00
17-00-1046	NPAIT	.00	52,051.63
18-00-1000	CASH IN BANK - FIRE EQUIP FUND	.00	.00
18-00-1001	CASH IN BANK-FIREEQUIP HORIZON	56,563.73-	39,705.13-
18-00-1007	CASH IN BANK - MMA	.00	122,091.60
18-00-1016	CASH IN BANK - NE CLASS	.00	.00
18-00-1030	CD# 19609 FIRE EQUIP	.00	.00
18-00-1046	NPAIT	.00	227,173.21
19-00-1000	CASH IN BANK-BUILDING & ZONING	34,449.76	80,102.91
19-00-1007	CASH IN BANK - MMA	.00	167,983.89
20-00-1000	CASH IN BANK - WATER	5,582.09	69,031.09
20-00-1007	CASH IN BANK - MMA	.00	1,910,778.67
21-00-1000	CASH IN BANK - SEWER	3,125.92	61,968.13
21-00-1004	2010 BOND RESERVE	.00	.00
21-00-1007	CASH IN BANK - MMA	.00	2,903,742.34
21-00-1009	2012 BOND RESERVE	.00	.00
21-00-1030	CD# 832 SEWER	.00	30,416.67
21-00-1031	CD #7839 SEWER CD	.00	384,954.99
21-00-1033	CD #19643 SEWER HORIZON	.00	540,517.05
21-00-1034	CD #19805 SEWER HORIZON	.00	554,421.08
21-00-1037	CD #19938	.00	1,081,016.58

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
22-00-1000	CASH IN BANK- CBDG FUNDS	.00	.00
23-00-1000	CASH IN BANK - COUNTY BOND	.00	.00
23-00-1003	CASH IN BANK-COUNTY BOND MM	35,665.00-	23,071.05
23-00-1008	COP TRUST RESERVE	.00	.00
23-00-1010	CASH AT COUNTY TREASURER	.00	1,318.28
23-00-1016	CASH IN BANK - NE CLASS	.00	.00
23-00-1046	NPAIT	.00	122,585.19
24-00-1000	CASH IN BANK - TIF H	.00	.00
24-00-1017	CASH IN BANK-NOTE H TSC DISTR	.00	65.86
25-00-1000	CASH IN BANK- TIF I	.00	.00
25-00-1018	CASH IN BANK-NOTE I TSC RETAIL	.00	34.47
26-00-1000	CASH IN BANK - TIF C	.00	.00
26-00-1010	CASH AT COUNTY TREASURER	.00	.00
26-00-1019	CASH IN BANK-NOTE C MBA POUL A	.00	.00
27-00-1000	CASH IN BANK - TIF D	.00	.00
27-00-1010	CASH AT COUNTY TREASURER	.00	.00
27-00-1020	CASH IN BANK-NOTE D MBA POUL B	.00	.00
28-00-1000	CASH IN BANK - CEMETERY	2,799.60-	248.43-
28-00-1007	CASH IN BANK - MMA	.00	8,522.83
28-00-1011	CASH IN BANK-ROSEHILL MMA	.00	2,539.70
28-00-1016	CEMETERY PERPETUAL-NE CLASS	.00	.00
28-00-1031	CD #3133 CEMETERY FSB	.00	71,478.59
28-00-1046	NPAIT	.00	25,539.00
29-00-1000	CASH IN BANK - KENO	.00	.00
29-00-1005	CASH IN BANK-LOTTERY PRIZE MMA	.00	71,159.96
29-00-1006	CERTIFICATE OF DEPOSIT	.00	.00
29-00-1007	CASH IN BANK - MMA	.00	30,751.76
29-00-1013	CASH IN BANK-KENO OPERAT ACCT	.00	49,869.20
29-00-1014	CASH IN BANK-FIXED KENO ACCT	.00	56,489.31
29-00-1016	CASH IN BANK - NE CLASS	.00	.00
29-00-1030	CD #0065 KENO PINNACLE	.00	.00
29-00-1046	NPAIT	.00	422,185.06
30-00-1000	CASH IN BANK - TIF E	.00	.00
30-00-1021	CASH IN BANK-NOTE E WATTS ELEC	.00	.00
31-00-1000	CASH IN BANK - PAYROLL	.00	.00
32-00-1000	CASH IN BANK - TIF F	.00	.00
32-00-1022	CASH IN BANK-NOTE F KAMKERTER	.00	.00
33-00-1000	CASH IN BANK - TIF G	.00	.00
33-00-1010	CASH AT COUNTY TREASURER	.00	1,107.29
33-00-1016	CASH IN BANK - NE CLASS	.00	.00
33-00-1023	CASH IN BANK-NOTE G BUCKET B	.00	52,192.16
33-00-1046	NPAIT	.00	1,369,671.82
34-00-1000	CASH IN BANK - TIF J	.00	.00
34-00-1010	CASH AT COUNTY TREASURER-TIF J	.00	.00
34-00-1024	CASH IN BANK-NOTE J VASEK ENT	.00	.28
35-00-1000	CASH ACCOUNT - ADMIN W/H	.00	.00
35-00-1016	CASH IN BANK - NE CLASS	.00	.00
35-00-1025	CASH IN BANK-ADMIN W/H FUNDS	2,850.00-	844.63-
35-00-1046	NPAIT	.00	129,740.47

TRIAL BALANCE
CALENDAR 8/2025, FISCAL 11/2025

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
36-00-1026	CASH IN BANK-TIF K WOODSTOCK	.00	2.07
37-00-1028	CASH IN BANK-NOTE L NW ELECTR	.00	2,025.64
38-00-1045	FIRE/RESCUE/LOTTERY/RAFFLE	.00	11,637.89
		=====	=====
	PROOF	1,116,533.54-	18,597,302.87
		=====	=====

TREASURER'S REPORT
CALENDAR 7/2025, FISCAL 10/2025

ACCT	TITLE	LAST REPORT ON HAND	DISBURSED	RECEIVED	CHANGE IN LIABILITY	BALANCE
10	GENERAL	1,024,105.06	68,627.14	138,349.73	2,166.03	1,095,993.68
11	CITY SALES TAX	4,510,025.39	447.50	78,527.39	.00	4,588,105.28
12	STREET	1,042,517.83	44,286.23	67,912.32	4,731.09	1,070,875.01
13	POOL	1,705,309.61	1,091,165.83	110,456.92	1,001,378.13	1,725,978.83
14	PARK	384,573.17	44,832.34	29,442.69	2,967.90	372,151.42
15	ARPA	44,475.70	.00	141.73	.00	44,617.43
16	FIRE DEPARTMENT	168,937.05	22,741.24	14,386.33	.00	160,582.14
17	FIRE DONATION	56,736.65	1,529.67	217.18	.00	55,424.16
18	FIRE EQUIPMENT	566,807.20	536,469.04	335,785.25	.00	366,123.41
19	BUILDING & ZONING	230,307.27	51,402.29	33,300.79	1,431.27	213,637.04
20	WATER	1,934,602.99	64,197.28	101,236.26	2,585.70	1,974,227.67
21	SEWER	5,440,102.98	43,033.83	154,935.11	1,906.66	5,553,910.92
22	CDBG FUND	.00	.00	.00	.00	.00
23	DEBT SERVICE	171,881.96	35,665.00	10,757.56	35,665.00	182,639.52
24	TIF H: TSC DISTR CENTE	47.03	.00	18.83	.00	65.86
25	TIF I: TSC RETAIL STOR	24.76	.00	9.71	.00	34.47
26	TIF C: MBA POULTRY A	.00	.00	.00	.00	.00
27	TIF D: MBA POULTRY B	.00	.00	.00	.00	.00
28	CEMETERY	114,863.73	5,518.27	222.83	1,063.00	110,631.29
29	LOTTERY	624,442.63	77,689.14	83,701.80	.00	630,455.29
30	TIF E: WATTS ELECTRIC	.00	.00	.00	.00	.00
31	PAYROLL	.00	.00	.00	.00	.00
32	TIF F: KAMTERTER	.00	.00	.00	.00	.00
33	TIF G; BUCKET B AREA	1,413,437.90	.00	9,533.37	.00	1,422,971.27
34	TIF J: VACEK ENTERPRIS	.28	.00	.00	.00	.28
35	TIF ADMIN W/H FUNDS	133,050.20	1,778.00	473.64	.00	131,745.84
36	TIF K: WOODSTOCK LLC	2.07	.00	.00	.00	2.07
37	TIF L NW ELECTRIC	2,025.55	.00	.09	.00	2,025.64
38	FIRE/RESCUE LOTTERY/RA	11,635.91	.00	1.98	.00	11,637.89
Report Total		19,579,912.92	2,089,382.80	1,169,411.51	1,053,894.78	19,713,836.41

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-4000	PROPERTY TAXES	7,107.07	533,000.90	1,006,957.00	473,956.10
10-00-4005	MOTOR VEHICLE TAX	15,363.20	129,477.08	90,000.00	39,477.08-
10-00-4010	MOTOR VEHICLE PRO RATE	538.84	2,415.21	1,000.00	1,415.21-
10-00-4015	PROPERTY TAX CREDIT	.00	68,904.94	.00	68,904.94-
10-00-4018	STATE AID	.00	.00	.00	.00
10-00-4020	PROPERTY TAX CREDIT	.00	.00	.00	.00
10-00-4025	M.I.R.F.	.00	.00	.00	.00
10-00-4030	CARLINE	.00	79.52	.00	79.52-
10-00-4032	LEASE REVENUE	500.00	5,000.00	6,000.00	1,000.00
10-00-4035	FRANCHISE TAX	100,933.80	459,141.29	450,000.00	9,141.29-
10-00-4040	IN LIEU OF TAXES	.00	5,300.34	3,000.00	2,300.34-
10-00-4050	SALES TAX	.00	.00	.00	.00
10-00-4055	HOMESTEAD EXEMPTION	5,655.35	28,276.75	.00	28,276.75-
10-00-4060	INT EARNED ON LOCAL REVENUE	.00	736.40	.00	736.40-
10-00-4065	FEES AND PERMITS	.00	.00	.00	.00
10-00-4070	CITY LICENSES	456.00	9,998.00	8,500.00	1,498.00-
10-00-4071	CITY FINES	.00	45.00	.00	45.00-
10-00-4075	DOG LICENSES	10.00	1,810.00	2,000.00	190.00
10-00-4080	DOG IMPOUNDMENT & BOARD	.00	.00	.00	.00
10-00-4090	OTHER LOCAL REVENUE RECEIPT	.00	.00	.00	.00
10-00-4091	QUIET ZONE	.00	.00	.00	.00
10-00-4095	LABOR & MATERIALS SOLD - GEN.	.00	.00	.00	.00
10-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
10-00-4105	GRANTS	.00	500.00	.00	500.00-
10-00-4106	DEVELOPER: STREET TREES	.00	.00	.00	.00
10-00-4110	INSURANCE ADJUSTMENTS	.00	2,368.12	.00	2,368.12-
10-00-4115	OPERATING CONTRIBUTIONS	.00	.00	.00	.00
10-00-4130	BOND PROCEEDS	.00	.00	3,750,000.00	3,750,000.00
10-00-4161	INTEREST-MMA	3,168.56	20,800.96	5,000.00	15,800.96-
10-00-4210	TOWER RENT	3,575.25	33,540.05	41,000.00	7,459.95
10-00-4215	FARM RENT INCOME	.00	19,095.00	19,095.00	.00
10-00-4410	ADJUSTMENT	.00	.00	.00	.00
10-00-4415	AG LAND TAX CREDIT	.00	54.78	.00	54.78-
10-00-5000	REGULAR SALARIES	8,792.16	95,864.84	140,000.00	44,135.16
10-00-5002	SALARIES OVERTIME	.00	.00	.00	.00
10-00-5005	SALARY OF MAYOR & COUNCIL	.00	30,000.00	30,000.00	.00
10-00-5006	SALARIES PART TIME/TEMP	.00	.00	5,000.00	5,000.00
10-00-5009	SOCIAL SECURITY	664.71	9,551.28	12,000.00	2,448.72
10-00-5015	HEALTH INSURANCE	3,893.79	21,115.43	32,500.00	11,384.57
10-00-5019	WORKER'S COMP INSURANCE	.00	1,414.98	2,000.00	585.02
10-00-5020	EMPLOYMENT EXPENSES	1,183.36	5,274.04	7,500.00	2,225.96
10-00-5025	UNEMPLOYMENT COMPENSATION	260.65	1,208.54	2,000.00	791.46
10-00-5030	RETIREMENT	483.57	5,272.56	7,500.00	2,227.44
10-00-5035	CLOTHING	.00	.00	1,750.00	1,750.00
10-00-5040	COUNTY TREAS. & OTHER FEES	20.00	816.87	4,000.00	3,183.13
10-00-5045	CUSTODIAL SERVICE	439.23	4,392.30	5,500.00	1,107.70
10-00-5050	LEGAL SERVICES	3,924.00	59,905.00	50,000.00	9,905.00-
10-00-5055	CONTRACT OR SECURED SERVICE	38,093.00	381,029.00	485,000.00	103,971.00
10-00-5060	OTHER PROF. & TECH SERVICE	6,509.08	128,086.23	118,000.00	10,086.23-
10-00-5065	NATURAL GAS	.00	1,070.68	2,000.00	929.32
10-00-5070	ELECTRICITY	337.27	2,703.59	3,500.00	796.41

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-5075	GARBAGE SERVICE	19.28	187.08	500.00	312.92
10-00-5080	RENTALS OR LEASES	.00	33.00	500.00	467.00
10-00-5085	POSTAGE	370.08	2,636.62	3,000.00	363.38
10-00-5090	TELEPHONE	498.04	6,039.83	7,000.00	960.17
10-00-5095	ADVERTISING AND PRINTING	306.92	3,701.02	5,000.00	1,298.98
10-00-5100	SUPPLIES	.00	12,245.59	12,000.00	245.59-
10-00-5102	OPERATING SUPPLIES	.00	.00	.00	.00
10-00-5105	CONCESSIONS	.00	.00	.00	.00
10-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
10-00-5115	LICENSE FEES	1,960.00	1,960.00	5,000.00	3,040.00
10-00-5120	SCHOOL, DUES AND SEMINARS	872.00	7,177.75	35,000.00	27,822.25
10-00-5125	SALES TAX	.00	.00	.00	.00
10-00-5130	DOG BOARD AND DISPOSAL	.00	.00	.00	.00
10-00-5135	PROPERTY INSURANCE	.00	15,356.48	16,000.00	643.52
10-00-5140	TRAVEL OR MILEAGE	.00	922.71	4,000.00	3,077.29
10-00-5145	REPAIR & MAINT. SERVICES	.00	6,727.69	5,000.00	1,727.69-
10-00-5149	REFUNDS	.00	.00	.00	.00
10-00-5150	OTHER MISC. OBJECTS	.00	2,000.48	4,000.00	1,999.52
10-00-5155	QUIET ZONE	.00	.00	.00	.00
10-00-5160	DRY DAM	.00	.00	10,000.00	10,000.00
10-00-5170	WATERSHED	.00	.00	.00	.00
10-00-5175	CAPITAL IMPROVEMENTS	.00	.00	3,750,000.00	3,750,000.00
10-10-5100	SUPPLIES	.00	.00	.00	.00
10-10-5102	OPERATING SUPPLIES	.00	.00	.00	.00
10-10-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
10-10-5120	SCHOOL, DUES AND SEMINARS	.00	.00	.00	.00
10-10-5140	TRAVEL OR MILEAGE	.00	.00	.00	.00
10-10-5145	REPAIR & MAINT. SERVICES	.00	.00	.00	.00
10-10-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
10-30-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
10-30-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-40-5000	REGULAR SALARIES	.00	.00	.00	.00
10-40-5001	PARTTIME SALARIES	.00	.00	.00	.00
10-40-5002	SALARIES PART TIME/TEMP	.00	.00	.00	.00
10-40-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-40-5015	HEALTH INSURANCE	.00	.00	.00	.00
10-40-5030	RETIREMENT	.00	.00	.00	.00
10-40-5090	TELEPHONE	.00	.00	.00	.00
10-40-5100	SUPPLIES	.00	.00	.00	.00
10-40-5200	DEPOSIT REFUND	.00	.00	.00	.00
10-50-5000	REGULAR SALARIES	.00	.00	.00	.00
10-50-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-60-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
10-60-5009	SOCIAL SECURITY	.00	.00	.00	.00
10-90-4011	TRANSFER FROM CITY SALES TAX	.00	.00	.00	.00
10-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
10-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
10-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
10-90-4016	TRANSFER FROM FIRE/RESCUE	1,041.66	10,416.60	.00	10,416.60-
10-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
10-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
10-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
10-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
10-90-4030	TRANSFER FROM TIF E	.00	.00	.00	.00
10-90-4031	TRANSFER FROM PAYROLL	.00	.00	.00	.00
10-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
10-90-5011	TRANSFER TO CITY SALES TX	.00	.00	.00	.00
10-90-5012	TRANSFER TO STREET	.00	175,000.00	175,000.00	.00
10-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
10-90-5014	TRANSFER TO PARK	.00	180,000.00	180,000.00	.00
10-90-5016	TRANSFER TO FIRE/RESCUE	.00	168,250.00	168,250.00	.00
10-90-5018	TRANSFER TO FD EQUIPMENT FUND	.00	.00	.00	.00
10-90-5019	TRANSFER TO BUILDING	.00	125,000.00	125,000.00	.00
10-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
10-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
10-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
10-90-5028	TRANSFER TO CEMETERY	.00	41,000.00	41,000.00	.00
10-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
11-00-4052	CITY SALES TAX	72,687.96	732,759.10	700,000.00	32,759.10-
11-00-4053	AQUATIC CENTER SALES TAX	.00	.00	.00	.00
11-00-4135	REIMBURSEMENT	.00	.00	.00	.00
11-00-4161	INTEREST-MMA	5,839.43	45,760.56	10,000.00	35,760.56-
11-00-4163	INTEREST-CD'S HORIZON	.00	99,178.59	40,000.00	59,178.59-
11-00-5174	COMMUNITY IMPROVEMENT	.00	.00	.00	.00
11-00-5175	CAPITAL OUTLAY	447.50	10,004.08	112,000.00	101,995.92
11-00-5302	BOND PAYMENTS	.00	.00	.00	.00
11-90-4010	TRANSFER FROM GENERAL	.00	.00	.00	.00
11-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
11-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
11-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
11-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
11-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
11-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
11-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
12-00-4005	MOTOR VEHICLE FEES	9,976.59	39,204.15	28,000.00	11,204.15-
12-00-4090	OTHER LOCAL REV RECEIPTS	.00	300.00	.00	300.00-
12-00-4095	LABOR & MATERIALS SOLD-STREETS	.00	543.75	.00	543.75-
12-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
12-00-4105	GRANTS	.00	99,489.00	1,477,500.00	1,378,011.00
12-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
12-00-4120	HIGHWAY ALLOCATION	51,791.88	485,219.33	604,357.00	119,137.67
12-00-4125	INCENTIVE PAYMENTS	.00	4,000.00	.00	4,000.00-
12-00-4130	SALE BONDS - STREETS	.00	.00	2,592,000.00	2,592,000.00
12-00-4135	REINBURSEMENT/PROJECT FINANCED	.00	.00	.00	.00
12-00-4161	INTEREST-MMA	3,242.49	29,950.38	.00	29,950.38-
12-00-4220	SCRAP SALES	.00	.00	.00	.00
12-00-4405	INFRASTRUCTURE FEE	2,901.36	6,843.22	.00	6,843.22-
12-00-5000	REGULAR SALARIES	20,401.17	159,675.73	200,000.00	40,324.27
12-00-5002	SALARIES OVERTIME	278.18	4,647.69	7,000.00	2,352.31
12-00-5006	SUB OR TEMP SALARIES	.00	1,694.06	10,000.00	8,305.94
12-00-5009	SOCIAL SECURITY	1,557.33	12,471.75	15,000.00	2,528.25

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
12-00-5015	HEALTH INSURANCE	12,352.64	58,625.03	102,000.00	43,374.97
12-00-5019	WORKER'S COMP INSURANCE	.00	4,959.18	7,500.00	2,540.82
12-00-5030	RETIREMENT	491.04	5,345.04	10,500.00	5,154.96
12-00-5035	CLOTHING	.00	988.44	1,250.00	261.56
12-00-5045	CUSTODIAL SERVICES	.00	.00	.00	.00
12-00-5055	CONTRACT OR SECURED SERVI	.00	95.00	.00	95.00-
12-00-5060	PROF&TECH SERVICE/SPECIAL FEES	.00	163,484.84	296,600.00	133,115.16
12-00-5065	NATURAL GAS	.00	2,204.15	3,000.00	795.85
12-00-5070	ELECTRICITY	7,056.01	69,231.58	70,000.00	768.42
12-00-5073	GAS AND OIL	1,079.41	9,876.13	14,000.00	4,123.87
12-00-5075	GARBAGE SERVICE	96.39	935.34	1,500.00	564.66
12-00-5076	RECYCLING SERVICE	.00	.00	.00	.00
12-00-5080	RENTALS OR LEASES	.00	1,195.79	7,000.00	5,804.21
12-00-5090	TELEPHONE	131.58	1,540.23	1,000.00	540.23-
12-00-5095	ADVERTISING AND PRINTING	.00	67.38	500.00	432.62
12-00-5100	SUPPLIES-OFFICE/SHOP	153.89	8,337.02	7,000.00	1,337.02-
12-00-5102	SUPPLIES-STREETS	318.20	4,188.57	68,000.00	63,811.43
12-00-5120	FURNITURE AND EQUIPMENT	.00	33,808.34	352,000.00	318,191.66
12-00-5121	SCHOOL, DUES, & SEMINARS	.00	454.50	500.00	45.50
12-00-5135	PROPERTY INSURANCE	.00	28,832.29	28,500.00	332.29-
12-00-5140	TRAVEL & MILEAGE	.00	21.00	.00	21.00-
12-00-5141	SERVICE FEES	.00	.00	.00	.00
12-00-5144	REPAIR & MAINT.SERVICE-BLDG	10.00	8,927.45	13,000.00	4,072.55
12-00-5145	REPAIR & MAINT. STREETS	.00	3,549.08	55,000.00	51,450.92
12-00-5146	EQUIPMENT MAINTENANCE	360.39	24,670.36	30,000.00	5,329.64
12-00-5147	VEHICLE MAINTENANCE	.00	6,313.44	10,000.00	3,686.56
12-00-5150	OTHER MICS. OBJECTS	.00	.00	.00	.00
12-00-5165	TRAFFIC CONTROL	.00	6,775.57	8,000.00	1,224.43
12-00-5170	STREET CONTRACTS	.00	3,604.30	4,000.00	395.70
12-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	8,140.00	3,592,000.00	3,583,860.00
12-90-4010	TRANSFER FROM GENERAL	.00	175,000.00	175,000.00	.00
12-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
12-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
12-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
12-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
12-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
12-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
12-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
12-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
12-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
12-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
12-90-4030	TRANSFER FROM TIF	.00	.00	.00	.00
12-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
12-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
12-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
12-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
12-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
12-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
12-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
12-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
12-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-4050	SALES TAX	3,348.73	12,911.87	.00	12,911.87-
13-00-4052	CITY SALES TAX	36,343.93	366,379.01	350,000.00	16,379.01-
13-00-4085	CONCESSIONS	.00	.00	.00	.00
13-00-4090	OTHER LOCAL REV RECEIPTS	405.00	405.00	.00	405.00-
13-00-4105	GRANTS	.00	749,349.60	.00	749,349.60-
13-00-4130	SALE BONDS - POOL	.00	.00	1,500,000.00	1,500,000.00
13-00-4131	AQUA CENTER BOND PROCEEDS	.00	.00	.00	.00
13-00-4132	2022 MUN IMP BOND PROCEED	.00	.00	.00	.00
13-00-4138	POOL DAILY ADMISSIONS	41,378.00	77,218.16	50,000.00	27,218.16-
13-00-4140	POOL RECEIPTS	.00	.00	.00	.00
13-00-4141	POOL PASS REVENUE	2,125.00	89,990.00	70,000.00	19,990.00-
13-00-4142	SWIMMING LESSON REVENUE	3,700.00	16,350.00	5,000.00	11,350.00-
13-00-4143	POOL PARTY REVENUE	2,400.00	16,675.00	8,000.00	8,675.00-
13-00-4144	POOL PARTY DEPOSIT	400.00	4,100.00	.00	4,100.00-
13-00-4146	SWIM TEAM REVENUE	.00	3,755.00	2,000.00	1,755.00-
13-00-4147	PRIVATE SWIMMING LESSON	3,170.00	3,170.00	.00	3,170.00-
13-00-4155	GIFT OR DONATIONS	.00	.00	.00	.00
13-00-4161	INTEREST-MMA	1,788.64	15,926.75	.00	15,926.75-
13-00-4162	INTEREST-NE CLASS	.00	23,424.44	.00	23,424.44-
13-00-4167	INTEREST FSB	.62	46.73	.00	46.73-
13-00-4168	DIVIDENDS-NPAIT	3,917.80	7,695.39	.00	7,695.39-
13-00-4185	CONCESSION RECEIPTS	11,479.20	25,736.86	20,000.00	5,736.86-
13-00-5000	REGULAR SALARIES	3,155.44	36,116.17	37,000.00	883.83
13-00-5002	SALARIES OVERTIME	682.84	1,957.06	.00	1,957.06-
13-00-5006	SUB OR TEMP SALARIES	54,893.23	116,135.04	130,000.00	13,864.96
13-00-5009	SOCIAL SECURITY	4,488.68	11,760.23	5,500.00	6,260.23-
13-00-5015	HEALTH INSURANCE	1,359.10	8,194.15	10,500.00	2,305.85
13-00-5019	WORKER'S COMP INSURANCE	.00	98.56	1,000.00	901.44
13-00-5030	RETIREMENT	97.10	1,399.97	2,000.00	600.03
13-00-5035	CLOTHING	2,029.00	3,760.46	3,000.00	760.46-
13-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
13-00-5050	LEGAL SERVICES	.00	.00	.00	.00
13-00-5055	CONTRACTED OR SECURED SERVICES	.00	117.98	2,000.00	1,882.02
13-00-5060	OTHER PROF. & TECH SERVICE	.00	4,266.73	10,500.00	6,233.27
13-00-5065	NATURAL GAS	.00	.00	4,000.00	4,000.00
13-00-5070	ELECTRICITY	2,489.38	5,579.06	17,000.00	11,420.94
13-00-5075	GARBAGE SERVICE	113.40	274.30	500.00	225.70
13-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
13-00-5090	TELEPHONE	145.77	654.76	1,500.00	845.24
13-00-5095	ADVERTISING AND PRINTING	100.00	186.25	500.00	313.75
13-00-5100	SUPPLIES	3,124.64	12,094.09	17,000.00	4,905.91
13-00-5102	OPERATION SUPPLIES	1,204.13	7,144.93	15,000.00	7,855.07
13-00-5105	CONCESSIONS	8,199.77	11,793.52	15,000.00	3,206.48
13-00-5110	FURNITURE AND EQUIPMENT	.00	4,308.08	11,000.00	6,691.92
13-00-5120	SCHOOLS, DUES, & SEMINARS	104.00	401.38	5,000.00	4,598.62
13-00-5125	SALES TAX	5,682.93	10,078.22	.00	10,078.22-
13-00-5135	PROPERTY INSURANCE	.00	21,031.91	21,000.00	31.91-
13-00-5140	TRAVEL OR MILEAGE	.00	.00	.00	.00
13-00-5141	SERVICE FEES	10.00	915.00	800.00	115.00-
13-00-5145	REPAIR & MAINT. SERVICES	1,538.42	20,985.65	2,000.00	18,985.65-
13-00-5149	REFUNDS	248.00	1,990.10	.00	1,990.10-

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-5150	OTHER MISC. OBJECTS	.00	400.00	.00	400.00-
13-00-5160	CONSULTANTS	.00	.00	.00	.00
13-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	58,450.00	.00	58,450.00-
13-00-5176	NEW POOL SUPPLIES	.00	.00	.00	.00
13-00-5201	PARTY DEPOSIT REFUNDED	1,500.00	1,500.00	.00	1,500.00-
13-00-5333	2021 GO AQUATIC CTN PRINCIPAL	.00	225,000.00	225,000.00	.00
13-00-5334	2021 GO AQUATIC CTR INTEREST	.00	33,923.75	33,924.00	.25
13-00-5351	2023 MUNI IMPROV PRINCIPAL	1,000,000.00	1,000,000.00	2,500,000.00	1,500,000.00
13-00-5352	2023 MUNI IMPROV BOND INTEREST	.00	90,000.00	90,000.00	.00
13-90-4010	TRANSFER FROM GENERAL	.00	.00	.00	.00
13-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
13-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
13-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
13-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
13-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
13-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
13-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
13-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
13-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
13-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
13-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
13-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
13-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
13-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
13-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
13-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
14-00-4065	FEES & PERMITS	.00	.00	.00	.00
14-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
14-00-4105	GRANTS	.00	.00	.00	.00
14-00-4110	INSURANCE ADJUSTMENTS	.00	30,853.13	.00	30,853.13-
14-00-4139	YOUTH FLAG FOOTBAL	11,715.00	15,610.00	8,500.00	7,110.00-
14-00-4140	FALL SOCCER RECEIPTS	9,430.00	9,430.00	8,000.00	1,430.00-
14-00-4142	SPRING SOCCER RECEIPTS	.00	11,415.00	10,000.00	1,415.00-
14-00-4143	BLAST BALL RECEIPTS	.00	3,155.00	.00	3,155.00-
14-00-4144	T-BALL RECEIPTS	.00	5,900.00	.00	5,900.00-
14-00-4145	BALL RECEIPTS	.00	10,550.00	15,000.00	4,450.00
14-00-4146	BALL FIELD RENTAL	.00	140.00	12,000.00	11,860.00
14-00-4147	ADULT VOLLEY BALL	.00	1,200.00	1,000.00	200.00-
14-00-4148	TOURNAMENTS	.00	2,250.00	1,000.00	1,250.00-
14-00-4149	ADULT BASEBALL	400.00	400.00	1,000.00	600.00
14-00-4155	PARK DONATIONS	.00	.00	20,000.00	20,000.00
14-00-4161	INTEREST-MMA	1.02	2,012.40	500.00	1,512.40-
14-00-4162	INTEREST-NE CLASS	.00	12,206.23	3,000.00	9,206.23-
14-00-4165	INTEREST EARNED	.00	.00	.00	.00
14-00-4166	INTEREST	.15	1.49	.00	1.49-
14-00-4168	DIVIDENDS-NPAIT	1,201.08	2,359.19	.00	2,359.19-
14-00-4170	ADULT BASKETBALL	.00	.00	1,000.00	1,000.00
14-00-4405	INFRASTRUCTURE FEE	6,695.44	15,792.04	.00	15,792.04-
14-00-4420	ADVERTISING REVENUE	.00	.00	.00	.00
14-00-5000	REGULAR SALARIES	8,897.69	99,847.37	141,500.00	41,652.63
14-00-5002	OVERTIME SALARIES	7.97	736.80	.00	736.80-

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
14-00-5006	SUB OR TEMP SALARIES	9,836.63	26,487.25	36,000.00	9,512.75
14-00-5009	SOCIAL SECURITY	1,418.79	9,535.26	12,500.00	2,964.74
14-00-5015	HEALTH INSURANCE	6,590.84	40,557.25	47,000.00	6,442.75
14-00-5019	WORKER'S COMP INSURANCE	.00	4,455.56	4,500.00	44.44
14-00-5030	RETIREMENT	250.01	4,055.89	7,000.00	2,944.11
14-00-5035	CLOTHING	103.50	531.50	1,000.00	468.50
14-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
14-00-5055	CONTRACTED OR SECURED SERVICES	455.00	10,905.45	18,000.00	7,094.55
14-00-5060	OTHER PROF. & TECH SERVICE	.00	6,924.60	8,500.00	1,575.40
14-00-5070	ELECTRICITY	1,124.13	10,172.87	10,000.00	172.87-
14-00-5073	GAS AND OIL	945.91	4,489.30	6,000.00	1,510.70
14-00-5075	GARBAGE SERVICE	396.60	2,937.48	3,500.00	562.52
14-00-5080	RENTAL & LEASES	.00	930.00	1,000.00	70.00
14-00-5090	PHONE	49.34	356.06	1,000.00	643.94
14-00-5095	ADVERTISING & PRINTING	.00	431.25	1,500.00	1,068.75
14-00-5100	SUPPLIES	2,440.75	8,892.11	30,000.00	21,107.89
14-00-5102	OPERATION SUPPLIES	565.81	6,216.90	30,000.00	23,783.10
14-00-5103	TOURNAMENT SUPPLIES	.00	1,118.98	1,500.00	381.02
14-00-5110	FURNITURE AND EQUIPMENT	.00	40,996.00	46,000.00	5,004.00
14-00-5120	SCHOOLS, DUES AND SEMINARS	.00	118.18	500.00	381.82
14-00-5125	SALES TAX	.00	.00	.00	.00
14-00-5130	TREES AND PLANTINGS	1,580.00	12,815.00	28,000.00	15,185.00
14-00-5135	PROPERTY INSURANCE	.00	30,670.41	27,000.00	3,670.41-
14-00-5140	TRAVEL OR MILEAGE	.00	.00	500.00	500.00
14-00-5145	REPAIR & MAINT. SERVICES	9,499.54	55,105.42	43,500.00	11,605.42-
14-00-5146	EQUIPMENT MAINTENANCE	174.83	1,091.59	3,500.00	2,408.41
14-00-5147	VEHICLE MAINTENANCE	.00	102.76	100.00	2.76-
14-00-5149	REFUNDS	495.00	1,860.00	.00	1,860.00-
14-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
14-00-5160	DONATION EXPENSES	.00	210.95	.00	210.95-
14-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	20,000.00	20,000.00
14-90-4010	TRANSFER FROM GENERAL	.00	180,000.00	180,000.00	.00
14-90-4011	TRANSFER FROM CITY SALES TAX	.00	.00	.00	.00
14-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
14-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
14-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
14-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
14-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
14-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
14-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
14-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
14-90-4029	TRANSFER FROM LOTTERY	.00	260,000.00	260,000.00	.00
14-90-5011	TRANSFER TO CITY SALES TAX	.00	.00	.00	.00
14-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
14-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
14-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
14-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
14-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
14-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
14-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
14-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
15-00-4161	INTEREST-MMA	141.73	1,551.77	.00	1,551.77-
15-00-4199	ARPA PROCEEDS	.00	.00	.00	.00
15-00-5060	OTHER PROF & TECH SERVICE	.00	.00	.00	.00
15-00-5141	ARPA EXPENSES	.00	503.88	43,543.00	43,039.12
15-00-5146	EQUIPMENT MAINT	.00	18,769.00	.00	18,769.00-
15-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
16-00-4090	OTHER LOCAL REV RECEIPTS	.00	5.00	.00	5.00-
16-00-4091	COVID-19 CARE FUNDS	.00	.00	.00	.00
16-00-4100	EQUIPMENT SOLD	.00	.00	.00	.00
16-00-4105	GRANTS	.00	.00	.00	.00
16-00-4110	INSURANCE ADJUSTMENTS	.00	29,095.00	.00	29,095.00-
16-00-4130	BOND PROCEEDS	.00	.00	9,500,000.00	9,500,000.00
16-00-4135	REIMBURSEMENT-MAT'LS/SERVICES	.00	.00	.00	.00
16-00-4155	GIFTS OR DONATIONS	.00	.00	.00	.00
16-00-4160	SUBURBAN FIRE DEPARTMENT	14,020.83	140,208.30	168,250.00	28,041.70
16-00-4161	INTEREST-MMA	365.50	3,723.22	.00	3,723.22-
16-00-4165	INTEREST/FIRE-RESCUE	.00	.00	.00	.00
16-00-5003	OFFICER REIMBURSEMENT	8,300.00	12,675.00	11,000.00	1,675.00-
16-00-5017	LIFE INSURANCE	.00	7,347.00	5,000.00	2,347.00-
16-00-5019	WORKER'S COMP INSURANCE	.00	1,276.00	5,000.00	3,724.00
16-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
16-00-5050	LEGAL SERVICES	.00	.00	2,500.00	2,500.00
16-00-5055	CONTRACTED OR SECURED SERVICES	2,108.00	22,159.38	67,500.00	45,340.62
16-00-5056	ENARSIS ADMIN	.00	.00	15,000.00	15,000.00
16-00-5060	OTHER PROF.& TECH SERVICE	71.48	4,239.71	5,000.00	760.29
16-00-5065	NATURAL GAS	.00	3,035.99	6,000.00	2,964.01
16-00-5070	ELECTRICITY	200.31	1,671.20	3,500.00	1,828.80
16-00-5073	GAS & OIL	369.99	5,578.21	8,000.00	2,421.79
16-00-5075	GARBAGE SERVICE	19.28	187.08	500.00	312.92
16-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
16-00-5085	POSTAGE	.00	.00	.00	.00
16-00-5090	TELEPHONE	275.03	3,017.18	4,000.00	982.82
16-00-5095	ADVERTISING AND PRINTING	.00	304.95	1,000.00	695.05
16-00-5100	SUPPLIES	2,387.16	3,697.83	8,000.00	4,302.17
16-00-5101	FIRE OPERATION SUPPLIES	1,026.99	2,640.42	20,000.00	17,359.58
16-00-5102	MEDICAL SUPPLIES	2,199.30	16,337.43	20,000.00	3,662.57
16-00-5103	FD BUNKER GEAR	.00	3,072.56	5,500.00	2,427.44
16-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
16-00-5112	COMMUNICATION GEAR	.00	.00	36,000.00	36,000.00
16-00-5115	LICENSE FEES	.00	.00	500.00	500.00
16-00-5120	SCHOOL, DUES AND SEMINARS	1,025.00	4,314.48	16,000.00	11,685.52
16-00-5135	PROPERTY INSURANCE	.00	20,570.00	25,000.00	4,430.00
16-00-5140	TRAVEL OR MILEAGE	1,795.50	2,254.40	6,000.00	3,745.60
16-00-5141	SERVICE FEES	.00	.00	.00	.00
16-00-5142	VEHICLE MILEAGE REIMBURSE	.00	18,360.00	25,000.00	6,640.00
16-00-5145	BUILDING REPAIR & MAINTENANCE	420.00	2,409.10	10,000.00	7,590.90
16-00-5146	EQUIPMENT-REPAIR & MAINTENANCE	34.35	6,923.28	12,500.00	5,576.72
16-00-5147	VEHICLE REPAIR & MAINTENANCE	13.99	20,829.38	12,500.00	8,329.38-
16-00-5148	COMMUNICATION REPAIR	803.20	803.20	2,500.00	1,696.80
16-00-5149	REFUNDS	.00	.00	.00	.00
16-00-5150	OTHER MISC. OBJECTS	.00	.00	3,000.00	3,000.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
16-00-5175	CAPITAL IMPROVEMENTS	650.00	6,500.00	9,500,000.00	9,493,500.00
16-00-5180	INNOCULATIONS	.00	.00	.00	.00
16-00-5225	DONATION FUND-EXPENSES	.00	.00	.00	.00
16-00-5230	VOID!! USE FUND 18 ACCTS	.00	.00	.00	.00
16-00-5231	FEH: FIRE SERVICE CALLS	.00	.00	.00	.00
16-00-5555	UNIFORMS	.00	.00	.00	.00
16-90-4010	TRANSFER FROM GENERAL	.00	168,250.00	168,250.00	.00
16-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
16-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
16-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
16-90-4018	TRANSFER FROM FIRE EQUIPMENT	.00	.00	.00	.00
16-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
16-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
16-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
16-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
16-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
16-90-5010	TRANSFER TO GENERAL	1,041.66	10,416.60	.00	10,416.60-
16-90-5011	TRANSFER TO SALES TAX	.00	.00	.00	.00
16-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
16-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
16-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
16-90-5017	TRANSFER TO FIRE DONATION	.00	.00	.00	.00
16-90-5018	TRANSFER TO FIRE EQUIPMENT	.00	140.00	.00	140.00-
16-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
16-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
16-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
16-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
16-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
17-00-4065	BURN PERMITS	30.00	660.00	500.00	160.00-
17-00-4070	TABLE RENTAL REVENUE	.00	150.00	.00	150.00-
17-00-4090	OTHER LOCAL REV RECEIPTS	.00	140.22	.00	140.22-
17-00-4105	GRANTS	.00	.00	.00	.00
17-00-4155	GIFTS OR DONATIONS	.69	23,232.15	6,000.00	17,232.15-
17-00-4156	FIRE ENGINE 34 DONATIONS	.00	.00	.00	.00
17-00-4157	SANTA EXPRESS DONATIONS	.00	2,551.98	.00	2,551.98-
17-00-4162	INTEREST-NE CLASS	.00	1,414.60	.00	1,414.60-
17-00-4165	INTEREST FIRE DONATION	.00	.00	.00	.00
17-00-4166	INTEREST	.00	13.52	.00	13.52-
17-00-4168	DIVIDENDS-NPAIT	186.49	366.32	.00	366.32-
17-00-5035	CLOTHING ALLOWANCE	.00	.00	2,500.00	2,500.00
17-00-5100	SUPPLIES	148.33	1,129.96	5,000.00	3,870.04
17-00-5101	FIRE OPERATION SUPPLIES	1,099.30	1,099.30	.00	1,099.30-
17-00-5104	ENGINE 34 EXPENSE	139.00	1,362.00	.00	1,362.00-
17-00-5106	SANTA EXPRESS EXPENSES	.00	3,818.81	.00	3,818.81-
17-00-5108	PRIZES	.00	708.64	.00	708.64-
17-00-5150	OTHER MISC EXPENSES	143.04	581.34	.00	581.34-
17-00-5175	CAPITAL EQUIPMENT	.00	16,514.00	47,847.00	31,333.00
17-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
17-90-4018	TRANSFER FROM FIRE EQUIP	.00	140.22-	.00	140.22
17-90-4038	TRANSFER FROM FIRE RAFFLE	.00	500.00	.00	500.00-
17-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
17-90-5018	TRANSFERS TO FIRE EQUIPMENT	.00	.00	.00	.00
18-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
18-00-4091	COVID-19 Care funds	.00	.00	.00	.00
18-00-4105	GRANTS	.00	.00	.00	.00
18-00-4130	LOAN PROCEEDS	327,653.00	327,653.00	.00	327,653.00-
18-00-4135	REIMBURSEMENT	.00	.00	.00	.00
18-00-4150	FEH: FIRE SERVICE CALLS	.00	187.50	2,000.00	1,812.50
18-00-4151	EMS: RESCUE SERVICE CALLS	6,913.22	104,028.91	50,000.00	54,028.91-
18-00-4160	RURAL FIRE DEPARTMENT	.00	.00	.00	.00
18-00-4161	INTEREST-MMA	388.13	7,714.60	.00	7,714.60-
18-00-4162	INTEREST-NE CLASS	.00	6,497.96	2,500.00	3,997.96-
18-00-4165	INTEREST - FIRE EQUIPMENT	.00	.00	.00	.00
18-00-4166	INTEREST	16.96	91.93	.00	91.93-
18-00-4168	DIVIDENDS-NPAIT	813.94	1,598.76	.00	1,598.76-
18-00-5055	CONTRACT/SECURED SERVICES	.00	.00	.00	.00
18-00-5060	OTHER PROF/TECH SERVICE	.00	.00	.00	.00
18-00-5100	SUPPLIES	.00	.00	.00	.00
18-00-5103	FD BUNKER GEAR	.00	11,890.00	.00	11,890.00-
18-00-5110	FURNITURE & EQUIPMENT	.00	1,777.58	.00	1,777.58-
18-00-5141	SERVICE FEES	.00	.00	.00	.00
18-00-5147	VEHICLE MAINT	99,726.20	107,681.86	.00	107,681.86-
18-00-5149	REFUNDS	.00	.00	.00	.00
18-00-5175	CAPITAL EQUIPMENT	435,199.68	435,199.68	301,919.00	133,280.68-
18-00-5230	VOID!! USE STANDARD ACCTS	.00	.00	.00	.00
18-00-5231	FEH - FEES	.00	185.63	.00	185.63-
18-00-5232	EMS - FEES	1,543.16	18,312.59	.00	18,312.59-
18-90-4016	TRANSFER FROM FIRE	.00	140.00	.00	140.00-
18-90-4029	TRANSFER FROM KENO	.00	.00	.00	.00
18-90-5016	TRANSFER TO FD OPERATIONS	.00	.00	.00	.00
18-90-5017	TRANSFER TO DONATIONS	.00	140.22-	.00	140.22
19-00-4065	FEES & PERMITS	12,993.95	60,355.90	60,000.00	355.90-
19-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
19-00-4105	GRANTS	.00	.00	.00	.00
19-00-4106	DEVELOPER:STREET TREES	.00	46,500.00	.00	46,500.00-
19-00-4161	INTEREST-MMA	534.02	8,481.43	1,000.00	7,481.43-
19-00-4200	PERMIT DEPOSITS	7,000.00	16,000.00	10,000.00	6,000.00-
19-00-4205	DEVELOPER CONTRIBUTIONS	1,613.75	1,613.75	80,000.00	78,386.25
19-00-4405	INFRASTRUCTURE FEE	11,159.07	26,320.07	15,000.00	11,320.07-
19-00-5000	SALARIES - REGULAR	8,215.68	89,934.54	151,000.00	61,065.46
19-00-5001	SALARIES - PART TIME	.00	.00	.00	.00
19-00-5002	SALARIES - OVERTIME	.00	.00	.00	.00
19-00-5009	SS/MED - CITY SHARE	624.55	6,841.18	11,000.00	4,158.82
19-00-5015	HEALTH INSURANCE	3,268.24	20,177.69	21,500.00	1,322.31
19-00-5030	RETIREMENT	451.86	4,946.36	7,500.00	2,553.64
19-00-5035	CLOTHING	.00	.00	500.00	500.00
19-00-5040	CO TREASURER & OTHER FEES	241.29	241.29	.00	241.29-
19-00-5050	LEGAL SERVICES	.00	.00	.00	.00
19-00-5060	OTHER PROF & TECH SERVICE	.00	997.75	30,000.00	29,002.25
19-00-5073	GAS & OIL	49.18	281.56	1,000.00	718.44
19-00-5090	TELEPHONE	29.22	292.35	1,500.00	1,207.65
19-00-5095	ADVERTISING AND PRINTING	.00	290.39	1,000.00	709.61

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
19-00-5100	SUPPLIES	17.97	250.00	1,000.00	750.00
19-00-5110	FURNITURE & EQUIPMENT	.00	.00	.00	.00
19-00-5120	SCHOOL, DUES & SEMINARS	130.00	1,065.00	3,000.00	1,935.00
19-00-5135	INSURANCE	.00	702.75	1,000.00	297.25
19-00-5140	TRAVEL & MILEAGE	.00	325.86	1,000.00	674.14
19-00-5145	REPAIR & MAINT SERVICES	.00	.00	.00	.00
19-00-5146	EQUIPMENT MAINT	.00	.00	.00	.00
19-00-5147	VEHICLE MAINT	.00	52.96	500.00	447.04
19-00-5150	OTHER MISC.OBJECTS	.00	.00	.00	.00
19-00-5151	OTHER-STREET TREES	11,830.00	21,819.00	25,000.00	3,181.00
19-00-5201	DEPOSITS REFUNDED	.00	5,938.26	35,000.00	29,061.74
19-00-5205	CONSULTANTS	26,544.30	118,539.10	80,000.00	38,539.10-
19-90-4010	TRANSFER FROM GENERAL	.00	125,000.00	125,000.00	.00
20-00-4050	SALES TAX	685.28	5,713.56	15,000.00	9,286.44
20-00-4071	CITY FINES	.00	.00	.00	.00
20-00-4090	OTHER LOCAL REV RECEIPTS	.00	1,546.88	.00	1,546.88-
20-00-4095	LABOR & MATERIALS SOLD - WATER	.00	3,553.62	20,000.00	16,446.38
20-00-4105	GRANTS	.00	9,180.00	.00	9,180.00-
20-00-4110	INSURANCE ADJUSTMENTS	.00	60,876.07	.00	60,876.07-
20-00-4130	SALE OF BONDS - WATER	.00	.00	2,400,000.00	2,400,000.00
20-00-4131	GO WATER BOND 2025 PROC	.00	1,120,000.00	.00	1,120,000.00-
20-00-4161	INTEREST-MMA	6,074.39	55,036.65	13,000.00	42,036.65-
20-00-4165	INTEREST/WATER	.00	.00	.00	.00
20-00-4175	CONTRIBUTION INCOME	.00	.00	.00	.00
20-00-4200	INSURANCE PROCEEDS	.00	.00	.00	.00
20-00-4220	SCRAP SALES	.00	.00	.00	.00
20-00-4300	UTILITY SERVICE CHARGE-WATER	93,564.72	786,720.06	675,000.00	111,720.06-
20-00-4305	SALE OF WATER	242.33	1,204.86	.00	1,204.86-
20-00-4400	DEPOSITS RECEIVED	.00	.00	.00	.00
20-00-4405	INFRASTRUCTURE FEE	669.54	1,579.20	1,000.00	579.20-
20-00-5000	REGULAR SALARIES	15,426.57	170,114.80	205,000.00	34,885.20
20-00-5002	OVERTIME SALARIES	376.15	4,087.81	6,500.00	2,412.19
20-00-5006	SUB OR TEMP SALARIES	.00	92.82	.00	92.82-
20-00-5009	SOCIAL SECURITY	1,188.84	13,241.13	14,500.00	1,258.87
20-00-5015	HEALTH INSURANCE	4,824.63	27,301.96	77,500.00	50,198.04
20-00-5019	WORKER'S COMP INSURANCE	.00	2,653.09	3,500.00	846.91
20-00-5030	RETIREMENT	628.22	7,175.17	10,500.00	3,324.83
20-00-5035	CLOTHING	.00	242.98	500.00	257.02
20-00-5050	LABORATORY SERVICES	.00	.00	.00	.00
20-00-5055	CONTRACTED OR SECURED SERVICES	.00	4,226.50	3,000.00	1,226.50-
20-00-5056	GRANT EXPENDITURES	.00	.00	.00	.00
20-00-5060	OTHER PROF. & TECH SERVICE	.00	2,305.83	2,000.00	305.83-
20-00-5061	SPECIAL PROF & TECH SERVICES	.00	.00	.00	.00
20-00-5065	SPECIAL PROF & TECH SERVICES	.00	.00	.00	.00
20-00-5070	ELECTRICITY	3,355.42	30,008.43	40,000.00	9,991.57
20-00-5073	GAS AND OIL	159.57	1,404.62	3,000.00	1,595.38
20-00-5080	RENTALS OR LEASES	.00	417.05	1,000.00	582.95
20-00-5085	POSTAGE	164.03	2,185.56	3,500.00	1,314.44
20-00-5090	TELEPHONE	58.44	585.36	2,000.00	1,414.64
20-00-5095	ADVERTISING AND PRINTING	.00	1,756.14	2,000.00	243.86
20-00-5100	SUPPLIES	2,410.16	31,232.34	40,000.00	8,767.66

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
20-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
20-00-5110	FURNITURE AND EQUIPMENT	.00	59,355.95	35,000.00	24,355.95-
20-00-5120	SCHOOL, DUES AND SEMINARS	.00	165.00	3,000.00	2,835.00
20-00-5125	SALES TAX-WATER	676.94	5,579.28	10,000.00	4,420.72
20-00-5135	PROPERTY INSURANCE	.00	18,496.75	17,500.00	996.75-
20-00-5140	TRAVEL OR MILEAGE	.00	113.28	1,000.00	886.72
20-00-5141	SERVICE FEES	.00	17,254.00	400.00	16,854.00-
20-00-5144	REPAIR & MAIN. - BLDG	.00	11,914.62	11,000.00	914.62-
20-00-5145	REPAIR & MAINT. SERVICES	74.73	12,325.46	35,000.00	22,674.54
20-00-5146	EQUIPMENT MAINTENANCE	3,248.27	14,875.47	7,000.00	7,875.47-
20-00-5147	VEHICLE MAINTENANCE	.00	1,350.06	1,000.00	350.06-
20-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
20-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	30,355.30	688,386.29	2,700,000.00	2,011,613.71
20-00-5180	2021 NDEE PRINCIPAL PAYMENT	.00	.00	.00	.00
20-00-5181	NDEE INTEREST PAYMENT	.00	.00	.00	.00
20-00-5182	2021 GO WATER PRINCIPAL	.00	115,000.00	115,000.00	.00
20-00-5183	2021 GO WATER INTEREST	.00	15,597.50	15,598.00	.50
20-00-5201	REFUNDS	.00	.00	.00	.00
20-00-5210	METER AND READOUT PURCHASE	917.01	41,744.81	60,000.00	18,255.19
20-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
20-00-5235	LABORATORY SERVICES	333.00	2,958.00	5,000.00	2,042.00
20-00-5304	BOND NOTES	.00	.00	.00	.00
20-00-5305	INTEREST EXPENSE	.00	.00	.00	.00
20-00-5382	2021 GO WTR REF PRINCIPAL	.00	.00	.00	.00
20-00-5383	2021 GO WTR REF INTEREST	.00	.00	.00	.00
20-00-5384	2025 GO WATER PRINCIPAL	.00	.00	.00	.00
20-00-5385	2025 GO WATER INTEREST	.00	15,402.01	.00	15,402.01-
20-00-5400	DEPOSITS REFUNDED	.00	.00	.00	.00
20-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
20-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
20-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
20-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
20-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
20-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
20-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
20-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
20-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
20-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
20-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
20-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
20-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
20-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
20-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
20-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
21-00-4050	SALES TAX	9,254.40	87,899.57	82,000.00	5,899.57-
21-00-4090	OTHER LOCAL REV RECEIPTS	.00	6.00	.00	6.00-
21-00-4095	LABOR & MATERIALS SOLD - SEWER	.00	.00	.00	.00
21-00-4105	GRANTS	.00	.00	.00	.00
21-00-4110	INSURANCE ADJUSTMENTS	.00	51,290.35	.00	51,290.35-
21-00-4130	SALE OF BONDS - SEWER	.00	.00	.00	.00
21-00-4161	INTEREST-MMA	9,231.03	86,619.61	20,000.00	66,619.61-

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
21-00-4163	INTEREST-CD'S HORIZON	.00	64,207.10	18,000.00	46,207.10-
21-00-4164	INTEREST-CD'S FSB	.00	13,143.93	3,000.00	10,143.93-
21-00-4175	CONTRIBUTION INCOME	.00	.00	.00	.00
21-00-4180	INTEREST INCOME	.00	.00	.00	.00
21-00-4220	SCRAP SALES	.00	.00	.00	.00
21-00-4300	UTILITY SERVICE CHARGE-SEWER	135,556.95	1,276,939.42	1,200,000.00	76,939.42-
21-00-4405	INFRASTRUCTURE FEE	892.73	2,105.61	.00	2,105.61-
21-00-5000	REGULAR SALARIES	11,847.99	126,748.38	181,000.00	54,251.62
21-00-5002	OVERTIME SALARIES	115.49	3,715.11	6,000.00	2,284.89
21-00-5006	SUB OR TEMP SALARIES	.00	114.90	2,500.00	2,385.10
21-00-5009	SOCIAL SECURITY	914.91	9,878.13	13,000.00	3,121.87
21-00-5015	HEALTH INSURANCE	4,635.60	26,073.31	63,000.00	36,926.69
21-00-5019	WORKER'S COMP INSURANCE	.00	1,066.63	1,500.00	433.37
21-00-5030	RETIREMENT	613.27	6,474.37	9,000.00	2,525.63
21-00-5035	CLOTHING	.00	119.99	250.00	130.01
21-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
21-00-5050	LABORATORY SERVICES	110.27	4,795.23	6,000.00	1,204.77
21-00-5060	OTHER PROF. & TECH SERVICE	1,364.00	3,669.83	2,000.00	1,669.83-
21-00-5065	NATURAL GAS	.00	3,117.27	4,000.00	882.73
21-00-5070	ELECTRICITY	8,060.02	80,721.99	80,000.00	721.99-
21-00-5073	GAS AND OIL	68.91	1,132.19	6,000.00	4,867.81
21-00-5075	GARBAGE SERVICE	154.22	1,496.52	2,000.00	503.48
21-00-5080	RENTALS OR LEASES	.00	952.52	1,000.00	47.48
21-00-5085	POSTAGE	164.04	1,714.34	3,500.00	1,785.66
21-00-5090	TELEPHONE	161.84	2,307.87	3,000.00	692.13
21-00-5095	ADVERTISING AND PRINTING	.00	.00	500.00	500.00
21-00-5100	SUPPLIES	2,815.44	13,458.66	28,000.00	14,541.34
21-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
21-00-5110	FURNITURE AND EQUIPMENT	.00	341,963.75	306,500.00	35,463.75-
21-00-5120	SCHOOL, DUES AND SEMINARS	.00	450.00	1,500.00	1,050.00
21-00-5125	SALES TAX-SEWER	8,952.85	86,209.75	101,000.00	14,790.25
21-00-5135	PROPERTY INSURANCE	.00	18,605.48	18,500.00	105.48-
21-00-5140	TRAVEL OR MILEAGE	.00	974.01	500.00	474.01-
21-00-5141	SERVICE FEES	.00	814.00	800.00	14.00-
21-00-5145	REPAIR & MAINT. SEWER	74.74	2,021.15	5,000.00	2,978.85
21-00-5146	EQUIPMENT MAINTENANCE	2,980.24	29,035.38	38,000.00	8,964.62
21-00-5147	VEHICLE MAINTENANCE	.00	40.25	500.00	459.75
21-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
21-00-5151	ADJUSTMENTS	.00	.00	.00	.00
21-00-5152	REPAIR & MAIN - WWTP	.00	4,634.81	10,000.00	5,365.19
21-00-5175	CAPITOL IMPROVEMENTS-SEWER	.00	86,679.50	2,000,000.00	1,913,320.50
21-00-5180	AMORTIZATION EXPENSE	.00	.00	.00	.00
21-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
21-00-5300	DISPOSITION OF EQUIPMENT	.00	.00	.00	.00
21-00-5301	BOND REFINANCE EXPENSES	.00	.00	.00	.00
21-00-5306	PRINCIPAL-2016 COM. UT.REV.REF	.00	.00	.00	.00
21-00-5307	INTEREST-2016 COM.UT.REV.REF.	.00	.00	.00	.00
21-00-5326	2021 CURRB PRINCIPAL	.00	305,000.00	305,000.00	.00
21-00-5327	2021 CURRB INTEREST	.00	19,076.25	19,076.00	.25-
21-00-5333	2020 CURR PRINCIPAL	.00	210,000.00	210,000.00	.00
21-00-5334	2020 CURR INTEREST	.00	19,132.50	19,133.00	.50

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
21-00-5337	PRIN: HOLD 2018 C.U.R. BOND	.00	.00	.00	.00
21-00-5338	INT: 2018 C.U.R. BAN	.00	.00	.00	.00
21-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
21-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
21-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
21-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
21-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
21-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
21-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
21-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
21-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
21-90-5011	TRANSFER TO GENERAL	.00	.00	.00	.00
21-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
21-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
21-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
21-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
21-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
21-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
21-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
21-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
22-00-4105	GRANTS	.00	.00	.00	.00
22-00-4130	CDBG GRANT PROCEEDS	.00	53,321.61	240,000.00	186,678.39
22-00-4180	INTEREST INCOME	.00	.00	.00	.00
22-00-4310	TIF REVENUE	.00	.00	.00	.00
22-00-5050	LEGAL SERVICES	.00	.00	.00	.00
22-00-5100	TIF NOTE DISBURSEMENTS	.00	.00	.00	.00
22-00-5101	DRAW DOWNS	.00	53,321.61	240,000.00	186,678.39
22-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
22-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
23-00-4000	COUNTY PROPERTY TAX	.00	408,196.27	774,257.00	366,060.73
23-00-4005	COUNTY MOTOR VEHICLE FEE	.00	.00	.00	.00
23-00-4010	COUNTY MOTOR VEHICLE PRO RATE	414.32	1,870.74	1,000.00	870.74-
23-00-4015	PROPERTY TAX CREDIT	5,464.74	55,342.67	.00	55,342.67-
23-00-4020	PROPERTY TAX CREDIT	.00	.00	.00	.00
23-00-4023	TRANSFER FROM CO. BOND	.00	.00	.00	.00
23-00-4030	CO. CARLINE	.00	61.14	.00	61.14-
23-00-4037	COUNTY SPECIAL ASSESSMENTS	.00	30,533.36	31,500.00	966.64
23-00-4040	COUNTY IN LIEU OF TAX	.00	4,075.48	3,000.00	1,075.48-
23-00-4055	COUNTY HOMESTEAD EXEMPTION	4,348.46	21,742.30	.00	21,742.30-
23-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
23-00-4130	COUNTY BOND PROCEEDS	.00	.00	.00	.00
23-00-4162	INTEREST-NE CLASS	.00	9,535.96	.00	9,535.96-
23-00-4165	INT EARNED ON CO. BOND	.00	.00	.00	.00
23-00-4166	INT EARNED ON CO. DEBT FUND	.00	.00	.00	.00
23-00-4167	INTEREST FSB	90.85	677.98	.00	677.98-
23-00-4168	DIVIDENDS-NPAIT	439.19	1,408.63	.00	1,408.63-
23-00-4170	INT EARNED ON BOND NOTE	.00	.00	.00	.00
23-00-4415	AG LAND TAX CREDIT	.00	42.12	.00	42.12-
23-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
23-00-5141	SERVICE FEES	.00	1,804.00	2,400.00	596.00
23-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
23-00-5316	2007 IMPROVEMENTS	.00	.00	.00	.00
23-00-5325	PRINCIPAL-2016 GO REFG BONDS	.00	.00	.00	.00
23-00-5326	INTEREST-2016 REFG BONDS	.00	.00	.00	.00
23-00-5337	2016 GOVP BOND PRINCIPAL	35,000.00	35,000.00	35,000.00	.00
23-00-5338	2016 GOVP INTEREST	665.00	1,330.00	1,330.00	.00
23-00-5339	2020 HAFP BOND PRINCIPAL	.00	70,000.00	70,000.00	.00
23-00-5340	2020 HAFP BOND INTEREST	.00	2,540.00	2,785.00	245.00
23-00-5345	CAPITAL OUTLAY-LAWSON PARK	.00	.00	.00	.00
23-00-5347	23-00-5348 PRINCIPAL	.00	135,000.00	135,000.00	.00
23-00-5348	2019 GOVP INTEREST	.00	38,382.50	38,383.00	.50
23-00-5349	2020 GOVP PRINCIPAL	.00	155,000.00	155,000.00	.00
23-00-5350	2020 GOVP BOND INTEREST	.00	23,950.00	23,950.00	.00
23-00-5353	NEW BOND - REFINANCING	.00	.00	.00	.00
23-00-5380	2021 GO SWR PRINCIPAL	.00	220,000.00	220,000.00	.00
23-00-5381	2021 GO SWR INTEREST	.00	11,457.50	11,458.00	.50
23-00-5400	2016 HWY ALLOC PRINCIPAL	.00	80,000.00	80,000.00	.00
23-00-5440	2016 HWY ALLOC INTEREST	.00	660.00	660.00	.00
23-00-5450	2016 BAN	.00	.00	.00	.00
23-00-5455	INTEREST - 2016 BAN	.00	.00	.00	.00
23-00-5460	2016B BAN INTEREST	.00	.00	.00	.00
23-00-5470	PRIN 2016 BAN	.00	.00	.00	.00
23-00-5480	2016 VARIOUS PURPOSE	.00	.00	.00	.00
23-00-5490	INTEREST - 2018 BAN	.00	.00	.00	.00
23-90-4010	TRANSFER FROM GENERAL	.00	.00	.00	.00
23-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
23-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
23-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
23-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
23-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
23-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
23-90-4023	TRANSFER FROM CO. BOND	.00	.00	.00	.00
23-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
23-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
23-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
23-90-4035	TRANSFER FROM TIF ADMIN W/H	.00	.00	.00	.00
23-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
23-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
23-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
23-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
23-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
23-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
23-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
23-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
23-90-5035	TRANSFER TO TIF ADMIN FUNDS	.00	.00	.00	.00
24-00-4180	INTEREST INCOME	18.83	163.12	.00	163.12-
24-00-4310	TIF REVENUES	.00	149,281.24	150,000.00	718.76
24-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
24-00-5150	REAL ESTATE TAX REFUND	.00	.00	.00	.00
24-00-5214	TIF COUNTY REIMBURSEMENT	.00	.00	.00	.00
24-00-5215	TIF NOTE PAYMENTS	.00	251,716.42	150,000.00	101,716.42-
24-90-5025	TRANSFER TO TIF B	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
24-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
24-90-5035	TRANSFER TO ADMIN W/H	.00	.00	.00	.00
25-00-4180	INTEREST INCOME	9.71	73.77	.00	73.77-
25-00-4310	TIF REVENUES	.00	32,726.20	35,000.00	2,273.80
25-00-5150	REAL ESTATE TAX REFUND	.00	.00	.00	.00
25-00-5214	TIF COUNTY REIMBURSEMENT	.00	.00	.00	.00
25-00-5215	TIF NOTE PAYMENTS	.00	49,344.63	35,000.00	14,344.63-
25-90-4024	TRANSFER FROM TIF A	.00	.00	.00	.00
25-90-5035	TRANSFER TO ADMIN W/H	.00	.00	.00	.00
26-00-4180	INTEREST INCOME	.00	.00	.00	.00
26-00-4310	TIF REVENUE	.00	.00	.00	.00
26-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
26-00-5215	TIF NOTE PAYMENT	.00	.00	.00	.00
26-90-4035	TRANS FROM TIF ADMIN	.00	.00	.00	.00
26-90-5035	TRANSFER TO TIF ADMIN FUNDS	.00	.00	.00	.00
27-00-4180	INTEREST INCOME	.00	.00	.00	.00
27-00-4310	TIF REVENUE	.00	.00	.00	.00
27-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
27-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
27-90-4035	TRANS FROM TIF ADMIN	.00	.00	.00	.00
27-90-5035	TRANSFER TO TIF ADMIN	.00	.00	.00	.00
28-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
28-00-4105	GRANTS	.00	.00	.00	.00
28-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
28-00-4155	GIFTS OR DONATIONS	.00	.00	.00	.00
28-00-4161	INTEREST-MMA	27.09	719.29	.00	719.29-
28-00-4162	INTEREST-NE CLASS	.00	359.31	.00	359.31-
28-00-4164	INTEREST-CD'S FSB	.00	2,189.19	1,500.00	689.19-
28-00-4167	INTEREST FSB	.00	.00	.00	.00
28-00-4168	INTEREST-NPAIT	91.48	179.69	.00	179.69-
28-00-4180	INTEREST/CEMETERY FUNDS	4.26	205.07	.00	205.07-
28-00-4185	CEMETERY RECEIPTS	100.00	5,375.00	7,000.00	1,625.00
28-00-5000	REGULAR SALARIES	2,393.97	26,355.45	51,000.00	24,644.55
28-00-5002	OVERTIME SALARY	.00	.00	.00	.00
28-00-5006	SUB AND TEMP SALARIES	.00	64.28	3,500.00	3,435.72
28-00-5009	SOCIAL SECURITY	180.61	1,981.62	4,000.00	2,018.38
28-00-5015	HEALTH INSURANCE	2,602.44	13,134.09	26,000.00	12,865.91
28-00-5030	RETIREMENT	131.66	1,439.67	2,500.00	1,060.33
28-00-5050	LEGAL SERVICES	.00	.00	.00	.00
28-00-5070	ELECTRICTY	39.60	380.70	500.00	119.30
28-00-5073	GAS AND OIL	.00	47.03	1,000.00	952.97
28-00-5080	RENTALS & LEASES	.00	118.41	500.00	381.59
28-00-5100	SUPPLIES	.00	225.19	2,000.00	1,774.81
28-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
28-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
28-00-5135	PROPERTY INSURANCE	.00	774.05	1,000.00	225.95
28-00-5141	SERVICE FEES	.00	22.00	.00	22.00-
28-00-5145	REPAIR AND MAINTENANCE	169.99	349.99	3,000.00	2,650.01
28-00-5146	EQUIPMENT MAINTENANCE	.00	417.89	500.00	82.11
28-00-5150	OTHER MISC OBJECTS	.00	.00	.00	.00
28-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
28-90-4010	TRANSFER FROM GENERAL	.00	41,000.00	41,000.00	.00
28-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
28-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
28-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
28-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
28-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
28-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
28-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
28-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
28-90-4028	TRANSFER IN - CEMETERY	.00	.00	.00	.00
28-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
28-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
28-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
28-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
28-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
28-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
28-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
28-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
28-90-5028	TRANSFER OUT - CEMETERY	.00	.00	.00	.00
28-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
29-00-4090	OTHER LOCAL REV RECEIPTS	.00	17,392.95	.00	17,392.95-
29-00-4130	Bond Proceeds	.00	.00	.00	.00
29-00-4161	INTEREST	97.78	751.76	.00	751.76-
29-00-4162	INTEREST-NE CLASS	.00	12,061.14	5,000.00	7,061.14-
29-00-4165	INTEREST CD PINNACLE	.00	.00	.00	.00
29-00-4166	INTEREST	128.59	687.20	.00	687.20-
29-00-4167	INTEREST FSB	102.25	1,230.93	500.00	730.93-
29-00-4168	DIVIDENDS-NPAIT	1,512.65	2,971.14	.00	2,971.14-
29-00-4193	KENO OPERATING RECEIPTS	65,967.97	717,274.60	850,000.00	132,725.40
29-00-4195	KENO - CITY COMMISSIONS	.00	132,571.15	185,000.00	52,428.85
29-00-4200	MISC INCOME	15,892.56	15,892.56	5,000.00	10,892.56-
29-00-5010	Transfers to General	.00	.00	.00	.00
29-00-5040	CO TREASURER & OTHER FEES	.00	.00	.00	.00
29-00-5050	ATTORNEY FEES	.00	.00	.00	.00
29-00-5060	AUDIT FEES	.00	5,375.00	13,000.00	7,625.00
29-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
29-00-5115	LICENSE FEES	.00	.00	100.00	100.00
29-00-5141	SERVICE FEES	.00	500.00	400.00	100.00-
29-00-5175	CAPITAL OUTLAY	.00	.00	.00	.00
29-00-5195	STATE TAX	12,410.00	54,926.00	70,000.00	15,074.00
29-00-5200	KENO EXPENSES-OPERATING ACCT	65,279.14	746,145.80	910,000.00	163,854.20
29-00-5205	PRIZE FUND	.00	.00	75,000.00	75,000.00
29-00-5333	2020 COP PRINCIPAL PAYMNT	.00	.00	95,000.00	95,000.00
29-00-5334	2020 COP INTEREST PAYMNT	.00	3,318.75	6,638.00	3,319.25
29-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
29-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
29-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
29-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
29-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
29-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
29-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
29-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
29-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
29-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
29-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
29-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
29-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
29-90-5014	TRANSFER TO PARK	.00	260,000.00	260,000.00	.00
29-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
29-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
29-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
29-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
29-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
29-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
29-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
30-00-4130	TIF NOTE PROCEEDS	.00	.00	.00	.00
30-00-4180	INTEREST INCOME	.00	.00	.00	.00
30-00-4310	TIF REVENUE	.00	.00	.00	.00
30-00-5040	COUNTY TREASURER & OTHER FEES	.00	.00	.00	.00
30-00-5050	LEGAL SERVICES	.00	.00	.00	.00
30-00-5100	TIF NOTE DISBURSEMENTS	.00	.00	.00	.00
30-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
30-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
30-90-4035	TRANSFER FROM TIF ADMIN	.00	.00	.00	.00
30-90-5010	TRANSFER TO GENERAL FUND	.00	.00	.00	.00
30-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
30-90-5035	TRANSFER TO TIF ADMIN	.00	4.02	.00	4.02-
31-00-5215	TIF NOTE PAYMENTS	.00	.00	.00	.00
31-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
32-00-4130	TIF F NOTE PROCEEDS	.00	.00	.00	.00
32-00-4180	INTEREST INCOME	.00	.02	.00	.02-
32-00-4310	TIF F REVENUE	.00	.00	.00	.00
32-00-5012	TRANSFER TO STREETS	.00	.00	.00	.00
32-00-5050	LEGAL SERVICES	.00	.00	.00	.00
32-00-5100	TIF F NOTE DISBURSEMENT	.00	.00	.00	.00
32-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
32-00-5215	TIF F NOTE PAYMENTS	.00	.00	.00	.00
32-90-5035	TRANSFER TO TIF ADMIN	.00	5.94-	.00	5.94
33-00-4130	TIF G NOTE PROCEEDS	.00	.00	.00	.00
33-00-4162	INTEREST-NE CLASS	.00	34,449.86	15,000.00	19,449.86-
33-00-4168	DIVIDENDS-NPAIT	4,907.31	9,639.06	.00	9,639.06-
33-00-4180	INTEREST INCOME- TIF G	4.97	305.67	.00	305.67-
33-00-4310	TIF G REVENUE	4,621.09	221,214.89	185,000.00	36,214.89-
33-00-5050	LEGAL SERVICES-TIF G	.00	.00	.00	.00
33-00-5100	TIF G NOTE DISBURSEMENT	.00	.00	.00	.00
33-00-5102	OPERATION SUPPLIES- TIF G	.00	.00	.00	.00
33-00-5141	SERVICE FEES	.00	55.00	.00	55.00-
33-00-5175	CAPITAL IMPROVEMENTS	.00	.00	330,000.00	330,000.00
33-00-5215	TIF G NOTE PAYMENTS	.00	11,000.00	11,000.00	.00
33-00-5343	PRINCIPAL-TIF G	.00	.00	.00	.00
33-00-5344	INTEREST-TIF G	.00	.00	.00	.00
33-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
33-90-4024	TRANSFER FROM TIF H	.00	.00	.00	.00
33-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
33-90-5023	TRANSFER OUT	.00	.00	.00	.00
33-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
34-00-4130	TIF J NOTE PROCEEDS	.00	.00	.00	.00
34-00-4180	INTEREST INCOME - TIF J	.00	.47	.00	.47-
34-00-4310	TIF J REVENUE	.00	11,204.66	12,000.00	795.34
34-00-5050	LEGAL SERVICES - TIF J	.00	.00	.00	.00
34-00-5100	TIF J - NOTE DISBURSEMENT	.00	.00	.00	.00
34-00-5102	OPERATIONAL SUPPLIES - TIF J	.00	.00	.00	.00
34-00-5215	TIF J NOTE PAYMENTS	.00	11,205.10	12,000.00	794.90
34-00-5343	PRINCIPAL - TIF J	.00	.00	.00	.00
34-00-5344	INTEREST - TIF J	.00	.00	.00	.00
34-90-5023	TRANSFER OUT	.00	.00	.00	.00
35-00-4162	INTEREST-NE CLASS	.00	4,167.41	.00	4,167.41-
35-00-4168	DIVIDENDS-NPAIT	473.52	937.29	.00	937.29-
35-00-4180	INTEREST INCOME ADMIN W/H	.12	1.00	.00	1.00-
35-00-4310	ADMIN W/H REVENUE	.00	.00	.00	.00
35-00-4400	TRANSFERS IN	.00	.00	.00	.00
35-00-5050	LEGAL SERVICES-ADMIN W/H FUNDS	1,763.00	10,567.00	2,000.00	8,567.00-
35-00-5060	OTHER PROF & TECH SERVICE	.00	15,000.00	.00	15,000.00-
35-00-5141	SERVICE FEES	15.00	141.00	.00	141.00-
35-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
35-14-4168	INTEREST-NPAIT	.00	.00	.00	.00
35-90-4023	TRANSFER FR TIF C MBA POULTRY	.00	.00	.00	.00
35-90-4026	TRANSFER FR TIF C MBA POULTRY	.00	.00	.00	.00
35-90-4027	TRANSFER FROM TIF D	.00	.00	.00	.00
35-90-4030	TRANSFER FROM TIF E	.00	4.02	.00	4.02-
35-90-4032	TRANSFR FROM TIF F	.00	5.94	.00	5.94-
35-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
35-90-5026	TRANS TO TIF C MBA POULTRY	.00	.00	.00	.00
35-90-5027	TRANSFER TO TIF D MBA POULTRY	.00	.00	.00	.00
35-90-5030	TRANSFER TO TIF E WATTS ELEC	.00	.00	.00	.00
36-00-4180	INTEREST EARNED	.00	5.31	.00	5.31-
36-00-4310	TIF REVENUE	.00	31,842.91	38,000.00	6,157.09
36-00-5215	TIF K Note Payments	.00	43,444.90	38,000.00	5,444.90-
37-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
37-00-4130	BOND PROCEEDS	.00	.00	.00	.00
37-00-4180	INTERST INCOME	.09	1.43	.00	1.43-
37-00-4310	TIF REVENUES	.00	13,445.48	12,000.00	1,445.48-
37-00-5100	NOTE DISBURSEMENTS	.00	.00	.00	.00
37-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
37-00-5215	TIF NOTE PAYABLE	.00	20,559.22	12,000.00	8,559.22-
37-00-5343	PRINCIPAL	.00	.00	.00	.00
37-00-5344	INTEREST	.00	.00	.00	.00
38-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
38-00-4166	INTEREST	1.98	17.53	.00	17.53-
38-00-4195	LOTTERY RECEIPTS	.00	8,602.17	.00	8,602.17-
38-00-5115	LICENSE FEE	.00	.00	.00	.00
38-00-5141	SERVICE FEES	.00	.00	.00	.00
38-00-5149	REFUNDS	.00	.00	.00	.00

REVENUE & EXPENSE REPORT
CALENDAR 7/2025, FISCAL 10/2025

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
38-00-5195	STATE TAX	.00	.00	.00	.00
38-00-5240	RAFFLE PRIZES	.00	2,421.99	.00	2,421.99-
38-90-5017	TRANSFER TO FIRE DONATION	.00	500.00	.00	500.00-
		=====	=====	=====	=====
	DIFFERENCE	919,971.29-	1,434,646.31	4,028,178.00-	5,462,824.31-
		=====	=====	=====	=====
		=====	=====	=====	=====
	PROOF	919,971.29-	1,434,646.31	4,028,178.00-	5,462,824.31-
		=====	=====	=====	=====

**League Association of Risk Management
2025-26 Renewal Resolution**

RESOLUTION NO. 25-14

WHEREAS, the City of Waverly is a member of the League Association of Risk Management (LARM);

WHEREAS, section 8.10 of the Interlocal Agreement for the Establishment and Operation of the League Association of Risk Management provides that a member may voluntarily terminate its participation in LARM by written notice of termination given to LARM and the Nebraska Director of Insurance at least 90 days prior to the desired termination given to and that members may agree to extend the required termination notice beyond 90 days in order to realize reduced excess coverage costs, stability of contribution rates and efficiency in operation of LARM; and

WHEREAS, the Board of Directors of LARM has adopted a plan to provide contribution credits in consideration of certain agreements by members of LARM as provided in the attached letter.

BE IT RESOLVED that the governing body of Waverly, Nebraska, in consideration of the contribution credits provided under the LARM Board's plan, agrees to:

- Provide written notice of termination at least 180 days prior to the desired termination date, which date shall be no sooner than September 30, 2028. (**180 day and 3 year commitment; 5% discount**)
- Provide written notice of termination at least 180 days prior to the desired termination date, which date shall be no sooner than September 30, 2027. (**180 day and 2 year commitment; 4% discount**)
- Provide written notice of termination at least 180 days prior to the desired termination date, which date shall be no sooner than September 30, 2026. (**180 day notice only; 2% discount**)
- Provide written notice of termination at least 90 days prior to the desired termination date, which date shall be no sooner than September 30, 2028. (**90 day notice and 3 year commitment only; 2% discount**)
- Provide written notice of termination at least 90 days prior to the desired termination date, which date shall be no sooner than September 30, 2027. (**2 year commitment only; 1%**)
- Provide written notice of termination at least 90 days prior to the desired termination date, which date shall be no sooner than September 30, 2026. (**90 day Notice only**)

Adopted this 12th day of August, 2025.

Signature:	_____
Title:	_____ Mayor _____
ATTEST:	_____
Title:	_____ City Clerk _____

Please email (customerservice@LARMpool.org) or fax (402.476.4089) the completed resolution to LARM.



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

How to process the attached annual renewal resolution

As always, LARM continues to seek certainty on upcoming Member commitments to allow us to accurately forecast our financial position. Requiring all Members to make annual elections by means of the Renewal Resolution affords us the fiscal confidence to structure a more stable program year-over-year. In return, LARM is able to translate this financial benefit to our Members in the form of corresponding contribution credits. Because predictability is strongest when estimates have future value, completing a new resolution each year delivers the best opportunity for this objective.

If you signed a 3-year resolution last year to receive the 5% discount, you may once again return a new 3-year resolution to continue to receive the 5% discount this year. Any member can opt for the 3-year option at any renewal to receive the maximum available discount.

If you are a Member that desires to competitively bid your coverage in the next three (3) years:

- If you already have a three (3) year Renewal Resolution at the 5% discount;
 - ↳ Execute a two (2) year Renewal Resolution at the 4% discount at the upcoming.
- If you already have a two (2) year Renewal Resolution at the 4% discount;
 - ↳ Execute a one (1) year Renewal Resolution for either the 2% or 0% discount.
- If you already have a one (1) year renewal Resolution, you must provide written notice of termination in accordance with the necessary days identified in the Renewal Resolution prior to the desired termination date.

If you do not execute/return a Renewal Resolution for the new Pool Year:

- You will automatically drop to the next lower commitment/contribution credit for that Pool Year (for example: If you were at a three (3) year commitment and do not execute/return a Renewal Resolution for the new Pool Year, you will automatically drop to a two (2) year commitment).

The enclosed Renewal Resolution form for the new term is made available for your use in designating the annual selection for the 2025-26 Pool Year. Once you have elected your contribution credit option, please authorize the Renewal Resolution and return to LARM to the address provided on the form. In order that LARM is able to issue process invoices as quickly as possible and prior to inception of the 2025-26 Pool Year, LARM requests that the fully executed Renewal Resolution be received no later than **August 15, 2025**. Once the Renewal Resolution

has been received by LARM, complete renewal packet materials (invoices, coverage documents, auto ID cards, etc.) will be prepared and delivered to you.

We are happy to review and discuss any questions or concerns you may have regarding this important process; therefore, we encourage you to contact your agent or LARM Customer Service if you need assistance.

Important Postscript:

Nebraska Revised Statutes §44-4309(1) requires that any member of a government risk management pool may voluntarily terminate its participation in the pool, but must notify the Director of the Nebraska Department of Insurance and the other members of the pool at least ninety (90) days prior to the desired termination date. **The notification to the Nebraska Department of Insurance and to LARM should be sent via certified mail.** The member's decision to terminate participation in the government risk pool is subject to the approval of the Director of the Nebraska Department of Insurance.



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

June 30, 2025

Dear LARM Member,

Attached please find your Renewal Coverage Proposal for the 2025-26 Pool Year. This proposal is itemized by line of coverage to represent your specific limits, deductibles, annualized contributions and to outline LARM's resolution credit options available for the new term.

To ensure LARM members are adequately covered, LARM is increasing overall values. Most members are seeing property values, contents, and property in the open increases of 5% depending on if you had a valuation of your properties in the last year. This is also being driven by reinsurance to ensure proper coverage on catastrophic losses.

To continue the goal of pursuing a strong financial position, the LARM Board formally approved the recommended adjustment to the 2025-26 Pool Year rate levels as follows:

- + 26% rate adjustment for Property.
- + 5% adjustment Level rates for Liability Coverages.
- + 5% adjustment for Workers' Compensation.

Finally, the information presented in this communication packet does not include any potential mono-line insurance placements that are not part of the formal LARM Property, General Liability or Workers' Compensation coverages (such as Bonds, Special Events Coverage, Liquor Liability, etc.) In addition, please be advised that your final invoice amount may vary from the renewal packet based on endorsements that require contribution adjustment over the next several weeks.

As always, the LARM Board and staff are very pleased that your community will continue to support LARM as we celebrate our 31st year of unparalleled commitment to serving our Members. On behalf of each of us, I thank you for making our partnership a mutual success.

Sincerely,

LEAGUE ASSOCIATION OF RISK MANAGEMENT

A handwritten signature in cursive script that reads "Tracy Juranek".

Tracy Juranek

Customer Service Specialist/Assistant Executive Director



Proposal For: City of Waverly

Effective Date: 10/1/2025

COVERAGE	LIMITS AND APPLICABLE DEDUCTIBLES	CONTRIBUTION
Worker's Compensation	Statutory Limits \$500,000 Employer Liability	\$9,134
General Liability	\$5,000,000/\$5,000,000 Per Occurrence/Aggregate \$0 Deductible	\$11,807
Errors & Omissions	\$5,000,000/\$5,000,000 Per Occurrence/Aggregate \$1,000 Deductible	\$4,644
Law Enforcement Liability	\$5,000,000/\$5,000,000 Per Occurrence/Aggregate \$1,000 Deductible	\$2,340
Auto Liability	\$5,000,000 Combined Single Limit \$0 Deductible	\$5,991
Auto Physical Damage	17 x Vehicles \$ Varies on Deductible	\$12,664
Commercial Property	\$24,761,733 \$2,500 Deductible	\$122,995
TOTAL ANNUAL CONTRIBUTION:		\$169,575

Contribution Credit Options

	180 Day Notice, 3 Year Commitment	180 Day Notice, 2 Year Commitment	180 Day Notice Only	90 Day Notice, 3 Year Commitment	90 Day Notice, 2 Year Commitment	90 Day Notice Only
Commitment Discount:	5%	4%	2%	2%	1%	0%
Property & Liability:	\$152,419	\$154,023	\$157,232	\$157,232	\$158,837	\$160,441
Workers' Compensation:	\$8,677	\$8,769	\$8,951	\$8,951	\$9,043	\$9,134
Total Contribution:	\$161,096	\$162,792	\$166,184	\$166,184	\$167,879	\$169,575



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

Notice of Change to Minimum Deductibles

Auto Deductibles:

Effective 10/1/2025, LARM is implementing a minimum \$500 comp/\$500 collision deductible. If you previously had deductibles that were lower than that, your renewal proposal now includes these minimum deductibles.

Contractors Equipment and other Additional Property Items:

Effective 10/1/2025, LARM is implementing a minimum \$500 deductible. If you previously had deductibles that were lower than that, your renewal proposal now includes these minimum deductibles.

Buildings, Contents and Property in the Open:

Effective 10/1/2025, LARM is implementing a minimum \$1,000 deductible. If you previously had deductibles that were lower than that, your renewal proposal now includes this minimum deductible.

ORDINANCE NO. 25-13

AN ORDINANCE OF THE CITY OF WAVERLY, NEBRASKA, AMENDING CHAPTER 110 OF THE WAVERLY MUNICIPAL CODE RELATING TO BUSINES LICENSING; FRANCHISES; C.A.T.V.; PAYMENT TO THE CITY

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

Section 1. That Subsection A of Section 110.43 contained within Chapter 110 of the Waverly Municipal Code be amended to read as follows:

§ 110.43 C.A.T.V.; PAYMENT TO THE CITY.

- A. The Company hereby agrees to pay annually to the City, during the term of this franchise granted hereunder and commencing from the date of institution of service to subscribers, the sum of ~~three percent (3%)~~ **five percent (5%)** of the total gross annual basic subscriber revenues as defined in §110.21(O).

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

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

PASSED AND APPROVED THIS _____ DAY OF _____, 2025.

Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Human Resources Assistant

(Seal)

MUTUAL AID AGREEMENT

This Mutual Aid Agreement ("Agreement") is entered into by and between the City of Waverly, a Nebraska municipal corporation ("Waverly"), the Waverly Suburban Fire District, a rural fire protection district organized under Neb. Rev. Stat. §§ 35-501 et seq. ("WSFD"), Southeast Rural Fire District, a rural fire protection district organized under Neb. Rev. Stat. §§ 35-501 et seq. ("SERFD") and Eagle/Alvo Rural Fire Protection District No. 9, a rural fire protection district organized under Neb. Rev. Stat. §§ 35-501 et seq. ("EFR"). Each of Waverly, WSFD, SERFD and EFR may be referred to individually as a "Party" and collectively as the "Parties".

RECITALS

WHEREAS, each Party maintains a fire department or contracts for fire protection services within its jurisdiction;

WHEREAS, the Parties recognize that structure fires pose a serious threat to life and property, and that timely and coordinated emergency response increases the effectiveness and safety of such response;

WHEREAS, the Parties desire to enter into this Agreement to provide for automatic mutual aid for confirmed structure fires occurring within any Party's jurisdiction.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Definitions

1.1 "Confirmed Structure Fire" means a fire involving a building or structure that has been verified by dispatch, on-scene personnel, or another credible source.

1.2 "Jurisdiction" means the geographic area in which each Party is responsible for fire protection.

1.3 "Automatic Aid" means the prearranged provision of mutual aid without a specific request at the time of the incident, triggered by a Confirmed Structure Fire.

1.4 "Incident Commander" means the person designated by the authority having jurisdiction over the incident to be in command of the emergency response under the Incident Command System (ICS).

2. Scope of Agreement

2.1 This Agreement applies only to Confirmed Structure Fires occurring within the Jurisdiction of any Party. This Agreement does not apply to medical, rescue, or other non-structure fire incidents unless separately requested by the Incident Commander.

2.2 Each Party agrees to provide Automatic Aid by dispatching apparatus and personnel in response to a Confirmed Structure Fire within the jurisdiction of another Party, subject to resource availability at the time of the incident.

2.3 Each Party shall be solely responsible for its own apparatus, personnel, fuel, equipment, insurance, and other operational costs incurred in providing Automatic Aid under this Agreement. Personnel shall at all times remain employees or volunteers of their home department.

2.4 No Party shall be required to reimburse another Party for any costs associated with providing Automatic Aid, unless otherwise agreed in writing.

2.5 Each Party reserves the right to prioritize the needs of its own Jurisdiction in the event of multiple concurrent emergencies.

3. Dispatch Protocol

3.1 Dispatch centers serving the Parties are authorized to initiate Automatic Aid by dispatching mutual aid resources upon confirmation of a Confirmed Structure Fire within the Jurisdiction of any Party.

3.2 Confirmation of a Confirmed Structure Fire may be based on first-due unit arrival, verified information from the reporting party, or other credible sources as determined by applicable dispatch protocols.

3.3 Dispatch shall follow pre-established response plans identifying the number and type of units to be sent in response to a Confirmed Structure Fire.

3.4 Each Party shall notify the other Parties of any changes to its response capacity, designated resources, or staffing that may impact its ability to fulfill obligations under this Agreement.

3.5 The Fire Chiefs or their designees from each Party shall communicate as needed to review response protocols, update contact information, and discuss operational issues arising under this Agreement.

4. Command and Control

4.1 The Incident Command System (ICS) shall be utilized at all scenes involving a Confirmed Structure Fire. Command shall rest with the department having Jurisdiction over the incident.

4.2 Responding personnel from other Parties shall operate under a unified command structure, while retaining operational control over their assigned crews and equipment. All responding units shall coordinate with the lead agency to ensure a safe and effective response.

4.3 Each Party shall maintain records of incidents in which Automatic Aid is provided under this Agreement and make such records available to the other Parties upon request.

5. Duration and Termination

5.1 This Agreement shall take effect on the date of the last signature and shall remain in effect until terminated in accordance with this Section.

5.2 Any Party may withdraw from this Agreement by providing thirty (30) days' written notice to the other Parties.

6. General Provisions

6.1 This Agreement does not create any employment relationship, joint venture, or partnership between the Parties.

6.2 Each Party acknowledges the risks involved in responding to a Confirmed Structure Fire and agrees to indemnify, defend, and hold the other Parties harmless from and against any claims, demands, liabilities, damages, losses, costs, or expenses (including reasonable attorney fees) arising out of or resulting from its participation in providing or receiving Automatic Aid under this Agreement, except to the extent caused by the gross negligence or willful misconduct of the Party seeking indemnification.

6.3 This Agreement may be amended only in writing signed by all Parties.

6.4 Each Party shall maintain appropriate liability and workers' compensation insurance coverage for its own personnel and operations.

6.5 This Agreement constitutes the entire understanding among the Parties regarding the provision of Automatic Aid in response to Confirmed Structure Fires, and supersedes all prior agreements or understandings, whether written or oral.

6.6 This Agreement may be signed in counterparts, each of which will be deemed to be an original of this Agreement and all of which, when taken together, will be deemed to constitute one and the same agreement.

6.7 If any provision of this Agreement is held invalid or unenforceable by arbitration or court of competent jurisdiction, the other provisions of this Agreement will remain in full force and effect.

6.8 No party may assign, delegate or otherwise transfer any of its rights or obligations under this Agreement without the prior written consent of the other Parties hereto.

6.9 All notices and other communications under this Agreement shall be in writing and shall be deemed effective when hand-delivered or mailed by certified U.S. mail, return receipt requested, to the Party's address as set forth below the signature of such Party, or to such other address as may be designated in writing by notice given in the manner provided herein.

6.10 This Agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

6.11 Nothing in this Agreement, express or implied, is intended to confer upon any person or entity other than the Parties any rights or remedies under or by reason of this Agreement.

6.12 No Party shall be liable for delay or failure to perform under this Agreement if such delay or failure is due to an event beyond its reasonable control, including natural disasters, power failures, or civil emergencies.

6.13 Nothing in this Agreement shall be construed to expand any Party's obligations under applicable volunteer firefighter statutes or job protection laws.

6.14 This Agreement does not limit any Party from entering into similar mutual aid agreements with other jurisdictions or departments.

[Signature Page Follows]

IN WITNESS WHEREOF, the undersigned authorized representatives agree to the terms above:

Eagle/Alvo Rural Fire Protection District No. 9

By: _____

Name: _____

Title: _____

Date: _____

Address: Eagle Fire & Rescue, 705 S 1st Street, Eagle, NE 68347

Southeast Rural Fire District

By: _____

Name: _____

Title: _____

Date: _____

Address: Southeast Rural Fire District, 7700 Eiger Drive, Lincoln, NE 68516

Waverly Suburban Fire District

By: _____

Name: _____

Title: _____

Date: _____

Address: Waverly Suburban Fire District, 14001 Fletcher Avenue, Lincoln, NE 68527

The City of Waverly, Nebraska

By: _____

Name: _____

Title: _____

Date: _____

Address: City of Waverly, P.O. Box 427, Waverly, NE 68462

ADMINISTRATIVE SERVICES AGREEMENT

This agreement (“agreement”) for administrative services is made and entered into effective **July 1, 2025**, by and between **Point C**, hereinafter referred to as the Claims Administrator and **City of Waverly**, hereinafter referred to as the Plan Sponsor of the City of Waverly Employee Benefit Plan (the “Plan”).

IN WITNESS WHEREOF:

WHEREAS, the Plan Sponsor has established a self-funded health care plan for certain of its employees and/or their dependents (the “participants”);

WHEREAS, the Plan Sponsor of the Plan has the authority, power and duty to administer the Plan according to its terms;

WHEREAS, the Plan Sponsor is authorized to engage the Claims Administrator to provide certain administrative services for the Plan; and

WHEREAS, the Claims Administrator is willing to provide such administrative services.

NOW, THEREFORE, in consideration of the mutual promises and duties set forth in this agreement, the parties, thereto, intending to be legally bound, do agree as follows:

SECTION A: DUTIES & RESPONSIBILITIES OF CLAIMS ADMINISTRATOR

1. The Claims Administrator shall maintain adequate and necessary records from information provided by the Plan Sponsor under Section B1 herein on each Plan Participant to properly administer the Plan. These participant records shall include, but are not limited to, the following information for each Participant: Full name, date of birth, effective date of coverage and benefit elections.
2. The Claims Administrator will bond all Point C employees who handle Plan assets and will, within 30 days of a written request by the Plan Sponsor, present evidence of such bonds to the Plan Sponsor.
3. Subject to Section A4 of this agreement, the Claims Administrator agrees that Plan Participant records, and the information contained therein, shall not be disclosed, or made available to persons other than the Plan Sponsor, or its designated agents, without prior written approval of the Plan Sponsor; provided, however, the Claims Administrator may disclose such information to its subcontractors if necessary to perform its obligations under this agreement. The Claims Administrator shall comply with applicable laws and regulations regarding confidentiality or privacy of medical records and other Plan records and cooperate with the Plan Sponsor to ensure such compliance.

4. The Claims Administrator shall not disclose or use Plan records for a purpose unrelated to administration of the Plan. Absent prior written approval pursuant to Section A3 of this agreement the Claims Administrator will disclose such information only:
 - (a) In response to a court order
 - (b) For an examination conducted by an authorized state or federal government authority
 - (c) To an issuer of a stop loss policy purchased by the Plan Sponsor
 - (d) With written consent of the Plan Participant or his or her legal representative
5. The participant records maintained by the Claims Administrator shall be the property of the Plan Sponsor and shall be available for inspection by the Plan Sponsor or its designated agents, during normal business hours.
6. The Claims Administrator shall provide, subject to the Plan Sponsor's final approval, the initial Plan document, summary plan description for the Plan, and any other documents as agreed to by the Claims Administrator and the Plan Sponsor. In addition, the Claims Administrator will make available all necessary forms, ID cards, and any materials necessary for the performance of the Plan.
7. The Claims Administrator may contract with other vendors to perform services under its agreement for the benefit of the Plan. The Claims Administrator will be responsible for those services to the same extent that it would have been responsible had it performed those services directly hereunder, provided, however, professional services shall be governed by item 14 herein.
8. The Claims Administrator shall process and adjudicate all claims presented for payment according to the Plan Document.
9. The Claims Administrator shall abide by industry standards, to correctly process and pay claims for benefits in accordance with the terms of the Plan and information provided to the Claims Administrator by the Plan Sponsor.
10. The Claims Administrator shall assume no liability and shall be held harmless by the Plan and the Plan Sponsor in complying with instructions communicated by the Plan Sponsor to the Claims Administrator. Should the Claims Administrator have a question of whether a particular claim of benefits should be paid under the Plan, the Claims Administrator shall contact the Plan Sponsor for a determination of whether said claims should be paid. Thereafter, the Plan Sponsor shall provide written instructions to the Claims Administrator as to whether to pay the claim, and if said claim should be paid, the amount of the payment. The Plan Sponsor retains all final authority and responsibility for the Plan.
11. The Claims Administrator shall maintain current, accurate, and complete records and files of all claim submissions and payments to each participant for a period of at least seven years after the filings of any information relating to such submissions and payments.
12. The Claims Administrator shall provide the Plan Sponsor with any reports agreed to by the parties. These reports include, but are not limited to, the following:
 - (a) The "Check Register" report will be provided to the Plan Sponsor at the Plan Sponsor's requests.
13. To protect Plan Sponsor assets the Claims Administrator is hereby authorized to contract for the services of accountants, attorneys, or other professionals of the Claims Administrator's choosing to provide such services as the Claims Administrator may deem necessary. The Plan will be responsible for any reasonable costs incurred in the retaining of such professional services.

14. The Claims Administrator will, within thirty days written notice from the Plan Sponsor, allow the Plan Sponsor or its authorized agent to inspect or audit all Plan records and files maintained by the Claims Administrator at the offices of Point C during normal business hours. The Plan Sponsor will be responsible for all costs associated with the inspection or audit.

SECTION B: DUTIES & RESPONSIBILITIES OF THE PLAN SPONSOR

1. The Plan Sponsor shall provide the Claims Administrator with the necessary records of the Plan Participants as of the effective date of this agreement. Thereafter, the Plan Sponsor shall provide the Claims Administrator with the necessary records of the Plan Participants eligible to participate in the Plan after the effective date of this agreement. The Plan Sponsor shall further provide the Claims Administrator with records relating to any change that affects any Plan Participant's benefits under the Plan, including, but not limited to changes related to continuation coverage under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), health plan coverage changes, and elections to conform with the Health Insurance Portability and Accountability Act.
2. The Plan Sponsor shall provide the Claims Administrator with true and accurate information including, but not limited to, an accounting of all Plan Participants and changes set forth in Section B1 of this agreement. The Claims Administrator shall not be liable for any loss incurred as a result of any inaccurate information furnished to it by the Plan Sponsor. The Plan Sponsor must report all changes to the Claims Administrator within two weeks of the change. Notice of Plan Participant termination must be given within 30 days of the termination. Credit for premiums, administrative, or vendor fees will not be retroactive beyond two months.
3. The Plan Sponsor shall be solely responsible for funding, collecting, and administering all contributions to the Plan and granting the Claims Administrator drafting authority with respect to such account. The Claims Administrator shall notify the Plan Sponsor of the amount necessary to pay claims adjudicated and the Plan Sponsor shall deposit funds on a regular basis to the claim account and shall fund amounts requested within ten business days of the request to ensure prompt payment of claims as required by the United States Department of Labor or any other regulatory authority. The claim account shall be selected by and set up by the Plan Sponsor who shall execute and deliver to the Claims Administrator all documents necessary to empower the Claims Administrator or its vendor to act as signatory on such account or provide the Claims Administrator with the authorized electronic signatures to populate on the checks.
4. The Plan Sponsor shall be solely responsible for communicating to, and distributing to, Plan Participants any and all information regarding the Plan, including the summary plan description for the Plan.
5. The Plan Sponsor shall be responsible for complying with all legal requirements applicable to the Plan and shall be solely responsible for satisfying any and all reporting, notice, disclosure, and filing requirements imposed under applicable federal or state law, and all withholding, deposit and reporting requirements of federal, state and local tax laws applicable to the payment of Plan benefits.
6. The Plan Sponsor shall be responsible for any delay in the performance of the administrative and claims service caused by the failure of the Plan Sponsor to furnish any required information or funds for the payment of Plan benefits.
7. The Plan Sponsor shall be solely responsible for complying with and remitting amounts due under applicable escheat laws of any jurisdiction as such laws may be applied with respect to benefit payments under the Plan.

8. Except as provided in Section B, #9, of this agreement or as otherwise agreed to by the Plan Sponsor and Claims Administrator pursuant to a separate agreement, the Plan Sponsor will be solely responsible for complying with the requirements of COBRA and the Health Insurance Portability and Accountability Act (“HIPAA”) which may apply to the Plan. The Plan Sponsor will be liable for any and all claims resulting from the failure of the Plan Sponsor to administer COBRA and/or HIPAA in accordance with this agreement and applicable laws and regulations.
9. The Plan Sponsor may elect to have the Claims Administrator provide the following COBRA nondiscretionary, ministerial recordkeeping and notification services on behalf of the Plan Sponsor. Fees for this service will be shown on Exhibit A. If no fees are indicated, the Plan Sponsor will remain solely responsible for complying with the requirements of COBRA unless otherwise agreed to by the Plan Sponsor and Claims Administrator pursuant to a separate agreement.
 - (a) Generate and send initial COBRA notification to newly enrolled employees, spouses, and dependents upon notification by employer when they first become eligible for the plan(s).
 - (b) Generate and send COBRA notice and election form to Qualified Beneficiaries (QB’s) upon notification by the employer following a COBRA Qualifying Event.
 - (c) Communicate COBRA elections made by QB’s to the employer.
 - (d) Collect QB COBRA premiums and remit appropriate balance to employer.
 - (e) Generate and send employer a monthly bill for COBRA services.

SECTION C: FEES

1. In consideration of the services to be provided pursuant to this agreement, the Plan Sponsor shall pay to the Claims Administrator the fees set forth in the fee schedule attached hereto as Exhibit “A”, which shall not be subject to change during the first twelve months that this agreement is in effect. The Claims Administrator guarantees to pay all applicable fees received by the Claims Administrator from the Plan Sponsor to appropriate vendors.
2. The Plan Sponsor may elect to have the Claims Administrator assume responsibility for administering claims applicable to the period prior to the effective date of this agreement. If elected, there will be an additional fee for this service, and all terms of this agreement will apply to such claims.
3. The Claims Administrator may adjust its monthly and annual fees upon each anniversary date of this agreement with delivery of such adjustment to the Plan Sponsor at the renewal presentation for the coming contract year.
4. The Claims Administrator may charge the Plan Sponsor reasonable fees for the reproduction or return of Plan records requested by the Plan Sponsor or government agencies. The Plan Sponsor shall reimburse the Claims Administrator reasonable fees charged by medical providers and others for information reasonably required by the Claims Administrator to perform its duties under this agreement.
5. If, during the term of this agreement, any tax other than taxes based solely on the income of the Claims Administrator or other similar income or franchise taxes that are assessed with respect to the earnings or revenue of the Claims Administrator, or any other assessment, shall be imposed against the Claims Administrator as a result of the Claims Administrator performing its duties under this agreement, the Claims Administrator will report the payment of such tax or assessment to the Plan Sponsor and the Plan Sponsor will reimburse the Claims Administrator for the same. The Claims Administrator will be solely responsible for all withholding, deposit and reporting requirements of federal, state, and local authorities applicable to payments of benefit payments under the Plan.

6. Nothing in Section C will prohibit the Claims Administrator from performing any service not set forth in this agreement for a reasonable fee provided, however, any such service may be provided, and any such corresponding fee may be paid, only if agreed to by the parties in advance of performing such service.
7. The Claims Administrator will bill the Plan Sponsor on the first day of each month (the “Billing Date”) for the current month the (“Monthly Fee”) as set forth in Exhibit “A” and any other fees agreed to by the parties, regardless of the actual vendor charge, based on the number of employees enrolled in the Plan as of the billing date. The Monthly Fee, if not paid by the 15th day following the billing date, shall be subject to interest on the amount of all past due fees at a rate of ten percent per annum, or if lower, the maximum allowable rate under Nebraska state law.
8. If the Plan Sponsor, for any reason whatsoever, fails to make a required payment on a timely basis, the Claims Administrator will provide the Plan Sponsor with timely written notice of its intent to suspend the performance of services.
9. The Claims Administrator may also receive compensation from insurance carriers and vendor partners in the form of trips or other cash awards based on production, profitability, or other criteria considering all groups collectively utilizing those insurance carrier and vendor partner services and administered by the Claims Administrator. This compensation is not directly attributable as a fee or expense to the Plan and is estimated to average less than one half percent of the total Plan costs on an annual basis.
10. Some of the contracts the Claims Administrator holds with prescription benefit management companies (PBMs) may include contract incentives such as, but not limited to, discounts, allowances, incentives, rebates, adjustments, and settlements. Any contract incentives, if available, will be retained by the Claims Administrator. Any prescription claims submitted to the Plan may be processed without regard to any potential contract incentives provided to the Claims Administrator. These contract incentives are estimated to average less than one and one half percent of the total health plan costs on an annual basis. Certain PBMs may also offer the Claims Administrator member participation in their company, which may provide the Claims Administrator educational advantages and industry insights that might prove beneficial to the overall direction of the Health Plan.

SECTION D: DURATION OF AGREEMENT

1. The agreement will have an initial term of one year and will automatically be renewed for subsequent one-year terms unless terminated pursuant to Section E of this agreement. If the parties cannot agree as to the fee structure for such subsequent term, this agreement will terminate as of its anniversary date unless the parties agree otherwise.

SECTION E: TERMINATION OF THIS AGREEMENT

1. This agreement may be terminated by either party by written notice to the other party, to be effective as of the date set forth in said notice; provided, however, such notice must be provided no less than sixty days prior to the end of the initial term of this agreement, or any extension thereof.
2. This agreement shall, at the option of the Claims Administrator, terminate or otherwise be suspended, effective five days after providing written notice to the Plan Sponsor, if:
 - (a) The Plan Sponsor fails to pay the fees provided in Section C within thirty days of their due date;
 - (b) The Plan Sponsor becomes insolvent or files for bankruptcy protection;

- (c) There is a merger, sale or consolidation of the Plan Sponsor, unless the Claims Administrator consents in writing to continue services under this agreement with successor Plan Sponsor in advance of such event;
 - (d) Any law or regulation is enacted that makes this agreement illegal or impossible to perform.
3. This agreement will, at the option of the Plan Sponsor, terminate, or otherwise be suspended, effective five days after the Plan Sponsor provides written notice to the Claims Administrator if the Claims Administrator fails to comply with the terms of this agreement. If the Plan Sponsor terminates this agreement at any time other than the anniversary date of this agreement for any reason other than the Claims Administrator failing to comply with the terms of this agreement, the Plan Sponsor will pay to the Claims Administrator the Monthly Fee as of the billing date immediately preceding the date of termination for the remaining months left in the one-year term. Within ten days of the date of termination, the Plan Sponsor will pay to the Claims Administrator all amounts owed plus any interest charges calculated.
 4. Upon termination of this agreement, the Claims Administrator will process all requests for claim payments under the Plan which were received by it and which become due and payable pursuant to the terms of the Plan prior to terminating this agreement; provided, however, the Claims Administrator will have no obligation:
 - (a) To process any such claim if the Plan Sponsor has failed to provide funds for payment; or
 - (b) To process requests for claim payments presented after the termination date unless the parties agree otherwise.
 5. Upon termination of this agreement, the Plan Sponsor will remain responsible for payment of all other claims under the Plan.
 6. Upon termination of this agreement or any applicable vendor agreements, the Plan Sponsor will immediately forfeit all outstanding program incentives. These may include, but are not limited to, Administrative Performance Arrangements, Prescription Drug Rebates, Captive Distributions, and vendor partner incentives.
 7. The Claims Administrator will, within sixty days of the last transaction required under this Section, deliver to the Plan Sponsor a complete and final accounting and report of the financial status of the Plan, together with all books and records in its possession with respect to the Plan, all claims files, and all reports and other papers pertaining to the Plan. The Plan Sponsor will reimburse the Claims Administrator for reasonable expenses associated with complying with this Section.
 8. Upon termination of this agreement, the Claims Administrator will provide reasonable assistance in transferring Plan records and related information to any successor designated by the Plan Sponsor. The Plan Sponsor will be responsible for all costs associated with such transfer including, but not limited to, non-standard reporting, ad-hoc reporting, accumulation and delivery services.

9. Upon termination of this agreement, the Plan Sponsor may agree that the Claims Administrator will retain Plan records and process claims for benefits incurred, but not processed, before the date of such termination. The fees for such run-out claims service will be as follows:
 - (a) For the first month after termination, such fee will not be greater than the Monthly Fee as set forth in Exhibit "A".
 - (b) For the second month after termination, such fee will not be greater than seventy-five percent of the Monthly Fee as set for in Exhibit "A".
 - (c) For the third month after termination, such fee will not be greater than fifty percent of the Monthly Fee as set forth in Exhibit "A".
 - (d) Any claims processed more than ninety days after the date of termination will be handled on a per claim basis at \$25.00 per claim.
10. Any vendor fees for run-out processing will be passed through to the Plan Sponsor based on applicable vendor terms and conditions.

SECTION F: INDEMNIFICATION AND LIABILITY LIMITATIONS

1. The Claims Administrator will not be liable to the Plan Sponsor, its agents, Plan Participants, or any other person whatsoever for any acts or omissions, with the exception of gross negligence, breach of contract or willful or illegal misconduct on the part of the Claims Administrator relating to services provided pursuant to this agreement.
2. The Plan Sponsor agrees to indemnify and hold harmless the Claims Administrator, its agents, and employees, from and against any and all claims, damages, losses, liabilities, penalties, fines and expenses, including court costs and reasonable attorneys' fees, arising out of or in any way connected with the performance by the Claims Administrator relating to services provided pursuant to this agreement. Such indemnification by the Plan Sponsor will include, but will not be limited to, any and all actual or threatened claims, suits, proceedings, or causes of action against the Claims Administrator by any Plan Participant or beneficiary, or any other person.

SECTION G: AMENDMENTS

1. This agreement may be amended by the Plan Sponsor and the Claims Administrator at any time by written agreement by both parties.

SECTION H: DISPUTE RESOLUTION

1. It is expected that any disputes or differences that may arise under this agreement will be resolved by the parties in the usual course of business. If, however, any dispute that does arise between the Claims Administrator and the Plan Sponsor which relates to or arises from this agreement, whatever its nature, the parties agree to forego litigation and proceed as follows: Either party may notify the other regarding the matter in dispute and that it wishes to begin the dispute resolution procedure. Within thirty days after such notification, a designated executive of the Claims Administrator and a designated executive of the Plan Sponsor will meet and confer in an effort to resolve the problem. The parties may agree to mediation or other voluntary form of dispute resolution. If the matter is not resolved within thirty days thereafter (or such further time as the parties may agree) either party may elect to have the dispute arbitrated in the manner provided in Section H2.
2. Any dispute or claim relating to this agreement not resolved in the manner provided under Section H1 will be resolved by final and binding arbitration before the American Arbitration Association using an

independent panel of three arbitrators provided that the arbitrators selected have at least five years' experience in the health care industry. In no event may the arbitration be initiated more than one year after the date one party first gave written notice of the dispute to the other party. The arbitration will be held in Omaha, Nebraska. The arbitrators will have no power to ignore or vary the terms of this agreement and will be governed by the United States Arbitration Act. Results of the arbitration are binding and final on both parties.

SECTION I: MISCELLANEOUS

1. Any funds deposited in the claim account received by the Claims Administrator from the Plan Sponsor will be held on the Plan Sponsor's behalf in a fiduciary capacity. The Plan Sponsor will have the final responsibility and liability for payment of claims under the Plan.
2. This agreement will be construed and enforced according to the laws of the State of Nebraska except to the extent that the agreement may be preempted by ERISA.
3. The Claims Administrator will assist the Plan Sponsor to ensure compliance with all applicable laws and regulations.
4. Failure by either party at any time to enforce or require the strict performance of any of the terms or conditions of this agreement will not constitute a waiver of such terms or conditions, modify such provisions, or in any manner a waiver of such terms or conditions or in any manner render it unenforceable as to any other time or as to any other occurrence.

Any specific waiver by either party of any of the terms and conditions of this agreement will be considered as a one-time event and will not constitute a continuing waiver. Neither a waiver nor any failure to enforce shall in any way affect or impair the terms or conditions of the agreement or the right of either party to avail itself of its remedies.

5. If any of this agreement is deemed to be, or shall in fact be illegal, inoperative, or unenforceable, the same will not affect any other provision or provision herein to any extent whatsoever.
6. Except as provided in Section E, this agreement will be binding upon all the parties hereto, their heirs, successors, assigns, and legal representatives forever.
7. This agreement may be executed in any number of counterparts with the same effect as if all of the parties had signed the same document. All counterparts will be construed together and will constitute one agreement.
8. This agreement is the entire agreement of the parties and supersedes all prior contracts, proposals, responsibilities, and other communications between the parties.

THIS CONTRACT CONTAINS AN ARBITRATION PROVISION WHICH MAY BE ENFORCED BY THE PARTIES.

IN WITNESS WHEREOF, the Plan Sponsor and the Claims Administrator have caused this agreement to be effective July 1, 2025.

City of Waverly

Signature

Printed Name

Title

Date

Point C



Signature

Matt Wullenwaber

Printed Name

President

Title

July 8, 2025

Date

ADMINISTRATIVE SERVICES AGREEMENT FEE SCHEDULE

EFFECTIVE: July 1, 2025

EXHIBIT A

The administrative services agreement entered into by **City of Waverly** and **Point C** lists below the fees as required by The Employee Retirement Income Security Act of 1974 (ERISA). The Claims Administrator will receive and pay, in accordance with the following schedule, fees, and commissions as reasonable compensation for services conducted in the ordinary course of business.

For:	<u>Claims Administration</u>	<u>Rates</u>	<u>Paid To:</u>
	HRA Administration	Greater of the following: \$7.75/EE/MO or \$75.00 per month	Claims Administrator
	One-Time Set-Up Fee	\$250.00	Claims Administrator
	Annual Renewal Fee	\$250.00	Claims Administrator
	Subrogation Recovery Fee	30% of Recovery	Subrogation Vendor
	Over Payment Recovery Fee	30% of Recovery	Claims Administrator

I certify that the above represents a true and accurate disclosure of the distribution of fees for the Plan Year beginning July 1, 2025.

City of Waverly

Point C

Signature



Signature

Printed Name

Matt Wullenwaber

Printed Name

Title

President

Title

Date

July 8, 2025

Date

BUSINESS ASSOCIATE AGREEMENT

Point C & City of Waverly

Effective: July 1, 2025

1. PREAMBLE

City of Waverly (“Covered Entity”) and **Point C** (“Business Associate”) (jointly “the Parties”) enter into this agreement to comply with the requirements of: (i) the implementing regulations at 45 C.F.R Parts 160, 162, and 164 for the Administrative Simplification provisions of Title II, Subtitle F of the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”) (*i.e.*, the HIPAA Privacy, Security, Electronic Transaction, Breach Notification, and Enforcement Rules (“the Implementing Regulations”)), (ii) the requirements of the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009 (the “HITECH Act”) that are applicable to business associates, and (iii) the requirements of the final modifications to the HIPAA Privacy, Security, Enforcement, and Breach Notification Rules as issued on January 25, 2013 and effective March 26, 2013 (75 Fed. Reg. 5566 (Jan. 25, 2013)) (“the Final Regulations”). The Implementing Regulations, the HITECH Act, and the Final Regulations are collectively referred to in this agreement as “the HIPAA Requirements.”

Covered Entity and Business Associate agree to incorporate into this agreement any regulations issued by the U.S. Department of Health and Human Services (“DHHS”) with respect to the HIPAA Requirements that relate to the obligations of business associates and that are required to be (or should be) reflected in a business associate agreement. Business Associate recognizes and agrees that it is obligated by law to meet the applicable provisions of the HIPAA Requirements and that it has direct liability for any violations of the HIPAA Requirements.

2. DEFINITIONS

- (a) “*Breach*” shall mean, as defined in 45 C.F.R. § 164.402, the acquisition, access, use or disclosure of Unsecured Protected Health Information in a manner not permitted by the HIPAA Requirements that compromises the security or privacy of that Protected Health Information.
- (b) “*Business Associate Subcontractor*” shall mean, as defined in 45 C.F.R. § 160.103, any entity (including an agent) that creates, receives, maintains or transmits Protected Health Information on behalf of Business Associate.
- (c) “*Electronic PHF*” shall mean, as defined in 45 C.F.R. § 160.103, Protected Health Information that is transmitted or maintained in any Electronic Media.
- (d) “*Limited Data Set*” shall mean, as defined in 45 C.F.R. § 164.514(e), Protected Health Information that excludes the following direct identifiers of the individual or of relatives, employers, or household members of the individual:

- (i) Names;
 - (ii) Postal address information, other than town or city, State, and zip code;
 - (iii) Telephone numbers;
 - (iv) Fax numbers;
 - (v) Electronic mail addresses;
 - (vi) Social security numbers;
 - (vii) Medical record numbers;
 - (viii) Health plan beneficiary numbers;
 - (ix) Account numbers;
 - (x) Certificate/license numbers;
 - (xi) Vehicle identifiers and serial numbers, including license plate numbers;
 - (xii) Device identifiers and serial numbers;
 - (xiii) Web Universal Resource Locators (URLs);
 - (xiv) Internet Protocol (IP) address numbers;
 - (xv) Biometric identifiers, including finger and voice prints; and
 - (xvi) Full face photographic images and any comparable images.
- (e) *“Protected Health Information”* or *“PHI”* shall mean, as defined in 45 C.F.R. § 160.103, information created or received by a Health Care Provider, Health Plan, employer, or Health Care Clearinghouse, that: (i) relates to the past, present, or future physical or mental health or condition of an individual, provision of health care to the individual, or the past, present, or future payment for provision of health care to the individual; (ii) identifies the individual, or with respect to which there is a reasonable basis to believe the information can be used to identify the individual; and (iii) is transmitted or maintained in an electronic medium, or in any other form or medium. The use of the term *“Protected Health Information”* or *“PHI”* in this agreement shall mean both Electronic PHI and non-Electronic PHI, unless another meaning is clearly specified.
- (f) *“Security Incident”* shall mean, as defined in 45 C.F.R. § 164.304, the attempted or successful unauthorized access, use, disclosure, modification, or destruction of information or interference with system operations in an information system.
- (g) *“Unsecured Protected Health Information”* shall mean, as defined in 45 C.F.R. § 164.402, Protected Health Information that is not rendered unusable, unreadable, or indecipherable to unauthorized persons through the use of a technology or methodology specified by DHHS.

- (h) All other capitalized terms used in this agreement shall have the meanings set forth in the applicable definitions under the HIPAA Requirements.

3. **GENERAL TERMS**

- (a) In the event of an inconsistency between the provisions of this agreement and a mandatory term of the HIPAA Requirements (as these terms may be expressly amended from time to time by the DHHS or as a result of interpretations by DHHS, a court, or another regulatory agency with authority over the Parties), the interpretation of DHHS, such court or regulatory agency shall prevail. In the event of a conflict among the interpretations of these entities, the conflict shall be resolved in accordance with rules of precedence.
- (b) Where provisions of this agreement are different from those mandated by the HIPAA Requirements, but are nonetheless permitted by the HIPAA Requirements, the provisions of this agreement shall control.
- (c) Except as expressly provided in the HIPAA Requirements or this agreement, this agreement does not create any rights in third parties.

4. **SPECIFIC REQUIREMENTS**

- (a) Flow-Down of Obligations to Business Associate Subcontractors. Business Associate agrees that as required by the HIPAA Requirements, Business Associate will enter into a written agreement with all Business Associate Subcontractors that: (i) requires them to comply with the Privacy and Security Rule provisions of this agreement in the same manner as required of Business Associate, and (ii) notifies such Business Associate Subcontractors that they will incur liability under the HIPAA Requirements for non-compliance with such provisions. Accordingly, Business Associate shall ensure that all Business Associate Subcontractors agree in writing to the same privacy and security restrictions, conditions and requirements that apply to Business Associate with respect to PHI.
- (b) Privacy of Protected Health Information
 - (i) *Permitted Uses and Disclosures of PHI.* Business Associate agrees to create, receive, use, disclose, maintain or transmit PHI only in a manner that is consistent with this agreement or the HIPAA Requirements and only in connection with providing the services to Covered Entity identified in the agreement. Accordingly, in providing services to or for the Covered Entity, Business Associate, for example, will be permitted to use and disclose PHI for “Treatment, Payment, and Health Care Operations,” as those terms are defined in the HIPAA Requirements. Business Associate further agrees that to the extent it is carrying out one or more of the Covered Entity’s obligations under the Privacy Rule (Subpart E of 45 C.F.R. Part 164), it shall comply with the requirements of the Privacy Rule that apply to the Covered Entity in the performance of such obligations.
 - (1) Business Associate shall report to Covered Entity any use or disclosure of PHI that is not provided for in this agreement, including reporting Breaches of Unsecured Protected Health Information as required by 45 C.F.R. § 164.410 and required by Section 4(e)(ii) below.

- (2) Business Associate shall establish, implement and maintain appropriate safeguards, and comply with the Security Standards (Subpart C of 45 C.F.R. Part 164) with respect to Electronic PHI, as necessary to prevent any use or disclosure of PHI other than as provided for by this agreement.
- (ii) *Business Associate Obligations.* As permitted by the HIPAA Requirements, Business Associate also may use or disclose PHI received by the Business Associate in its capacity as a Business Associate to the Covered Entity for Business Associate's own operations if:
 - (1) the *use* relates to: (1) the proper management and administration of the Business Associate or to carry out legal responsibilities of the Business Associate, or (2) data aggregation services relating to the health care operations of the Covered Entity; or
 - (2) the *disclosure* of information received in such capacity will be made in connection with a function, responsibility, or services to be performed by the Business Associate, and such disclosure is required by law or the Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will be held confidential and the person agrees to notify the Business Associate of any breaches of confidentiality.
 - (iii) *Minimum Necessary Standard and Creation of Limited Data Set.* Business Associate's use, disclosure, or request of PHI shall utilize a Limited Data Set if practicable. Otherwise, in performing the functions and activities as specified in the agreement and this agreement, Business Associate agrees to use, disclose, or request only the minimum necessary PHI to accomplish the intended purpose of the use, disclosure, or request.
 - (iv) *Access.* In accordance with 45 C.F.R. § 164.524 of the HIPAA Requirements, Business Associate will make available to the Covered Entity (or as directed by the Covered Entity, to those individuals who are the subject of the PHI (or their designees)), their PHI in the Designated Record Set. Business Associate shall make such information available in an electronic format where directed by the Covered Entity.
 - (v) *Disclosure Accounting.* Business Associate shall make available the information necessary to provide an accounting of disclosures of PHI as provided for in 45 C.F.R. § 164.528 of the HIPAA Requirements by making such information available to the Covered Entity or (at the direction of the Covered Entity) making such information available directly to the individual.
 - (vi) *Amendment.* Business Associate shall make PHI in a Designated Record Set available for amendment and, as directed by the Covered Entity, incorporate any amendment to PHI in accordance with 45 C.F.R. § 164.526 of the HIPAA Requirements.
 - (vii) *Right to Request Restrictions on the Disclosure of PHI and Confidential Communications.* If an individual submits a Request for Restriction or Request for Confidential Communications to the Business Associate, Business Associate and Covered Entity agree that Business Associate, on behalf of Covered Entity, will

evaluate and respond to these requests according to Business Associate's own procedures for such requests.

- (viii) *Return or Destruction of PHI.* Upon the termination or expiration of the agreement or this agreement, Business Associate agrees to return the PHI to Covered Entity, destroy the PHI (and retain no copies), or if Business Associate determines that return or destruction of the PHI is not feasible, (a) continue to extend the protections of this agreement and of the HIPAA Requirements to the PHI, and (b) limit any further uses and disclosures of the PHI to the purpose making return or destruction infeasible.
 - (ix) *Availability of Books and Records.* Business Associate shall make available to DHHS or its agents the Business Associate's internal practices, books, and records relating to the use and disclosure of PHI in connection with this agreement.
 - (x) *Termination for Breach.*
 - (1) Business Associate agrees that Covered Entity shall have the right to terminate this agreement or seek other remedies if Business Associate violates a material term of this agreement.
 - (2) Covered Entity agrees that Business Associate shall have the right to terminate this agreement or seek other remedies if Covered Entity violates a material term of this agreement.
- (c) Information and Security Standards
- (i) Business Associate will develop, document, implement, maintain, and use appropriate administrative, technical, and physical safeguards to preserve the Integrity, Confidentiality, and Availability of, and to prevent non-permitted use or disclosure of, Electronic PHI created or received for or from the Covered Entity.
 - (ii) Business Associate agrees that with respect to Electronic PHI, these Safeguards, at a minimum, shall meet the requirements of the HIPAA Security Standards applicable to Business Associate.
 - (iii) More specifically, to comply with the HIPAA Security Standards for Electronic PHI, Business Associate agrees that it shall:
 - (1) Implement administrative, physical, and technical safeguards consistent with (and as required by) the HIPAA Security Standards that reasonably protect the Confidentiality, Integrity, and Availability of Electronic PHI that Business Associate creates, receives, maintains, or transmits on behalf of Covered Entity. Business Associate shall develop and implement policies and procedures that meet the documentation requirements as required by the HIPAA Requirements;
 - (2) As also provided for in Section 4(a) above, ensure that any Business Associate Subcontractor agrees to implement reasonable and appropriate safeguards to protect the Electronic PHI;

- (3) Report to Covered Entity any unauthorized access, use, disclosure, modification, or destruction of PHI (including Electronic PHI) not permitted by this agreement, applicable law, or permitted by Covered Entity in writing (“Successful Security Incidents” or Breaches) of which Business Associate becomes aware. Business Associate shall report such Successful Security Incidents or Breaches to Covered Entity as specified in Section 4(e)(iii)(1);
- (4) For Security Incidents that do not result in unauthorized access, use, disclosure, modification, or destruction of PHI (including, for purposes of example and not for purposes of limitation, pings on Business Associate’s firewall, port scans, attempts to log onto a system or enter a database with an invalid password or username, denial-of-service attacks that do not result in the system being taken off-line, or malware such as worms or viruses) (hereinafter “Unsuccessful Security Incidents”), aggregate the data and, upon the Covered Entity’s written request, report to the Covered Entity in accordance with the reporting requirements identified in Section 4(e)(iii)(2);
- (5) Take all commercially reasonable steps to mitigate, to the extent practicable, any harmful effect that is known to Business Associate resulting from any unauthorized access, use, disclosure, modification, or destruction of PHI;
- (6) Permit termination of this agreement if the Covered Entity determines that Business Associate has violated a material term of this agreement with respect to Business Associate’s security obligations and Business Associate is unable to cure the violation; and
- (7) Upon Covered Entity’s request, provide Covered Entity with access to and copies of documentation regarding Business Associate’s safeguards for PHI and Electronic PHI.

(d) Compliance with HIPAA Transaction Standards

- (i) *Application of HIPAA Transaction Standards.* Business Associate will conduct Standard Transactions consistent with 45 C.F.R. Part 162 for or on behalf of the Covered Entity to the extent such Standard Transactions are required in the course of Business Associate’s performing services under the agreement and this agreement for the Covered Entity. As provided for in Section 4(a) above, Business Associate will require any Business Associate Subcontractor involved with the conduct of such Standard Transactions to comply with each applicable requirement of 45 C.F.R. Part 162. Further, Business Associate will not enter into, or permit its Subcontractors to enter into, any trading partner agreement in connection with the conduct of Standard Transactions for or on behalf of the Covered Entity that:
 - (1) Changes the definition, data condition, or use of a data element or segment in a Standard Transaction;
 - (2) Adds any data element or segment to the maximum defined data set;

- (3) Uses any code or data element that is marked “not used” in the Standard Transaction’s implementation specification or is not in the Standard Transaction’s implementation specification; or
 - (4) Changes the meaning or intent of the Standard Transaction’s implementation specification.
- (ii) *Specific Communications.* Business Associate, Plan Sponsor and Covered Entity recognize and agree that communications between the parties that are required to meet the Standards for Electronic Transactions will meet the Standards set by that regulation. Communications between Plan Sponsor and Business Associate, or between Plan Sponsor and the Covered Entity, do not need to comply with the HIPAA Standards for Electronic Transactions. Accordingly, unless agreed otherwise by the Parties in writing, all communications (if any) for purposes of “Enrollment” as that term is defined in 45 C.F.R. Part 162, Subpart O or for “Health Covered Entity Premium Payment Data,” as that term is defined in 45 C.F.R. Part 162, Subpart Q, shall be conducted between the Plan Sponsor and either Business Associate or the Covered Entity. For all such communications (and any other communications between Plan Sponsor and the Business Associate), Plan Sponsor shall use such forms, tape formats, or electronic formats as Business Associate may approve. Plan Sponsor will include all information reasonably required by Business Associate to affect such data exchanges or notifications.
- (iii) *Communications between the Business Associate and the Covered Entity.* All communications between the Business Associate and the Covered Entity that are required to meet the HIPAA Standards for Electronic Transactions shall do so. For any other communications between the Business Associate and the Covered Entity, the Covered Entity shall use such forms, tape formats, or electronic formats as Business Associate may approve. The Covered Entity will include all information reasonably required by Business Associate to affect such data exchanges or notifications.
- (e) Notice and Reporting Obligations of Business Associate
- (i) *Notice of non-compliance with the agreement.* Business Associate will notify Covered Entity within 10 calendar days after discovery, any unauthorized access, use, disclosure, modification, or destruction of PHI (including any successful Security Incident) that is not permitted by this agreement, by applicable law, or permitted in writing by Covered Entity, whether such non-compliance is by (or at) Business Associate or by (or at) a Business Associate Subcontractor.
 - (ii) *Notice of Breach.* Business Associate will notify Covered Entity following discovery and without unreasonable delay but in no event later than 10 (ten) calendar days following discovery, any Breach of Unsecured Protected Health Information, whether such Breach is by Business Associate or by Business Associate Subcontractor.
- (1) As provided for in 45 C.F.R. § 164.402, Business Associate recognizes and agrees that any acquisition, access, use or disclosure of PHI in a manner not permitted under the HIPAA Privacy Rule (Subpart E of 45 C.F.R. Part 164) is presumed to be a Breach. As such, Business Associate shall (i) notify

Covered Entity of any non-permitted acquisition, access, use or disclosure of PHI, and (ii) assist Covered Entity in performing (or at Covered Entity's direction, perform) a risk assessment to determine if there is a low probability that the PHI has been compromised.

- (2) Business Associate shall cooperate with Covered Entity in meeting the Covered Entity's obligations under the HIPAA Requirements and any other security breach notification laws. Business Associate shall follow its notification to the Covered Entity with a report that meets the requirements outlined immediately below.

(iii) *Reporting Obligations.*

- (1) For Successful Security Incidents and Breaches, Business Associate – without unreasonable delay and in no event later than 30 calendar days after Business Associate learns of such non-permitted use or disclosure (whether at Business Associate or at Business Associate Subcontractor) – shall provide Covered Entity a report that will:
 - a. Identify (if known) each individual whose Unsecured Protected Health Information has been, or is reasonably believed by Business Associate to have been accessed, acquired, or disclosed;
 - b. Identify the nature of the non-permitted access, use, or disclosure including the date of the incident and the date of discovery;
 - c. Identify the PHI accessed, used, or disclosed (*e.g.*, name; social security number; date of birth);
 - d. Identify what corrective action Business Associate (or Business Associate Subcontractor) took or will take to prevent further non-permitted accesses, uses, or disclosures;
 - e. Identify what Business Associate (or Business Associate Subcontractor) did or will do to mitigate any deleterious effect of the non-permitted access, use, or disclosure; and
 - f. Provide such other information, including a written report, as the Covered Entity may reasonably request.
- (2) For Unsuccessful Security Incidents, Business Associate shall provide Covered Entity, upon its written request, a report that: (i) identifies the categories of Unsuccessful Security Incidents as described in Section 4(c)(iii)(4); (ii) indicates whether Business Associate believes its (or its Business Associate Subcontractor's) current defensive security measures are adequate to address all Unsuccessful Security Incidents, given the scope and nature of such attempts; and (iii) if the security measures are not adequate, the measures Business Associate (or Business Associate Subcontractor) will implement to address the security inadequacies.

(iv) *Termination.*

- (1) Covered Entity and Business Associate each will have the right to terminate this agreement if the other party has engaged in a pattern of activity or practice that constitutes a material breach or violation of Business Associate's or the Covered Entity's respective obligations regarding PHI under this agreement and, on notice of such material breach or violation from the Covered Entity or Business Associate, fails to take reasonable steps to cure the material breach or end the violation.
- (2) If Business Associate or the Covered Entity fail to cure the material breach or end the violation after the other party's notice, the Covered Entity or Business Associate (as applicable) may terminate this agreement by providing Business Associate or the Covered Entity written notice of termination, stating the uncured material breach or violation that provides the basis for the termination and specifying the effective date of the termination. Such termination shall be effective 60 days from this termination notice.

- (v) *Continuing Privacy and Security Obligations.* Business Associate's and the Covered Entity's obligation to protect the privacy and security of the PHI it created, received, maintained, or transmitted in connection with services to be provided under the agreement and this agreement will be continuous and survive termination, cancellation, expiration, or other conclusion of this agreement or the agreement. Business Associate's other obligations and rights, and the Covered Entity's obligations and rights upon termination, cancellation, expiration, or other conclusion of this agreement, are those set forth in this agreement and/or the agreement.

City of Waverly

Covered Entity Signature

Printed Name

Title

Date

Point C



Business Associate Signature

Matt Wullenwaber

Printed Name

President

Title

July 8, 2025

Date

City of Waverly
Health Reimbursement Arrangement
Plan Document and Summary Plan Description

Group #44610000

Effective: July 1, 2025

Produced By:
Point C
5310 North 99th Street, Suite 1
Omaha, NE 68134



TABLE OF CONTENTS

Purpose..... 3

Named Fiduciary and Plan Administrator 3

Plan Interpretation 3

Your Contribution for Coverage 3

Plan Funding and Type of Administration 3

Claims Administrator 3

Protection against Creditors 4

Plan Amendments 4

Termination of the Plan..... 4

Plan is Not a Contract 4

Allocation and Apportionment of Benefits 4

Coordination of Benefits 4

For Maximum Benefit..... 6

Allowable Charge..... 6

Claims Determination Period..... 6

Third Party Recovery, Subrogation and Reimbursement..... 7

Health Reimbursement Arrangement (HRA) Benefit Summary..... 12

Eligibility for Coverage 13

Opt Out Provision 13

Health Reimbursement Administration..... 13

Health Reimbursement Covered Expenses 13

General Provisions..... 14

 Notice and Proof of Expenses..... 14

 Actions at Law 14

 Payment of Benefits..... 14

 Assignment of Benefits 14

 Facility of Payment 14

 Notice of Payment Due..... 15

 Waiver or Estoppel 15

 Responsibility for Payment of Claims 15

 Construction 15

Claim Procedures 15

Filing of Benefit Claims 15

Your Rights under the Plan 16

 Receive Information about Your Plan and Benefits..... 16

 Continue Group Health Plan Coverage 16

 Prudent Actions by Plan Fiduciaries..... 16

 Enforce Your Rights..... 16

 Assistance with Your Questions..... 16

Standards for Privacy of Protected Health Information 17

Definitions 20

General Plan Information 22

Adoption of the Plan..... 23

PURPOSE

The purpose of the Plan document is to set forth the provisions of the Plan, which provides for the payment or reimbursement of all or a portion of eligible medical expenses. It is intended that the terms of this Plan are legally enforceable and that the Plan be maintained for the exclusive benefit of eligible participants. This Plan exclusively follows the regulatory framework of the Integrated Group Health Plan including, but not limited to, COBRA, FMLA, and HIPAA.

NAMED FIDUCIARY AND PLAN ADMINISTRATOR

The Fiduciary and Plan Administrator is CITY OF WAVERLY who shall have authority to control and manage the operation and administration of the Plan. The Plan Administrator may delegate responsibilities for the operation and administration of the Plan. The Company is CITY OF WAVERLY who shall have the authority to amend the Plan, to determine its policies, to appoint and/or remove the Claims Administrator.

PLAN INTERPRETATION

The Fiduciary and the Plan Administrator have full discretionary authority to interpret and apply all Plan provisions, including, but not limited to, all issues concerning eligibility for and determination of benefits. The Plan Administrator may contract with an independent administrative firm to process claims, maintain Plan data, and perform other Plan connected services; however, final authority to construe and apply the provisions of the Plan rests exclusively with the Plan Administrator. Decisions of the Plan Administrator, made in good faith, shall be final and binding. In the event that the Company terminates the Plan, then as of the effective date of termination, the Company and participant shall have no further obligation to make additional contributions to the Plan, with respect to claims incurred beyond the termination date of this Plan.

YOUR CONTRIBUTION FOR COVERAGE

Both the employer and you share in the cost of your coverage. The level of any employee contributions is set by the Plan Administrator. The Plan Administrator will periodically communicate the employee contributions and reserves the right to change the level of contributions at any time. The actual cost for employees is determined by the coverage you select and the number of dependents you cover. When you enroll in the Plan, you authorize the employer to deduct any required premiums from your pay.

PLAN FUNDING AND TYPE OF ADMINISTRATION

Funding and administration of the Plan is as follows:

Plan Funding	The employer and employees both contribute to the Plan. Assets of the Plan are used for the exclusive purpose of providing benefits to participants and their beneficiaries. Any contributions will remain part of the general assets of the employer and benefits will be paid solely from those general assets.
Type of Administration	Benefits are self-funded and are administered through contracts with third-party administrators.

CLAIMS ADMINISTRATOR

Point C
5310 North 99th Street, Suite 1
Omaha, Nebraska 68134
402-571-6224

PROTECTION AGAINST CREDITORS

No benefit payment under this Plan shall be subject in any way to alienation, sale, transfer, pledge, attachment, garnishment, execution, or encumbrance of any kind, and any attempt to accomplish the same shall be void. If the Company shall find that such an attempt has been made with respect to any payment due or to become due to any participant, the Company in its sole discretion may terminate the interest of such participant or former participant, his spouse, parent, adult child, guardian of a minor child, brother or sister, or other relative or a dependent of such participant or former participant, as the Company may determine, any such application shall be a complete discharge of all liability with respect to such benefit payment.

PLAN AMENDMENTS

This document contains all the terms of the Plan and may be amended from time to time by the Company. Any changes so made shall be binding on each participant and on any other participant referred to in this Plan Document.

TERMINATION OF THE PLAN

The Company expects that the Plan will continue indefinitely. However, the Company has the sole right to amend, modify, suspend, or terminate all or part of the Plan at any time. All previous contributions by the Company shall continue to be issued for the purpose of paying benefits under the provisions of this Plan with respect to claims arising before such termination or shall be used for the purpose of providing similar health benefits to participants, until all contributions are exhausted.

PLAN IS NOT A CONTRACT

This Plan Document constitutes the entire Plan. The Plan will not be deemed to constitute a contract of employment or give any employee of the Company the right to be retained in the service of the Company or to interfere with the right of the Company to discharge or otherwise terminate the employment of any employee.

ALLOCATION AND APPORTIONMENT OF BENEFITS

The Plan reserves the right to allocate the deductible amount to any eligible expenses and to apportion the benefits to the participant and any assignees. Such allocation and apportionment shall be conclusive and shall be binding upon the participants and all assignees.

COORDINATION OF BENEFITS

This section describes how benefits under this Plan are coordinated with other benefits to which participants might be entitled.

Non-Duplication of Benefits / Coordination of Benefits

If a participant is covered by another plan, the two plans work together to avoid duplicating payments. This is called non-duplication or coordination of benefits.

Your benefits are coordinated with benefits from:

- Other employers' plans
- Individual plans
- Certain government plans
- Motor vehicle plans when required by law

How Non-Duplication Works

When an expense is covered by two plans, the following apply:

- The primary plan is determined and pays the full amount it normally would pay first. It pays all benefits that it would pay if there were no other plans.
- The secondary plan pays next. It pays a reduced amount which when added to the benefits paid by the primary plan will pay no more than 100% of total expenses. However, no secondary plan ever pays more than it would pay without the coordination of benefits provision.
- If another plan is primary and this Plan is secondary, the Plan will calculate the amount it would pay as if there were no other coverage, subtract the amount payable by the primary plan, and then pay any eligible remaining amount. If any balance remains, it is your responsibility.

Determining Primary and Secondary Plans

Primary and secondary plans are determined as follows.

- A plan that does not contain a coordination of benefits provision is primary.
- If you are the employee, this Plan is normally primary when you have a covered expense.
- If your covered spouse is the patient, your spouse's company plan (if applicable) is primary. Your spouse should submit expenses to that plan first, wait for the payment, and then submit the claim under this Plan with copies of the expenses and the primary plan's Explanation of Benefits (EOB).
- When both parents' plans cover an eligible dependent child, the plan of the parent whose birthday (month and day) comes first in the calendar year is primary. For example, if your spouse's birthday is March 15 and your birthday is September 28, your spouse's plan is primary. If both parents were born on the same day, the plan of the parent who has had coverage in effect the longest will be primary. However, if the other plan does not have this birthday rule and, as a result, the plans do not agree on the order of benefits, the rule of the other plan will determine the order of benefits.
- When parents who are legally separated or divorced both cover an eligible dependent child, the following rules apply.
 - o If the parents have joint custody and there is no court decree stating which parent is responsible for health care expenses, the birthday rule previously stated will apply.
 - o If one parent has custody, his or her plan is primary and the other parent's plan is secondary. If the parent with custody remarries, the stepparent's plan becomes secondary and will pay before the plan of the parent without custody (the third plan).
 - o If the remarried parent with custody has no coverage, the stepparent's plan is primary and the plan of the parent without custody is secondary.
 - o Regardless of which parent has custody, whenever a court decree specifies the parent who is financially responsible for the child's health care expenses and that parent has enrolled the child in his or her plan, that parent's plan is primary.
 - o When none of the previous rules apply, the plan that has covered the patient for the longer period is primary.

Coordination with Medicare

If you are actively employed after becoming eligible for Medicare, your coverage under the Plan will continue and this Plan will be your primary coverage, with Medicare as secondary coverage. If you choose to have Medicare as your primary coverage, your coverage under this Plan will terminate.

The Plan also coordinates with Medicare as follows:

- End-stage renal disease: If a participant is eligible for Medicare due to end-stage renal disease, this Plan will be primary for the first 30 months of dialysis treatment; after this period, this Plan will be secondary to Medicare for this disease only.
- Mandated coverage under another group plan: If a participant is covered under another group plan and Federal law requires the other group plan to pay primary to Medicare, this Plan will be tertiary (third payer) to both the other plan and Medicare.

Coordination with Auto Insurance Plans

First-party auto insurance coverage is considered primary. This Plan coordinates its benefits with the first-party benefits from an auto insurance plan without regard to fault for the same covered expense. This also applies to the benefit that an auto insurance plan would pay if auto insurance is legally required but not in force. Coverage under the Plan will be secondary regardless of the participant's coverage election on an auto insurance policy.

If a participant incurs covered expenses as a result of an automobile accident (either as driver, passenger, or pedestrian), the amount of covered expenses that the Plan will pay is limited to:

- Any deductible under the automobile coverage
- Any co-payment under the automobile coverage
- Any expense properly denied by the automobile coverage that is a covered expense
- Any expense that the Plan is required to pay by law

FOR MAXIMUM BENEFIT

Generally, claims should be filed promptly with all plans to receive the maximum allowable benefits. You must supply the claim information needed to administer coordination of benefits. If you receive more payment than you should when benefits are coordinated, you will be expected to repay any overpayment.

ALLOWABLE CHARGE

For a charge to be allowable it must be a Usual and Reasonable Charge and at least part of it must be covered under this Plan.

In the case of HMO (Health Maintenance Organization) or other in-network only plans: This Plan will not consider any charges in excess of what an HMO or network provider has agreed to accept as payment in full. Also, when an HMO or network plan is primary and the participant does not use an HMO or network provider, this Plan will not consider as an Allowable Charge any charge that would have been covered by the HMO or network plan had the participant used the services of an HMO or network provider.

In the case of service type plans where services are provided as benefits, the reasonable cash value of each service will be the Allowable Charge.

CLAIMS DETERMINATION PERIOD

Benefits will be coordinated on a calendar year basis. This is called claims determination period.

THIRD PARTY RECOVERY, SUBROGATION AND REIMBURSEMENT

Payment Condition

1. The Plan, in its sole discretion, may elect to conditionally advance payment of benefits in those situations where an injury, sickness, disease or disability is caused in whole or in part by, or results from the acts or omissions of participants, and/or their dependents, beneficiaries, estate, heirs, guardian, personal representative, or assigns (collectively referred to hereinafter in this section as "participant(s)") or a third party, where any party besides the Plan may be responsible for expenses arising from an incident, and/or other funds are available, including but not limited to no-fault, uninsured motorist, underinsured motorist, medical payment provisions, third party assets, third party insurance, and/or guarantor(s) of a third party (collectively "coverage").
2. Participant(s), his or her attorney, and/or legal guardian of a minor or incapacitated individual agrees that acceptance of the Plan's conditional payment of medical benefits is constructive notice of these provisions in their entirety and agrees to maintain 100% of the Plan's conditional payment of benefits or the full extent of payment from any one or combination of first and third party sources in trust, without disruption except for reimbursement to the Plan or the Plan's assignee. The Plan shall have an equitable lien on any funds received by the participant(s) and/or their attorney from any source and said funds shall be held in trust until such time as the obligations under this provision are fully satisfied. The participant(s) agrees to include the Plan's name as a co-payee on any and all settlement drafts. Further, by accepting benefits the participant(s) understands that any recovery obtained pursuant to this section is an asset of the Plan to the extent of the amount of benefits paid by the Plan and that the participant shall be a trustee over those Plan assets.
3. In the event a participant(s) settles, recovers, or is reimbursed by any coverage, the participant(s) agrees to reimburse the Plan for all benefits paid or that will be paid by the Plan on behalf of the participant(s). If the participant(s) fails to reimburse the Plan out of any judgment or settlement received, the participant(s) will be responsible for any and all expenses (fees and costs) associated with the Plan's attempt to recover such money.
4. If there is more than one party responsible for charges paid by the Plan or may be responsible for charges paid by the Plan, the Plan will not be required to select a particular party from whom reimbursement is due. Furthermore, unallocated settlement funds meant to compensate multiple injured parties of which the participant(s) is/are only one or a few, that unallocated settlement fund is considered designated as an "identifiable" fund from which the plan may seek reimbursement.

Subrogation

1. As a condition to participating in and receiving benefits under this Plan, the participant(s) agrees to assign to the Plan the right to subrogate and pursue any and all claims, causes of action or rights that may arise against any person, corporation and/or entity and to any coverage to which the participant(s) is entitled, regardless of how classified or characterized, at the Plan's discretion, if the participant(s) fails to so pursue said rights and/or action.
2. If a participant(s) receives or becomes entitled to receive benefits, an automatic equitable lien attaches in favor of the Plan to any claim, which any participant(s) may have against any coverage and/or party causing the sickness or injury to the extent of such conditional payment by the Plan plus reasonable costs of

collection. The participant is obligated to notify the Plan or its authorized representative of any settlement prior to finalization of the settlement, execution of a release, or receipt of applicable funds. The participant is also obligated to hold any and all funds so received in trust on the Plan's behalf and function as a trustee as it applies to those funds until the Plan's rights described herein are honored and the Plan is reimbursed.

3. The Plan may, at its discretion, in its own name or in the name of the participant(s) commence a proceeding or pursue a claim against any party or coverage for the recovery of all damages to the full extent of the value of any such benefits or conditional payments advanced by the Plan.
4. If the participant(s) fails to file a claim or pursue damages against:
 - a. The responsible party, its insurer, or any other source on behalf of that party.
 - b. Any first party insurance through medical payment coverage, personal injury protection, no-fault coverage, uninsured or underinsured motorist coverage.
 - c. Any policy of insurance from any insurance company or guarantor of a third party.
 - d. Workers' compensation or other liability insurance company.
 - e. Any other source, including but not limited to crime victim restitution funds, any medical, disability or other benefit payments, and school insurance coverage.

The participant(s) authorizes the Plan to pursue, sue, compromise and/or settle any such claims in the participant(s)' and/or the Plan's name and agrees to fully cooperate with the Plan in the prosecution of any such claims. The participant(s) assigns all rights to the Plan or its assignee to pursue a claim and the recovery of all expenses from any and all sources listed above.

Right of Reimbursement

1. The Plan shall be entitled to recover 100% of the benefits paid, without deduction for attorneys' fees and costs or application of the common fund doctrine, make whole doctrine, or any other similar legal theory, without regard to whether the participant(s) is fully compensated by his or her recovery from all sources. The Plan shall have an equitable lien which supersedes all common law or statutory rules, doctrines, and laws of any State prohibiting assignment of rights which interferes with or compromises in any way the Plan's equitable lien and right to reimbursement. The obligation to reimburse the Plan in full exists regardless of how the judgment or settlement is classified and whether or not the judgment or settlement specifically designates the recovery or a portion of it as including medical, disability, or other expenses. If the participant(s)' recovery is less than the benefits paid, then the Plan is entitled to be paid all of the recovery achieved. Any funds received by the participant are deemed held in constructive trust and should not be dissipated or disbursed until such time as the participant's obligation to reimburse the Plan has been satisfied in accordance with these provisions. The participant is also obligated to hold any and all funds so received in trust on the Plan's behalf and function as a trustee as it applies to those funds until the Plan's rights described herein are honored and the Plan is reimbursed.
2. No court costs, experts' fees, attorneys' fees, filing fees, or other costs or expenses of litigation may be deducted from the Plan's recovery without the prior, express written consent of the Plan.
3. The Plan's right of subrogation and reimbursement will not be reduced or affected as a result of any fault or claim on the part of the participant(s), whether under the doctrines of causation, comparative fault or contributory negligence, or other similar doctrine in law. Accordingly, any lien reduction statutes, which

attempt to apply such laws and reduce a subrogating Plan's recovery will not be applicable to the Plan and will not reduce the Plan's reimbursement rights.

4. These rights of subrogation and reimbursement shall apply without regard to whether any separate written acknowledgment of these rights is required by the Plan and signed by the participant(s).
5. This provision shall not limit any other remedies of the Plan provided by law. These rights of subrogation and reimbursement shall apply without regard to the location of the event that led to or caused the applicable sickness, injury, disease or disability.

Participant is a Trustee over Plan Assets

1. Any participant who receives benefits and is therefore subject to the terms of this section is hereby deemed a recipient and holder of Plan assets and is therefore deemed a trustee of the Plan solely as it relates to possession of any funds which may be owed to the Plan as a result of any settlement, judgment or recovery through any other means arising from any injury or accident. By virtue of this status, the participant understands that he/she is required to:
 - a. Notify the Plan or its authorized representative of any settlement prior to finalization of the settlement, execution of a release, or receipt of applicable funds;
 - b. Instruct his/her attorney to ensure that the Plan and/or its authorized representative is included as a payee on all settlement drafts;
 - c. In circumstances where the participant is not represented by an attorney, instruct the insurance company or any third party from whom the participant obtains a settlement, judgment, or other source of coverage to include the Plan or its authorized representative as a payee on the settlement draft; and,
 - d. Hold any and all funds so received in trust, on the Plan's behalf, and function as a trustee as it applies to those funds, until the Plan's rights described herein are honored and the Plan is reimbursed.
2. To the extent the participant disputes this obligation to the Plan under this section, the participant or any of its agents or representatives is also required to hold any/all settlement funds, including the entire settlement if the settlement is less than the Plan's interests, and without reduction in consideration of attorneys' fees, for which he/she exercises control, in an account segregated from their general accounts or general assets until such time as the dispute is resolved.
3. No participant, beneficiary, or the agents or representatives thereof, exercising control over plan assets and incurring trustee responsibility in accordance with this section will have any authority to accept any reduction of the Plan's interest on the Plan's behalf.

Excess Insurance

If at the time of injury, sickness, disease or disability there is available, or potentially available any coverage (including but not limited to coverage resulting from a judgment at law or settlements), the benefits under this Plan shall apply only as an excess over such other sources of coverage, except as otherwise provided for under the Plan's Coordination of Benefits section.

The Plan's benefits shall be excess to any of the following:

1. The responsible party, its insurer, or any other source on behalf of that party.
2. Any first party insurance through medical payment coverage, personal injury protection, no-fault coverage, uninsured or underinsured motorist coverage.
3. Any policy of insurance from any insurance company or guarantor of a third party.
4. Workers' compensation or other liability insurance company.
5. Any other source, including but not limited to crime victim restitution funds, any medical, disability or other benefit payments, and school insurance coverage.

Separation of Funds

Benefits paid by the Plan, funds recovered by the participant(s), and funds held in trust over which the Plan has an equitable lien exist separately from the property and estate of the participant(s), such that the death of the participant(s), or filing of bankruptcy by the participant(s), will not affect the Plan's equitable lien, the funds over which the Plan has a lien, or the Plan's right to subrogation and reimbursement.

Wrongful Death

In the event that the participant(s) dies as a result of his or her injuries and a wrongful death or survivor claim is asserted against a third party or any coverage, the Plan's subrogation and reimbursement rights shall still apply, and the entity pursuing said claim shall honor and enforce these Plan rights and terms by which benefits are paid on behalf of the participant(s) and all others that benefit from such payment.

Obligations

1. It is the participant's/participants' obligation at all times, both prior to and after payment of medical benefits by the Plan:
 - a. To cooperate with the Plan, or any representatives of the Plan, in protecting its rights, including discovery, attending depositions, and/or cooperating in trial to preserve the Plan's rights.
 - b. To provide the Plan with pertinent information regarding the sickness, disease, disability, or injury, including accident reports, settlement information and any other requested additional information.
 - c. To take such action and execute such documents as the Plan may require to facilitate enforcement of its subrogation and reimbursement rights.
 - d. To do nothing to prejudice the Plan's rights of subrogation and reimbursement.
 - e. To promptly reimburse the Plan when a recovery through settlement, judgment, award or other payment is received.
 - f. To notify the Plan or its authorized representative of any settlement prior to finalization of the settlement.
 - g. To not settle or release, without the prior consent of the Plan, any claim to the extent that the participant may have against any responsible party or coverage.
 - h. To instruct his/her attorney to ensure that the Plan and/or its authorized representative is included as a payee on any settlement draft.
 - i. In circumstances where the participant is not represented by an attorney, instruct the insurance company or any third party from whom the participant obtains a settlement to include the Plan or its authorized representative as a payee on the settlement draft.
 - j. To make good faith efforts to prevent disbursement of settlement funds until such time as any dispute between the Plan and participant over settlement funds is resolved.

2. If the participant(s) and/or his or her attorney fails to reimburse the Plan for all benefits paid or to be paid, as a result of said injury or condition, out of any proceeds, judgment or settlement received, the participant(s) will be responsible for any and all expenses (whether fees or costs) associated with the Plan's attempt to recover such money from the participant(s).
3. The Plan's rights to reimbursement and/or subrogation are in no way dependent upon the participant's/participants' cooperation or adherence to these terms.

Offset

If timely repayment is not made, or the participant and/or his or her attorney fails to comply with any of the requirements of the Plan, the Plan has the right, in addition to any other lawful means of recovery, to deduct the value of the participant's amount owed to the Plan. To do this, the Plan may refuse payment of any future medical benefits and any funds or payments due under this Plan on behalf of the participant(s) in an amount equivalent to any outstanding amounts owed by the participant to the Plan. This provision applies even if the participant has disbursed settlement funds.

Minor Status

1. In the event the participant(s) is a minor as that term is defined by applicable law, the minor's parents or court-appointed guardian shall cooperate in any and all actions by the Plan to seek and obtain requisite court approval to bind the minor and his or her estate insofar as these subrogation and reimbursement provisions are concerned.
2. If the minor's parents or court-appointed guardian fail to take such action, the Plan shall have no obligation to advance payment of medical benefits on behalf of the minor. Any court costs or legal fees associated with obtaining such approval shall be paid by the minor's parents or court-appointed guardian.

Language Interpretation

The Plan Administrator retains sole, full and final discretionary authority to construe and interpret the language of this provision, to determine all questions of fact and law arising under this provision, and to administer the Plan's subrogation and reimbursement rights. The Plan Administrator may amend the Plan at any time without notice.

Severability

In the event that any section of this Plan is considered invalid or illegal for any reason, said invalidity or illegality shall not affect the remaining sections of this Plan. The section shall be fully severable. The Plan shall be construed and enforced as if such invalid or illegal sections had never been inserted in the Plan.

HEALTH REIMBURSEMENT ARRANGEMENT (HRA) BENEFIT SUMMARY

CITY OF WAVERLY

INTEGRATED GROUP HEALTH PLAN: Embedded Deductible
In-Network Deductible: \$6,750.00 (Single) - \$13,500.00 (Family)

HEALTH REIMBURSEMENT ARRANGEMENT (HRA) ADMINISTERED AS:

HRA benefits do not apply to out-of-network services.

Single Coverage: Employee Liability \$3,000.00 / Employer Liability \$3,750.00

Individual Coverage Within A Family: Employee Liability \$3,300.00 / Employer Liability \$3,450.00 Embedded Benefit

Family Coverage: Employee Liability \$6,000.00 / Employer Liability \$7,500.00 Embedded Benefit

Illustration for Single Coverage

\$6,750.00 Deductible	
Employee	Employer
\$3,000.00	\$3,750.00

- For single coverage, once the employee satisfies the first \$3,000.00 in deductible, the next \$3,750.00 of claims is processed at 100% being paid by the employer. At that point, the deductible that must be met before the Integrated Group Health Plan will pay claims has been fulfilled by a combination of the employee and the employer.

Illustration for Individual Coverage within a Family

\$6,750.00 Deductible	
Individual	Employer
\$3,300.00	\$3,450.00

- For individual coverage within a family, once the individual satisfies the first \$3,300.00 in deductible, the next \$3,450.00 of claims is processed at 100% being paid by the employer. At that point, the deductible that must be met before the Integrated Group Health Plan will pay claims has been fulfilled by a combination of the employee and the employer.

Illustration for Family Coverage

\$13,500.00 Deductible	
Family	Employer
\$6,000.00	\$7,500.00

- For family coverage, once the family satisfies the first \$6,000.00 in deductible, the next \$7,500.00 of claims is processed at 100% being paid by the employer. At that point, the deductible that must be met before the Integrated Group Health Plan will pay claims has been fulfilled by a combination of the family and the employer.

ELIGIBILITY FOR COVERAGE

Eligibility will be determined by the Integrated Group Health Plan. The Claims Administrator will not be held responsible for determining or verifying eligibility under the Plan.

Therefore, if the Integrated Group Health Plan approves payment for services rendered, the Claims Administrator will assume eligibility to be verified.

OPT OUT PROVISION

Employees (and dependents, if applicable) are allowed to opt out of the Health Reimbursement Arrangement during the Integrated Group Health Plan's designated annual open enrollment period.

HEALTH REIMBURSEMENT ADMINISTRATION

Eligible expenses will be determined by the Integrated Group Health Plan. The Claims Administrator will not be responsible for determining or verifying whether or not the expense is a covered expense.

Therefore, if the Integrated Group Health Plan approves payment for services rendered, the Claims Administrator will assume the expense is a covered expense.

The Integrated Group Health Plan, provider, or employee will submit copies of all explanations of benefits (EOB's) to the Claims Administrator. The Claims Administrator will review the EOB's and identify services which have been applied to the deductible.

HEALTH REIMBURSEMENT COVERED EXPENSES

The following are eligible expenses under this Plan. Benefits for these eligible expenses will be payable as shown in the *Benefit Summary*.

1. Services applied to the Integrated Group Health Plan's deductible.

GENERAL PROVISIONS

NOTICE AND PROOF OF EXPENSES

Written proof of expenses will be provided by the Integrated Group Health Plan, provider, or the employee.

ACTIONS AT LAW

If you do not file a claim, follow the claims procedures, or appeal a claim within the timeframes permitted, you will give up all legal rights, including your right to file suit in Federal court, as you will not have exhausted your administrative appeal rights. Participants or claimants must exhaust all remedies available to them under the Plan before bringing legal action. Additionally, legal action may not be brought against the Plan more than one year after a final decision on appeal has been reviewed under the Plan.

PAYMENT OF BENEFITS

All benefits are payable when the Plan Administrator receives written proof of expenses.

All benefits are payable to the provider unless otherwise specified.

ASSIGNMENT OF BENEFITS

The Plan Administrator may revoke an assignment of benefits at its discretion and treat the participant as the sole beneficiary. Benefits for medical expenses covered under this plan may be assigned by a participant to the provider as consideration in full for services rendered; however, if those benefits are paid directly to the participant, the plan shall be deemed to have fulfilled its obligations with respect to such benefits. The Plan will not be responsible for determining whether any such assignment is valid. Payment of benefits which have been assigned may be made directly to the assignee unless a written request not to honor the assignment, signed by the participant, has been received before the proof of loss is submitted, or the Plan Administrator – at its discretion – revokes the assignment.

No participant shall at any time, either during the time in which he or she is a participant in the Plan, or following his or her termination as a participant, in any manner, have any right to assign his or her right to sue to recover benefits under the Plan, to enforce rights due under the Plan or to any other causes of action which he or she may have against the Plan or its fiduciaries.

A provider which accepts an assignment of benefits, in accordance with this Plan, does so as a consideration in full for services rendered and is bound by the rules and provisions set forth within the terms of this document.

FACILITY OF PAYMENT

If a participant is a minor or is physically or mentally incapable of giving a valid release for payment, the Plan Administrator, at its option, may make payment to a party who has assumed responsibility for the care of such person. Such payments will be made until claim is made by a guardian. If a participant dies while benefits remain unpaid, benefits will be paid, at the Plan Administrator's option to:

1. A person or institution on whose charges claim is based; or
2. A surviving relative (spouse, parent, or child).

Such payment will release the Plan Administrator of all further liability to the extent of payment.

NOTICE OF PAYMENT DUE

If the Plan Administrator cannot locate any person to whom a payment is due, after six (6) months from the date such payment is due, a notice of payment due will be mailed to the last known address of that person. If, within three (3) months after that mailing, such person has not made a written claim, the Plan Administrator may direct that such payment and all remaining payments otherwise due to such person to be canceled. The Plan shall have no further liability upon such cancellation.

WAIVER OR ESTOPPEL

No term, condition or provision of the Plan shall be deemed to have been waived, and there shall be no estoppel against the enforcement of any provision of the Plan, except by written instrument of the party charged with such waiver or estoppel. No such waiver shall be deemed a continuing waiver unless specifically stated. Each waiver shall operate only as to the specific term or condition waived and shall not constitute a waiver of such term or condition for the future or as to any act other than that specifically waived.

RESPONSIBILITY FOR PAYMENT OF CLAIMS

The Plan shall be the sole source of benefits under the Plan, and to the maximum extent permitted by law, the Company assumes no liability or responsibility for payment of benefit, and each employee or other person who shall claim the right to any payment with respect to benefits under the Plan shall be entitled to look only to the Plan for such payment and shall not have any right, claim or demand thereof against the Company or the medical board or any officer, employee, or director of the Company.

CONSTRUCTION

Wherever found in this Plan, a masculine pronoun includes the feminine pronoun.

CLAIMS PROCEDURE

The Company shall provide adequate notice in writing to any person whose claim for benefits under this plan has been excluded, setting forth the specific reasons for such exclusions and written in a manner calculated to be understood by the person. Further, the Company shall afford a reasonable opportunity to any person whose claim for benefits has been excluded for a full and fair review of the decision by the party designated by the Company for the purpose.

The Claims Administrator shall have no power to add to, subtract from, or modify any of the terms of the plan, or to change or add to any benefits provided by the plan, or to waive or fail to apply any requirements of eligibility for a benefit under the plan.

FILING OF BENEFIT CLAIMS

A claim is considered filed in accordance with plan provisions when the Claims Administrator receives the Integrated Group Health Plan's explanation of benefits. Once the claim is received, the claim will be handled according to the administrative guidelines.

You should file a claim as soon as possible. To be eligible for reimbursement under the Plan, a claim must be submitted within six months of the date the expense was incurred. Claims filed after that time may be reduced or denied. If it is not reasonably possible for you to file a claim within this time frame, the Plan Administrator may elect to approve payment of the claim after reviewing any extenuating circumstances if the claim is filed as soon as reasonably possible.

Claims will be paid immediately upon receipt of satisfactory written proof from available fund deposits made by the Employer. If the employee dies before all benefits have been paid, the remaining benefits may be paid to any relative of the employee or to any person appearing to the Plan Administrator to be entitled to payment. The Plan Administrator shall fully discharge its liability by such payments.

YOUR RIGHTS UNDER THE PLAN

As a participant in the Plan, you are entitled to certain rights and protections. Participants will be entitled to the following:

Receive Information about Your Plan and Benefits

Examine, without charge, at the Plan Administrator's office and at other specified locations, such as worksites and union halls, all documents governing the Plan, including insurance contracts and collective bargaining agreements.

Obtain, upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements. The administrator may make a reasonable charge for the copies.

Continue Group Health Plan Coverage

Continue coverage for yourself, spouse, or dependents if there is a loss of coverage under the Plan as a result of a qualifying event. You or your dependents may have to pay for such coverage. Review this Summary Plan Description and the documents governing the Plan on the rules governing your COBRA continuation coverage rights.

Prudent Actions by Plan Fiduciaries

The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other participants and beneficiaries. No one, including your employer, your union, or any other individual, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit.

Enforce Your Rights

If your claim for a welfare benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

If you request a copy of Plan documents (i.e., Summary Plan Descriptions and Summary of Material Modifications) and do not receive it within 30 days, you may file suit in a Federal court. In such a case, the court may require the Plan Administrator to provide the materials and be subject to applicable penalties until you receive the materials, unless the materials were not sent because of reasons beyond the control of the administrator. If, after you exhaust your appeals, you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in a Federal court. Such suit must be filed within 180 days from the date of an adverse appeal determination notice. In addition, if you disagree with the Plan's decision, or lack thereof, concerning the qualified status of a domestic relations order or a medical child support order, you may file suit in Federal court. If it should happen that Plan fiduciaries misuse the Plan's money, or if you are discriminated against for asserting your rights, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the individual you have sued to pay these costs and fees. If you lose (for example, if the court finds your claim is frivolous), the court may order you to pay these costs and fees.

Assistance with Your Questions

If you have any questions about your Plan, you should contact the Plan Administrator. If you need assistance in obtaining documents from the Plan Administrator, you should contact the Centers for Medicare & Medicaid Services (CMS) at NonFed@cms.hhs.gov.

STANDARDS FOR PRIVACY OF PROTECTED HEALTH INFORMATION

PRIVACY POLICY

THIS PRIVACY POLICY DESCRIBES HOW MEDICAL INFORMATION ABOUT A PARTICIPANT MAY BE USED AND DISCLOSED, AND HOW A PARTICIPANT CAN GET ACCESS TO THIS INFORMATION

The Standards for Privacy of Individually Identifiable Health Information (the Privacy Rule) took effect on April 14, 2001. The Privacy Rule creates national standards to protect participant's personal health information and gives patients increased access to their medical records. As required by the Health Insurance Portability and Accountability Act of 1996 (HIPAA), the Privacy Rule covers health plans, health care clearinghouses, and those health care providers who conduct certain financial and administrative transactions electronically.

This section is to advise participants on how Protected Health Information (PHI) is collected, the type of PHI collected, and what may be disclosed to affiliates and non-affiliated third parties. It also details the steps taken to protect a participant's PHI, how the PHI may be used, how the PHI may be disclosed, and how participants can get access to their PHI.

COLLECTION OF INFORMATION

CITY OF WAVERLY must collect a certain amount of PHI to provide customer service, offer new benefits, plans, products, or services, evaluate benefits and claims, administer its plans, and to fulfill legal and regulatory requirements. Specific language and examples may not apply to all participants, and the PHI that CITY OF WAVERLY collects will vary accordingly. Examples of PHI include:

1. PHI on a participant's enrollment forms and related forms, such as name, address, date of birth, Social Security number, gender, marital status, income, medical history, life insurance beneficiary designations, and health care services received.
2. PHI about a participant's relationship with CITY OF WAVERLY, such as plans, benefits, or services purchased or enrolled, account balances, payment history, and claims history.
3. PHI provided by the employer, benefits plan sponsor or association regarding any group products, such as name, address, Social Security number, age, income, and marital status.
4. PHI from a consumer reporting agency, such as consumer's credit worthiness and credit history.
5. PHI from other sources, such as motor vehicle reports, medical information and demographic information.

SHARING AND USE OF INFORMATION

While acknowledging the importance of protecting a participant's information, CITY OF WAVERLY finds it necessary in the course of conducting business to disclose PHI collected, as described above, in some or all of the following circumstances:

1. PHI may be shared with CITY OF WAVERLY affiliates and/or Business Associates to enable them to provide customer service or account maintenance;
2. PHI may be shared with non-affiliated third parties (as permitted by law) who are assisting CITY OF WAVERLY by performing services or functions on its behalf, such as agents, brokers, brokerage firms, insurance companies, administrators, utilization review companies, disease management programs, case management services, pharmacy benefit managers, PPO' s, managing general underwriters, and other service providers;
3. PHI may be shared with other service companies, such as PPO' s, utilization review companies, case management companies, insurance companies, or managing general underwriters, disease management companies with whom CITY OF WAVERLY has a written service and/or marketing agreement;

4. PHI may be shared with non-affiliated third parties as permitted or required by law, such as compliance with a subpoena, fraud prevention, or compliance with an inquiry from a government agency or regulator;
5. PHI will be shared only with proper written authorization or as required by law. Neither CITY OF WAVERLY nor its Business Associates will share PHI for marketing of its services;
6. PHI may be shared with CITY OF WAVERLY Business Associates so they may inform clients about other products or services offered that might be useful or beneficial;
7. PHI may be shared with an interpreter working in an official capacity;
8. PHI may be shared with law enforcement officials in response to a National Medical Support Notice; and
9. PHI may be shared by a Business Associate with CITY OF WAVERLY for the sole purposes of managing the plan.

If any request is made for a participant's PHI that is not permitted by this policy, such disclosure will be made only with a participant's written authorization and the authorization may be revoked by the participant at any time.

PROTECTING THE INFORMATION

CITY OF WAVERLY is committed to uphold its pledge to maintain the security of a participant's PHI. To ensure such information is used only in the manner described in this policy, CITY OF WAVERLY has instituted the following safeguards:

1. CITY OF WAVERLY employees are required to comply with established privacy policies and procedures that exist to protect the confidentiality of a participant's PHI. Any employee who violates the privacy policies will be subject to a disciplinary process;
2. CITY OF WAVERLY employees are authorized to access PHI only on a business need-to-know basis, such as to pay benefits or claims, underwrite a policy, administer a plan, service a customer request, or to assist in purchasing an insurance policy; and
3. CITY OF WAVERLY uses manual and electronic security procedures to maintain the confidentiality of the PHI collected and to guard against its unauthorized access. Such methods include locked files, user authentication, encryption, and firewall technology.

CONSUMER REPORTING INFORMATION

If required by law and upon written request, CITY OF WAVERLY will inform a participant if a consumer report was requested, as well as the name and address of the consumer-reporting agency that requested the report.

REVIEW AND ACCESS TO INFORMATION

If required by law and upon written request, CITY OF WAVERLY will make information from a participant's file available for review. CITY OF WAVERLY is unable to provide information collected in connection with, or in anticipation of, any claim or lawsuit.

If a participant notifies CITY OF WAVERLY that any information about the participant is incorrect, CITY OF WAVERLY will review the information. If CITY OF WAVERLY agrees, CITY OF WAVERLY will correct the record. If CITY OF WAVERLY does not agree, the participant may submit a short statement of dispute, which will be included in any future disclosure of PHI.

If a participant has any questions about the right of access or wishes access to the participant's file (as permitted by law), the participant is instructed to contact CITY OF WAVERLY and to include a copy of the participant's personal identification, such as a driver's license or photo identification.

If a participant has any concern or complaint that the participant's privacy rights were violated, the participant may contact CITY OF WAVERLY or the Secretary of Health and Human Services.

Electronic Protected Health Information

Where Electronic Protected Health Information (PHI) will be created, received, maintained, or transmitted to or by the CITY OF WAVERLY on behalf of the Plan, the CITY OF WAVERLY shall reasonably safeguard the ePHI as follows:

1. CITY OF WAVERLY will implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the ePHI that CITY OF WAVERLY creates, receives, maintains, or transmits on behalf of the Plan;
2. CITY OF WAVERLY will ensure that the adequate separation that is required by 45 C.F.R. § 164. 504(t)(2)(iii) of the HIPAA Privacy Rule is supported by reasonable and appropriate security measures;
3. CITY OF WAVERLY will ensure that any agent, including a subcontractor, to whom it provides ePHI agrees to implement reasonable and appropriate security measures to protect such Information; and
4. CITY OF WAVERLY will report to the Plan any Security Incidents of which it becomes aware as described below:
 - a. CITY OF WAVERLY will report to the Plan within a reasonable time after CITY OF WAVERLY becomes aware, any Security Incident that results in unauthorized access, use, disclosure, modification, or destruction of the Plan's ePHI; and
 - b. CITY OF WAVERLY will report to the Plan any other Security Incident on an aggregate basis every quarter or more frequently upon the Plan's request.

CONTINUING COMMITMENT

CITY OF WAVERLY will continue to provide this notice, as the frequency required by law and will notify participants of any modification at least annually.

DEFINITIONS

Amendment: A formal document that changes the provisions of the Plan Document, duly signed by the authorizing person or persons as designated by the Plan Administrator.

Assignment of Benefits: An arrangement whereby the participant, at the discretion of the Plan Administrator, assigns their right to seek and receive payment of eligible Plan benefits, less deductibles, co-payments, and the coinsurance percentage that is not paid by the Plan, in strict accordance with the terms of this Plan Document, to a provider. If a provider accepts said arrangement, providers' rights to receive Plan benefits are equal to those of a participant and are limited by the terms of this Plan Document. A provider that accepts this arrangement indicates acceptance of an "Assignment of Benefits" and deductibles, co-payments and the coinsurance percentage that is the responsibility of the participant, as consideration in full for services, supplies, and/or treatment rendered. The Plan Administrator may revoke an assignment of benefits at its discretion and treat the participant as the sole beneficiary.

Benefit Percentage: That portion of eligible expenses to be paid by the Plan in accordance with the coverage provisions as stated in the Plan. It is the basis used to determine any Out-of-Pocket expenses which are to be paid by the employee.

Claims Administrator: The organization contracted by the Company to process claims, maintain Plan data, and perform other Plan connected services.

Company: The designated Plan Administrator as specified on the General Information page of the Master Plan Document.

Deductible: An amount which the participant must pay each calendar year for covered services before benefits are payable by the contract.

EOB (explanation of benefits): A statement sent by a health insurance company or health plan to covered individuals explaining what medical treatments and/or services were paid for on their behalf.

Fiduciary: The Company, the Board of Directors, or the Plan Administrator, but only with respect to the specific responsibilities of each with respect to the administration of the Plan.

Integrated Group Health Plan: The employer sponsored plan chosen to provide comprehensive medical insurance benefits for its employees.

Out-of-Pocket Limit: The most you could pay during a coverage period (usually one year) for your share of the costs of covered services. After you meet this limit, the plan will usually pay 100% of the allowed amount. This limit never includes your premium, balance-billed charges, or health care your plan doesn't cover. Some plans don't count all your copayments, deductibles, coinsurance payments, out-of-network payments, or other expenses toward this limit.

Participant(s): An employee or dependent or a participating COBRA Beneficiary meeting the eligibility requirements for coverage as specified in the Plan and properly enrolled in the Plan. The term may also include retirees if such coverage is provided under this Plan.

Plan Administrator: The Company which is responsible for the day-to-day functions and arrangements of the Plan. The Plan Administrator may also employ persons or firms to process claims and perform other Plan connected services.

Plan Administration Functions: Administration functions performed by the Plan Sponsor of this Plan on behalf of the Plan and excludes functions performed by the Plan Sponsor in connection with any other benefit or benefit plan of the Plan Sponsor.

Plan Sponsor: The employer, as specified on the General Information page, who sponsors this Plan.

Protected Health Information: Individually identifiable health information, as defined by the HIPAA Privacy Rule, whether oral or recorded, which is transmitted or maintained in any form or medium. However, this definition does not include education records covered by the Family Educational Rights and Privacy Act, as amended, records described at 20 U.S.C. §1232g(a)(4)(B)(iv), and employment records held by the covered entity in its role as employer.

Summary Health Information: Information, which may be individually identifiable health information, that summarizes the claims history, claims expenses, or type of claims experienced by individuals covered under this Plan, and from which all identifiers have been removed except for geographic information to the extent that it is aggregated to the level of a five-digit zip code.

GENERAL PLAN INFORMATION

PLAN NAME: CITY OF WAVERLY Health Reimbursement Arrangement

PLAN NUMBER: 501

GROUP NUMBER: 44610000

TAX ID NUMBER: 47-0492180

PLAN YEAR: July 1 through June 30

EMPLOYER INFORMATION: CITY OF WAVERLY
14130 Lancashire St.
Waverly, NE 68462
402-786-2312

PLAN ADMINISTRATOR: CITY OF WAVERLY
14130 Lancashire St.
Waverly, NE 68462
402-786-2312

NAMED FIDUCIARY: CITY OF WAVERLY
14130 Lancashire St.
Waverly, NE 68462
402-786-2312

AGENT FOR SERVICE OF LEGAL PROCESS: CITY OF WAVERLY
14130 Lancashire St.
Waverly, NE 68462
402-786-2312

CLAIMS ADMINISTRATOR: Point C
5310 N. 99th Street, Suite 1
Omaha, Nebraska 68134
402-571-6224 or 800-364-9505

Adoption of the Plan

CITY OF WAVERLY Health Reimbursement Arrangement, as stated herein, is hereby adopted as of July 1, 2025.

This document constitutes the basis for administration of the Plan.

BY: _____
(Signature)

(Printed Name)

TITLE: _____

DATE: _____

**AGREEMENT
BETWEEN OWNER AND ARCHITECT
FOR
PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of August 12, 2025 ("Effective Date") between City of Waverly and Waverly Suburban Fire District ("Owner") and JEO Architecture, Inc. ("Architect").

Owner's project, of which Architect's services under this Agreement are a part, is generally identified as follows:

Waverly Fire Station – Programming and Preliminary Design Services ("Project").

Architect's services under this Agreement are generally identified as follows: JEO will provide Programming and Preliminary Design Services for the Waverly Fire Station project as described in the Architect's scope of services - Exhibit A.

Owner and Architect further agree as follows:

ARTICLE 1 - SERVICES OF ARCHITECT

1.01 Scope

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

ARTICLE 2 - OWNER'S RESPONSIBILITIES

2.01 Owner Responsibilities

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

ARTICLE 3 - Compensation

3.01 Compensation

- A. Owner shall pay Architect as set forth in Exhibit A and per the terms in Exhibit B.
- B. The Standard Hourly Rates Schedule shall be adjusted annually (as of approximately January 1st) to reflect equitable changes in the compensation payable to Architect. The current Standard Hourly Rate Schedule is available upon request.

ARTICLE 4 - EXHIBITS AND SPECIAL PROVISIONS

4.01 Exhibits

Exhibit A – Scope of Services
Exhibit B – General Conditions

4.02 Total Agreement

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

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

This Agreement will be effective on _____, 2025 (which is the Effective Date of the Agreement).

Owner:
City of Waverly

By: _____

Title: _____

Date Signed: _____

Owner:
Waverly Suburban Fire District

By: _____

Title: _____

Date Signed: _____

Architect:
JEO Architecture, Inc.



By: Corey E. Brodersen

Title: Architecture Department Manager

Date Signed: August 12, 2025

Address for giving notices:

JEO Architecture, Inc.

2000 Q. Street, Suite 500

Lincoln, NE 68503



**SCOPE OF SERVICES
WAVERLY FIRE STATION
PROGRAMMING AND PRELIMINARY DESIGN SERVICES**

The initial scope of services for the Waverly Fire Station is focused on programming and preliminary architectural design to help establish the foundational parameters of the project. This includes identifying space needs, functional relationships, and overall project goals. Future project phases—such as Schematic Design, Design Development, Construction Documents, Bidding, and Construction Administration—will follow and be negotiated separately upon completion of this phase and approval to proceed.

PROJECT OVERVIEW:

This phase of the project includes review of previously developed programming information and concept designs as a starting point for additional programming and preliminary design services for a new Fire Station to be located north of Amberly Road and east of N 135th Street. While the final building size and budget are still to be confirmed, the primary goal of this phase is to clearly define project requirements and parameters, which will guide future design efforts. As part of this process, JEO will also provide an initial opinion of probable construction cost to support decision-making.

Outlined below is the basic scope of services and key deliverables for the Programming and Preliminary Design Phase, which will serve as the foundation for subsequent phases of the project.

SCOPE OF SERVICES:

1. Programming and Preliminary Design
 - a. JEO shall assist in programming the various required spaces for the new Fire Station facility.
 - b. JEO shall provide Preliminary Design Documents based on the established program.
 - c. The Preliminary Design Documents shall illustrate and describe the design of the project by establishing the scope, relationships, forms, size and appearance by means of plans and elevations.
 - d. Upon completion of the final Preliminary Design, JEO shall also provide a preliminary opinion of probable construction cost based on the overall size of the building and current square foot cost for construction of similar projects to assist with overall budgets for the project.
2. Deliverables (Preliminary Design Documents)
 - a. Preliminary site layout plan
 - b. Preliminary floor plan
 - c. Preliminary exterior elevations / exterior 3D rendering
 - d. Preliminary opinion of probable construction cost
3. Travel expectations
 - a. For this initial phase of your project, we anticipate two (2) meetings. One meeting will be used to meet with a design committee to ascertain the building program and design requirements and one meeting will be used to review and present the final deliverables.

TERMS AND CONDITIONS:

1. Compensation
 - a. For the Programming and Preliminary Design services described herein, JEO proposes to provide the services based on standard hourly rates with a Not-To-Exceed (NTE) amount of \$24,000.00.
2. Reimbursable Expenses
 - a. Typical reimbursable expenses are included in our hourly rates.
3. Additional Services
 - a. For Additional Services, whether requested in writing or verbally by the Owner, work shall be completed at standard hourly rates or based on a negotiated lump sum fee.
 - b. Typical additional services include but may not be limited to any requested increase in the scope of the work.
4. Contract Time
 - a. If the Basic Services covered by this Agreement have not been completed by December 31, 2025, through no fault of JEO, extension of JEO's services beyond that time shall be compensated as additional services.

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

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

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

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

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

If specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided, and if such periods of time or date are changed through no fault of JEO, the rates and amounts of compensation provided for herein shall be subject to equitable adjustment. If the owner has requested changes in the scope, extent, or character of the project, the time of performance of JEO's services shall be adjusted equitably.

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

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

6. STANDARD OF CARE: The standard of care for all services performed or furnished by JEO under the agreement shall be the care and skill ordinarily used by members of JEO's profession

practicing under similar circumstances at the same time and in the same locality. JEO makes no warranties, express or implied, under this agreement or otherwise, in connection with JEO's services.

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

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

8. ELECTRONIC FILES: Copies of Documents that may be relied upon by the owner are limited to the printed copies (also known as hard copies) that are signed or sealed by JEO. Files in electronic media format of text, data, graphics, or of other types that are furnished by JEO to the owner are only for convenience of the owner. Any conclusion or information obtained or derived from such electronic files shall be at the user's sole risk.

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

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

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

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

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

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

10. INDEMNIFICATION: To the fullest extent permitted by law, JEO and the owner shall indemnify and hold each other



harmless and their respective officers, directors, partners, employees, and consultants from and against any and all claims, losses, damages, and expenses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) to the extent such claims, losses, damages, or expenses are caused by the indemnifying parties' negligent acts, errors, or omissions. In the event claims, losses, damages, or expenses are caused by the joint or concurrent negligence of JEO and the owner, they shall be borne by each party in proportion to its negligence.

11. INSURANCE: JEO shall procure and maintain the following insurance during the performance of services under this agreement:

- a. Workers' Compensation: Statutory
- b. Employer's Liability
 - i. Each Accident: \$500,000
 - ii. Disease, Policy Limit: \$500,000
 - iii. Disease, Each Employee: \$500,000
- c. General Liability
 - i. Each Occurrence (Bodily Injury and Property Damage): \$1,000,000
 - ii. General Aggregate: \$2,000,000
- d. Auto Liability
 - i. Combined Single: \$1,000,000
- e. Excess or Umbrella Liability
 - i. Each Occurrence: \$1,000,000
 - ii. General Aggregate: \$1,000,000
- f. Professional Liability:
 - i. Each Occurrence: \$1,000,000
 - ii. General Aggregate: \$2,000,000
- g. All policies of property insurance shall contain provisions to the effect that JEO and JEO's consultants' interests are covered and that in the event of payment of any loss or damage the insurers shall have no rights of recovery against any of the insureds or additional insureds thereunder.
- h. The owner shall require the contractor to purchase and maintain general liability and other insurance as specified in the Contract Documents and to cause JEO and JEO's consultants to be listed as additional insured with respect to such liability and other insurance purchased and maintained by the contractor for the project.
- i. The owner shall reimburse JEO for any additional limits or coverages that the owner requires for the project.

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

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

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

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

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

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

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

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

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

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

