

Tentative Agenda for the WAVERLY CITY COUNCIL MEETING to be held on August 11, 2026 at 6:00 PM. This meeting will be held at the Waverly City Office Building, 14130 Lancashire, Waverly, NE 68462. A current Agenda shall be readily available for public inspection at the office of the City Clerk during normal business hours.

1. Call to Order

1.a) Roll Call

1.b) Pledge of Allegiance

1.c) Acknowledgement of the "Open Meetings Act" poster that is posted by the south entrance.

1.d) Adoption of Agenda

1.e) Approval of the Consent Agenda Items*

All items listed with an asterisk (*) are considered to be routine by the City Council and will be approved by one motion. There will be no separate discussion of these items unless a Council Member or a Citizen so requests, in which event the item will be removed from the Consent Agenda status and considered in its normal sequence on the Agenda.

1.f) Proclamations and Presentations

2. 2026-27 Water and Sewer Rates

2.a) Public Hearing: Water and Sewer Rates for Fiscal Year 2026-2027.

2.b) Consideration of the First Reading of Ordinance 26-03, an ordinance of the City of Waverly, Nebraska, amending Title V, Chapter 51, Section 51.09 of the Waverly Municipal Code: Water; Rates

2.c) Consideration of the First Reading of Ordinance 26-04, 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

3. Sheriff's Report

4. Public Comments

5. Approval of Minutes

5.a) *Minutes of the July 28, 2026 City Council Meeting

5.b) *Minutes of the August 4, 2026 City Council Budget Workshop

6. Consideration of Claims and Financial Reports

6.a) Claims for Payment

6.b) Treasurer's Report and Budget & Expense Report

7. Introduction of Resolutions

7.a) Consideration of Resolution 26-17 approving the LARM Renewal Resolution

7.b) *Consideration of Resolution 26-18 authorizing the temporary street closure for the Waverly Marching Festival from 9:30 a.m. to 11:00 a.m. on Saturday, September 26, 2026.

7.c) *Consideration of Resolution 26-19 authorizing the installation of temporary no parking signs along the Waverly Marching Festival parade route on Saturday, September 26, 2026.

7.d) *Consideration of Resolution 26-20 authorizing the temporary closing of Guildford Street on October 31, 2026.

7.e) *Consideration of Resolution 26-21 Adopting and Revising the Employee Handbook.

8. Introduction of Ordinances

9. Introduction of Business and Communications

9.a) Consideration of an Agreement with Applied Connective Technologies for Managed IT Services and server upgrades.

9.b) Consideration of Scope Change No. 2 from JEO Consulting Group for New Well Siting Project.

9.c) Consideration of Change Order No. 2 from Sargent Drilling for Test Well Siting Project.

10. Committee Reports

10.a) Human Services (Park & Recreation): Council Member Nielson

10.b) Public Works (Utilities & Street): Council Member Jespersen

10.c) Public Health (Fire & Safety): Council Member Delahoyde

10.d) Fiscal and Economic Development: Council Member Ruhter-Engelhardt

10.e) City Administrator Fisher

11. Adjournment

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

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

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

2024

WATER AND WASTEWATER RATE STUDY WAVERLY, NEBRASKA

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JEO Project No. 240765.00

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**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					
<u>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	\$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>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>
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>						
	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
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%

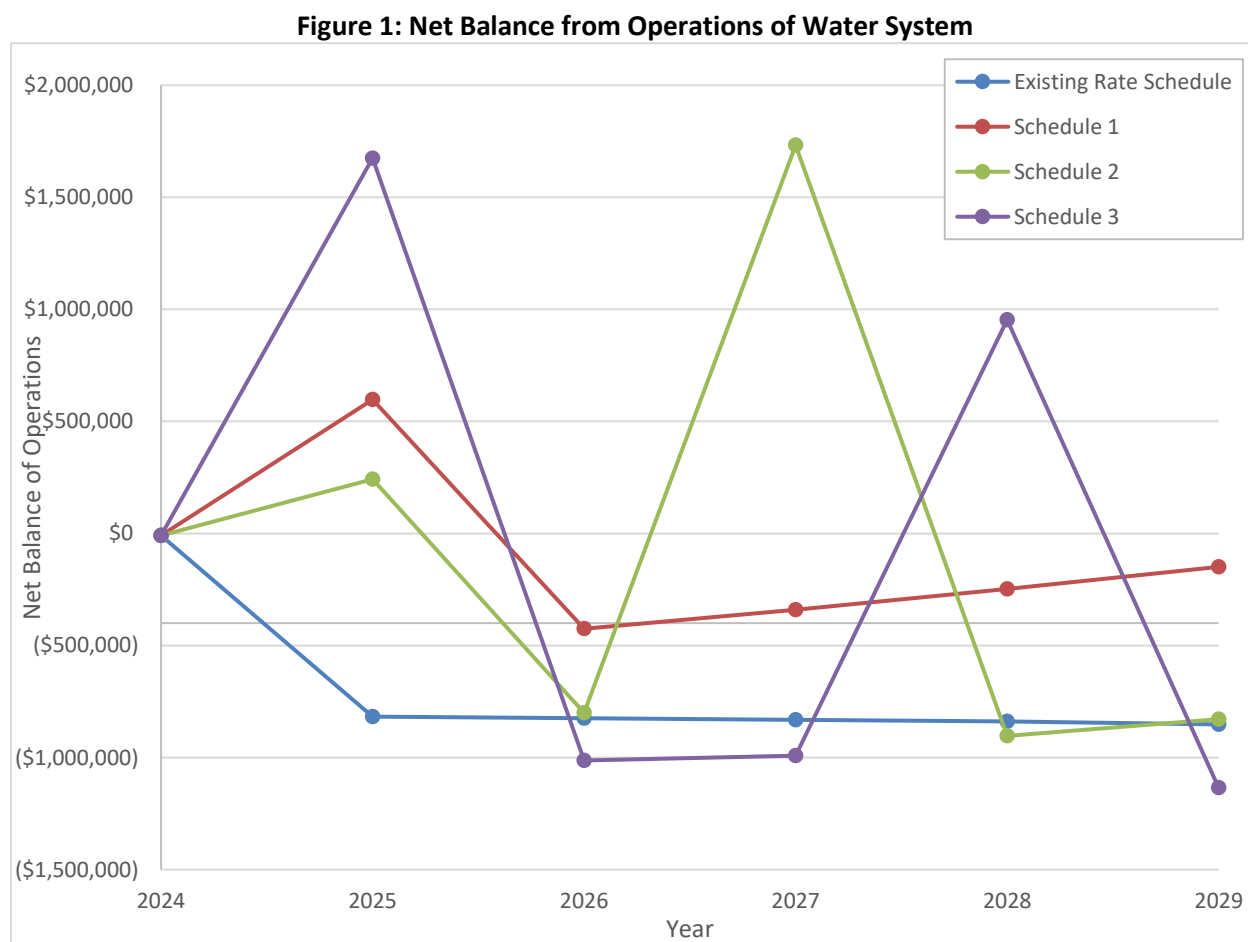
In order to more accurately determine the impacts of the proposed rate structures on individual users, six (6) hypothetical users were analyzed in regard to their monthly bill for each year of the study period.

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

Table 18: User Impacts

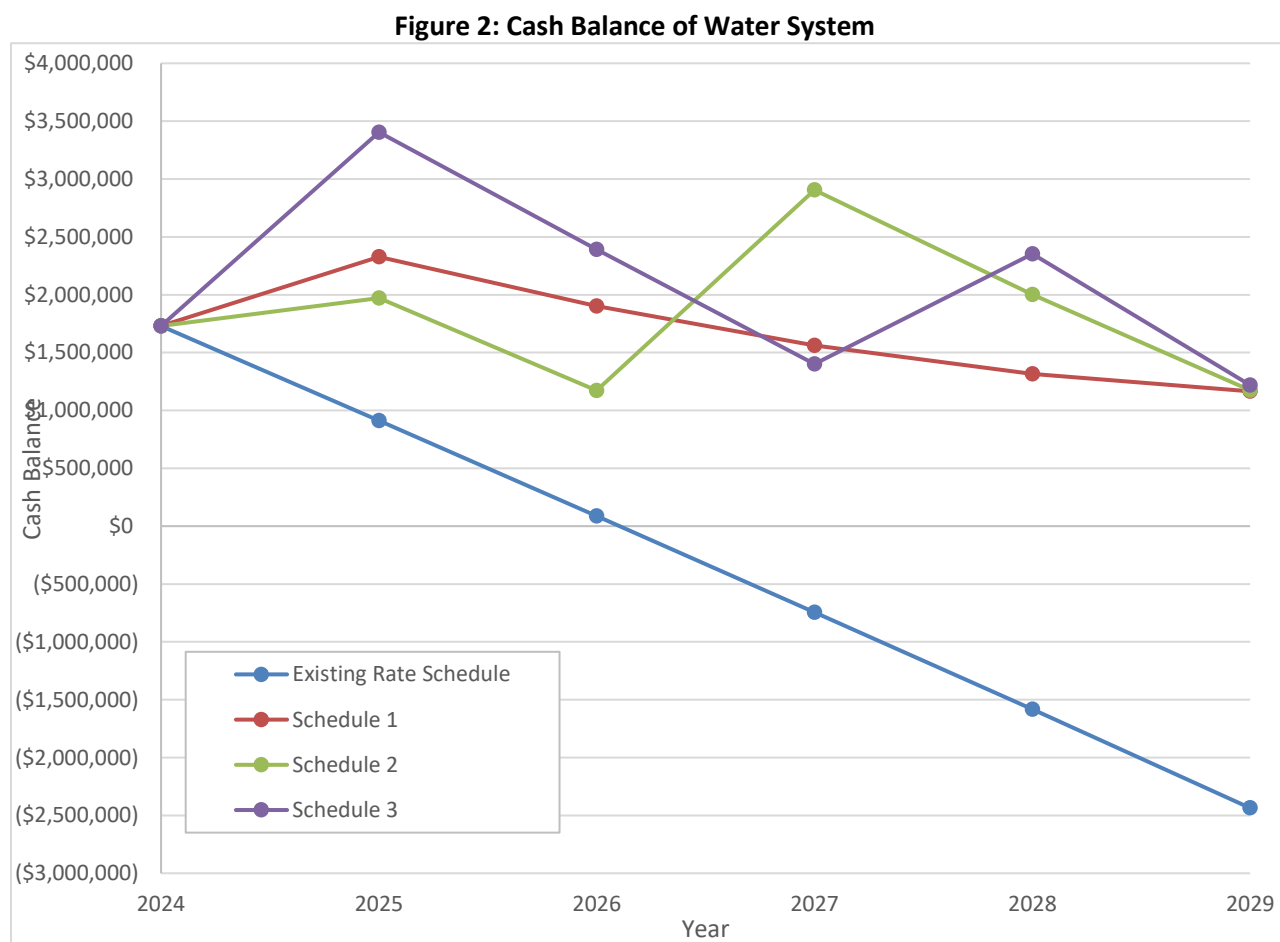
Proposed Water Rate Structure 1							
Monthly Bill	Usage/Month (gal)	2024	2025	2026	2027	2028	2029
Low User - 1" Meter	2,500	\$22.67	\$34.01	\$36.05	\$38.21	\$40.50	\$42.93
Average User - 1" Meter	7,500	\$32.27	\$48.41	\$51.31	\$54.39	\$57.65	\$61.11
High User - 1" Meter	15,000	\$49.42	\$74.13	\$78.58	\$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:

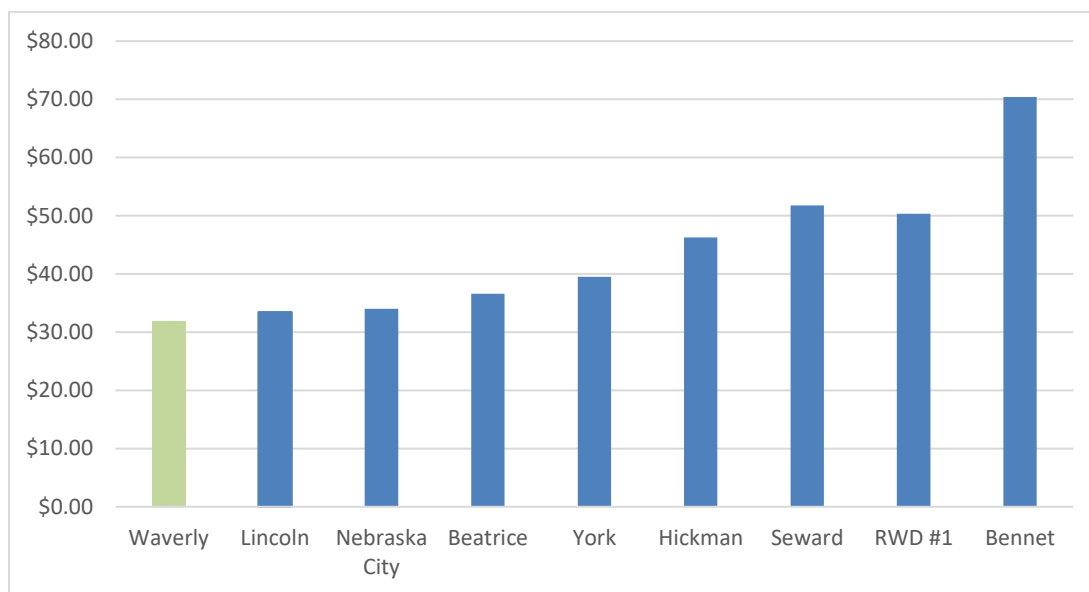
After reviewing the impacts of the proposed rate schedules on the projected finances of the water department, it is recommended the City of Waverly implement **Rate Schedule 2** which raises the base rate and commodity charge by 7% annually. This rate schedule allows the City to begin moving rates closer 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

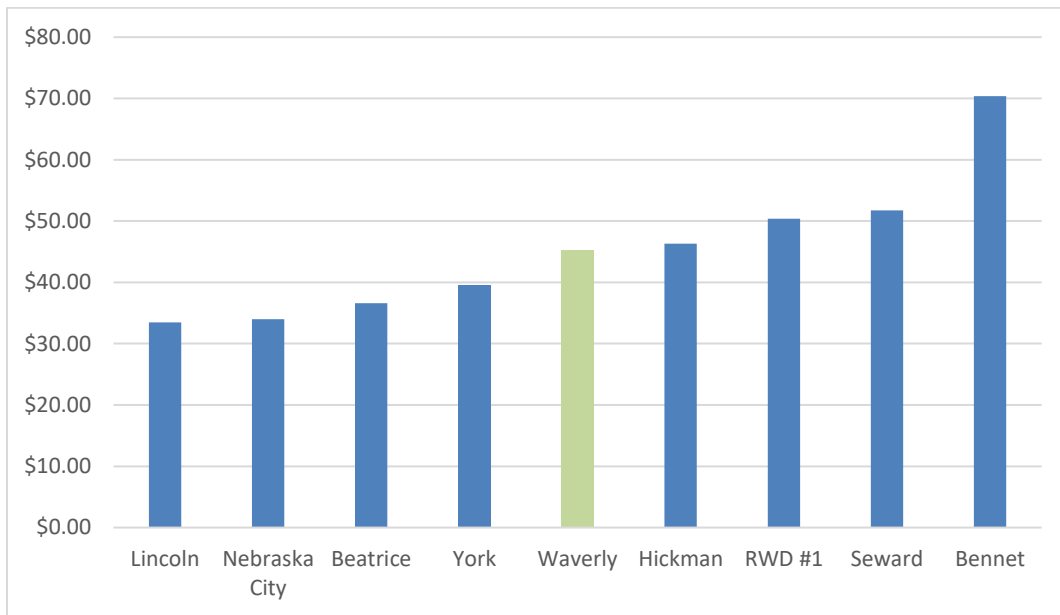
To better visualize the impact of the proposed rate schedule (#2) on the rate survey comparison, **Table 20** and **Figure 4** have been created to show the City of Waverly's position at the end of the planning period. Of note, all other communities average monthly water bills have been frozen in the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

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

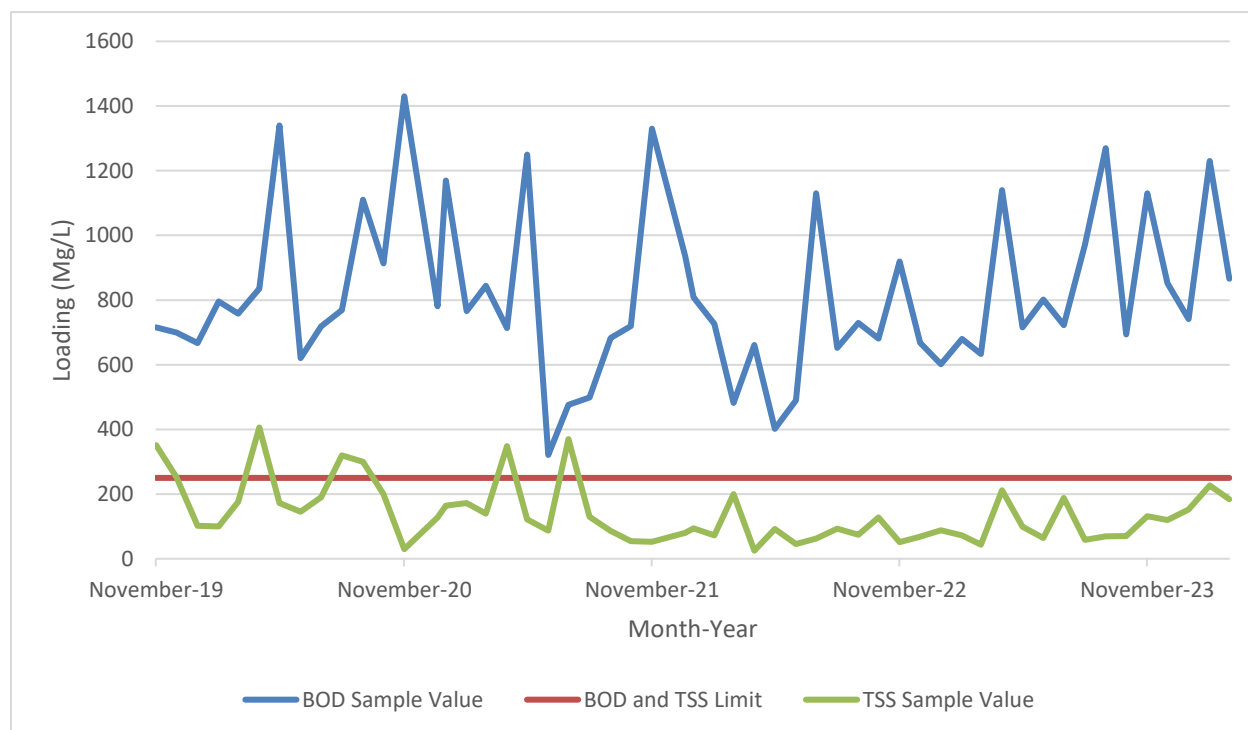
Wastewater Characteristic	Surcharge (\$/lb)
BOD ¹	\$0.84
COD ¹	\$0.50
TSS	\$0.43

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 Remaining¹	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					
	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
	\$/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
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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					
	<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	\$36.89	\$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

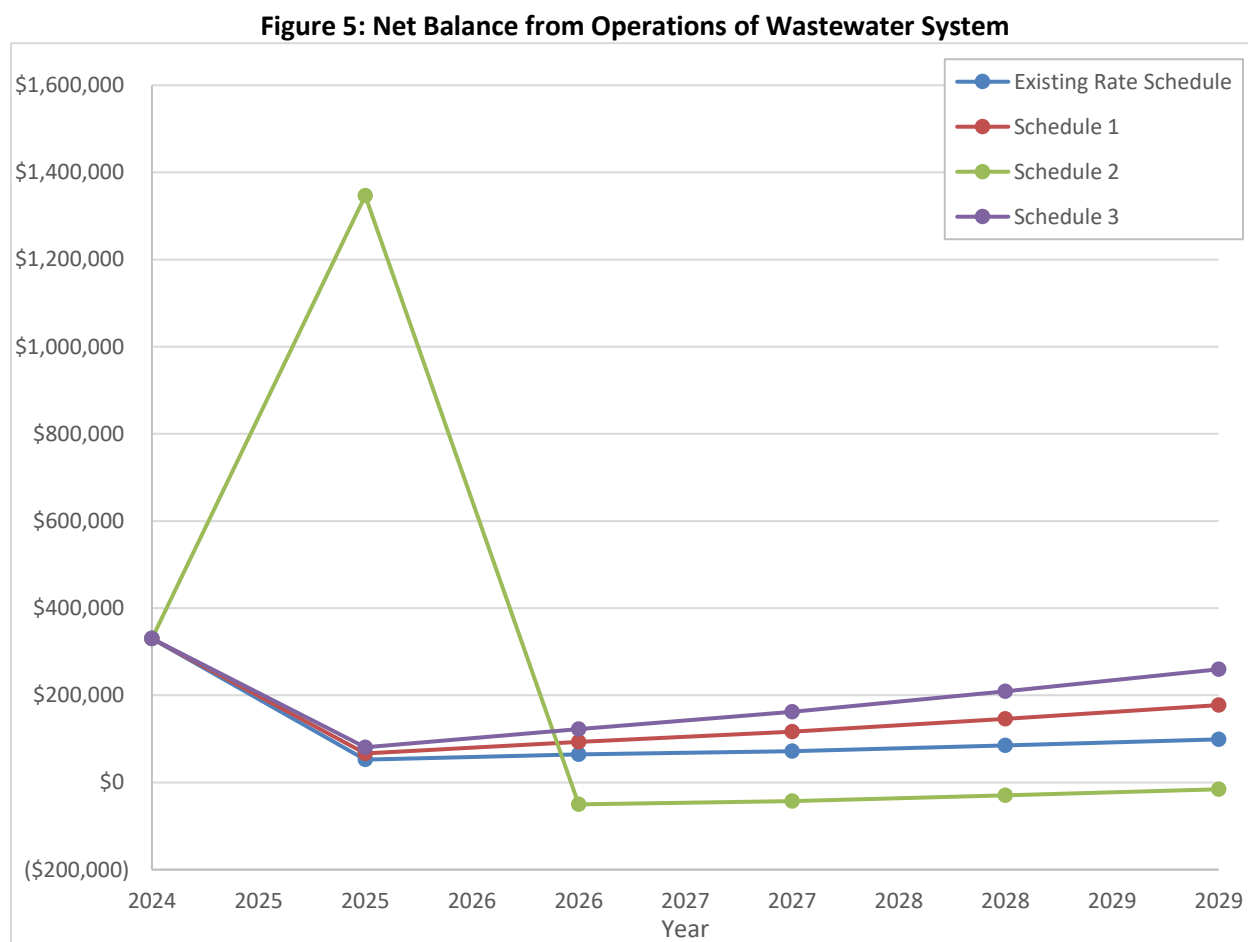
Table 42: User Impacts WW RS-2

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

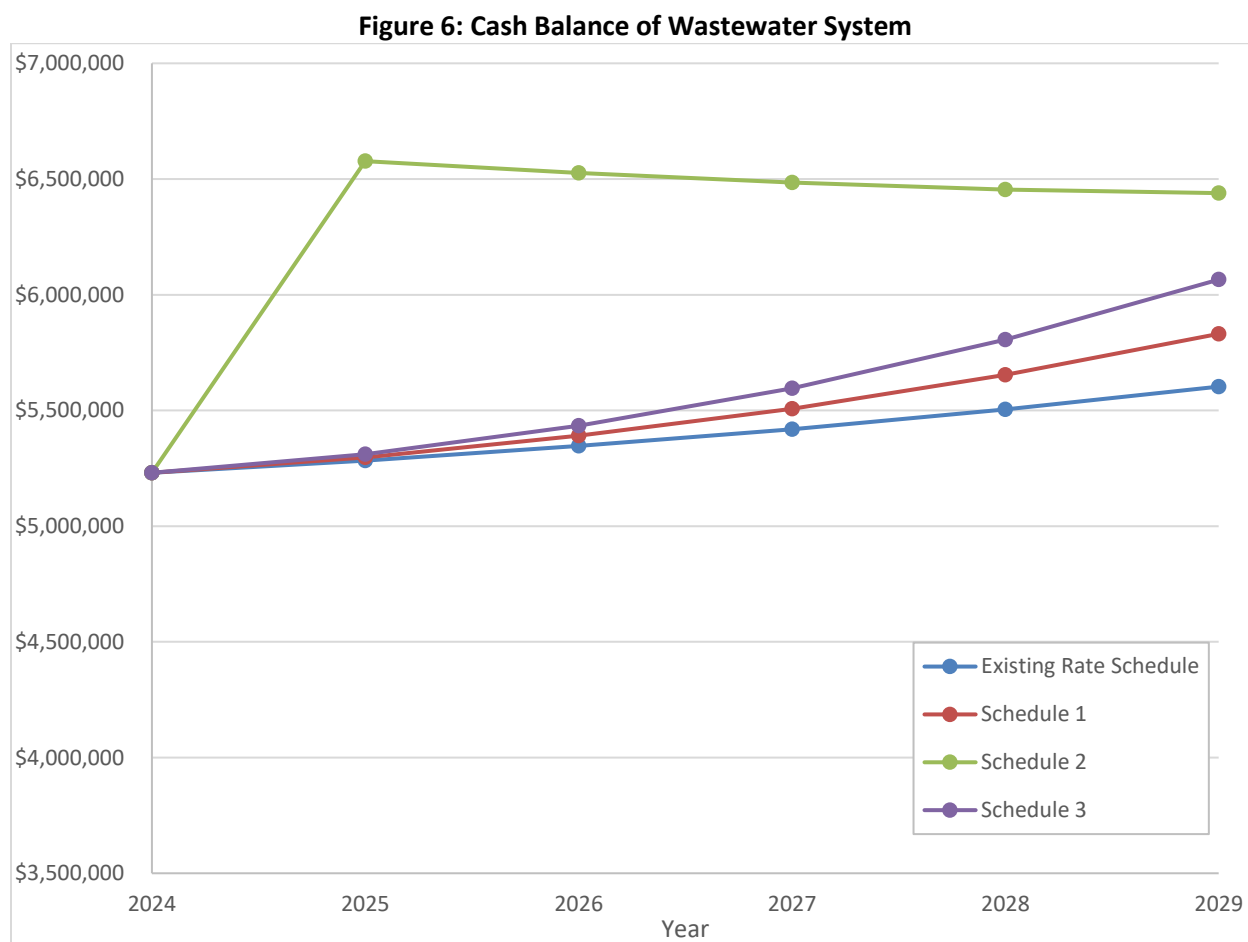
Proposed Wastewater Rate Structure 3							
Monthly Bill	Usage/Month	2024	2025	2026	2027	2028	2029
Residential							
Low User - 1" Meter	1,500	\$41.45	\$42.28	\$43.12	\$43.99	\$44.87	\$45.76
Average User - 1" Meter	7,500	\$62.57	\$63.82	\$65.10	\$66.40	\$67.73	\$69.08
High User - 1" Meter	10,000	\$71.37	\$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.

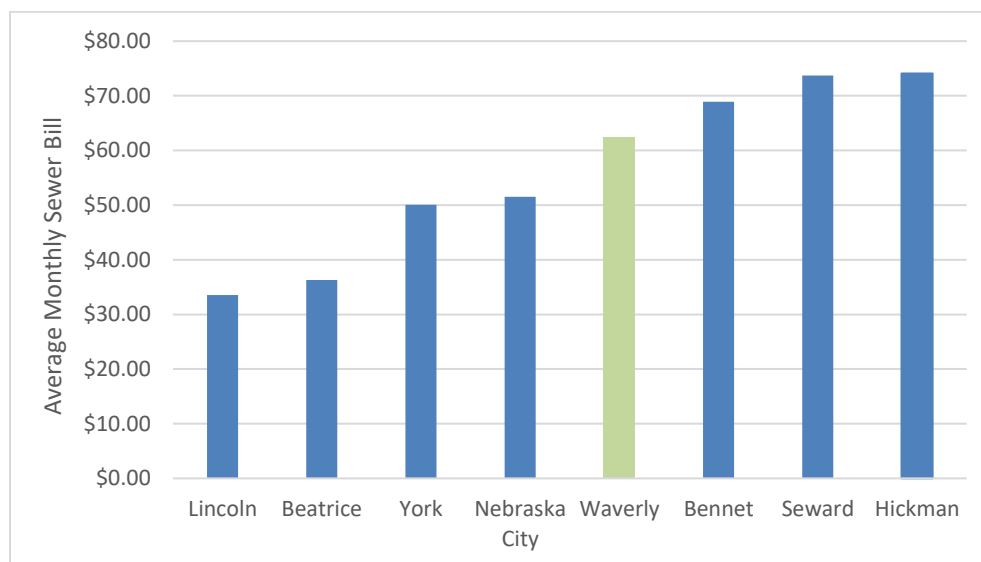
Section 9: Recommendations – Wastewater Department:

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

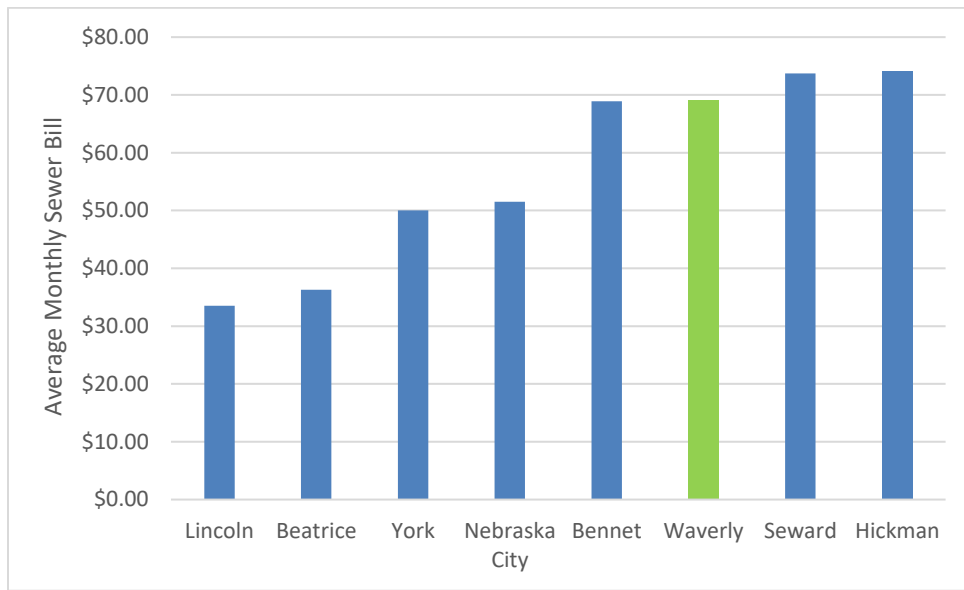
To better visualize the impact of the proposed rate schedule (#3) on the rate survey comparison, **Table 45** and **Figure 8** have been created to show the City of Waverly's position at the end of the planning period. Of note, all other communities' average monthly water bills have been frozen in the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

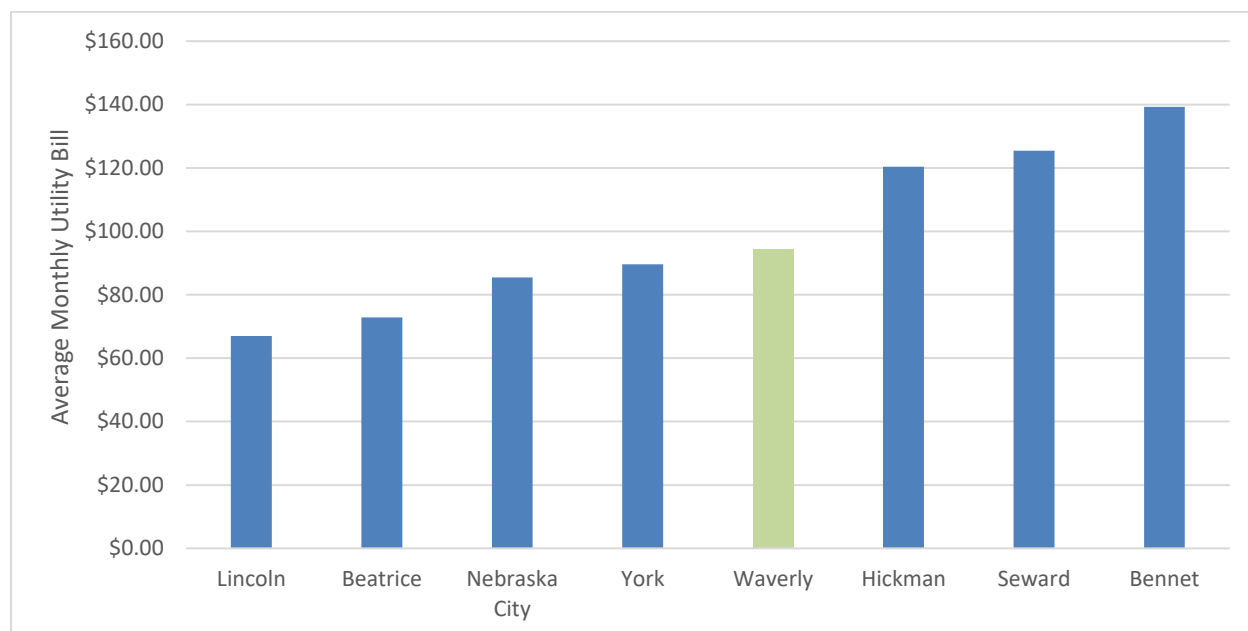
Figure 8: Proposed Wastewater Rate Survey Comparison

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

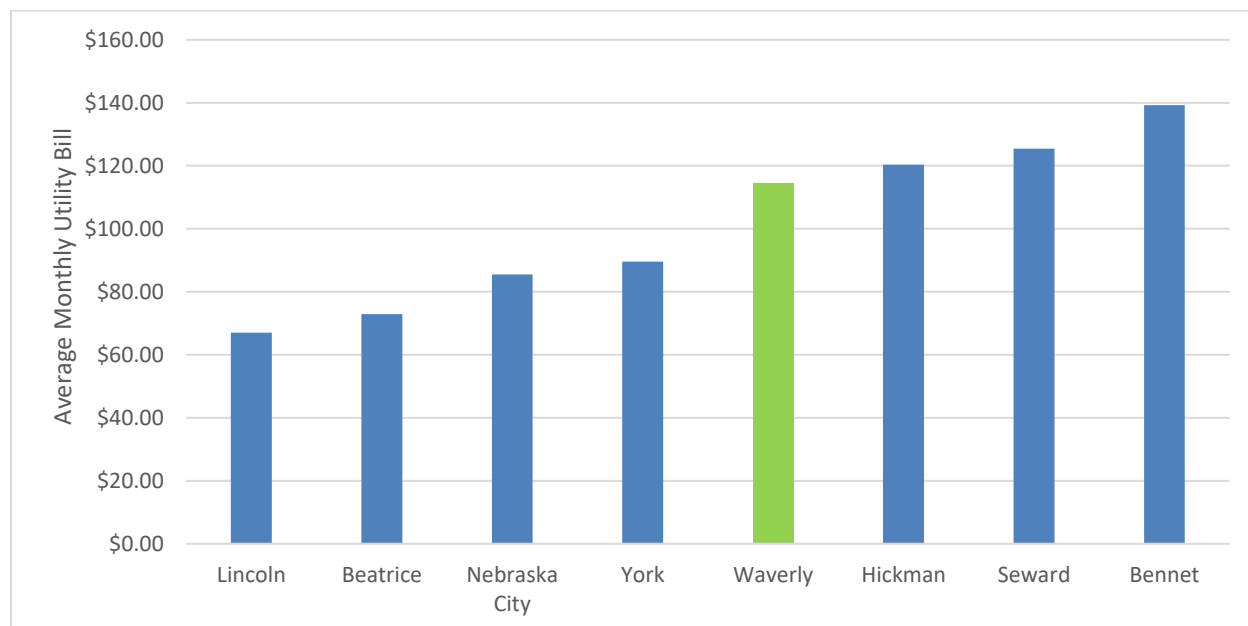
Figure 9: Existing Total Utility Rate Survey Comparison

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.

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

Monthly Water Use Rate Categories:

	2024	2025	All User Rates 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
<u>Commodity Charges</u>						
\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
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
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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:

	2024	2025	All User Rates 2026	2027	2028	2029
<u>Base Charges (Based on Meter Size)</u>						
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
<u>General Commodity Charges</u>						
\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal	\$/1,000 Gal
0 to 10,000	\$1.92	\$2.88	\$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
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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:

	2024	2025	2026	2027	2028	2029
All User Rates						
<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
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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:

	2024	2025	2026	2027	2028	2029
All User Rates						
<u>Base Charges (Based on Meter Size)</u>						
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
<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	\$2.00	\$2.08	\$2.16	\$2.25	\$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
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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>						
Residential	\$/1,000 Gal \$3.52	\$/1,000 Gal \$3.59	\$/1,000 Gal \$3.66	\$/1,000 Gal \$3.74	\$/1,000 Gal \$3.81	\$/1,000 Gal \$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
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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
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

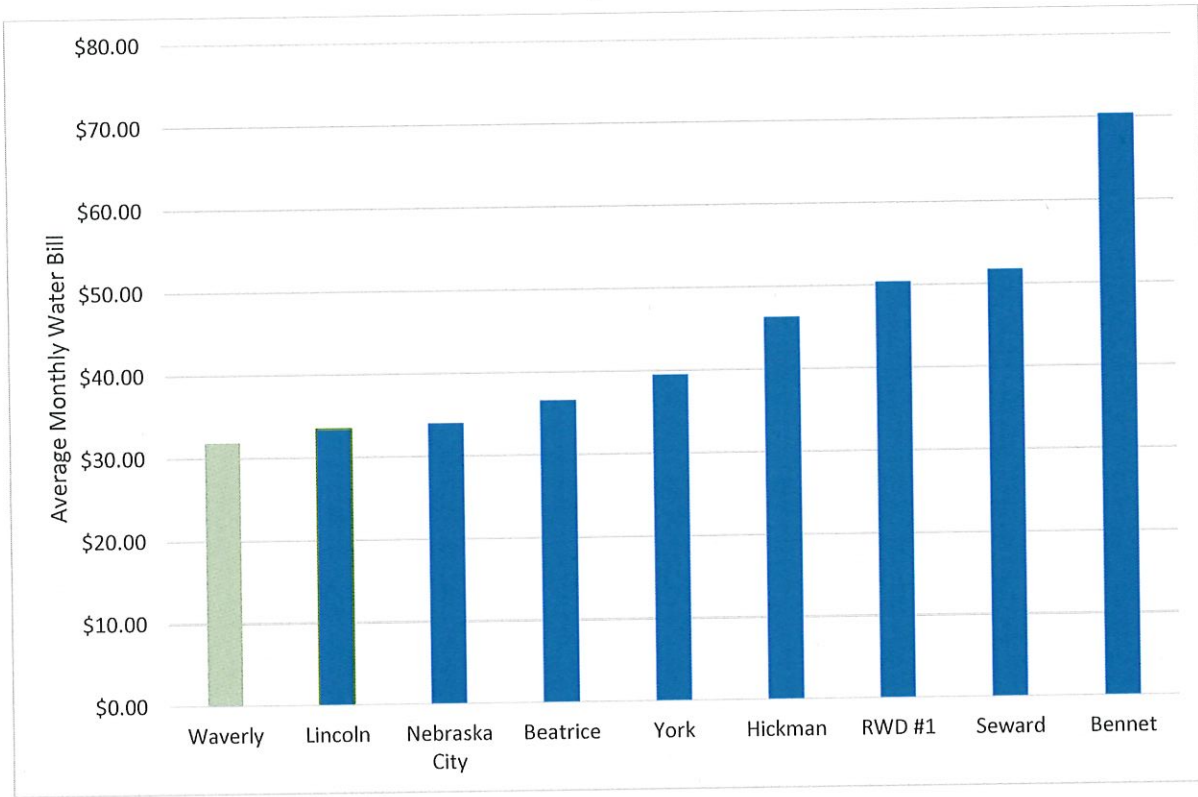
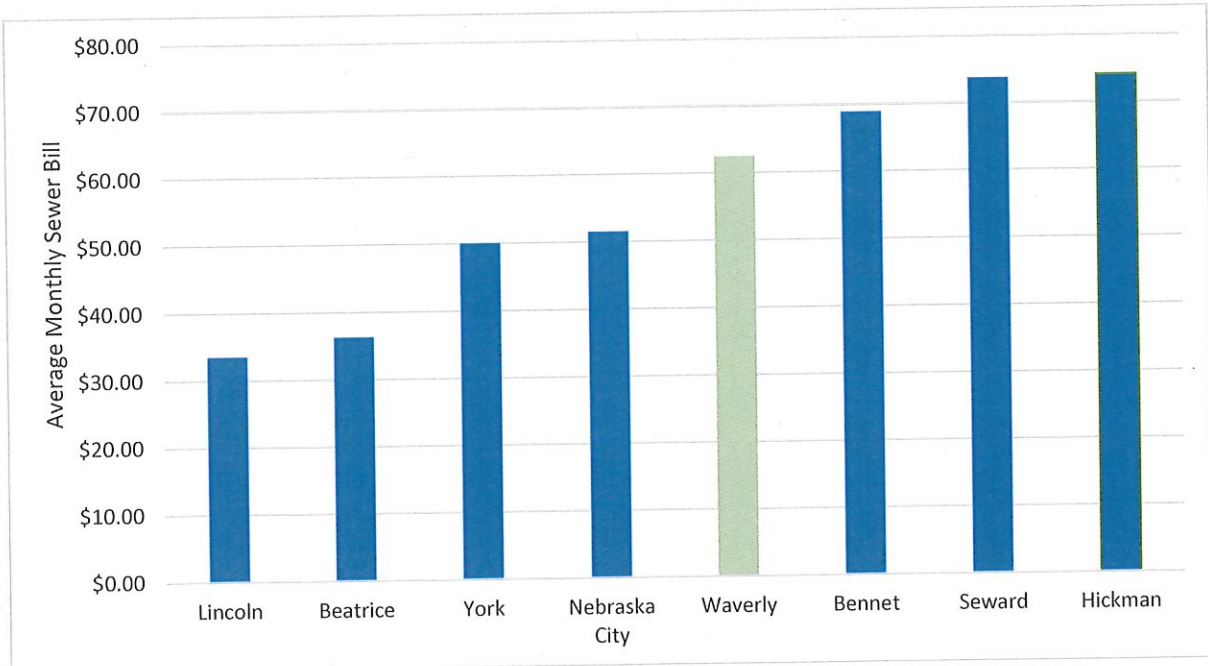


Table 2: 2023 Average Monthly Sewer Bill



**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>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>	<u>\$/1,000 Gal</u>
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

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

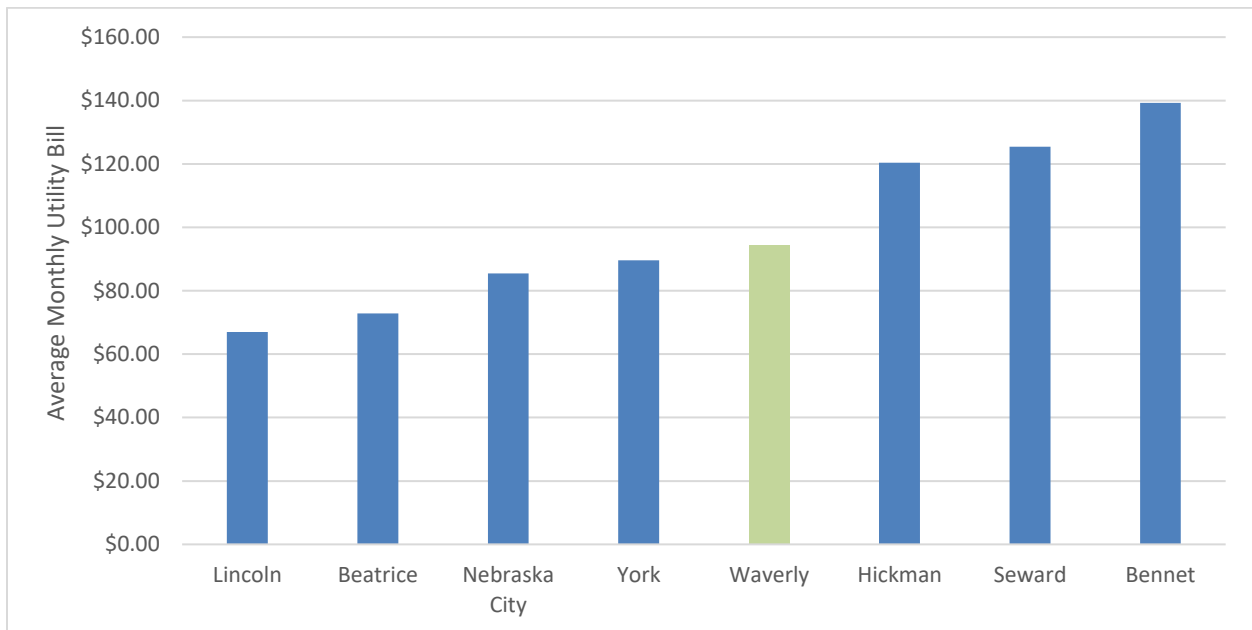
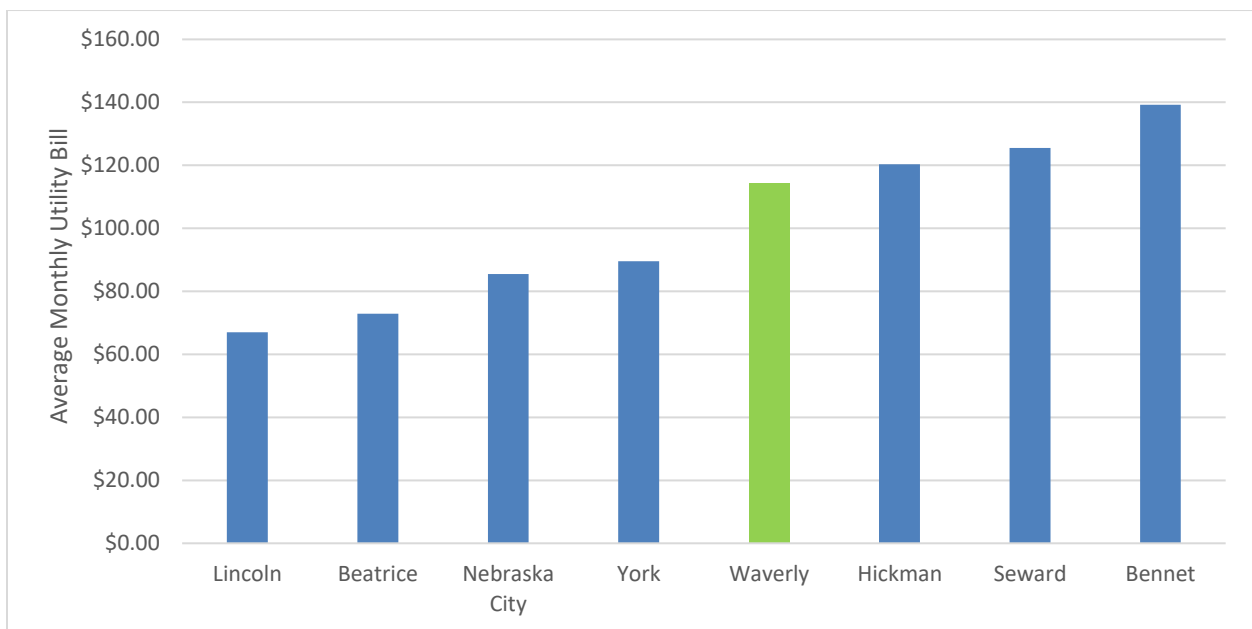
The following table shows the anticipated monthly bill and increase from the previous year for various types of users.

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					
	<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	\$36.89	\$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		
O & M Expenses (Less Depreciation, Capital Improvements, and Debt Service)	\$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		
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		

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

ORDINANCE NUMBER 26-03

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"	\$19.94	\$21.34
	3/4"	\$20.08	\$21.49
	1"	\$20.46	\$21.89
	1.5"	\$45.20	\$48.36
	2"	\$73.94	\$79.11
	3"	\$162.77	\$174.16
	4"	\$265.08	\$283.63

2. Two dollars and ~~twenty~~ thirty-five cents (\$2.~~2035~~) 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~~ Three dollars and ~~eighty-three~~ three cents (\$2.~~833.03~~) 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 ~~fifty-four~~ seventy-nine cents (\$3.~~5479~~) 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"	\$39.88	\$42.68
	3/4"	\$40.16	\$42.98
	1"	\$40.92	\$43.78
	1.5"	\$90.40	\$96.72
	2"	\$147.88	\$158.22
	3"	\$325.54	\$348.32
	4"	\$530.16	\$567.26

2. Four dollars and ~~forty~~ seventy cents (\$4.~~4070~~) 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 Six~~ dollars and ~~sixty-six six~~ cents (~~\$5.666.06~~) 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. Seven dollars and ~~eight fifty-eight~~ cents (~~\$7.0858~~) 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 ~~twenty thirty-five~~ cents (~~\$2.2035~~) shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons per calendar month, and
 3. ~~Two Three~~ dollars and ~~eighty-three three~~ cents (~~\$2.833.03~~) shall be charged per thousand gallons of water used from 10,001 to 20,000 gallons per calendar month,
 4. Three dollars and ~~fifty-four seventy-nine~~ cents (~~\$3.5479~~) 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 ~~forty seventy~~ cents (~~\$4.4070~~) shall be charged per thousand gallons of water used up to ten thousand (10,000) gallons per calendar month, and
 3. ~~Five Six~~ dollars and ~~sixty-six six~~ cents (~~\$5.666.06~~) shall be charged per thousand gallons of water used from 10,001 to 20,000 gallons per calendar month,
 4. Seven dollars and ~~eight fifty-eight~~ cents (~~\$7.0858~~) 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; 25-14, 9/9/25)*

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, 2026.

PASSED AND APPROVED THIS ____ DAY OF _____, 2026.

Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Human Resources Assistant

(Seal)

ORDINANCE NUMBER 26-04

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"	\$36.89	\$37.63
	3/4"	\$36.89	\$37.63
	1"	\$36.89	\$37.63
	1.5"	\$48.80	\$49.77
	2"	\$56.59	\$57.72
	3"	\$73.91	\$75.39
	4"	\$115.49	\$117.80

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; 25-15, 9/9/25)*

§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-nine sixty-six~~ cents (\$3.~~5966~~) 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 ~~twelve~~ ~~twenty-two~~ cents (\$5.~~1222~~) 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 seven dollars and ~~two~~ ~~sixteen~~ cents (\$7.~~0216~~) 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-~~six~~ ~~seven~~ cents (\$.8~~67~~) per pound of BOD, or
2. Fifty-~~one~~ ~~two~~ cents (\$.5~~12~~) per pound of COD, whichever is greater, and
3. Forty- ~~four~~ ~~five~~ cents (\$.4~~45~~) 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; 25-15, 9/9/25*)

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, 2026.

PASSED AND APPROVED THIS _____ DAY OF _____, 2026.

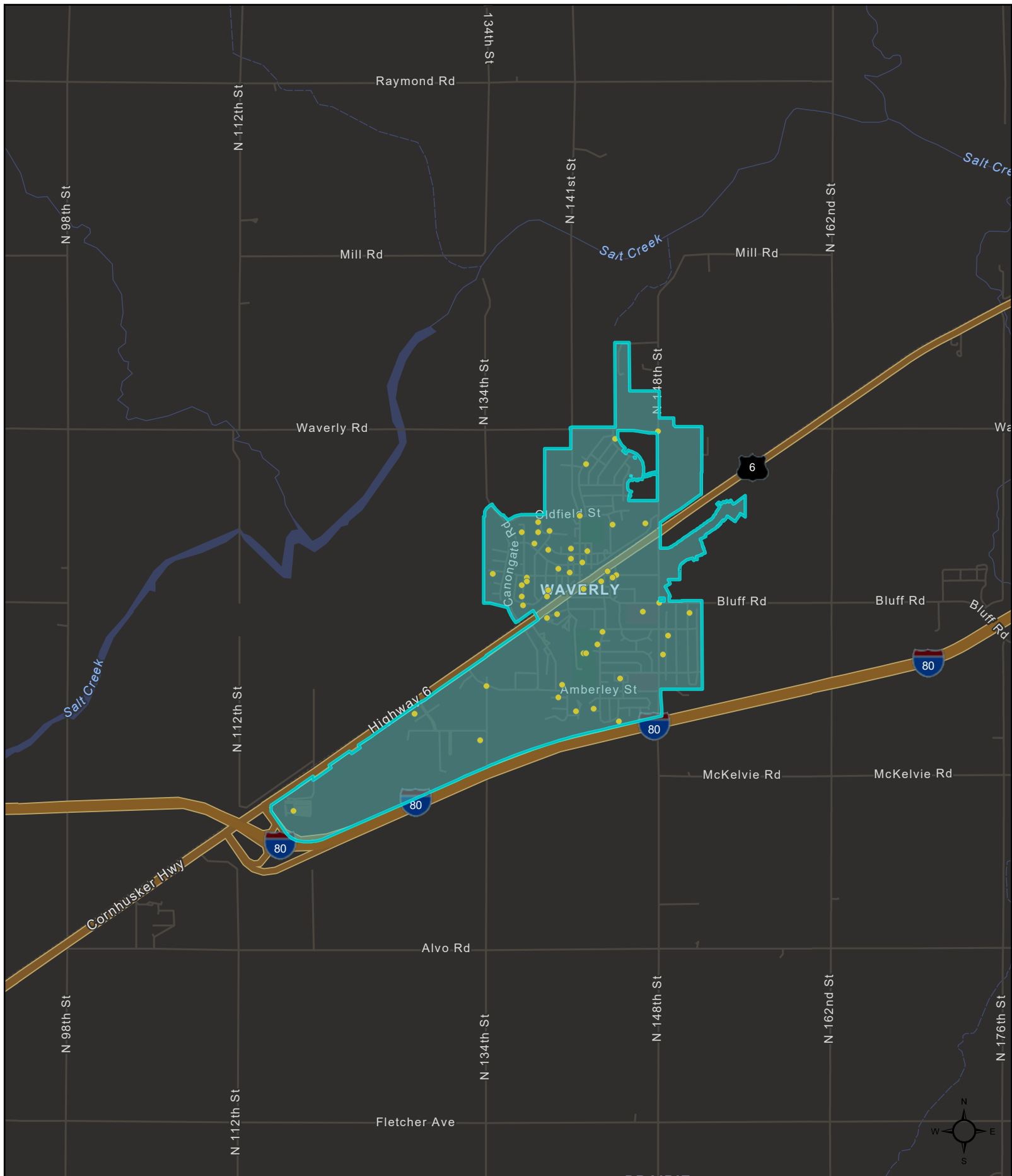
Abbey L. Pascoe
Mayor

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, 2026				
10621 N 136TH ST, WAVERLY, NE,	C6004985	ANIMAL DOG BARKING	125	22216 ANSHASI
	C6004994	MISC OTHER	1138	22222 SCDORIS
11909 US HIGHWAY 6	C6005002	MEDICAL EMERG OTHER	1738	22176 SARNES
July 2, 2026				
9441 OXFORD AVE, WAVERLY, NE,	C6005015	SEX ASSAULT OF CHILD	1002	22239 GRUBER
N 134TH ST & AMBERLY RD,	C6005013	MISC OTHER	938	22150 MEYER
July 3, 2026				
13901 GUILDFORD ST, 68462	C6005047	MENTAL INVEST	852	22240 WAITLEY
11041 N 137TH ST, WAVERLY, NE,	C6005052	DEATH NATURAL	1105	2271 JONES
July 4, 2026				
N 148TH ST & HEYWOOD ST,	C6005091	MEDICAL EMERG OTHER	1248	2271 JONES
N 144TH ST & JAMESTOWN ST,	C6005092	ANIMAL ABUSE/NEGLECT	1252	22191 EWBANK
July 5, 2026				
11980 N 143RD ST, WAVERLY, NE,	C6005128	DISTURBANCE OTHER	427	22241 EASTMAN
009920 DEER PARK RD	C6005141	ALARM COMMERCIAL	1334	22197 MCMANUS
N 141ST ST & OLDFIELD ST,	C6005149	SUSPICIOUS VEHICLE	1959	22134 LESAN
July 6, 2026				
11041 N 137TH ST, WAVERLY, NE,	C6005173	MEDICAL EMERG OTHER	1335	22222 SCDORIS
10510 N 138TH ST, WAVERLY, NE,	C6005180	TRAFFIC PARK OTHER	1601	22176 SARNES
N 141ST ST & OLDFIELD ST,	C6005175	MISC OTHER	1336	22222 SCDORIS
July 7, 2026				
	C6005202	MISC OTHER	1147	2271 JONES
July 8, 2026				
13830 BAILIE ST, 68462	C6005225	MISC OTHER	1117	2271 JONES
10241 N 143RD ST, WAVERLY, NE,	C6005229	SPEC SVC CHECK WELF	1352	2271 JONES
10241 N 143RD ST, WAVERLY, NE,	C6005234	SPEC SVC CHECK WELF	1645	2271 JONES
July 9, 2026				
11041 N 137TH ST, WAVERLY, NE,	C6005255	PROP FOUND ITEM	1102	2271 JONES
	C6005258	MISC OTHER	1340	2271 JONES

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
July 10, 2026				
14311 US HIGHWAY 6, WAVERLY,	C6005295	ASSAULT NON-DOMESTIC	1742	22231 ALLEN
	C6005289	ASSAULT NON-DOMESTIC	1519	22231 ALLEN
	C6005279	ALARM COMMERCIAL	521	22237 JAIME
July 11, 2026				
10240 N 149TH ST, WAVERLY, NE,	C6005306	DEATH NATURAL	407	22234 FURNE
	C6005323	SPEC SVC CHECK WELF	1718	22193 LAVENE
11041 N 136TH PL, WAVERLY, NE,	C6005335	FIREWORKS DISTURB	2200	22237 JAIME
July 13, 2026				
14230 CAVALIER CT, WAVERLY,	C6005381	ASSAULT NON-DOMESTIC	1404	22228 HUNTINGTON
	C6005392	DISTURBANCE OTHER	1729	22178 BROWNELL
11141 N 137TH ST, WAVERLY, NE,	C6005391	MEDICAL EMERG OTHER	1717	22178 BROWNELL
11220 N 144TH ST, WAVERLY, NE,	C6005393	MISC OTHER	1914	22178 BROWNELL
N 148TH ST & WAVERLY RD,	C6005376	CRIM MISCHIEF	826	22222 SCDORIS
July 14, 2026				
	C6005400	SPEC SVC OTHER	704	2271 JONES
10511 N 136TH ST, WAVERLY, NE,	C6005405	MISC OTHER	1221	22172 BUCHHEISTER
10640 N 136TH ST, WAVERLY, NE,	C6005411	MISC OTHER	1438	22228 HUNTINGTON
	C6005417	COMM ENGAGE PRES	1756	22178 BROWNELL
July 15, 2026				
11041 N 137TH ST, WAVERLY, NE,	C6005424	DEATH NATURAL	140	22216 ANSHASI
	C6005434	MISC OTHER	1337	22191 EWBANK
13351 DOVERS ST, WAVERLY, NE,	C6005446	FIRE ALARM	2149	22231 ALLEN
13351 DOVERS ST, WAVERLY, NE,	C6005439	SUSPICIOUS VEHICLE	1700	22178 BROWNELL
	C6005429	ANIMAL OTHER	944	22191 EWBANK
July 16, 2026				
9531 N 130TH ST, WAVERLY, NE,	C6005463	DISTURBANCE OTHER	1614	22227 KASTENS
July 17, 2026				
	C6005478	SPEC SVC CHECK WELF	636	2271 JONES
10060 HOLLEY DR, WAVERLY, NE,	C6005487	TRAFFIC OTHER	1521	22193 LAVENE
10820 N 140TH ST, WAVERLY, NE,	C6005500	ALARM FALSE	2012	22227 KASTENS

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
July 19, 2026				
10420 N 151ST ST, WAVERLY, NE,	C6005555	FRAUD INTERNET	1719	22240 WAITLEY
10540 N 138TH ST, WAVERLY, NE,	C6005560	OPS ALL OUTSIDE JURI	2301	22178 BROWNELL
July 20, 2026				
9521 BAILIE CT, WAVERLY, NE,	C6005570	TRAFFIC PARK OTHER	855	22222 SCDORIS
July 21, 2026				
10530 N 141ST ST, WAVERLY, NE,	C6005602	FRAUD INTERNET	1122	2271 JONES
14621 HEYWOOD ST, WAVERLY,	C6005614	FIRE ALARM	1735	22178 BROWNELL
July 22, 2026				
10730 N 139TH ST, WAVERLY, NE,	C6005637	FRAUD CRED CARD/ATM	1311	22191 EWBANK
July 23, 2026				
9831 N 145TH ST, WAVERLY, NE,	C6005661	SPEC SVC CHECK WELF	1629	22227 KASTENS
10141 N 149TH ST, WAVERLY, NE,	C6005668	TRAFFIC PARK OTHER	2010	22231 ALLEN
July 24, 2026				
10631 N 143RD ST, WAVERLY, NE,	C6005675	DISTURBANCE DOMESTIC	150	22241 EASTMAN
July 26, 2026				
	C6005746	MEDICAL EMERG OTHER	1921	22178 BROWNELL
July 27, 2026				
	C6005771	CHILD AB/NEG UNSANIT	1704	22178 BROWNELL
July 28, 2026				
10630 N 136TH ST, WAVERLY, NE,	C6005783	MISC OTHER	912	2271 JONES
10621 N 136TH ST, WAVERLY, NE,	C6005787	SPEC SVC CHECK WELF	1037	2271 JONES
	C6005799	ADULT ABUSE	1833	22178 BROWNELL
	C6005796	COMM ENGAGE PRES	1803	22178 BROWNELL
	C6005801	SPEC SVC CHECK WELF	1952	22178 BROWNELL
July 29, 2026				
11730 N 142ND, WAVERLY, NE,	C6005825	DISTURBANCE OTHER	1813	22176 SARNES

<u>LOCATION</u>	<u>CASE</u>	<u>Incident</u>	<u>Time</u>	<u>Deputy Name</u>
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July 30, 2026

13820 NEWGATE ST, WAVERLY,	C6005842	FRAUD IMPERSONATION	1126	2271 JONES
11041 N 137TH ST, WAVERLY, NE,	C6005849	DEATH NATURAL	1702	22231 ALLEN

July 31, 2026

10131 N 143RD ST, WAVERLY, NE,	C6005888	MENTAL INVEST	2328	22231 ALLEN
	C6005883	MISC OTHER	2055	22231 ALLEN

Report Totals

Count: 66
Date Exported: 8/4/2026 5:58 PM

MINUTES OF A WAVERLY CITY COUNCIL MEETING HELD ON JULY 28, 2026

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 Pascoe and Council Members Dave Nielson and Brooke Ruhter-Engelhardt were in attendance. Council Members David Jespersen and Aaron Delahoyde were absent. Other City Officials present were City Administrator Stephanie Fisher. Also in attendance were Brianna Kosmicki, Tyra Rose, Taylor Walter, Fire Chief Robin Hoffman, and Lancaster County Sheriff Deputy Jason Brownell. Notice of the Meeting and Agenda were given to the Mayor and all Members of the City Council prior to the Meeting. Notice of the Meeting was posted at Russ's Market Express, the US Post Office, the City Office and the City website (citywaverly.com).

ADOPTION OF AGENDA

Council Member Ruhter-Engelhardt moved to adopt the Agenda as presented. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Nielson and Ruhter-Engelhardt. The following Council Members voted "NAY": None. With only two Council Members present, Mayor Pascoe voted "YEA" to establish a quorum. Motion Carried. 3-0.

APPROVAL OF THE CONSENT AGENDA ITEMS

Minutes of the July 14, 2026 City Council Meeting

Council Member Ruhter-Engelhardt moved to approve the Consent Agenda.. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Nielson and Ruhter-Engelhardt. The following Council Members voted "NAY": None. With only two Council Members present, Mayor Pascoe voted "YEA" to establish a quorum. Motion Carried. 3-0.

PROCLAMATIONS AND PRESENTATIONS

None.

PUBLIC HEARINGS

None.

SHERIFF'S REPORT

Deputy Brownell reported LSO is working with the City on an update to the citation booklets. LSO plans to engage in county-wide educational outreach efforts with community members regarding golf cart, ATV, and UTV safety, so one or two deputies may be seen around town.

PUBLIC COMMENTS

None.

APPROVAL OF MINUTES

Minutes of the July 14, 2026 City Council Meeting

Consent Agenda.

CONSIDERATION OF CLAIMS AND FINANCIAL REPORTS

Claims for Payment

Claims For Payment: July 15 th - 28 th , 2026		
Group A		
Vendor	Description	Amount

ADP Fees	Payroll Fees	\$ 730.41
ADP Payroll	Payroll	\$ 84,375.61
Aqua-Chem, Inc.	Pool Chemicals	\$ 1,366.40
Black Hills Energy	Natural Gas	\$ 170.07
Core & Main	Meter & Readout Purchase	\$ 256.80
Design Wear	Fire Dept t-shirts, hats, heat press coat	\$ 1,870.00
DP Plumbing Co.	Aquatic Center Concession Bldg Repairs	\$ 1,215.88
Faughn Electric	Pool Electrical Repair	\$ 1,955.70
Firespring	Patient Encounter Forms	\$ 541.89
General Traffic Controls Inc.	Supplies	\$ 70.00
Gregg Electric Company	Repairs	\$ 150.00
Hawkins, Inc.	Supplies	\$ 10,650.24
Hippo Equipment	Repairs	\$ 99.83
Hometown Leasing	FD Copier	\$ 71.48
JEO Consulting Group, Inc.	2026 New Well #12, New Well Siting, Comp. Safety Action Plan	\$ 19,789.00
John Hancock USA	Retirement	\$ 3,884.80
Lieb Locating & Plumbing LLC	Camera/Locate Sewer N 140th & Guildford	\$ 650.00
Life-Assist, Inc.	Medical Supplies	\$ 224.08
Lincoln Electric System	Electricity	\$ 671.61
Matheson Tri-Gas, Inc.	Oxygen Bottle Rental	\$ 98.47
Matrix Sciences International	Testing Trees for Pesticide Damage	\$ 926.20
Medica Health Plan Solutions	Health Insurance	\$ 10,644.88
Medica Health Plan Solutions	Health Insurance	\$ 10,644.88
Menards-Lincoln North	Supplies	\$ 251.14
Nadezhda Koval	Cleaning Service	\$ 452.41
Nebraska Landscape Solutions	Fertilizer & Insecticide for Trees	\$ 3,427.67
NE Public Health Environ. Lab	Lab Fees	\$ 1,000.00
NMC, Inc.	Skid Loader Hinge Assembly	\$ 131.55
Pepsi-Cola Of Lincoln	Aquatic Center Concessions	\$ 292.90
Pepsi-Cola Of Lincoln	Aquatic Center Concessions	\$ 99.40
Pepsi-Cola Of Lincoln	Aquatic Center Concessions	\$ 297.90
Pepsi-Cola Of Lincoln	Aquatic Center Concessions	\$ 346.05
Quik Dump Refuse	Garbage Service	\$ 803.91
Rembolt Ludtke LLP	Downtown Redevelopment Plan	\$ 840.00
Rembolt Ludtke LLP	Legal Fees	\$ 3,000.00
Savatree	Park Tree Removal	\$ 2,232.00
S.E. Rural Fire Protection Dist.	Ems Calls	\$ 750.00
Susan Swierczek	Tree Removal Cost Share	\$ 100.00
Tennis Courts Unlimited	Tennis & Basketball Court Resurfacing, New Net Post Systems	\$ 64,650.00
TG Technical Services	Replacement Sensors	\$ 1,024.22
U.S. Postmaster	Stamps/Postage	\$ 333.17
U.S. Bank Equipment Finance	Ricoh Copier Payoff	\$ 9.39
Union Bank & Trust Co.	HSA Accounts	\$ 2,750.00
USA Blue Book	Equivalent Lamps	\$ 134.80
Storage Ninjas	Storage For Engine 34 - F.D. Debit Card Purchase	\$ 155.00
Sam's Club	Snacks And Drinks For Camp Creek Ems Standby	\$ 66.29
Recdesk	Pool Refund - Swimming Lessons	\$ 50.00

Recdesk	Pool Refund - One Daily Admission Adult	\$ 10.50
Recdesk	Pool Refund - Nightly Admission Adult	\$ 8.50
	Claims Group A Total	\$ 234,275.03

Council Member Ruhter-Engelhardt moved to approve the claims in the amount of \$234,275.03. Council Member Nielson seconded the motion.

The following Council Members voted “YEA”: Nielson and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

Keno & Sales Tax Reports

Keno & Sales Tax Reports provided for information.

INTRODUCTION OF RESOLUTIONS

Consideration of Resolution 26-16 Approving Additional Volunteer Fire/Rescue Department Member(s)

Council Member Ruhter-Engelhardt moved to approve. Council Member Nielson seconded the motion.

Mayor and Council Members thanked the new members. Fire Chief Hoffman stated the members have been consistently attending meetings and all are pursuing EMT licenses.

The following Council Members voted “YEA”: Nielson and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

RESOLUTION NUMBER 26-16

RESOLUTION APPROVING ADDITIONAL VOLUNTEER FIRE/RESCUE DEPARTMENT MEMBER(S)

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

That the following list of additional member(s) of the Volunteer Fire/Rescue Department of the City of Waverly is hereby approved:

BRIANNA KOSMICKI, TYRA ROSE, TAYLOR WALTER

All member(s) of the Volunteer Fire/Rescue Department of the City duly approved as provided in this Resolution shall be considered employee(s) of the City of Waverly for the purpose of providing them Worker’s Compensation coverage and life insurance.

PASSED AND APPROVED THIS 28TH DAY OF JULY, 2026.

Introduction of Ordinances

None.

INTRODUCTION OF BUSINESS AND COMMUNICATIONS

Consideration of an agreement with JEO Consulting Group to provide engineering services for the installation of Rectangular Rapid Flashing Beacons (RRFB) in an amount not to exceed \$27,250.00.

Council Member Ruhter-Engelhardt moved to approve an agreement with JEO Consulting Group to provide engineering services for the installation of Rectangular. Council Member Nielson seconded the motion.

Council Member Ruhter-Engelhardt advised an engineer is needed to provide evidence they are placed in the correct location. City Administrator Fisher shared the locations for the RRFBs are N 148th and Heywood St/Bluff Rd, and 3 on N 141st on Saint Ronan St, Oldfield St, and Mansfield St.

The following Council Members voted “YEA”: Nielson and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

Consideration of an agreement from Hanna:Keelan for review services to the City's

Comprehensive Plan and Zoning/Subdivision Regulations in an amount not to exceed \$25,000.00.

Council Member Ruhter-Engelhardt moved to approve agreement from Hanna:Keelan for review services to the City's Comprehensive Plan and Zoning/Subdivision. Council Member Nielson seconded the motion.

The following Council Members voted “YEA”: Nielson and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

COMMITTEE REPORTS

Human Services (Park & Recreation): Council Member Nielson

Council Member Nielson reported that flag football registration closed July 24 with a record 203 participants. Kickoff event August 8 at Baxter Toyota where players can pick up their uniform, water bottle, mouthpiece, and additional swag items. Six officials have signed up for the Flag Football Officials Clinic August 8. Fall soccer registration is underway with 72 registrations, closing September 7.

Nielson reported the pool season is going well. The addition of Wednesday night Disco pool parties had 367 attendees on week one and the second was affected by the cold and rainy weather. Regular pool operations will conclude Sunday, August 9 with weekend openings continuing until August 23. The dog swim event is August 23 from 6-8pm; current rabies vaccination required. A tree was removed in the northeast corner of Sharp Park and local quotes are being obtained to repair storm-damaged fencing. Committee members discussed adding pickleball lines to the tennis courts as a future budget item. Mayor Pascoe shared registration for the dog swim event is open through RecDesk and is a fun event.

Public Works (Utilities & Street): Council Member Jespersen

City Administrator Fisher reported residents have been bringing branches to the tree landfill and the team has been pushing the brush pile together preparing to burn. They have been mowing and weed eating along the ditches on Mansfield and Canongate and will continue work in the storm sewer areas throughout the city. The Kinetic project is underway, replacing copper wire with fiber in the ground and adding new fiber in some areas providing new service throughout the community, so far working in Danvers, Eastbourne, and Castlewood area, then in Evandale. Work has started on drainage improvement project on N 134th St near Capital Tower and Kamterter, cleaning out the drainage area, the culvert underneath the highway and railroad, and part of the right-of-way along the north side of the highway will be re-graded. Currently working on the UV system at the wastewater treatment plant and preparing for the install of RRFB on N 148th and Heywood St.

Council Member Nielson reported the new advance warning light was installed on the east side of N 141st on Hwy 6 and is a much-needed addition.

Public Health (Fire & Safety): Council Member Delahoyde

Fire Chief Hoffman reported call volume has been less than normal and a blessing with the heat. For our monthly fire training, we went back to the basics reviewing how communication with the G5 pagers work, reviewed how to properly use I Am Responding and all the features, review the communication of radio transmissions on handhelds and mobiles and how to alert the 911 center. Last Thursday, we had our 95% page turn review, which was a lengthy meeting of three hours but good because we found a few things we missed that will be added to plans. Then yesterday we reviewed the landscaping plan and made a few changes to reduce the budget on that. We are on schedule to bid the fire station on August 6, the pre-bid meeting has been moved to August 20, and the bid opening September 3.

Fiscal & Economic Development: Council Member Ruhter-Engelhardt

Council Member Ruhter-Engelhardt reported the CRA met on July 20 and discussed TIF projects and interim Economic Development Consultant Amanda Staab shared a presentation on a potential creative district in the downtown area. The Planning Commission moved their meeting to Thursday, July 30 at 5:00pm, which is a change from their regular meeting date and time and is posted online. The next WEDC meeting will be August 10.

City Administrator Fisher

City Administrator Fisher we continue to work on the budget; next week on August 4 at 4:00pm is our final budget workshop meeting with our budget prep team. Some economic development affairs in discussion.

ADJOURNMENT

Council Member Ruhter-Engelhardt moved to adjourn the meeting at 6:16 p.m. Council Member Nielson seconded the motion.

The following Council Members voted “YEA”: Nielson and Ruhter-Engelhardt. The following Council Members voted “NAY”: None. With only two Council Members present, Mayor Pascoe voted “YEA” to establish a quorum. Motion Carried. 3-0.

Abbey L. Pascoe
Mayor

Megan K. Frye
City Clerk/Human Resources Assistant

MINUTES OF A WAVERLY BUDGET WORKSHOP MEETING HELD ON AUGUST 4, 2026

CALL TO ORDER

Mayor Abbey Pascoe called the meeting to order at 4:06 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 Brook Ruhter-Engelhardt 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 8:00 p.m. Council Member Ruhter-Engelhardt seconded the motion.

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

Abbey L. Pascoe
Mayor

Megan K. Frye
City Clerk/Human Resources Assistant

Claims for Payment: July 29th - August 11th, 2026			
Group A			
Vendor	Description	Amount	Date Paid
Acorn Properties	Utility Deposit Refund	\$ 100.00	
Denver Andersen	Utility Deposit Refund	\$ 100.00	
Kaylee Binder	Utility Deposit Refund	\$ 16.26	
Anthony & Jamie Jackson	Utility Deposit Refund	\$ 100.00	
Daniel & Danielle Lowe	Utility Deposit Refund	\$ 100.00	
Roger & Tereasa Matticks	Utility Deposit Refund	\$ 100.00	
Allyson Myers	Utility Deposit Refund	\$ 100.00	
Ryan & Jessarae Watkinson	Utility Deposit Refund	\$ 100.00	
Miranda & Bryan Weitzenkamp	Utility Deposit Refund	\$ 100.00	
ADP Fees	Updated tax rate for SUI	\$ 40.29	8/10/2026
ADP Fees	Payroll Fees	\$ 475.06	8/14/2026
ADP Payroll	Payroll	\$ 84,850.78	8/7/2026
Allo Communications	Phone/Internet Services	\$ 1,039.28	
Aqua-Chem, Inc.	Pool chemicals	\$ 1,484.45	
Aspen Builders, Inc.	Refund-Permit 250015	\$ 785.00	
Beach Construction Inc.	Refund-Permit 250130	\$ 890.00	
Chase Bank	2016 Var Purp Bond & Interest	\$ 35,332.50	8/14/2026
Civil Design Group, Inc.	Prelim Plat Survey City of Waverly/CRA Project	\$ 3,375.00	
Civil Design Group, Inc.	Prelim Plat Survey City of Waverly/CRA Project	\$ 3,375.00	
Colonial Life	Insurance	\$ 43.92	
Cubby's, Inc.	Fuel	\$ 1,334.04	
DataVizion, LLC	Microsoft 365 Business, Support	\$ 2,006.46	
Design Wear	Fire department t-shirts	\$ 514.00	
Design Wear	Sweatshirt embroidery	\$ 12.00	
Don Johnson Homes	Refund-Permit 250114	\$ 830.00	
DR Homes	Refund-Permit 240196 & 250062	\$ 1,540.00	
Eakes Office Plus	FD copier contract billing	\$ 69.91	
Empire Repair	Waverly 21 repair	\$ 800.04	
Frontier	Cornerstone Plus	\$ 60.00	
Gary Mckinstry	Refund-Permit 250081	\$ 860.00	
Grainger	Axial fan, manual air valve	\$ 200.45	
Hawkins, Inc.	Supplies	\$ 1,369.30	
HBE LLP	Preparation 2026-2027 Budget	\$ 7,200.00	
Heartland Communications	Program phone auto attendant	\$ 225.00	
Hippo Equipment	Mower repair, Wayne Park bathroom lock, Kawasaki oil & filter	\$ 592.54	
Horizon Bank	Monthly ACH Fees	\$ 10.00	8/15/2026
JEO Consulting Group Inc.	Waverly New Fire Station	\$ 53,900.00	
John Hancock USA	Retirement	\$ 3,820.84	8/7/2026
Lancaster Co. Sheriff Office	August 2026	\$ 38,759.00	
League Of NE Municipalities	Utilities Membership Dues	\$ 1,573.00	
League of Nebr.Municipalities	League Membership Dues	\$ 26,239.00	
Life-Assist, Inc.	Medical Supplies	\$ 115.54	
Lincoln Electric System	Electricity	\$ 27,291.79	
Lincoln Winwater Works Co.	Brass saddles	\$ 4,310.64	
Lindsey Childers	Pool admission refund	\$ 27.50	
Mammoth Station	Fuel	\$ 1,296.57	
Menards-Lincoln North	3 piece electrical test, anti-freeze	\$ 65.79	
Midwest Laboratories, Inc.	Lab fees	\$ 428.91	
Midwest Turf & Irrigation	Mower repairs	\$ 982.19	
Mindy Dustin	Pool refund-duplicate charge	\$ 21.00	
Nebraska Dept of Revenue Waste	Utility Sales Tax	\$ 15,061.46	8/20/2026
Nebraska Dept Of Revenue	Lottery Tax	\$ 10,463.00	
Nebraska Snow Equipment	Pre-season snow plow service	\$ 236.00	
Newcastle Construction	Refund-Permit 250132	\$ 875.00	
Olsson Inc.	Anderson North Park 10th Add.	\$ 8,708.65	
One Billing Solutions	July 2026 Billing-EMS	\$ 1,288.47	
One Call Concepts, Inc.	One-Call Service	\$ 162.20	
One Source-Background Check Co.	Background checks	\$ 228.00	
Pepsi-Cola of Lincoln	Aquatic Center concessions	\$ 91.90	8/10/2026
Petty Cash	Postage, plat filing, IRS form	\$ 163.68	
Pinnacle Bank	Concession items, pool supplies, office supplies, equipment repair, postage	\$ 5,156.14	
Prairie Home Builders	Refund-Permit 250148	\$ 800.00	
Richard Torpin	Pool refund-duplicate charge	\$ 32.00	
Schemmer Associates Inc.	Amberly & Canongate Rd. Intersection Improvements	\$ 22,560.00	
Small Engine Specialists	Trimmer line	\$ 65.99	
The Fort	Clothing Allowance	\$ 112.75	
The Voice News	Advertising & Printing	\$ 941.64	
Titan Machinery-Lincoln	Skid steer door assembly, sealer, wiper blade	\$ 3,785.14	
Truck Center Companies	Fire truck repair	\$ 5,591.50	
U.S. Postmaster	Stamps/Postage	\$ 328.00	
Uribe Refuse Services	Restroom Rental	\$ 326.00	
USA Blue Book	Glass fiber filters	\$ 208.88	
Viktor Derun Construction	Refund-Permit 250050	\$ 785.00	
Visual Edge IT	Copies	\$ 129.99	
Wilson & Company Inc.	BNSF Inspection/Flaggers	\$ 72,240.00	8/11/2026
RecDesk	Pool Party Refund	\$ 500.00	
RecDesk	Monthly Deposit Charge	\$ 25.00	
RecDesk	Monthly Deposit Charge	\$ 25.00	
ADP Fees	Updated tax rate for SUI	\$ 133.10	
RecDesk	Family Pool Pass Refund	\$ 250.00	
	Claims Group A Total	\$ 460,237.54	

Abbey Pascoe, Mayor

Cheris Cadwell, City Treasurer/Deputy Clerk

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
10-00-1000	CASH IN BANK - GENERAL	52,162.36	50,608.59
10-00-1007	CASH IN BANK - MMA	28,869.45	1,159,863.28
10-00-1010	CASH AT COUNTY TREASURER	.00	19,825.78
10-00-1047	CASH IN BANK-POINT C	65.69	30,111.20
11-00-1000	CASH IN BANK - CITY SALES TAX	69,581.69-	.00
11-00-1007	CASH IN BANK - MMA	155,671.89	1,542,261.36
11-00-1035	CD #20113 SALES TAX CD	.00	2,010,293.27
11-00-1036	CD# 19937 SALES TAX	.00	848,886.34
12-00-1000	CASH IN BANK - STREET	22,172.54	13,402.46
12-00-1007	CASH IN BANK - MMA	2,704.76	1,093,298.99
12-00-1047	CASH IN BANK-POINT C	15.95	.00
13-00-1000	CASH IN BANK - POOL	39,206.09-	31,393.92
13-00-1007	CASH IN BANK - MMA	54,533.73	619,955.30
13-00-1016	CASH IN BANK-NE CLASS	.00	.00
13-00-1030	CASH IN BANK-AQUATIC CENTER	.00	.00
13-00-1046	NPAIT	298.02	97,933.56
13-00-1047	CASH IN BANK-POINT C	7.29	.57
14-00-1000	CASH IN BANK - PARK	38,975.31	31,429.09
14-00-1002	PARK & REC FUND	.00	.00
14-00-1003	PARK & REC SCHOLARSHIP ACCT	.16	1,224.98
14-00-1007	CASH IN BANK - MMA	19,951.44-	19,629.16
14-00-1016	CASH IN BANK-NE CLASS	.00	.00
14-00-1046	NPAIT	99,063.85-	214,087.42
14-00-1047	CASH IN BANK-POINT C	13.24	2.29
15-00-1000	CASH IN BANK - ARPA	.00	.00
15-00-1007	CASH IN BANK - MMA	.00	.00
16-00-1000	CASH IN BANK - FIRE DEPT.	68,533.29	25,908.65
16-00-1007	CASH IN BANK - MMA	131,808.12-	115,947.03-
17-00-1000	CASH IN BANK - BURN PERMIT CC	20.00-	.00
17-00-1007	CASH IN BANK - MMA	25.21	10,182.59
17-00-1012	CASH IN BANK-FIRE DONATION	2,043.51-	4,280.64
17-00-1016	CASH IN BANK - NE CLASS	.00	.00
17-00-1046	NPAIT	164.49	54,058.25
18-00-1000	CASH IN BANK - FIRE EQUIP FUND	.00	.00
18-00-1001	CASH IN BANK-FIREEQUIP HORIZON	14,260.46-	27,657.88
18-00-1007	CASH IN BANK - MMA	23,825.08	333,506.47
18-00-1016	CASH IN BANK - NE CLASS	.00	.00
18-00-1030	CD# 19609 FIRE EQUIP	.00	.00
18-00-1046	NPAIT	418.74	137,604.94
19-00-1000	CASH IN BANK-BUILDING & ZONING	55,017.74-	16,804.41
19-00-1007	CASH IN BANK - MMA	51,132.01	457,573.29
19-00-1047	CASH IN BANK-POINT C	23.92	.00
20-00-1000	CASH IN BANK - WATER	6,008.20	53,499.60
20-00-1007	CASH IN BANK - MMA	195,788.72	1,935,666.60
20-00-1047	CASH IN BANK-POINT C	15.94	.00
21-00-1000	CASH IN BANK - SEWER	39,514.62-	54,236.47
21-00-1004	2010 BOND RESERVE	.00	.00
21-00-1007	CASH IN BANK - MMA	174,730.10	3,528,825.20
21-00-1009	2012 BOND RESERVE	.00	.00

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
21-00-1030	CD# 832 SEWER	.00	31,745.38
21-00-1031	CD #7839 SEWER CD	.00	399,976.32
21-00-1033	CD #19643 SEWER HORIZON	3,451.09	552,529.56
21-00-1034	CD #20112 SEWER CD	.00	574,369.50
21-00-1037	CD #19938	.00	1,131,848.41
21-00-1047	CASH IN BANK-POINT C	15.94	.00
22-00-1000	CASH IN BANK- CBDG FUNDS	.00	3,352.80
23-00-1000	CASH IN BANK - COUNTY BOND	.00	.00
23-00-1003	CASH IN BANK-COUNTY BOND MM	12,084.99	23,982.11
23-00-1008	COP TRUST RESERVE	.00	.00
23-00-1010	CASH AT COUNTY TREASURER	.00	4,744.06
23-00-1016	CASH IN BANK - NE CLASS	.00	.00
23-00-1046	NPAIT	808.10	239,124.94
24-00-1000	CASH IN BANK - TIF H	.00	.00
24-00-1017	CASH IN BANK-NOTE H TSC DISTR	10.08	58.60
25-00-1000	CASH IN BANK- TIF I	.00	.00
25-00-1018	CASH IN BANK-NOTE I TSC RETAIL	4.64	27.42
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	282.90	11,004.37
28-00-1007	CASH IN BANK - MMA	74.81	30,237.66
28-00-1011	CASH IN BANK-ROSEHILL MMA	10.75	6,402.95
28-00-1016	CEMETERY PERPETUAL-NE CLASS	.00	.00
28-00-1031	CD #3133 CEMETERY FSB	.00	73,957.13
28-00-1046	NPAIT	.00	26,443.08
28-00-1047	CASH IN BANK-POINT C	15.94	.00
29-00-1000	CASH IN BANK - KENO	.00	.00
29-00-1005	CASH IN BANK-LOTTERY PRIZE MMA	138.10	82,257.34
29-00-1006	CERTIFICATE OF DEPOSIT	.00	.00
29-00-1007	CASH IN BANK - MMA	163.85	66,235.93
29-00-1013	CASH IN BANK-KENO OPERAT ACCT	.00	35,016.48
29-00-1014	CASH IN BANK-FIXED KENO ACCT	13,171.44	55,401.52
29-00-1016	CASH IN BANK - NE CLASS	.00	.00
29-00-1030	CD #0065 KENO PINNACLE	.00	.00
29-00-1046	NPAIT	1,472.59	483,929.30
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	3,407.50
33-00-1016	CASH IN BANK - NE CLASS	.00	.00
33-00-1023	CASH-TIF NOTE G DOWNTOWN AREA	30,726.17	1,777,260.94
33-00-1046	NPAIT-TIF G DOWNTOWN AREA WIDE	6.20	2,006.26

TRIAL BALANCE
CALENDAR 7/2026, FISCAL 10/2026

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL.
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	.52
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	.00	.62
35-00-1046	NPAIT	273.83	89,979.02
36-00-1026	CASH IN BANK-TIF K WOODSTOCK	.00	1.87
37-00-1028	CASH IN BANK-NOTE L NW ELECTR	.09	2,193.29
38-00-1045	FIRE/RESCUE/LOTTERY/RAFFLE	2.47	19,373.69
47-00-1047	INACTIVE	.00	.00
47-00-1048	PINNACLE BANK-TIF M AREA WIDE	301.62	106,842.60
48-00-1049	FIRE STATION CONST CASH	6,471.46	3,088,843.99
		=====	=====
	PROOF	475,175.63	23,230,620.68
		=====	=====

TREASURER'S REPORT

CALENDAR 7/2026, FISCAL 10/2026

ACCT	TITLE	LAST REPORT ON HAND	DISBURSED	RECEIVED	CHANGE IN LIABILITY	BALANCE
10	GENERAL	1,179,311.35	65,797.99	145,132.54	1,762.95	1,260,408.85
11	CITY SALES TAX	4,315,350.77	1,221.25	87,311.45	.00	4,401,440.97
12	STREET	1,081,808.20	39,541.63	61,897.69	2,537.19	1,106,701.45
13	POOL	733,650.40	104,720.52	119,336.79	1,016.68	749,283.35
14	PARK	346,399.52	107,390.22	23,589.87	3,773.77	266,372.94
15	ARPA	.00	.00	.00	.00	.00
16	FIRE DEPARTMENT	26,763.55-	77,978.29	14,703.46	.00	90,038.38-
17	FIRE DONATION	70,395.29	2,084.29	210.48	.00	68,521.48
18	FIRE EQUIPMENT	488,785.93	1,374.52	11,357.88	.00	498,769.29
19	BUILDING & ZONING	478,239.51	13,776.08	8,647.11	1,267.16	474,377.70
20	WATER	1,787,353.34	58,274.73	257,395.29	2,692.30	1,989,166.20
21	SEWER	6,134,848.33	45,968.97	181,532.06	3,119.42	6,273,530.84
22	CDBG FUND	3,352.80	.00	.00	.00	3,352.80
23	DEBT SERVICE	254,958.02	35,332.50	12,893.09	35,332.50	267,851.11
24	TIF H: TSC DISTR CENTE	48.52	.00	10.08	.00	58.60
25	TIF I: TSC RETAIL STOR	22.78	.00	4.64	.00	27.42
26	TIF C: MBA POULTRY A	.00	.00	.00	.00	.00
27	TIF D: MBA POULTRY B	.00	.00	.00	.00	.00
28	CEMETERY	147,660.79	1,803.62	1,785.56	402.46	148,045.19
29	LOTTERY	707,894.59	4,760.00	19,705.98	.00	722,840.57
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	1,751,942.33	840.00	31,572.37	.00	1,782,674.70
34	TIF J: VACEK ENTERPRIS	.52	.00	.00	.00	.52
35	TIF ADMIN W/H FUNDS	89,705.81	.00	273.83	.00	89,979.64
36	TIF K: WOODSTOCK LLC	1.87	.00	.00	.00	1.87
37	TIF L NW ELECTRIC	2,193.20	.00	.09	.00	2,193.29
38	FIRE/RESCUE LOTTERY/RA	19,371.22	.00	2.47	.00	19,373.69
47	TIF NOTE M WEST AREA W	106,540.98	.00	301.62	.00	106,842.60
48	FIRE STATION CONSTRUCT	3,082,372.53	.00	6,471.46	.00	3,088,843.99
Report Total		22,755,445.05	560,864.61	984,135.81	51,904.43	23,230,620.68

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-4000	PROPERTY TAXES	14,970.35	657,486.06	1,232,282.00	574,795.94
10-00-4005	MOTOR VEHICLE TAX	17,085.15	136,403.39	140,000.00	3,596.61
10-00-4010	MOTOR VEHICLE PRO RATE	502.98	2,597.82	1,000.00	1,597.82-
10-00-4015	PROPERTY TAX CREDIT	.00	90,467.02	.00	90,467.02-
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	57.31	.00	57.31-
10-00-4032	LEASE REVENUE	500.00	4,500.00	6,000.00	1,500.00
10-00-4035	FRANCHISE TAX	105,545.29	487,115.70	450,000.00	37,115.70-
10-00-4040	IN LIEU OF TAXES	4,918.14-	2,093.74	4,000.00	1,906.26
10-00-4050	SALES TAX	.00	.00	.00	.00
10-00-4055	HOMESTEAD EXEMPTION	8,130.51	40,449.93	.00	40,449.93-
10-00-4060	INT EARNED ON LOCAL REVENUE	59.10	578.85	.00	578.85-
10-00-4065	FEES AND PERMITS	.00	.00	.00	.00
10-00-4070	CITY LICENSES	310.00	15,031.00	9,000.00	6,031.00-
10-00-4071	CITY FINES	.00	5.00	.00	5.00-
10-00-4075	DOG LICENSES	60.00	4,455.00	2,000.00	2,455.00-
10-00-4080	DOG IMPOUNDMENT & BOARD	.00	.00	.00	.00
10-00-4090	OTHER LOCAL REVENUE RECEIPT	.00	461.99	.00	461.99-
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	.00	.00	.00
10-00-4106	DEVELOPER: STREET TREES	.00	.00	.00	.00
10-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
10-00-4115	OPERATING CONTRIBUTIONS	.00	.00	.00	.00
10-00-4130	BOND PROCEEDS	.00	.00	3,750,000.00	3,750,000.00
10-00-4161	INTEREST-MMA	2,869.45	20,448.52	5,000.00	15,448.52-
10-00-4169	INTEREST POINT C	17.85	156.32	.00	156.32-
10-00-4210	TOWER RENT	.00	29,029.56	37,000.00	7,970.44
10-00-4215	FARM RENT INCOME	.00	19,095.00	19,095.00	.00
10-00-4220	CASH DEVICE TAX	.00	1,143.99	.00	1,143.99-
10-00-4410	ADJUSTMENT	.00	.00	.00	.00
10-00-4415	AG LAND TAX CREDIT	.00	101.84	.00	101.84-
10-00-5000	REGULAR SALARIES	10,585.76	115,764.00	130,000.00	14,236.00
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	804.25	11,057.00	10,000.00	1,057.00-
10-00-5015	HEALTH INSURANCE	2,349.81	25,149.51	60,000.00	34,850.49
10-00-5019	WORKER'S COMP INSURANCE	.00	1,070.99	2,000.00	929.01
10-00-5020	EMPLOYMENT EXPENSES	1,212.64	6,819.71	7,500.00	680.29
10-00-5025	UNEMPLOYMENT COMPENSATION	323.71	1,489.41	2,000.00	510.59
10-00-5030	RETIREMENT	582.22	6,367.16	7,500.00	1,132.84
10-00-5035	CLOTHING	.00	.00	1,750.00	1,750.00
10-00-5040	COUNTY TREAS. & OTHER FEES	10.00	203.13	2,000.00	1,796.87
10-00-5045	CUSTODIAL SERVICE	452.41	4,524.10	6,000.00	1,475.90
10-00-5050	LEGAL SERVICES	3,000.00	36,226.00	60,000.00	23,774.00
10-00-5055	CONTRACT OR SECURED SERVICE	38,759.00	387,590.00	466,000.00	78,410.00
10-00-5060	OTHER PROF. & TECH SERVICE	2,263.98	155,029.85	180,000.00	24,970.15

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-00-5065	NATURAL GAS	51.26	1,139.05	2,000.00	860.95
10-00-5070	ELECTRICITY	357.07	2,805.94	4,000.00	1,194.06
10-00-5075	GARBAGE SERVICE	22.49	231.21	500.00	268.79
10-00-5080	RENTALS OR LEASES	.00	33.00	500.00	467.00
10-00-5085	POSTAGE	.00	2,601.66	3,000.00	398.34
10-00-5090	TELEPHONE	515.24	5,101.72	7,500.00	2,398.28
10-00-5095	ADVERTISING AND PRINTING	203.92	4,373.76	5,000.00	626.24
10-00-5100	SUPPLIES	298.73	3,766.50	10,000.00	6,233.50
10-00-5102	OPERATING SUPPLIES	.00	.00	.00	.00
10-00-5105	CONCESSIONS	.00	.00	.00	.00
10-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
10-00-5115	LICENSE FEES	.00	.00	3,000.00	3,000.00
10-00-5120	SCHOOL, DUES AND SEMINARS	4,005.50	7,889.50	38,000.00	30,110.50
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	15,738.44	20,000.00	4,261.56
10-00-5140	TRAVEL OR MILEAGE	.00	66.31	3,000.00	2,933.69
10-00-5145	REPAIR & MAINT. SERVICES	.00	37,348.50	5,000.00	32,348.50-
10-00-5149	REFUNDS	.00	.00	.00	.00
10-00-5150	OTHER MISC. OBJECTS	.00	13,095.89	14,000.00	904.11
10-00-5155	QUIET ZONE	.00	.00	.00	.00
10-00-5160	DRY DAM	.00	103.02	10,000.00	9,896.98
10-00-5170	WATERSHED	.00	.00	.00	.00
10-00-5175	CAPITAL IMPROVEMENTS	.00	.00	3,750,000.00	3,750,000.00
10-10-5110	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
10-90-4015	TRANSFER FROM ARPA	.00	45,304.40	.00	45,304.40-
10-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	5,000.00	5,000.00
10-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
10-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
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	270,000.00	270,000.00	.00
10-90-5016	TRANSFER TO FIRE/RESCUE	.00	174,139.00	174,139.00	.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	83,495.98	722,635.64	650,000.00	72,635.64-
11-00-4053	AQUATIC CENTER SALES TAX	.00	.00	.00	.00
11-00-4161	INTEREST-MMA	3,815.47	38,522.97	15,000.00	23,522.97-
11-00-4163	INTEREST-CD'S HORIZON	.00	80,051.82	40,000.00	40,051.82-
11-00-5175	CAPITAL OUTLAY	1,221.25	1,233,142.09	3,125,000.00	1,891,857.91
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	10,134.82	40,007.34	30,000.00	10,007.34-
12-00-4090	OTHER LOCAL REV RECEIPTS	.00	5,820.87	.00	5,820.87-
12-00-4095	LABOR & MATERIALS SOLD-STREETS	.00	67.40	.00	67.40-
12-00-4100	EQUIPMENT SOLD	.00	837.34	.00	837.34-
12-00-4105	GRANTS	.00	.00	1,378,500.00	1,378,500.00
12-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
12-00-4120	HIGHWAY ALLOCATION	48,460.11	481,107.38	584,271.00	103,163.62
12-00-4125	INCENTIVE PAYMENTS	.00	4,000.00	.00	4,000.00-
12-00-4130	SALE BONDS - STREETS	.00	.00	7,100,000.00	7,100,000.00
12-00-4135	REINBURSEMENT/PROJECT FINANCED	.00	.00	.00	.00
12-00-4161	INTEREST-MMA	2,704.76	29,804.70	.00	29,804.70-
12-00-4220	SCRAP SALES	.00	.00	.00	.00
12-00-4405	INFRASTRUCTURE FEE	598.00	6,134.80	.00	6,134.80-
12-00-5000	REGULAR SALARIES	14,781.06	177,664.69	204,000.00	26,335.31
12-00-5002	SALARIES OVERTIME	904.74	5,766.45	7,000.00	1,233.55
12-00-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
12-00-5009	SOCIAL SECURITY	1,173.70	13,872.21	16,000.00	2,127.79
12-00-5015	HEALTH INSURANCE	3,670.11	38,092.52	52,000.00	13,907.48
12-00-5019	WORKER'S COMP INSURANCE	.00	4,328.10	7,500.00	3,171.90

REVENUE & EXPENSE REPORT

CALENDAR 7/2026, FISCAL 10/2026

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
12-00-5030	RETIREMENT	570.47	5,868.36	11,500.00	5,631.64
12-00-5035	CLOTHING	.00	729.99	1,250.00	520.01
12-00-5045	CUSTODIAL SERVICES	.00	.00	.00	.00
12-00-5055	CONTRACT OR SECURED SERVI	.00	57.00	.00	57.00-
12-00-5060	PROF&TECH SERVICE/SPECIAL FEES	489.00	96,051.67	345,000.00	248,948.33
12-00-5065	NATURAL GAS	52.89	2,433.81	4,000.00	1,566.19
12-00-5070	ELECTRICITY	8,418.52	80,850.61	85,000.00	4,149.39
12-00-5073	GAS AND OIL	1,677.77	13,082.91	14,000.00	917.09
12-00-5075	GARBAGE SERVICE	112.43	1,155.91	1,500.00	344.09
12-00-5076	RECYCLING SERVICE	.00	.00	.00	.00
12-00-5080	RENTALS OR LEASES	.00	1,470.32	5,000.00	3,529.68
12-00-5090	TELEPHONE	195.40	1,902.71	2,000.00	97.29
12-00-5095	ADVERTISING AND PRINTING	.00	116.25	500.00	383.75
12-00-5100	SUPPLIES-OFFICE/SHOP	450.94	4,268.18	10,000.00	5,731.82
12-00-5102	SUPPLIES-STREETS	2,956.80	12,949.32	83,000.00	70,050.68
12-00-5120	FURNITURE AND EQUIPMENT	.00	92,153.59	431,000.00	338,846.41
12-00-5121	SCHOOL,DUES, & SEMINARS	.00	715.12	1,000.00	284.88
12-00-5135	PROPERTY INSURANCE	.00	34,659.52	36,500.00	1,840.48
12-00-5140	TRAVEL & MILEAGE	.00	.00	500.00	500.00
12-00-5141	SERVICE FEES	.00	.00	.00	.00
12-00-5144	REPAIR & MAINT.SERVICE-BLDG	10.00	1,871.11	13,000.00	11,128.89
12-00-5145	REPAIR & MAINT. STREETS	100.00	16,442.70	80,000.00	63,557.30
12-00-5146	EQUIPMENT MAINTENANCE	1,981.50	18,120.23	30,000.00	11,879.77
12-00-5147	VEHICLE MAINTENANCE	10.98	4,774.94	10,000.00	5,225.06
12-00-5150	OTHER MICS. OBJECTS	.00	.00	.00	.00
12-00-5165	TRAFFIC CONTROL	1,985.32	11,343.67	12,000.00	656.33
12-00-5170	STREET CONTRACTS	.00	7,750.60	8,000.00	249.40
12-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	26,702.61	8,135,000.00	8,108,297.39
12-90-4010	TRANSFER FROM GENERAL	.00	175,000.00	175,000.00	.00
12-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
12-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
12-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
12-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
12-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
12-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
12-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
12-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
12-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
12-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
12-90-4030	TRANSFER FROM TIF	.00	.00	.00	.00
12-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
12-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
12-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
12-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
12-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
12-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
12-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
12-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
12-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
13-00-4050	SALES TAX	4,363.38	23,722.62	17,000.00	6,722.62-
13-00-4052	CITY SALES TAX	41,747.93	351,540.21	350,000.00	1,540.21-

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-4085	CONCESSIONS	.00	.00	.00	.00
13-00-4090	OTHER LOCAL REV RECEIPTS	1,610.00	1,700.57	.00	1,700.57-
13-00-4105	GRANTS	.00	.00	.00	.00
13-00-4130	SALE BONDS - POOL	.00	.00	.00	.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	50,333.63	85,925.52	63,000.00	22,925.52-
13-00-4140	POOL RECEIPTS	.00	.00	.00	.00
13-00-4141	POOL PASS REVENUE	1,100.00	100,893.00	83,000.00	17,893.00-
13-00-4142	SWIMMING LESSON REVENUE	1,850.00	21,290.00	8,000.00	13,290.00-
13-00-4143	POOL PARTY REVENUE	1,567.05	18,622.30	10,000.00	8,622.30-
13-00-4144	POOL PARTY DEPOSIT	.00	.00	.00	.00
13-00-4146	SWIM TEAM REVENUE	160.00	3,760.00	2,500.00	1,260.00-
13-00-4147	PRIVATE SWIMMING LESSON	1,761.00	3,176.25	.00	3,176.25-
13-00-4155	GIFT OR DONATIONS	.00	15,433.98	.00	15,433.98-
13-00-4161	INTEREST-MMA	1,533.73	13,717.10	.00	13,717.10-
13-00-4162	INTEREST-NE CLASS	.00	.00	.00	.00
13-00-4167	INTEREST FSB	.00	.00	.00	.00
13-00-4168	DIVIDENDS-NPAIT	298.02	2,970.63	.00	2,970.63-
13-00-4185	CONCESSION RECEIPTS	13,012.05	24,936.97	25,000.00	63.03
13-00-5000	REGULAR SALARIES	5,261.37	38,253.79	65,000.00	26,746.21
13-00-5002	SALARIES OVERTIME	579.59	995.45	4,000.00	3,004.55
13-00-5006	SUB OR TEMP SALARIES	62,477.26	132,750.22	125,000.00	7,750.22-
13-00-5009	SOCIAL SECURITY	5,226.55	13,554.79	14,000.00	445.21
13-00-5015	HEALTH INSURANCE	1,636.00	11,922.75	24,000.00	12,077.25
13-00-5019	WORKER'S COMP INSURANCE	.00	715.42	1,000.00	284.58
13-00-5030	RETIREMENT	166.76	1,808.88	3,500.00	1,691.12
13-00-5035	CLOTHING	468.00	3,618.70	3,500.00	118.70-
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	3,990.00	4,000.00	10.00
13-00-5060	OTHER PROF. & TECH SERVICE	.00	4,100.00	4,000.00	100.00-
13-00-5065	NATURAL GAS	.00	.00	.00	.00
13-00-5070	ELECTRICITY	3,089.62	5,663.89	8,000.00	2,336.11
13-00-5075	GARBAGE SERVICE	132.25	510.15	1,000.00	489.85
13-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
13-00-5090	TELEPHONE	165.90	1,621.11	2,000.00	378.89
13-00-5095	ADVERTISING AND PRINTING	.00	.00	500.00	500.00
13-00-5100	SUPPLIES	4,939.64	12,175.76	17,000.00	4,824.24
13-00-5102	OPERATION SUPPLIES	954.12	5,179.83	10,000.00	4,820.17
13-00-5105	CONCESSIONS	3,927.84	8,338.24	15,000.00	6,661.76
13-00-5110	FURNITURE AND EQUIPMENT	.00	6,073.95	6,500.00	426.05
13-00-5120	SCHOOLS, DUES, & SEMINARS	120.00	670.00	2,000.00	1,330.00
13-00-5125	SALES TAX	3,810.87	10,574.14	20,000.00	9,425.86
13-00-5135	PROPERTY INSURANCE	.00	24,762.30	26,500.00	1,737.70
13-00-5140	TRAVEL OR MILEAGE	.00	.00	.00	.00
13-00-5141	SERVICE FEES	.00	850.00	800.00	50.00-
13-00-5145	REPAIR & MAINT. SERVICES	4,971.49	12,018.30	5,000.00	7,018.30-
13-00-5149	REFUNDS	1,849.00	2,511.12	.00	2,511.12-
13-00-5150	OTHER MISC. OBJECTS	.00	200.00	.00	200.00-
13-00-5160	CONSULTANTS	4,944.26	4,944.26	.00	4,944.26-

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
13-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	160,000.00	160,000.00
13-00-5176	NEW POOL SUPPLIES	.00	.00	.00	.00
13-00-5201	PARTY DEPOSIT REFUNDED	.00	.00	.00	.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	32,573.75	32,574.00	.25
13-00-5351	2023 MUNI IMPROV PRINCIPAL	.00	.00	45,000.00	45,000.00
13-00-5352	2023 MUNI IMPROV BOND INTEREST	.00	.00	48,052.00	48,052.00
13-00-5353	2025 MUNI IMPROVEMENT	.00	45,000.00	.00	45,000.00-
13-00-5354	2025 MUNI IMPROVE INTER	.00	48,051.97	.00	48,051.97-
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
14-00-4032	LEASE REVENUE	.00	2,000.00	70,000.00	68,000.00
14-00-4065	FEES & PERMITS	.00	.00	.00	.00
14-00-4090	OTHER LOCAL REV RECEIPTS	1,495.00	3,897.29	.00	3,897.29-
14-00-4105	GRANTS	.00	10,000.00	.00	10,000.00-
14-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
14-00-4139	YOUTH FLAG FOOTBAL	14,620.00	22,285.00	7,000.00	15,285.00-
14-00-4140	FALL SOCCER RECEIPTS	5,110.00	5,435.00	8,000.00	2,565.00
14-00-4142	SPRING SOCCER RECEIPTS	.00	12,100.00	10,000.00	2,100.00-
14-00-4143	BLAST BALL RECEIPTS	.00	3,910.00	3,000.00	910.00-
14-00-4144	T-BALL RECEIPTS	.00	6,760.00	5,000.00	1,760.00-
14-00-4145	BALL RECEIPTS	.00	11,080.00	10,000.00	1,080.00-
14-00-4146	BALL FIELD RENTAL	.00	1,020.00	8,000.00	6,980.00
14-00-4147	ADULT VOLLEY BALL	.00	1,950.00	1,000.00	950.00-
14-00-4148	TOURNAMENTS	.00	.00	1,000.00	1,000.00
14-00-4149	ADULT BASEBALL	.00	100.00	1,000.00	900.00
14-00-4150	ADULT PICKLE BALL	.00	755.00	.00	755.00-
14-00-4155	PARK DONATIONS	.00	5,333.36	15,000.00	9,666.64
14-00-4161	INTEREST-MMA	48.56	3,476.14	500.00	2,976.14-
14-00-4162	INTEREST-NE CLASS	.00	.00	3,000.00	3,000.00
14-00-4165	INTEREST EARNED	.00	.00	.00	.00
14-00-4166	INTEREST	.16	1.61	.00	1.61-
14-00-4168	DIVIDENDS-NPAIT	936.15	9,508.35	.00	9,508.35-
14-00-4170	ADULT BASKETBALL	.00	100.00	1,000.00	900.00
14-00-4405	INFRASTRUCTURE FEE	1,380.00	14,157.22	5,000.00	9,157.22-
14-00-4420	ADVERTISING REVENUE	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
14-00-5000	REGULAR SALARIES	10,197.82	116,973.53	160,000.00	43,026.47
14-00-5002	OVERTIME SALARIES	418.05	776.61	1,500.00	723.39
14-00-5006	SUB OR TEMP SALARIES	10,590.14	35,296.43	40,000.00	4,703.57
14-00-5009	SOCIAL SECURITY	1,606.67	11,452.79	15,500.00	4,047.21
14-00-5015	HEALTH INSURANCE	5,215.71	47,544.06	55,000.00	7,455.94
14-00-5019	WORKER'S COMP INSURANCE	.00	3,943.34	5,000.00	1,056.66
14-00-5030	RETIREMENT	582.10	6,374.76	9,000.00	2,625.24
14-00-5035	CLOTHING	.00	501.98	1,250.00	748.02
14-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
14-00-5055	CONTRACTED OR SECURED SERVICES	.00	9,367.00	16,500.00	7,133.00
14-00-5060	OTHER PROF. & TECH SERVICE	926.20	4,986.20	8,500.00	3,513.80
14-00-5070	ELECTRICITY	1,273.37	12,257.28	14,000.00	1,742.72
14-00-5073	GAS AND OIL	1,645.42	6,037.98	6,000.00	37.98-
14-00-5075	GARBAGE SERVICE	334.37	2,933.25	3,500.00	566.75
14-00-5080	RENTAL & LEASES	.00	627.25	1,500.00	872.75
14-00-5090	PHONE	46.51	465.73	1,000.00	534.27
14-00-5095	ADVERTISING & PRINTING	.00	.00	1,000.00	1,000.00
14-00-5100	SUPPLIES	2,215.26	18,251.03	30,000.00	11,748.97
14-00-5102	OPERATION SUPPLIES	796.10	9,675.05	25,000.00	15,324.95
14-00-5103	TOURNAMENT SUPPLIES	.00	.00	1,500.00	1,500.00
14-00-5110	FURNITURE AND EQUIPMENT	.00	13,996.42	7,800.00	6,196.42-
14-00-5120	SCHOOLS, DUES AND SEMINARS	.00	307.00	500.00	193.00
14-00-5125	SALES TAX	.00	.00	.00	.00
14-00-5130	TREES AND PLANTINGS	2,232.00	5,817.00	15,000.00	9,183.00
14-00-5135	PROPERTY INSURANCE	.00	30,705.33	40,000.00	9,294.67
14-00-5140	TRAVEL OR MILEAGE	.00	.00	500.00	500.00
14-00-5141	SERVICE FEES	.00	225.00	.00	225.00-
14-00-5145	REPAIR & MAINT. SERVICES	3,531.25	34,362.68	40,000.00	5,637.32
14-00-5146	EQUIPMENT MAINTENANCE	544.39	7,222.98	3,500.00	3,722.98-
14-00-5147	VEHICLE MAINTENANCE	.00	3,036.94	1,500.00	1,536.94-
14-00-5149	REFUNDS	200.00	1,380.00	1,000.00	380.00-
14-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
14-00-5160	DONATION EXPENSES	.00	2,239.88	2,000.00	239.88-
14-00-5165	GRANT EXPENSES	384.86	2,735.67	.00	2,735.67-
14-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	64,650.00	64,650.00	142,000.00	77,350.00
14-90-4010	TRANSFER FROM GENERAL	.00	270,000.00	270,000.00	.00
14-90-4011	TRANSFER FROM CITY SALES TAX	.00	.00	.00	.00
14-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
14-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
14-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
14-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
14-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
14-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
14-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
14-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
14-90-4029	TRANSFER FROM LOTTERY	.00	.00	.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

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
14-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
14-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
14-90-5028	TRANSFER TO CEMETERY	.00	.00	.00	.00
14-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
15-00-4161	INTEREST-MMA	.00	413.86	.00	413.86-
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	.00	.00	.00
15-00-5146	EQUIPMENT MAINT	.00	.00	.00	.00
15-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
15-90-5010	TRANSFER TO GENERAL	.00	45,304.40	.00	45,304.40-
16-00-4090	OTHER LOCAL REV RECEIPTS	.00	109.38	.00	109.38-
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	120.00	.00	120.00-
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	14,511.58	145,115.80	174,139.00	29,023.20
16-00-4161	INTEREST-MMA	191.88	2,109.89	500.00	1,609.89-
16-00-4165	INTEREST/FIRE-RESCUE	.00	.00	.00	.00
16-00-5000	SALARIES - REGULAR	780.65	7,922.65	23,278.00	15,355.35
16-00-5003	OFFICER REIMBURSEMENT	.00	7,000.00	12,000.00	5,000.00
16-00-5009	SS/MED - CITY SHARE	59.72	529.11	.00	529.11-
16-00-5017	LIFE INSURANCE	.00	7,924.20	7,500.00	424.20-
16-00-5019	WORKER'S COMP INSURANCE	.00	1,181.00	2,000.00	819.00
16-00-5035	CLOTHING	.00	.00	5,000.00	5,000.00
16-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
16-00-5050	LEGAL SERVICES	.00	.00	3,000.00	3,000.00
16-00-5055	CONTRACTED OR SECURED SERVICES	2,496.00	29,569.60	32,000.00	2,430.40
16-00-5056	ENARSIS ADMIN	.00	.00	10,000.00	10,000.00
16-00-5060	OTHER PROF.& TECH SERVICE	3,246.75	4,041.24	5,000.00	958.76
16-00-5065	NATURAL GAS	65.92	3,070.05	6,000.00	2,929.95
16-00-5070	ELECTRICITY	224.00	1,762.94	3,500.00	1,737.06
16-00-5073	GAS & OIL	634.16	4,799.13	8,000.00	3,200.87
16-00-5075	GARBAGE SERVICE	22.49	231.21	500.00	268.79
16-00-5080	RENTALS OR LEASES	.00	.00	.00	.00
16-00-5085	POSTAGE	.00	19.99	.00	19.99-
16-00-5090	TELEPHONE	338.18	3,790.67	4,000.00	209.33
16-00-5095	ADVERTISING AND PRINTING	.00	582.94	1,000.00	417.06
16-00-5100	SUPPLIES	.00	1,785.59	4,000.00	2,214.41
16-00-5101	FIRE OPERATION SUPPLIES	.00	8,158.57	12,000.00	3,841.43
16-00-5102	MEDICAL SUPPLIES	1,868.44	20,085.87	25,000.00	4,914.13
16-00-5103	FD BUNKER GEAR	416.00	1,921.00	5,500.00	3,579.00
16-00-5110	FURNITURE AND EQUIPMENT	.00	.00	.00	.00
16-00-5112	COMMUNICATION GEAR	.00	30,397.92	36,000.00	5,602.08
16-00-5115	LICENSE FEES	.00	136.30	500.00	363.70
16-00-5120	SCHOOL, DUES AND SEMINARS	.00	2,505.57	14,000.00	11,494.43
16-00-5135	PROPERTY INSURANCE	.00	23,707.00	25,000.00	1,293.00
16-00-5140	TRAVEL OR MILEAGE	.00	1,106.04	6,000.00	4,893.96

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
16-00-5141	SERVICE FEES	.00	.00	.00	.00
16-00-5142	VEHICLE MILEAGE REIMBURSE	420.00	34,950.00	50,000.00	15,050.00
16-00-5145	BUILDING REPAIR & MAINTENANCE	.00	1,312.50	5,000.00	3,687.50
16-00-5146	EQUIPMENT-REPAIR & MAINTENANCE	.00	5,801.93	12,500.00	6,698.07
16-00-5147	VEHICLE REPAIR & MAINTENANCE	30.98	9,217.98	18,000.00	8,782.02
16-00-5148	COMMUNICATION REPAIR	.00	341.85	3,000.00	2,658.15
16-00-5149	REFUNDS	.00	.00	.00	.00
16-00-5150	OTHER MISC. OBJECTS	.00	3,232.94	4,000.00	767.06
16-00-5175	CAPITAL IMPROVEMENTS	67,375.00	193,505.00	9,500,000.00	9,306,495.00
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	174,139.00	174,139.00	.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
16-90-4048	TRANSFER FROM FIRE CONSTR	.00	.00	.00	.00
16-90-5010	TRANSFER TO GENERAL	.00	.00	5,000.00	5,000.00
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	.00	.00	.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	20.00	520.00	500.00	20.00-
17-00-4070	TABLE RENTAL REVENUE	.00	.00	.00	.00
17-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
17-00-4105	GRANTS	.00	.00	.00	.00
17-00-4155	GIFTS OR DONATIONS	.00	23,438.00	5,000.00	18,438.00-
17-00-4156	FIRE ENGINE 34 DONATIONS	.00	.00	.00	.00
17-00-4157	SANTA EXPRESS DONATIONS	.00	4,405.31	2,000.00	2,405.31-
17-00-4161	INTEREST	25.21	182.59	.00	182.59-
17-00-4162	INTEREST-NE CLASS	.00	.00	500.00	500.00
17-00-4165	INTEREST FIRE DONATION	.00	.00	.00	.00
17-00-4166	INTEREST	.78	10.72	.00	10.72-
17-00-4168	DIVIDENDS-NPAIT	164.49	1,639.72	.00	1,639.72-
17-00-5035	CLOTHING ALLOWANCE	1,870.00	4,224.00	3,000.00	1,224.00-
17-00-5100	SUPPLIES	66.29	2,947.13	5,000.00	2,052.87

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
17-00-5101	FIRE OPERATION SUPPLIES	.00	.00	.00	.00
17-00-5104	ENGINE 34 EXPENSE	148.00	1,480.00	2,000.00	520.00
17-00-5106	SANTA EXPRESS EXPENSES	.00	7,364.46	.00	7,364.46-
17-00-5108	PRIZES	.00	.00	.00	.00
17-00-5150	OTHER MISC EXPENSES	.00	1,311.70	.00	1,311.70-
17-00-5175	CAPITAL EQUIPMENT	.00	.00	49,942.00	49,942.00
17-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
17-90-4018	TRANSFER FROM FIRE EQUIP	.00	.00	.00	.00
17-90-4038	TRANSFER FROM FIRE RAFFLE	.00	.00	.00	.00
17-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
17-90-5018	TRANSFERS TO FIRE EQUIPMENT	.00	.00	.00	.00
18-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.00
18-00-4091	COVID-19 Care funds	.00	.00	.00	.00
18-00-4105	GRANTS	.00	.00	.00	.00
18-00-4130	LOAN PROCEEDS	.00	.00	.00	.00
18-00-4135	REIMBURSEMENT	.00	.00	.00	.00
18-00-4150	FEH: FIRE SERVICE CALLS	.00	.00	2,000.00	2,000.00
18-00-4151	EMS: RESCUE SERVICE CALLS	10,108.36	103,436.87	80,000.00	23,436.87-
18-00-4160	RURAL FIRE DEPARTMENT	.00	.00	.00	.00
18-00-4161	INTEREST-MMA	825.08	7,938.09	500.00	7,438.09-
18-00-4162	INTEREST-NE CLASS	.00	.00	2,500.00	2,500.00
18-00-4165	INTEREST - FIRE EQUIPMENT	.00	.00	.00	.00
18-00-4166	INTEREST	5.70	48.46	.00	48.46-
18-00-4168	DIVIDENDS-NPAIT	418.74	4,174.11	.00	4,174.11-
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	2,758.00	.00	2,758.00-
18-00-5103	FD BUNKER GEAR	.00	6,254.00	.00	6,254.00-
18-00-5110	FURNITURE & EQUIPMENT	.00	1,899.00	.00	1,899.00-
18-00-5141	SERVICE FEES	.00	.00	.00	.00
18-00-5147	VEHICLE MAINT	.00	.00	.00	.00
18-00-5149	REFUNDS	.00	200.00	.00	200.00-
18-00-5175	CAPITAL EQUIPMENT	.00	5,096.14	589,163.00	584,066.86
18-00-5182	2025 AMBULANCE PRINCIPAL	.00	.00	15,000.00	15,000.00
18-00-5183	2025 AMBULANCE INTEREST	.00	.00	40,000.00	40,000.00
18-00-5230	VOID!! USE STANDARD ACCTS	.00	.00	.00	.00
18-00-5231	FEH - FEES	.00	.00	500.00	500.00
18-00-5232	EMS - FEES	1,374.52	16,278.43	15,000.00	1,278.43-
18-90-4016	TRANSFER FROM FIRE	.00	.00	.00	.00
18-90-4029	TRANSFER FROM KENO	.00	.00	.00	.00
18-90-5016	TRANSFER TO FD OPERATIONS	.00	.00	.00	.00
18-90-5017	TRANSFER TO DONATIONS	.00	.00	.00	.00
19-00-4065	FEES & PERMITS	4,215.10	83,252.13	60,000.00	23,252.13-
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	.00	.00	.00
19-00-4161	INTEREST-MMA	1,132.01	11,167.89	1,000.00	10,167.89-
19-00-4200	PERMIT DEPOSITS	1,000.00	15,500.00	10,000.00	5,500.00-
19-00-4205	DEVELOPER CONTRIBUTIONS	.00	63,718.95	80,000.00	16,281.05
19-00-4405	INFRASTRUCTURE FEE	2,300.00	23,595.36	20,000.00	3,595.36-
19-00-5000	SALARIES - REGULAR	8,608.57	94,077.50	110,000.00	15,922.50

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
19-00-5001	SALARIES - PART TIME	.00	.00	26,000.00	26,000.00
19-00-5002	SALARIES - OVERTIME	.00	.00	.00	.00
19-00-5009	SS/MED - CITY SHARE	654.50	6,964.51	10,500.00	3,535.49
19-00-5015	HEALTH INSURANCE	1,999.88	18,727.72	16,500.00	2,227.72-
19-00-5030	RETIREMENT	466.09	5,114.69	7,500.00	2,385.31
19-00-5035	CLOTHING	.00	116.29	500.00	383.71
19-00-5040	CO TREASURER & OTHER FEES	.00	.00	.00	.00
19-00-5050	LEGAL SERVICES	.00	.00	.00	.00
19-00-5055	CONTRACT OR SECURED SERVI	.00	57.00	.00	57.00-
19-00-5060	OTHER PROF & TECH SERVICE	.00	1,807.38	25,000.00	23,192.62
19-00-5073	GAS & OIL	73.75	346.62	1,000.00	653.38
19-00-5085	POSTAGE	.00	.00	.00	.00
19-00-5090	TELEPHONE	26.39	264.54	1,500.00	1,235.46
19-00-5095	ADVERTISING AND PRINTING	.00	.00	1,000.00	1,000.00
19-00-5100	SUPPLIES	.00	.00	1,000.00	1,000.00
19-00-5110	FURNITURE & EQUIPMENT	.00	.00	.00	.00
19-00-5120	SCHOOL, DUES & SEMINARS	389.15	4,039.73	3,000.00	1,039.73-
19-00-5135	INSURANCE	.00	814.84	1,000.00	185.16
19-00-5140	TRAVEL & MILEAGE	.00	197.25	1,000.00	802.75
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	212.95	500.00	287.05
19-00-5150	OTHER MISC.OBJECTS	.00	.00	.00	.00
19-00-5151	OTHER-STREET TREES	.00	580.00	25,000.00	24,420.00
19-00-5201	DEPOSITS REFUNDED	.00	12,763.26	30,000.00	17,236.74
19-00-5205	CONSULTANTS	1,557.75	25,013.85	80,000.00	54,986.15
19-90-4010	TRANSFER FROM GENERAL	.00	125,000.00	125,000.00	.00
20-00-4050	SALES TAX	617.88	6,113.65	10,000.00	3,886.35
20-00-4071	CITY FINES	.00	.00	.00	.00
20-00-4090	OTHER LOCAL REV RECEIPTS	.00	408.73	.00	408.73-
20-00-4095	LABOR & MATERIALS SOLD - WATER	70.00	2,733.74	20,000.00	17,266.26
20-00-4105	GRANTS	145,967.51	179,865.01	547,000.00	367,134.99
20-00-4110	INSURANCE ADJUSTMENTS	.00	.00	.00	.00
20-00-4130	SALE OF BONDS - WATER	.00	.00	1,300,000.00	1,300,000.00
20-00-4131	GO WATER BOND 2025 PROC	.00	.00	.00	.00
20-00-4161	INTEREST-MMA	4,788.72	47,250.34	10,000.00	37,250.34-
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	105,778.95	837,380.84	675,000.00	162,380.84-
20-00-4305	SALE OF WATER	34.23	895.47	.00	895.47-
20-00-4400	DEPOSITS RECEIVED	.00	.00	.00	.00
20-00-4405	INFRASTRUCTURE FEE	138.00	1,415.71	1,500.00	84.29
20-00-5000	REGULAR SALARIES	16,100.47	169,413.14	213,000.00	43,586.86
20-00-5002	OVERTIME SALARIES	.00	5,285.36	7,000.00	1,714.64
20-00-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
20-00-5009	SOCIAL SECURITY	1,220.61	13,206.12	16,500.00	3,293.88
20-00-5015	HEALTH INSURANCE	3,860.13	35,744.79	46,000.00	10,255.21
20-00-5019	WORKER'S COMP INSURANCE	.00	1,849.79	3,500.00	1,650.21
20-00-5030	RETIREMENT	648.49	7,080.03	12,000.00	4,919.97

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
20-00-5035	CLOTHING	.00	452.45	500.00	47.55
20-00-5050	LABORATORY SERVICES	.00	.00	.00	.00
20-00-5055	CONTRACTED OR SECURED SERVICES	.00	4,494.00	5,000.00	506.00
20-00-5056	GRANT EXPENDITURES	.00	.00	.00	.00
20-00-5060	OTHER PROF. & TECH SERVICE	.00	1,166.67	2,000.00	833.33
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	3,936.84	31,524.60	40,000.00	8,475.40
20-00-5073	GAS AND OIL	223.74	1,707.84	3,000.00	1,292.16
20-00-5080	RENTALS OR LEASES	.00	458.76	1,000.00	541.24
20-00-5085	POSTAGE	166.58	1,782.95	3,500.00	1,717.05
20-00-5090	TELEPHONE	52.78	529.08	2,000.00	1,470.92
20-00-5095	ADVERTISING AND PRINTING	.00	435.97	2,000.00	1,564.03
20-00-5100	SUPPLIES	10,886.24	49,449.34	40,000.00	9,449.34-
20-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
20-00-5110	FURNITURE AND EQUIPMENT	.00	30,296.38	87,000.00	56,703.62
20-00-5120	SCHOOL, DUES AND SEMINARS	.00	1,215.00	2,000.00	785.00
20-00-5125	SALES TAX-WATER	526.98	5,086.86	10,000.00	4,913.14
20-00-5135	PROPERTY INSURANCE	.00	21,000.20	24,000.00	2,999.80
20-00-5140	TRAVEL OR MILEAGE	.00	192.09	1,000.00	807.91
20-00-5141	SERVICE FEES	.00	800.00	800.00	.00
20-00-5144	REPAIR & MAIN. - BLDG	.00	.00	1,000.00	1,000.00
20-00-5145	REPAIR & MAINT. SERVICES	59.07	16,157.73	35,000.00	18,842.27
20-00-5146	EQUIPMENT MAINTENANCE	36.00	2,090.33	10,000.00	7,909.67
20-00-5147	VEHICLE MAINTENANCE	.00	304.60	1,000.00	695.40
20-00-5150	OTHER MISC. OBJECTS	.00	1,000.00	.00	1,000.00-
20-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	19,300.00	200,266.70	1,972,000.00	1,771,733.30
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	14,821.25	14,821.00	.25-
20-00-5201	REFUNDS	.00	.00	.00	.00
20-00-5210	METER AND READOUT PURCHASE	256.80	14,857.97	60,000.00	45,142.03
20-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
20-00-5235	LABORATORY SERVICES	1,000.00	3,318.90	5,000.00	1,681.10
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	50,000.00	50,000.00	.00
20-00-5385	2025 GO WATER INTEREST	.00	47,215.00	47,215.00	.00
20-00-5400	DEPOSITS REFUNDED	.00	.00	.00	.00
20-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
20-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
20-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
20-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
20-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
20-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
20-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
20-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
20-90-5012	TRANSFER TO STREET	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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	10,933.26	98,405.44	85,000.00	13,405.44-
21-00-4090	OTHER LOCAL REV RECEIPTS	.00	.00	.00	.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	.00	.00	.00
21-00-4130	SALE OF BONDS - SEWER	.00	.00	.00	.00
21-00-4161	INTEREST-MMA	8,730.10	89,658.18	20,000.00	69,658.18-
21-00-4163	INTEREST-CD'S HORIZON	3,451.09	64,816.52	20,000.00	44,816.52-
21-00-4164	INTEREST-CD'S FSB	.00	10,965.49	3,000.00	7,965.49-
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	158,233.61	1,427,568.07	1,300,000.00	127,568.07-
21-00-4405	INFRASTRUCTURE FEE	184.00	1,887.63	.00	1,887.63-
21-00-5000	REGULAR SALARIES	14,261.78	162,997.01	213,000.00	50,002.99
21-00-5002	OVERTIME SALARIES	105.61	4,415.09	6,000.00	1,584.91
21-00-5006	SUB OR TEMP SALARIES	.00	.00	.00	.00
21-00-5009	SOCIAL SECURITY	1,108.34	12,697.68	16,500.00	3,802.32
21-00-5015	HEALTH INSURANCE	4,605.46	42,176.50	36,000.00	6,176.50-
21-00-5019	WORKER'S COMP INSURANCE	.00	806.33	1,500.00	693.67
21-00-5030	RETIREMENT	756.39	8,455.57	12,000.00	3,544.43
21-00-5035	CLOTHING	.00	189.96	250.00	60.04
21-00-5045	CUSTODIAL SERVICE	.00	.00	.00	.00
21-00-5050	LABORATORY SERVICES	438.84	6,679.76	6,500.00	179.76-
21-00-5060	OTHER PROF. & TECH SERVICE	.00	22,051.66	67,000.00	44,948.34
21-00-5065	NATURAL GAS	.00	1,960.89	4,000.00	2,039.11
21-00-5070	ELECTRICITY	7,526.28	84,794.40	100,000.00	15,205.60
21-00-5073	GAS AND OIL	78.18	924.53	6,000.00	5,075.47
21-00-5075	GARBAGE SERVICE	179.88	1,849.40	2,000.00	150.60
21-00-5080	RENTALS OR LEASES	.00	2,334.39	1,000.00	1,334.39-
21-00-5085	POSTAGE	166.59	1,782.98	3,500.00	1,717.02
21-00-5090	TELEPHONE	187.68	1,825.41	4,000.00	2,174.59
21-00-5095	ADVERTISING AND PRINTING	.00	435.98	500.00	64.02
21-00-5100	SUPPLIES	3,122.00	17,867.52	28,000.00	10,132.48
21-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
21-00-5110	FURNITURE AND EQUIPMENT	.00	100,890.47	803,600.00	702,709.53
21-00-5120	SCHOOL, DUES AND SEMINARS	150.00	470.00	1,500.00	1,030.00
21-00-5125	SALES TAX-SEWER	10,193.15	96,718.97	105,000.00	8,281.03
21-00-5135	PROPERTY INSURANCE	.00	21,982.56	24,000.00	2,017.44
21-00-5140	TRAVEL OR MILEAGE	.00	188.98	500.00	311.02
21-00-5141	SERVICE FEES	.00	800.00	800.00	.00
21-00-5145	REPAIR & MAINT. SEWER	709.08	15,982.96	25,000.00	9,017.04
21-00-5146	EQUIPMENT MAINTENANCE	2,232.67	62,673.90	30,000.00	32,673.90-
21-00-5147	VEHICLE MAINTENANCE	.00	.00	500.00	500.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
21-00-5150	OTHER MISC. OBJECTS	.00	.00	.00	.00
21-00-5151	ADJUSTMENTS	.00	.00	.00	.00
21-00-5152	REPAIR & MAIN - WWTP	147.04	2,907.44	10,000.00	7,092.56
21-00-5175	CAPITOL IMPROVEMENTS-SEWER	.00	.00	2,085,000.00	2,085,000.00
21-00-5180	AMORTIZATION EXPENSE	.00	.00	.00	.00
21-00-5220	DEPRECIATION EXPENSE	.00	.00	.00	.00
21-00-5300	DISPOSITION OF EQUIPMENT	.00	.00	.00	.00
21-00-5301	BOND REFINANCE EXPENSES	.00	.00	.00	.00
21-00-5306	PRINCIPAL-2016 COM. UT.REV.REF	.00	.00	.00	.00
21-00-5307	INTEREST-2016 COM.UT.REV.REF.	.00	.00	.00	.00
21-00-5326	2021 CURRB PRINCIPAL	.00	310,000.00	310,000.00	.00
21-00-5327	2021 CURRB INTEREST	.00	16,845.00	16,845.00	.00
21-00-5333	2020 CURR PRINCIPAL	.00	210,000.00	210,000.00	.00
21-00-5334	2020 CURR INTEREST	.00	17,767.50	19,133.00	1,365.50
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	2,141.10	.00	2,141.10-
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	2,141.10	.00	2,141.10-
22-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
22-00-5215	TIF NOTE PAYMENTSD	.00	.00	.00	.00
23-00-4000	COUNTY PROPERTY TAX	8,457.87	356,753.09	696,188.00	339,434.91
23-00-4005	COUNTY MOTOR VEHICLE FEE	.00	.00	.00	.00
23-00-4010	COUNTY MOTOR VEHICLE PRO RATE	284.16	1,509.54	2,000.00	490.46
23-00-4015	PROPERTY TAX CREDIT	.00	68,628.06	.00	68,628.06-
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	32.38	.00	32.38-
23-00-4037	COUNTY SPECIAL ASSESSMENTS	.00	20,179.64	30,533.00	10,353.36

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
23-00-4040	COUNTY IN LIEU OF TAX	1,221.73-	2,739.69	4,076.00	1,336.31
23-00-4055	COUNTY HOMESTEAD EXEMPTION	4,533.57	22,429.53	.00	22,429.53-
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	.00	.00	.00
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	31.12	377.75	.00	377.75-
23-00-4168	DIVIDENDS-NPAIT	808.10	13,098.72	.00	13,098.72-
23-00-4170	INT EARNED ON BOND NOTE	.00	.00	.00	.00
23-00-4415	AG LAND TAX CREDIT	.00	57.58	.00	57.58-
23-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
23-00-5141	SERVICE FEES	.00	1,600.00	2,000.00	400.00
23-00-5175	CAPITAL IMPROVEMENTS	.00	.00	.00	.00
23-00-5316	2007 IMPROVEMENTS	.00	.00	.00	.00
23-00-5325	PRINCIPAL-2016 GO REFG BONDS	.00	.00	.00	.00
23-00-5326	INTEREST-2016 REFG BONDS	.00	.00	.00	.00
23-00-5337	2016 GOVP BOND PRINCIPAL	35,000.00	35,000.00	35,000.00	.00
23-00-5338	2016 GOVP INTEREST	332.50	665.00	665.00	.00
23-00-5339	2020 HAFP BOND PRINCIPAL	.00	70,000.00	70,000.00	.00
23-00-5340	2020 HAFP BOND INTEREST	.00	2,050.00	2,050.00	.00
23-00-5345	CAPITAL OUTLAY-LAWSON PARK	.00	.00	.00	.00
23-00-5347	23-00-5348 PRINCIPAL	.00	140,000.00	140,000.00	.00
23-00-5348	2019 GOVP INTEREST	.00	35,615.00	35,615.00	.00
23-00-5349	2020 GOVP PRINCIPAL	.00	155,000.00	155,000.00	.00
23-00-5350	2020 GOVP BOND INTEREST	.00	22,942.50	22,943.00	.50
23-00-5353	NEW BOND - REFINANCING	.00	.00	.00	.00
23-00-5380	2021 GO SWR PRINCIPAL	.00	225,000.00	225,000.00	.00
23-00-5381	2021 GO SWR INTEREST	.00	9,917.50	9,918.00	.50
23-00-5400	2016 HWY ALLOC PRINCIPAL	.00	.00	.00	.00
23-00-5440	2016 HWY ALLOC INTEREST	.00	.00	.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	TRANSER FROM GENERAL	.00	.00	.00	.00
23-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
23-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
23-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
23-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
23-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
23-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
23-90-4023	TRANSFER FROM CO. BOND	.00	.00	.00	.00
23-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
23-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
23-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
23-90-4035	TRANSFER FROM TIF ADMIN W/H	.00	.00	.00	.00
23-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
23-90-5013	TRANSFER TO POOL	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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	10.08	112.07	.00	112.07-
24-00-4310	TIF REVENUES	.00	153,261.28	250,000.00	96,738.72
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	249,904.11	250,000.00	95.89
24-90-5025	TRANSFER TO TIF B	.00	.00	.00	.00
24-90-5033	TRANSFER TO TIF G	.00	.00	.00	.00
24-90-5035	TRANSFER TO ADMIN W/H	.00	.00	.00	.00
25-00-4180	INTEREST INCOME	4.64	34.58	.00	34.58-
25-00-4310	TIF REVENUES	.00	29,968.37	58,000.00	28,031.63
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	30,010.02	58,000.00	27,989.98
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	74.81	813.43	.00	813.43-
28-00-4162	INTEREST-NE CLASS	.00	.00	.00	.00
28-00-4164	INTEREST-CD'S FSB	.00	1,838.95	500.00	1,338.95-
28-00-4167	INTEREST FSB	.00	.00	.00	.00
28-00-4168	INTEREST-NPAIT	.00	724.02	.00	724.02-
28-00-4180	INTEREST/CEMETERY FUNDS	10.75	104.63	.00	104.63-
28-00-4185	CEMETERY RECEIPTS	1,700.00	19,950.00	5,000.00	14,950.00-
28-00-5000	REGULAR SALARIES	1,040.19	12,036.65	50,000.00	37,963.35
28-00-5002	OVERTIME SALARY	.00	.00	.00	.00
28-00-5006	SUB AND TEMP SALARIES	.00	.00	.00	.00
28-00-5009	SOCIAL SECURITY	78.13	909.94	3,500.00	2,590.06
28-00-5015	HEALTH INSURANCE	550.40	5,741.04	11,000.00	5,258.96

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
28-00-5030	RETIREMENT	57.20	630.79	2,500.00	1,869.21
28-00-5050	LEGAL SERVICES	.00	.00	.00	.00
28-00-5070	ELECTRICTY	44.42	424.31	500.00	75.69
28-00-5073	GAS AND OIL	33.28	106.55	1,000.00	893.45
28-00-5080	RENTALS & LEASES	.00	.00	500.00	500.00
28-00-5100	SUPPLIES	.00	1,780.03	2,000.00	219.97
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	930.50	1,000.00	69.50
28-00-5141	SERVICE FEES	.00	.00	.00	.00
28-00-5145	REPAIR AND MAINTENANCE	.00	136.50	3,000.00	2,863.50
28-00-5146	EQUIPMENT MAINTENANCE	.00	90.77	500.00	409.23
28-00-5150	OTHER MISC OBJECTS	.00	.00	.00	.00
28-00-5175	CAPITAL IMPROVEMENT-REAL PRPTY	.00	.00	.00	.00
28-90-4010	TRANSFER FROM GENERAL	.00	41,000.00	41,000.00	.00
28-90-4011	TRANSFER FROM SALES TAX	.00	.00	.00	.00
28-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
28-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
28-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
28-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
28-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
28-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
28-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
28-90-4028	TRANSFER IN - CEMETERY	.00	.00	.00	.00
28-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
28-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
28-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
28-90-5014	TRANSFER TO PARK	.00	.00	.00	.00
28-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
28-90-5020	TRANSFER TO WATER	.00	.00	.00	.00
28-90-5021	TRANSFER TO SEWER	.00	.00	.00	.00
28-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
28-90-5028	TRANSFER OUT - CEMETERY	.00	.00	.00	.00
28-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
29-00-4090	OTHER LOCAL REV RECEIPTS	.00	11,672.80	.00	11,672.80-
29-00-4130	Bond Proceeds	.00	.00	.00	.00
29-00-4161	INTEREST	163.85	1,295.78	.00	1,295.78-
29-00-4162	INTEREST-NE CLASS	.00	.00	3,000.00	3,000.00
29-00-4165	INTEREST CD PINNACLE	.00	.00	.00	.00
29-00-4166	INTEREST	74.09	681.26	.00	681.26-
29-00-4167	INTEREST FSB	138.10	1,341.80	500.00	841.80-
29-00-4168	DIVIDENDS-NPAIT	1,472.59	13,835.87	.00	13,835.87-
29-00-4193	KENO OPERATING RECEIPTS	.00	636,274.38	700,000.00	63,725.62
29-00-4195	KENO - CITY COMMISIONS	17,857.35	179,535.94	125,000.00	54,535.94-
29-00-4200	MISC INCOME	.00	.00	5,000.00	5,000.00
29-00-5010	Transfers to General	.00	.00	.00	.00
29-00-5040	CO TREASURER & OTHER FEES	.00	.00	.00	.00
29-00-5050	ATTORNEY FEES	.00	.00	.00	.00
29-00-5060	AUDIT FEES	4,760.00	19,745.00	12,000.00	7,745.00-
29-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
29-00-5115	LICENSE FEES	.00	100.00	100.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
29-00-5141	SERVICE FEES	.00	500.00	1,000.00	500.00
29-00-5150	OTHER MISC	.00	.00	.00	.00
29-00-5175	CAPITAL OUTLAY	.00	.00	.00	.00
29-00-5195	STATE TAX	.00	35,586.00	55,000.00	19,414.00
29-00-5200	KENO EXPENSES-OPERATING ACCT	.00	616,665.46	850,000.00	233,334.54
29-00-5205	PRIZE FUND	.00	.00	75,000.00	75,000.00
29-00-5333	2020 COP PRINCIPAL PAYMNT	.00	.00	90,000.00	90,000.00
29-00-5334	2020 COP INTEREST PAYMNT	.00	2,891.25	5,783.00	2,891.75
29-90-4012	TRANSFER FROM STREET	.00	.00	.00	.00
29-90-4013	TRANSFER FROM POOL	.00	.00	.00	.00
29-90-4014	TRANSFER FROM PARK	.00	.00	.00	.00
29-90-4016	TRANSFER FROM FIRE/RESCUE	.00	.00	.00	.00
29-90-4020	TRANSFER FROM WATER	.00	.00	.00	.00
29-90-4021	TRANSFER FROM SEWER	.00	.00	.00	.00
29-90-4023	TRANSFER FROM DEBT SERVIC	.00	.00	.00	.00
29-90-4028	TRANSFER FROM CEMETARY	.00	.00	.00	.00
29-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
29-90-4033	TRANSFER FROM TIF G	.00	.00	.00	.00
29-90-5010	TRANSFER TO GENERAL	.00	.00	.00	.00
29-90-5012	TRANSFER TO STREET	.00	.00	.00	.00
29-90-5013	TRANSFER TO POOL	.00	.00	.00	.00
29-90-5014	TRANSFER TO PARK	.00	.00	.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	.00	.00	.00
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	.00	.00	.00
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

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
32-90-5035	TRANSFER TO TIF ADMIN	.00	.00	.00	.00
33-00-4090	OTHER LOCAL REV RECEIPTS	.00	.15	.00	.15-
33-00-4130	TIF G NOTE PROCEEDS	.00	.00	.00	.00
33-00-4162	INTEREST-NE CLASS	.00	.00	15,000.00	15,000.00
33-00-4168	DIVIDENDS-NPAIT	6.20	30,449.55	.00	30,449.55-
33-00-4180	INTEREST INCOME- TIF G	5,014.97	17,233.39	.00	17,233.39-
33-00-4310	TIF G REVENUE	26,551.20	272,492.25	295,000.00	22,507.75
33-00-5050	LEGAL SERVICES-TIF G	840.00	3,276.00	.00	3,276.00-
33-00-5060	OTHER PROF & TECH SERVICE	.00	850.00	.00	850.00-
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	.00	.00	.00
33-00-5175	CAPITAL IMPROVEMENTS	.00	47,578.91	1,476,078.00	1,428,499.09
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
33-90-4024	TRANSFER FROM TIF H	.00	.00	.00	.00
33-90-4029	TRANSFER FROM LOTTERY	.00	.00	.00	.00
33-90-4035	TRANSEER FROM TIF ADMIN	.00	681.19	.00	681.19-
33-90-5023	TRANSFER OUT	.00	.00	.00	.00
33-90-5029	TRANSFER TO LOTTERY	.00	.00	.00	.00
33-90-5035	TRANSFER TO TIF ADMIN	.00	681.19	.00	681.19-
34-00-4130	TIF J NOTE PROCEEDS	.00	.00	12,000.00	12,000.00
34-00-4180	INTEREST INCOME - TIF J	.00	.74	.00	.74-
34-00-4310	TIF J REVENUE	.00	8,709.61	.00	8,709.61-
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	8,710.11	12,000.00	3,289.89
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	.00	1,000.00	1,000.00
35-00-4168	DIVIDENDS-NPAIT	273.83	2,869.55	.00	2,869.55-
35-00-4180	INTEREST INCOME ADMIN W/H	.00	7.10	.00	7.10-
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	.00	11,641.00	5,000.00	6,641.00-
35-00-5060	OTHER PROF & TECH SERVICE	.00	5,050.00	.00	5,050.00-
35-00-5141	SERVICE FEES	.00	21.25	.00	21.25-
35-00-5175	CAPITAL IMPROVEMENTS	.00	25,250.00	124,367.00	99,117.00
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	.00	.00	.00
35-90-4032	TRANSFR FROM TIF F	.00	.00	.00	.00
35-90-4033	TRANSFER FROM TIF G	.00	681.19	.00	681.19-
35-90-5023	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00
35-90-5026	TRANS TO TIF C MBA POULTRY	.00	.00	.00	.00

PCT OF FISCAL YTD 83.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
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
35-90-5033	TRANSFER TO TIF G	.00	681.19	.00	681.19-
36-00-4180	INTEREST EARNED	.00	5.08	.00	5.08-
36-00-4310	TIF REVENUE	.00	33,310.62	42,000.00	8,689.38
36-00-5215	TIF K Note Payments	.00	43,444.90	42,000.00	1,444.90-
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	1.44	.00	1.44-
37-00-4310	TIF REVENUES	.00	13,367.99	21,000.00	7,632.01
37-00-5100	NOTE DISBURSEMENTS	.00	.00	21,000.00	21,000.00
37-00-5102	OPERATION SUPPLIES	.00	.00	.00	.00
37-00-5215	TIF NOTE PAYABLE	.00	20,559.22	.00	20,559.22-
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
38-00-4155	GIFT OR DONATIONS	.00	100.00	.00	100.00-
38-00-4166	INTEREST	2.47	25.65	.00	25.65-
38-00-4195	LOTTERY RECEIPTS	.00	7,606.26	6,000.00	1,606.26-
38-00-5115	LICENSE FEE	.00	.00	.00	.00
38-00-5141	SERVICE FEES	.00	.00	.00	.00
38-00-5149	REFUNDS	.00	.00	.00	.00
38-00-5195	STATE TAX	.00	.00	.00	.00
38-00-5240	RAFFLE PRIZES	.00	.00	3,000.00	3,000.00
38-90-5017	TRANSFER TO FIRE DONATION	.00	.00	.00	.00
47-00-4090	OTHER LOCAL REV RECEIPTS	.00	15,932.44	.00	15,932.44-
47-00-4130	LOAN PROCEEDS	.00	109,186.00	.00	109,186.00-
47-00-4180	INTEREST INCOME	301.62	1,332.75	.00	1,332.75-
47-00-4310	TIF REVENUES	.00	168,217.53	200,000.00	31,782.47
47-00-5050	LEGAL SERVICES	.00	.00	.00	.00
47-00-5060	OTHER PROF & TECH SERVICE	.00	.00	.00	.00
47-00-5100	TIF NOTE DISPURSEMENT	.00	.00	.00	.00
47-00-5175	CAPITAL IMPROVEMENTS	.00	109,186.12	.00	109,186.12-
47-00-5215	TIF NOTE PAYABLE	.00	.00	200,000.00	200,000.00
47-00-5386	TI REV NOTE 4910 PRINCIPAL	.00	31,055.00	.00	31,055.00-
47-00-5387	TI REV NOTE 4910 INTEREST	.00	39,945.00	.00	39,945.00-
47-00-5388	TI REV NOTE 4812 PRINCIPAL	.00	3,791.20	.00	3,791.20-
47-00-5389	TI REV NOTE 4812 INTEREST	.00	3,848.80	.00	3,848.80-
48-00-4090	OTHER LOCAL REV RECEIPTS	.00	25.00	.00	25.00-
48-00-4130	BOND PROCEEDS	.00	3,135,000.00	.00	3,135,000.00-
48-00-4161	INTEREST	6,471.46	22,693.99	.00	22,693.99-
48-00-5141	SERVICE FEES	.00	47,327.50	.00	47,327.50-
48-00-5390	2026 PUB SAFETY PRINCIPAL	.00	.00	.00	.00
48-00-5391	2026 PUB SAFETY INTEREST	.00	21,547.50	.00	21,547.50-
48-90-5016	TRANSFER TO FIRE/RESCUE	.00	.00	.00	.00
		=====	=====	=====	=====
	DIFFERENCE	423,271.20	3,620,572.16	8,488,258.00-	2,108,830.16-
		=====	=====	=====	=====
		=====	=====	=====	=====
	PROOF	423,271.20	3,620,572.16	8,488,258.00-	2,108,830.16-
		=====	=====	=====	=====

**League Association of Risk Management
2026-27 Renewal Resolution**

RESOLUTION NO. 26-17

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, 2029. (**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, 2028. (**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, 2027. (**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, 2029. (**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, 2028. (**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 ____ day of _____, _____.

Signature:	_____
Title:	<u>Mayor</u>
ATTEST:	_____
Title:	<u>City Clerk</u>

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

June 30, 2026

Dear LARM Member,

Attached please find your Renewal Coverage Proposal for the 2026-27 Pool Year. The contributions with LARM's resolution credit options are available at the bottom of the page.

To ensure LARM members are adequately covered, LARM is increasing overall property values. To ensure your buildings, contents and property in the open items are insured adequately you will see an increase in those items of 5%. If you had a LARM valuation in the last year, you will not see that increase.

To continue the goal of pursuing a strong financial position, the LARM Board formally approved the recommended adjustment to the 2026-27 Pool Year rate levels as follows:

- 0% rate adjustment for Property.
- 0% rate adjustment 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 32nd 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

Tracy Juranek

Tracy Juranek

Customer Service Specialist/Assistant Executive Director



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 due August 14, 2026

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 2026-27 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. So that LARM is able to process invoices in a timely manner and prior to inception of the 2026-27 Pool Year, LARM requests that the fully executed Renewal Resolution be received no later than **August 14, 2026**. Once the Renewal Resolution has been



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

received by LARM, 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.



Proposal For: City of Waverly

Effective Date: 10/1/2026

COVERAGE	LIMITS AND APPLICABLE DEDUCTIBLES	CONTRIBUTION
Worker's Compensation	Statutory Limits \$500,000 Employer Liability	\$18,573
General Liability	\$5,000,000/\$5,000,000 Per Occurrence/Aggregate \$0 Deductible	\$12,313
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	\$25,759,427 \$2,500 Deductible	\$127,259
TOTAL ANNUAL CONTRIBUTION:		\$183,784

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:	\$156,951	\$158,604	\$161,908	\$161,908	\$163,560	\$165,212
Workers' Compensation:	\$17,644	\$17,830	\$18,202	\$18,202	\$18,387	\$18,573
Total Contribution:	\$174,596	\$176,434	\$180,109	\$180,109	\$181,947	\$183,785

RESOLUTION 26-18

RESOLUTION AUTHORIZING THE TEMPORARY CLOSING OF HEYWOOD STREET FROM N 146TH TO N 143RD STREET, N 143RD STREET FROM HEYWOOD TO CASTLEWOOD STREET, AND CASTLEWOOD FROM N 143RD STREET TO DANVERS STREET FROM 9:00 A.M. TO 11:00 A.M. ON SATURDAY, SEPTEMBER 26, 2026

WHEREAS, the Waverly Viking Band has requested approval to hold a parade for the 2025 Waverly Marching Festival on September 26, 2026; and

WHEREAS, they have requested the temporary closing of Heywood Street from N 146th Street to N 143rd Street; N 143rd Street from Heywood to Castlewood Street; and Castlewood Street from N 143rd Street to Danvers Street from 9:00 a.m. to 11:00 a.m.; and

WHEREAS, the City of Waverly has agreed to provide the necessary signage barricades to prohibit vehicular traffic from 9:00 a.m. to 11:00 a.m. at the outlined locations with the understanding that the volunteers of the Waverly Viking Band will install the barricades by 9:00 a.m. and remove the barricades by 11:00 a.m. on September 26, 2026.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF WAVERLY, NEBRASKA that barricades be provided and placed by 9:00 a.m. on September 26, 2026 to prohibit vehicular traffic except emergency vehicles on Heywood Street from N 146th to N 143rd Street, N 143rd Street from Heywood to Castlewood Street, and Castlewood Street from N 143rd Street to Danvers Street after 9:00 a.m. on September 26, 2026 until 11:00 a.m. on September 26, 2026.

PASSED AND APPROVED THIS 11TH DAY OF AUGUST, 2026.

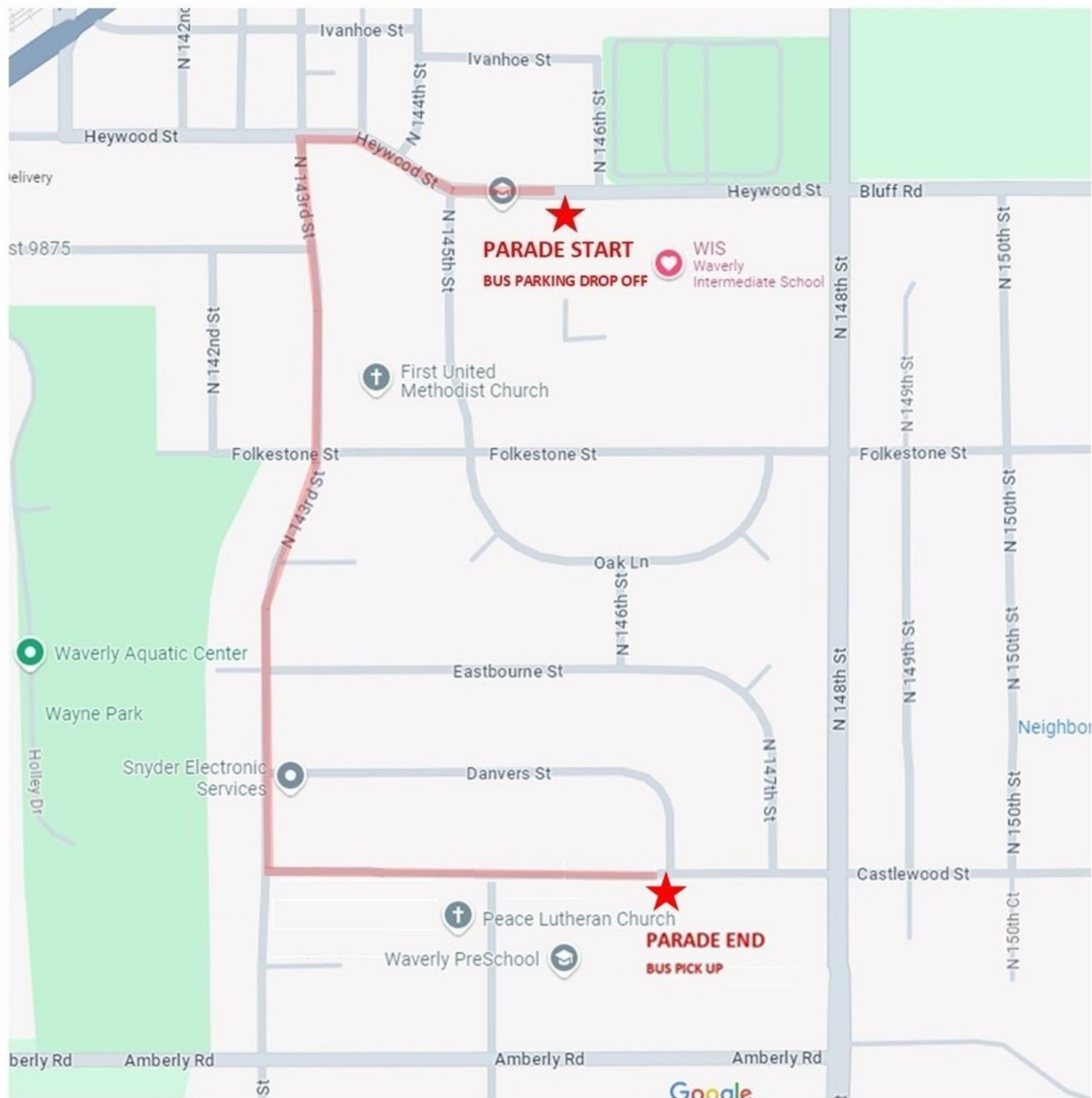
Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Human Resources Assistant

(Seal)

WAVERLY MARCHING FESTIVAL PARADE ROUTE



RESOLUTION 26-19

RESOLUTION AUTHORIZING TEMPORARY INSTALLATION OF “NO PARKING” SIGNS ON BOTH SIDES OF HEYWOOD STREET FROM N 146TH TO N 143RD STREET, N 143RD STREET FROM HEYWOOD TO CASTLEWOOD STREET, AND CASTLEWOOD FROM N 143RD STREET TO DANVERS STREET FROM 9:30 A.M. TO 11:00 A.M. ON SATURDAY, SEPTEMBER 26, 2026

WHEREAS, the Waverly Viking Band has requested approval to hold a parade for the 2026 Waverly Marching Festival on September 26, 2026; and

WHEREAS, they have an agreement with the City of Waverly to hold the parade along the approved route, and;

WHEREAS, the Lancaster County Sheriff’s Office has been made aware of the parade and will have additional deputies available to help with the event, and;

WHEREAS, the Waverly City Council has mandated there will be no parking on both sides of Heywood Street from N 146th Street to N 143rd Street; N 143rd Street from Heywood to Castlewood Street; and Castlewood Street from N 143rd Street to Danvers Street before and during the event to allow adequate passage for emergency vehicles, and;

WHEREAS, the City of Waverly has agreed to provide the necessary signage to ban parking on both sides of Heywood Street from N 146th Street to N 143rd Street; N 143rd Street from Heywood to Castlewood Street; and Castlewood Street from N 143rd Street to Danvers Street from 9:30 a.m. to 11:00 a.m. on September 26, 2026.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF WAVERLY, NEBRASKA that temporary “No Parking” signs shall be made and installed by 9:30 a.m. on September 26, 2026 to prohibit parking on both sides of Heywood Street from N 146th to N 143rd Street, N 143rd Street from Heywood to Castlewood Street, and Castlewood Street from N 143rd Street to Danvers Street until 11:00 a.m. on September 26, 2026.

PASSED AND APPROVED THIS 11TH DAY OF AUGUST, 2026.

Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Human Resources Assistant

(Seal)

RESOLUTION NUMBER 26-20

RESOLUTION AUTHORIZING THE TEMPORARY CLOSING OF GUILDFORD STREET FROM 160 FEET WEST OF N 140th STREET WEST TO 260 FEET SOUTHEAST OF HIGHWAY 6 BY 4:30 PM ON OCTOBER 31, 2026

WHEREAS, the Waverly Chamber of Commerce has requested approval to hold their Halloween Trick or Treat Event on October 31, 2026, and

WHEREAS, they have requested the temporary closing of Guildford Street from 160 feet west of N 140 Street to 260 feet southeast of Highway 6 before or during the event due to the number of pedestrians, and

WHEREAS, the City of Waverly has agreed to provide the necessary signage barricades to prohibit vehicular traffic from 160 feet west of N 140th Street to 260 feet southeast of Highway 6 with the understanding that the Waverly Chamber of Commerce Members install the barricades by 4:30 p.m. on October 31, 2026.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF WAVERLY, NEBRASKA that barricades be provided and placed by 4:30 p.m. on October 31, 2026 to prohibit vehicular traffic except emergency vehicles from 160 feet west of N 140th Street to 260 southeast of Highway 6 from 4:30 p.m. until 7:00 p.m. on October 31, 2026.

PASSED AND APPROVED THIS 11TH DAY OF AUGUST, 2026.

Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Human Resources Assistant

(Seal)



Legend

160 feet west of N
140th street

260 feet Southeast of
Hwy 6



RESOLUTION 26-21

RESOLUTION ADOPTING AND REVISING THE EMPLOYEE HANDBOOK

WHEREAS, the establishment of rules and regulations for the hiring and continued employment of City personnel is of benefit to the City, and

WHEREAS, it is advantageous for City personnel to know their rights and terms of employment.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF WAVERLY, NEBRASKA that the Employee Handbook as revised on November 27, 2018, incorporates revisions to the following sections, attached hereto as Attachment "A":

JOB DESCRIPTIONS

The additions and changes in the above stated section is hereby adopted as policy.

PASSED AND APPROVED THIS 11TH DAY OF AUGUST, 2026

Abbey L. Pascoe
Mayor

ATTEST:

Megan K. Frye
City Clerk/Human Resources Assistant

(Seal)

RESOLUTION 26-21 ATTACHMENT “A”

Parks and Recreation Maintenance SupervisorLead

Formerly Parks and Recreation Assistant

DEPARTMENT: Parks and Recreation

REPORTS TO: Parks and Recreation Director, City Administrator

FLSA STATUS: Non-Exempt, Non-Volunteer, Full-Time

JOB SUMMARY

Under the direction of the Parks and Recreational Director, is responsible for maintenance of city park grounds, park buildings, parks equipment, various city-owned office buildingsproperties, and Aquatic Center. General knowledge of equipment and vehicle maintenance. Promotes good will and develops a positive approach to public relations in the community. Works varying schedules, including occasional nights and weekends.

KNOWLEDGE, SKILLS, AND ABILITIES

The requirements listed below are representative of the knowledge, skills and/or abilities required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Mechanical, preventative maintenance, basic repair, and basic plumbing skills are required.
- Keep an inventory, maintenance log, and replacement schedule for all Parks Department equipment and systems.
- Basic safety and first aid practices.
- Must exercise defensive and safe driving practices.
- Methods, techniques, tools and operating characteristics of equipment used in light construction, installation, hand power tools, and maintenance projects.
- Knowledge of operations, activities and policies of the Parks and Recreation Department.
- Ability to plan and supervise the work of skilled and unskilled employees performing park maintenance and construction work.
- Knowledge of operation and maintenance of irrigation system/sprinklers.
- Ability to operate a variety of light, medium, and heavy-duty equipment including trucks, skid loader, woodchipper, tractors, mowers, snow removal equipment, field line painting equipment, athletic field dragging equipment, and weed trimmers/edgers.
- Knowledge of all equipment used in the Parks Department.
- Ability to inventory parks equipment and keep maintenance and replacement log.
- Knowledge of chemicals commonly used for landscaping and pools.
- Must be able to maintain an effective working relationship with employees and the public.
- Ability to work in any weather condition.

EDUCATION AND EXPERIENCE

- 1) High school education or equivalent; and two (2) years' experience in recreation field or work in landscaping, groundskeeping, and equipment maintenance.
- 2) Light to medium equipment experience and preventative maintenance preferred.
- 3) Must be able to pass any background, medical, and drug screenings required.

ESSENTIAL JOB FUNCTIONS *The following examples of work are illustrative only and are not intended to be all inclusive.*

- Must be punctual and dependable with regular attendance.
- Ability to hire, lead, and oversee seasonal staff.
- Cut down trees, trim trees, and landscape maintenance.
- Minor construction work.
- Repairs sprinkler heads and other minor repairs to irrigation systems.
- Plans, organizes, and directs employees in the maintenance, care, and operations of city parks, including athletic fields and related facilities.
- Works with Parks and Recreation Director to develop maintenance budget for the Parks and Recreation budget.
- Must be able to perform heavy manual labor.
- Must wear proper work attire and PPE as needed.
- Helps oversee the daily operation of municipal recreation programs and facilities.
- Maintains park grounds and recreational facilities, keeping them clean and in good repair including daily trash removal.
- Maintenance of Aquatic Center such as repair of motors, pumps, filter system, and plumbing.
- Maintaining and ensuring safety of City Playgrounds and equipment.
- ~~Responsible for maintaining accurate records and summaries for all maintenance equipment servicing and checks.~~
- Responsible for keeping designated areas clean, including snow removal.
- Supervises and participates in the planting of flowers, mowing, watering, spraying, trimming and pruning of shrubs and trees and maintenance of park grounds, ball fields, and city buildings
- Ability to lift and/or move picnic tables, to carry, push or pull a variety of tools, equipment and materials; able to climb, balance, stoop, kneel and work in a crouched position for extended periods of time.

WAGES, HOURS, AND BENEFITS:

Wages per pay scale and are compensated on an hourly basis.

Hours are 8:00 am to 4:30 p.m. Additional hours may be required based on weather and City needs.

Eligible for paid time-off, health insurance, dental insurance, vision insurance, life insurance, and HSA. Retirement benefits available after introductory period.

LICENSE/CERTIFICATION PREFERENCES:

Certified Pool Operator (CPO), CPR/First Aid, and Pesticide Applicator's License required, or ability to acquire within 90 days of hire-

Turf and Field Management workshops/ training required.

Must possess valid driver's license with clean driving record, with the expectation of notifying the City Administrator of any changes to driving record.

PHYSICAL REQUIREMENTS:

Must be able to perform heavy manual labor.

Ability to stand, walk, and sit for long periods of time.

Ability to get in and out of and to operate a vehicle.

Ability to climb ladders and stairs.

Must be able to regularly lift a minimum of fifty (50) pounds and occasionally lift in excess of seventy-five (75) pounds.

Ability to work in all weather conditions.

Note: The statements herein are intended to describe the general nature and level of work being performed by employees assigned to this job summary. They are not intended to be constructed as an exhaustive list of all responsibilities, duties, and skills required of personnel. This job description may be changed or updated at any time without notice.



Applied Connective

WWW.APPLIEDCONNECTIVE.COM

City of Waverly Entra ID and SharePoint Migration

Stephanie Fisher
cityadministrator@citywaverly.com

Casey Beutler

cbeutler@appliedconnective.com
402-395-6924

Executive Summary - Entra ID and SharePoint Migration

About Us

For over 20 years, Applied Connective Technologies, LLC, (Albion, Norfolk, Columbus, Lincoln, Elkhorn, Ogallala) has been helping partners leverage technology to achieve maximum security, efficiency, and profitability. With 65+ highly skilled full-time staff, we provide our partners unrivaled service and support and cutting-edge solutions in managed IT (MSP) services, commercial telephone systems, security, surveillance, fiber optic, low voltage cabling, and professional audio video. Applied Connective is a one touch point vendor for all of your technology needs.

General Scope of Work

Applied Connective Technologies (ACT) propose to perform the following:

- ACT will assist with any licensing prerequisites we come across
- ACT will use a migration tool to move the users to Entra ID joined instead of domain joined
- ACT will use the SharePoint Migration Tool to migrate from local file shares to SharePoint
- ACT will assist with the mapping of the SharePoint site to computers so they can use it like a normal file share

Work Plan

Phase 1: M365 Licensing

- Acquire and assign any required licensing – this may not be necessary.

Phase 2: Workstation Entra ID Migration

- Using the Profile Wizard tool, convert user's local profiles to being their Entra ID account. Time will vary per workstation.

Phase 3: SharePoint Migration Tool

- Run SPMT to migrate any file shares to SharePoint, working with decision makers/appointed contact to decide access.

Phase 4: Workstation SharePoint Connection

- Ensure the configuration of OneDrive is done correctly as to connect the workstation to SharePoint, so that the users can continue to operate as normal.

Phase 5: Issue Addressing

- Time allocated for any potential issues that may have arisen.

Phase 6: Cleanup/Decommissioning of old equipment

- Removal of old server – unneeded

Professional Services

Description	Price	Qty	Ext. Price
Professional Services - IT (Entra ID and SharePoint Migration)	\$7,350.00	1	\$7,350.00
		Subtotal:	\$7,350.00

Entra ID and SharePoint Migration



Prepared by:

Albion

Casey Beutler
402-395-6924
cbeutler@appliedconnective.com

Prepared for:

City of Waverly

14130 Lancashire Street
Waverly, NE 68462
Stephanie Fisher
(402) 786-2312
cityadministrator@citywaverly.com

Quote Information:

Quote #: 019864

Version: 1
Delivery Date: 07/28/2026
Expiration Date: 10/01/2026

One-Time Products and Services Summary

Description	Amount
Professional Services	\$7,350.00
Total:	\$7,350.00

Acceptance and Incorporation by Reference

This Order together with the Master Services Agreement and Service Attachments and other terms and conditions identified on Exhibit A, all of which are incorporated herein by reference (collectively, the "Agreement") is between Applied Connective Technologies (sometimes referred to as "we," "us," "our," or "Provider"), and the customer found on the signature block at the end of this Order (sometimes referred to as "you," "your," or "Client"). This Agreement is effective as of the date both parties have signed below (the "Effective Date."). Both Provider and Client are sometimes referred to individually as a "Party", or together as the "Parties". Any capitalized terms in this Order not directly defined are referred to in the applicable document identified on Exhibit A of this Order. If there is a conflict between this Order, the Master Services Agreement, any Service Attachment, or Exhibit, this Order will control.

The parties hereby agree that electronic signatures to this Order shall be relied upon and will bind them to the obligations stated herein. Each party hereby warrants and represents that it has the express authority to execute this Agreement(s). This Order supersedes all prior negotiations, proposals, orders, agreements and communications between the parties regarding Provider's Services.

The terms and conditions identified on Exhibit A are subject to change at Provider's discretion. You should review these documents periodically and prior to entering into a new Order. Client may access the current version of the terms and conditions at any time by visiting <http://appliedconnective.com/legal>.

The parties, acting through their authorized officers, hereby execute this Agreement.

IN WITNESS WHEREOF, this Order Form is agreed to by the parties below and entered into as of the Order Effective Date.

By signing below, Client acknowledges, represents, and warrants that it has read and agree to the terms and conditions in the following documents, which are incorporated herein by reference and can be found at Exhibit A.

Albion

Signature: Casey Beutler

Name: Casey Beutler

Title: Senior Business Development Representative

Date: 07/28/2026

City of Waverly

Signature: _____

Name: Stephanie Fisher

Date: _____

Exhibit A

Agreement	Description
All Legal Terms and Conditions	All Legal Terms and Conditions
Master Services Agreement	General terms and conditions applicable to all Provider products and services.
Service Attachment for Managed Services	Core managed services including monitoring, remote management, and help-desk.
Service Attachment for Managed Security Services	Advanced cyber-security services including SOC, EDR and SIEM.
Service Attachment for Backup and Disaster Recovery Services	Managed backup and disaster recovery services including local, cloud, and third-party backups.
Service Attachment for Cloud Services	Cloud and hosting services including Microsoft 365.
Service Attachment for Voice-Over Internet Protocol	Managed unified communication services including voice over IP.
Service Attachment for Managed Surveillance Services	Video surveillance services including installation and monitoring of cameras.
Schedule of Third-Party Services	Notice of third-party service providers and waiver of claims.
Data Processing Agreement	Data security and privacy agreement including statutorily required terms.
Service Level Objectives	Targeted response times by tier of severity.



Applied Connective

WWW.APPLIEDCONNECTIVE.COM

City of Waverly ESXi Upgrade

Stephanie Fisher
cityadministrator@citywaverly.com

Casey Beutler

cbeutler@appliedconnective.com
402-395-6924

Executive Summary - ESXi Upgrade

About Us

For over 20 years, Applied Connective Technologies, LLC, (Albion, Norfolk, Columbus, Lincoln, Elkhorn, Ogallala) has been helping partners leverage technology to achieve maximum security, efficiency, and profitability. With 65+ highly skilled full-time staff, we provide our partners unrivaled service and support and cutting-edge solutions in managed IT (MSP) services, commercial telephone systems, security, surveillance, fiber optic, low voltage cabling, and professional audio video. Applied Connective is a one touch point vendor for all of your technology needs.

x360 Recover Direct-to-Cloud Server

Axcient's x360Recover Direct-to-Cloud Server features best-in-class security, business continuity and disaster recovery (BCDR), without the cost and complexity of local appliances. Local cache appliance can be used as a local repository. Server protection: Chain-free, image-based backups are sent directly to the Axcient Cloud. Backup schedules are flexible from nightly to hourly to protect mission critical data. Direct-to-Cloud server licensing includes 2TB of online cloud storage and data retention. Includes all ongoing support, monitoring and management of backup solution.

General Scope of Work

Applied Connective Technologies (ACT) propose to perform the following

- ACT will perform an in-place upgrade to the ESXi server running on premise
- ACT will double check the configuration to ensure best security and performance practices are followed
- ACT will ensure the VMs are operating as normal afterward
- ACT will install Axcient D2C, to ensure upon hardware failure business operations can continue as normal.

Work Plan

Phase 1: ESXi Update

- After gaining access to the server physically, and scheduling downtime, ACT will perform the upgrade to ESXi 8.

Phase 2: Configuration Check

- ACT will double check the configuration to ensure best security and performance practices are followed, such as blocking access to management from all addresses aside from designated ones, NTP servers, and more.

Phase 3: Cleanup

- Wrap the project up by ensuring all server access is documented and available to support resources.

Managed Services

Description	Recurring	Qty	Ext. Recurring
MSP IT Premium Managed Server Plan (Waived - Courtesy) Planned Cloud Transition	\$0.00	2	\$0.00
x360 Recover Business Continuity/Disaster Recovery Software - Server Agent	\$125.00	2	\$250.00
These services to be retired after cloud migration and on-premise server decommissioned.			
	Monthly Subtotal:		\$250.00

Professional Services

Description	Price	Qty	Ext. Price
Professional Services - IT (ESXi Upgrade)	\$2,200.00	1	\$2,200.00
	Subtotal:		\$2,200.00

ESXi Upgrade



Prepared by:

Albion

Casey Beutler
402-395-6924
cbeutler@appliedconnective.com

Prepared for:

City of Waverly

14130 Lancashire Street
Waverly, NE 68462
Stephanie Fisher
(402) 786-2312
cityadministrator@citywaverly.com

Quote Information:

Quote #: 019862

Version: 1
Delivery Date: 07/28/2026
Expiration Date: 09/01/2026

Monthly Recurring Summary

Description	Amount
Managed Services	\$250.00
Monthly Total:	\$250.00

One-Time Products and Services Summary

Description	Amount
Professional Services	\$2,200.00
Total:	\$2,200.00

Acceptance and Incorporation by Reference

This Order together with the Master Services Agreement and Service Attachments and other terms and conditions identified on Exhibit A, all of which are incorporated herein by reference (collectively, the "Agreement") is between Applied Connective Technologies (sometimes referred to as "we," "us," "our," or "Provider"), and the customer found on the signature block at the end of this Order (sometimes referred to as "you," "your," or "Client"). This Agreement is effective as of the date both parties have signed below (the "Effective Date."). Both Provider and Client are sometimes referred to individually as a "Party", or together as the "Parties". Any capitalized terms in this Order not directly defined are referred to in the applicable document identified on Exhibit A of this Order. If there is a conflict between this Order, the Master Services Agreement, any Service Attachment, or Exhibit, this Order will control.

The parties hereby agree that electronic signatures to this Order shall be relied upon and will bind them to the obligations stated herein. Each party hereby warrants and represents that it has the express authority to execute this Agreement(s). This Order supersedes all prior negotiations, proposals, orders, agreements and communications between the parties regarding Provider's Services.

The terms and conditions identified on Exhibit A are subject to change at Provider's discretion. You should review these documents periodically and prior to entering into a new Order. Client may access the current version of the terms and conditions at any time by visiting <http://appliedconnective.com/legal>.

The parties, acting through their authorized officers, hereby execute this Agreement.

IN WITNESS WHEREOF, this Order Form is agreed to by the parties below and entered into as of the Order Effective Date.

By signing below, Client acknowledges, represents, and warrants that it has read and agree to the terms and conditions in the following documents, which are incorporated herein by reference and can be found at Exhibit A.

Albion

Signature: Casey Beutler

Name: Casey Beutler

Title: Senior Business Development Representative

Date: 07/28/2026

City of Waverly

Signature: _____

Name: Stephanie Fisher

Date: _____

Exhibit A

Agreement	Description
All Legal Terms and Conditions	All Legal Terms and Conditions
Master Services Agreement	General terms and conditions applicable to all Provider products and services.
Service Attachment for Managed Services	Core managed services including monitoring, remote management, and help-desk.
Service Attachment for Managed Security Services	Advanced cyber-security services including SOC, EDR and SIEM.
Service Attachment for Backup and Disaster Recovery Services	Managed backup and disaster recovery services including local, cloud, and third-party backups.
Service Attachment for Cloud Services	Cloud and hosting services including Microsoft 365.
Service Attachment for Voice-Over Internet Protocol	Managed unified communication services including voice over IP.
Service Attachment for Managed Surveillance Services	Video surveillance services including installation and monitoring of cameras.
Schedule of Third-Party Services	Notice of third-party service providers and waiver of claims.
Data Processing Agreement	Data security and privacy agreement including statutorily required terms.
Service Level Objectives	Targeted response times by tier of severity.



Applied Connective

WWW.APPLIEDCONNECTIVE.COM

City of Waverly
MSP Premium IT Services

Abbey Pascoe
abbeyp@citywaverly.com

Casey Beutler

cbeutler@appliedconnective.com
402-395-6924

Executive Summary - MSP Premium IT Services

About Us

For over 20 years, Applied Connective Technologies, LLC, (Albion, Norfolk, Columbus, Lincoln, Elkhorn, Ogallala) has been helping partners leverage technology to achieve maximum security, efficiency, and profitability. With 65+ highly skilled full-time staff, we provide our partners unrivaled service and support and cutting-edge solutions in managed IT (MSP) services, commercial telephone systems, security, surveillance, fiber optic, low voltage cabling, and professional audio video. Applied Connective is a one touch point vendor for all of your technology needs.

Premium Managed IT Services

Premium Level Managed IT Services include all on-site labor services, remote labor services, help desk services, monitoring, non-business hour support, remote access service, 3rd party application support. Includes priority service-level agreement (SLA), dedicated account manager, technology strategy and planning services, and quarterly business reviews.

Premium Managed IT Services - Addendum

Services that ACT may provide the Client include technical support, service, and maintenance of Client's IT, computer, server and networking systems along with connected equipment (i.e., printers, fax machines) (the "Services"). ACT shall consult Client in technology strategy and planning role and coordinate with 3rd party service providers and vendors. ACT shall negotiate on Client's behalf when requested in dealings with service providers. No warranty of equipment is provided with this agreement. Physical repair and maintenance of printer, scanner, fax devices is excluded from this agreement; however, best practice troubleshooting of said devices will be provided by ACT. Project related work scopes and premise low voltage cabling is excluded from this agreement but available or provided by ACT at agreed upon project estimate or discounted rates. The manner in which the Services are to be performed and the specific hours to be worked by ACT shall be determined by ACT and coordinated with the Client personnel. The Client must contact ACT to arrange for scheduling appointments in order to allow ACT to reasonably fulfill its obligations of this Agreement. Service and maintenance will be performed remotely when possible using agreed upon remote access and support tools.

Contract Workstation Replacement and Setup Services

Onsite workstation replacement includes setup of equipment, configuration of network/printers, data/application transfer from old workstation to new. Any applications transferred may require customer provided license and vendor contact information. Expect replacement of system to take approximately 2hrs on average. If additional hardware or monitors are required in addition to what has been quoted please let us know and quote can be adjusted and resent. Please note, licensing required by your organization for Microsoft 365 applications, Ninja RMM and endpoint protection are not included in the quote totals. These software licenses will be reused or allocated at the time of installation as deemed necessary by the end user and installation engineer.

NinjaOne Remote Management and Monitoring (RMM)

NinjaOne RMM (Remote Monitoring and Management) is a comprehensive IT management platform designed to streamline and optimize IT operations for MSPs (Managed Service Providers) and IT professionals. With its centralized dashboard and powerful automation capabilities, NinjaOne RMM enables users to monitor, manage, and maintain a wide range of endpoints and network devices remotely. It offers features such as real-time monitoring, patch management, remote access, scripting, and reporting, all aimed at improving efficiency, reducing downtime, and enhancing security. NinjaOne RMM's intuitive interface and customizable workflows empower IT teams to proactively address issues, deploy updates, and deliver exceptional service to their clients, ultimately driving business growth and customer satisfaction. The RMM agent includes remote access tools, for remote control of the end users computer to resolve any issues or errors they may be encountering. All remote access sessions from Applied Connective staff must have the end user accept a confirmation prompt to allow remote access, unless prior approval from the client is granted for unattended access to devices.

Huntress Managed Detection and Response (MDR) with 24/7 SOC Services

The HUNTRESS Managed Detection and Response (MDR) agent, alongside SOC services, deliver robust cybersecurity protection by actively monitoring, detecting, and responding to threats across endpoints. The lightweight yet powerful HUNTRESS MDR agent offers continuous visibility into system activity, leveraging advanced behavioral analytics and machine learning algorithms to uncover suspicious behavior and threats, even those evading traditional antivirus solutions. Augmented by expert analysis and response capabilities from the HUNTRESS MDR service, swift threat mitigation and damage minimization are enabled. Bolstered by a Human-Led Security Operations Center (SOC), HUNTRESS integrates skilled cybersecurity analysts who enhance threat detection and response. This human intelligence complements the MDR agent's technological prowess, providing a critical layer of context and insight. Through a fusion of cutting-edge technology and human expertise, HUNTRESS delivers proactive and adaptive cybersecurity defense against today's evolving threats, ensuring businesses of all sizes remain safeguarded.

Huntress Cyber Security Awareness Training (CSAT)

Huntress CSAT transforms security awareness into an engaging, hassle-free experience. With expert-managed training, real-world phishing simulations, and gamified learning, your team stays alert and compliant without adding work to your IT staff. Backed by Huntress' 24/7 SOC intelligence, CSAT empowers employees to recognize and stop threats—strengthening your security posture and reducing risk with confidence.

Executive Summary - MSP Premium IT Services

Managed Wifi and Cloud Services

Managed Wifi and Cloud Services include:

- Remote service, support and maintenance along with firmware/software assurance on all wireless access points and related system components
- Includes cloud hosted licensing, management and maintenance costs
- Includes usage reporting, availability and connectivity statistics if requested

IT Onsite Onboarding and Implementation Services

Premium Onsite Onboarding services include:

- On-site deployment of RMM agent to all workstations
- Creation of patching, reporting and monitoring policies in RMM specific to environment
- Deployment of SentinelOne Control EDR protection with SOC services on all managed workstations and servers
- Cleanup and removal of any existing management and endpoint protection softwares
- Configuration and on-site installation of any hardware included in initial proposal
- Documentation of all systems and configurations in ITGlue (documentation run books provided on request)

Microsoft 365 Cloud Services

Microsoft 365 and Office 365 are cloud-based services designed to help meet your organization's needs for robust security, reliability, and user productivity.

Microsoft New Commerce Experience states customer may subscribe to Microsoft licenses on a Monthly, Annual, or Multi-Year terms basis. Monthly term subscriptions in NCE are billed at a 20% premium over annual and multi-year of the same product type. Seat counts can be adjusted upward on any annual commitment term but if more than 72 hours have elapsed since the order was placed or the subscription was renewed, seat counts cannot be decreased until the renewal of the subscription. Seats added mid-month will be prorated and co-terminated with the original renewal date. Customer is committing to payment in full for all licenses included in monthly, annual, and multi-year subscriptions. Transfer of a customer subscription to another partner is not supported until the end of the subscription term. Early termination requires full payment of the remainder of the term of all subscriptions. Subscriptions will automatically renew on an annual basis, unless otherwise agreed upon by both parties.

Microsoft 365 Business Basic offers Teams, Exchange, OneDrive, and SharePoint but it only offers web- and mobile-based versions of the most widely used productivity apps such as Word, Excel, and PowerPoint.

Microsoft 365 Business Standard is a more robust plan for organizations looking to transform their office productivity, business processes, communications, collaboration, and more. It provides users access to everything that's included in Business Basic plus desktop Office apps.

Microsoft 365 Business Premium includes everything you can find in Business Standard plus the premium security features such as Azure AD Premium, Advanced Threat Protection, Azure Information Protection, and Intune. If your organization has remote workers or BYOD work-styles, Business Premium is highly recommended for you.

Huntress M365 Identity Threat Detection and Response (ITDR) with 24/7 SOC Services

Defend your Microsoft 365 identities from account takeover attacks, like business email compromise (BEC). With Huntress Identity Threat Detection and Response (ITDR) for Microsoft 365, Huntress threat experts monitor and respond in real time to critical security threats like suspicious login activity, email tampering and forwarding, and privilege escalation attempts to stop account takeover at the source. This product is particularly valuable for organizations relying heavily on Microsoft 365 for their daily operations and looking for robust security measures to protect against modern cyber threats. Here's a summary of its key features and benefits:

- Advanced Threat Detection: Uses behavioral analytics to identify unusual activities and potential threats within Microsoft 365 environments, including email, SharePoint, OneDrive, and Teams.
- 24/7 Monitoring and Response: Provides continuous monitoring by a team of security experts who respond to threats in real-time, minimizing the time between detection and remediation.
- Phishing and Business Email Compromise (BEC) Protection: Specifically targets phishing attacks and BEC threats, which are common in email environments, by identifying and neutralizing these risks before they can cause harm.
- Automated and Manual Remediation: Offers both automated tools to quickly respond to common threats and manual intervention by security experts for more complex incidents.

x360 Cloud Microsoft 365 Backup for Exchange Online, OneDrive, SharePoint and Teams

Cloud to Cloud backup services for Microsoft 365 and Google Workspace. Includes unlimited cloud storage for backing up all M365 data including, Exchange Online, Teams, SharePoint and OneDrive. Unlimited retention on all data stored and retained in x360 Cloud. Includes retention of unlicensed or deleted users. *If data is deleted from Microsoft 365, Microsoft only retains those deleted files for 30 days. Once that 30 day window has lapsed, your deleted data is permanently gone.*

Executive Summary - MSP Premium IT Services

Contract Term

The term of this agreement shall be for a period of 12-months (the "Term"). This agreement shall automatically renew on a 36-month term after the initial one-year anniversary unless either party submits written notice of their intent to terminate this agreement. Notice of termination should be provided 60 days in advance of renewal date. Monthly services billing will occur on the 1st day of the month for the upcoming service delivery period. Monthly services billing to commence at the beginning of onboarding, 1 month before the anticipated service go-live day and service hand over date from current provider.

Managed Services

Description	Recurring	Qty	Ext. Recurring
MSP IT Premium Managed Services - Administrative and Account Management	\$150.00	1	\$150.00
MSP IT Premium Managed User Plan	\$70.00	24	\$1,680.00
MSP IT Premium Managed Network Plan	\$125.00	3	\$375.00
Ninja RMM Workstation w/ Remote Access, Patch Management and Reporting Module	\$5.00	24	\$120.00
Huntress Managed MDR (Managed Detection and Reponse) with 24/7 Human-led SOC Monitoring	\$4.00	24	\$96.00
Managed x360 Cloud Microsoft 365 Backup for Exchange Online, OneDrive, SharePoint and Teams	\$2.75	24	\$66.00
Huntress Managed ITDR (Identity Detection and Response) for M365 with 24/7 Human-led SOC Monitoring	\$2.00	24	\$48.00
Huntress Managed CSAT (Cyber Security Awareness Training) Services	\$2.00	24	\$48.00
Microsoft 365 Business Premium (NCE) Annual Commit - Billed Monthly	\$23.10	12	\$277.20
Microsoft 365 Business Basic (NCE) Annual - includes Office Online, hosted email, and 1TB of file storage per user	\$7.35	12	\$88.20
Monthly Subtotal:			\$2,948.40

Professional Services

Description	Price	Qty	Ext. Price
Professional Services - IT Onsite Onboarding & Installation (WAIVED)	\$0.00	1	\$0.00
Subtotal:			\$0.00

MSP Premium IT Services



Prepared by:

Albion

Casey Beutler
402-395-6924
cbeutler@appliedconnective.com

Prepared for:

City of Waverly

14130 Lancashire Street
Waverly, NE 68462
Abbey Pascoe
(402) 786-2312
abbeyp@citywaverly.com

Quote Information:

Quote #: 019830

Version: 1
Delivery Date: 07/28/2026
Expiration Date: 08/31/2026

Monthly Recurring Summary

Description	Amount
Managed Services	\$2,948.40
Monthly Total:	\$2,948.40

One-Time Products and Services Summary

Description	Amount
Professional Services	\$0.00
Total:	\$0.00

Acceptance and Incorporation by Reference

This Order together with the Master Services Agreement and Service Attachments and other terms and conditions identified on Exhibit A, all of which are incorporated herein by reference (collectively, the "Agreement") is between Applied Connective Technologies (sometimes referred to as "we," "us," "our," or "Provider"), and the customer found on the signature block at the end of this Order (sometimes referred to as "you," "your," or "Client"). This Agreement is effective as of the date both parties have signed below (the "Effective Date."). Both Provider and Client are sometimes referred to individually as a "Party", or together as the "Parties". Any capitalized terms in this Order not directly defined are referred to in the applicable document identified on Exhibit A of this Order. If there is a conflict between this Order, the Master Services Agreement, any Service Attachment, or Exhibit, this Order will control.

The parties hereby agree that electronic signatures to this Order shall be relied upon and will bind them to the obligations stated herein. Each party hereby warrants and represents that it has the express authority to execute this Agreement(s). This Order supersedes all prior negotiations, proposals, orders, agreements and communications between the parties regarding Provider's Services.

The terms and conditions identified on Exhibit A are subject to change at Provider's discretion. You should review these documents periodically and prior to entering into a new Order. Client may access the current version of the terms and conditions at any time by visiting <http://appliedconnective.com/legal>.

The parties, acting through their authorized officers, hereby execute this Agreement.

IN WITNESS WHEREOF, this Order Form is agreed to by the parties below and entered into as of the Order Effective Date.

By signing below, Client acknowledges, represents, and warrants that it has read and agree to the terms and conditions in the following documents, which are incorporated herein by reference and can be found at Exhibit A.

Albion

Signature: Casey Beutler

Name: Casey Beutler

Title: Senior Business Development Representative

Date: 07/28/2026

City of Waverly

Signature: _____

Name: Abbey Pascoe

Date: _____

Exhibit A

Agreement	Description
All Legal Terms and Conditions	All Legal Terms and Conditions
Master Services Agreement	General terms and conditions applicable to all Provider products and services.
Service Attachment for Managed Services	Core managed services including monitoring, remote management, and help-desk.
Service Attachment for Managed Security Services	Advanced cyber-security services including SOC, EDR and SIEM.
Service Attachment for Backup and Disaster Recovery Services	Managed backup and disaster recovery services including local, cloud, and third-party backups.
Service Attachment for Cloud Services	Cloud and hosting services including Microsoft 365.
Service Attachment for Voice-Over Internet Protocol	Managed unified communication services including voice over IP.
Service Attachment for Managed Surveillance Services	Video surveillance services including installation and monitoring of cameras.
Schedule of Third-Party Services	Notice of third-party service providers and waiver of claims.
Data Processing Agreement	Data security and privacy agreement including statutorily required terms.
Service Level Objectives	Targeted response times by tier of severity.

Hyper- V Migration & Server Refresh

City of Waverly

Executive Summary



VMware to Hyper-V Conversion

Five Nines will assist City of Waverly with an on-premises server refresh to replace aging VMware-based server infrastructure with a new Microsoft Hyper-V environment. The proposed approach includes deploying a new physical server, configuring Microsoft Hyper-V, and building a more standardized Windows Server environment consisting of two domain controllers, one application server, and one file/print server.

This project is intended to modernize the customer's current server environment while maintaining required on-premises application, file, print, and authentication services. Rather than directly restoring the existing two-server layout, Five Nines will use the refresh as an opportunity to better segment server roles, improve manageability, and align the environment with current best practices where feasible.

Five Nines will work with the customer and applicable third-party vendors to support migration of server-based applications, file share data, permissions, print services, and backup configuration to the new Hyper-V environment. The existing physical server environment will only be retired after migrated services have been validated and customer approval has been received.

Products

Description	Price	Qty	Ext. Price
PowerEdge T560 (1x Intel® Xeon® Gold 5416S 2G, 16C/32T, 64GB RAM, 2x 960GB SSD, 2x 480GB SSD) - 5 Year ProSupport with NBD Onsite Service	\$17,639.10	1	\$17,639.10
Windows Server 2025 Standard - 2 Core (NCE COM BAS PER 1TM)	\$147.00	16	\$2,352.00
Windows Server 2025 - 1 User CAL (NCE COM BAS PER 1TM)	\$50.00	23	\$1,150.00
Subtotal:			\$21,141.10

Professional Services

Description	Price	Qty	Ext. Price
Project Labor	\$19,505.17	1	\$19,505.17
Subtotal:			\$19,505.17

Hyper- V Migration & Server Refresh

City of Waverly

Work Summary

Hyper- V Migration & Server Refresh

Project Kickoff and Design Validation

- Review the proposed on-premises server replacement design with the customer prior to implementation.
- Validate final server sizing, storage requirements, network configuration, backup requirements, application dependencies, and migration approach.
- Confirm project schedule, customer responsibilities, downtime expectations, and cutover plan.
- Identify any changes from the initial scoping information that may impact final design, effort, or pricing.

New Hyper-V Host Deployment

- Stage, install, and configure one new physical server to support the replacement Hyper-V environment.
- Configure server hardware, storage, remote management, networking, and Windows Server 2025 operating system settings.
- Install and configure the Hyper-V role, virtual networking, and baseline host settings in alignment with best practices.
- Rack, cable, power on, and validate the new server hardware at the customer site.

New Server Buildout and Configuration

- Deploy four new Windows Server 2025 virtual machines on the new Hyper-V host to provide a more standardized and segmented server environment.
- Configure two domain controller servers to support Active Directory services, DNS, and authentication.
- Configure one application server to support required server-based applications.
- Configure one file/print server to support file share and print service migration.
- Apply baseline server configurations, including Windows Updates, administrative access, and standard security settings.

Migration and Cutover Support

- Coordinate with the customer and applicable third-party vendors to support application migration planning.
- Assist with migration of applicable server-based applications, file share data, permissions, and print services to the new server environment.
- Develop a high-level cutover plan for transitioning users and services from the legacy environment.
- Support production cutover and provide post-cutover troubleshooting for migration-related issues.
- Validate application access, file share access, print functionality, and core server services after migration.

Veeam Backup Configuration

- Provision and configure a new Veeam management/console virtual machine, if required.
- Install and configure Veeam Backup & Replication software.
- Import or recreate the existing Veeam configuration where applicable.
- Configure and validate backup jobs for the new Hyper-V host and virtual server environment.

Legacy Hardware Retirement and Documentation

- Assist with retirement planning for the legacy physical server environment once migrated services are validated.
- Power down and remove legacy hardware where appropriate and approved by the customer.
- Update documentation to reflect the new Hyper-V host, virtual machines, backup configuration, and relevant infrastructure changes.
- Review the completed environment, operational considerations, and post-migration support expectations with the customer.

Hyper- V Migration & Server Refresh

City of Waverly

Assumptions

This Statement of Work was created with labor estimates based on best practices and current knowledge of the client's environment. This labor cost of this project covers all Professional Services required of this project including Project Design, Project Planning, Project Management, and Project Engineering.

Five Nines will ensure that the proposed solution will have minimal impact on business operations with minimal downtime.

Areas not specifically addressed in this Scope of Work are considered outside the scope of this project and will require a change order.

This change order must be approved by mutual agreement between the client and Five Nines.

Any costs related to project travel, including airfare, lodging, rental transportation, and food, will be expensed directly to the client at cost.

This proposal is based on the server, application, and infrastructure information available during initial scoping. Any material changes to the known environment, server count, application dependencies, data volume, or migration requirements may require additional scope and cost.

Pricing included in this proposal assumes the customer proceeds under a Five Nines Managed Services Agreement. If the customer elects to proceed as a standalone/external project engagement, pricing, labor rates, project terms, and support expectations may need to be reviewed and adjusted.

Project assumes one new physical server will be deployed to replace the existing VMware-based server environment.

Project assumes the new on-premises environment will be standardized into four Windows Server 2025 virtual machines: two domain controllers, one application server, and one file/print server.

Project assumes supported server workloads will be migrated to the new Hyper-V environment where feasible, with the existing physical server environment retired only after migrated services have been validated, backups are confirmed, and customer approval is received.

Project assumes the Migration and Cutover Support phase will proceed without significant application, file share, print, permissions, vendor, or end-user access issues. Limited post-cutover troubleshooting is included for migration-related items only; extended troubleshooting, repeated cutover attempts, vendor delays, or issues outside the expected migration path may require additional scope and cost.

Five Nines is not responsible for vendor-level support, software repair, application upgrades, code changes, database remediation, or application modernization for G-Works/SimpleCity/Summit, Thoroughbred, or any other third-party application unless specifically listed in scope.

Project assumes the customer and/or applicable application vendors will provide administrative access, installation media, license keys, vendor documentation, and support resources required to migrate and validate third-party applications.

Project assumes the customer will provide a final application inventory prior to implementation, including any applications used by individual departments that may still rely on the existing server environment.

Project assumes customer and/or vendor resources will be available during scheduled migration and cutover windows to assist with application validation, user acceptance testing, and timely decision-making.

File migration is limited to standard business file shares identified during discovery. Significant data cleanup, archive separation, file restructuring, permissions redesign beyond best-effort migration, or remediation of unsupported file paths/types may require additional scope.

Print migration is limited to standard network-capable printers identified during discovery. USB/local printers, specialty printers, legacy driver remediation, or printers requiring direct hardware integration are excluded unless specifically reviewed and added to scope.

Project assumes Veeam Backup & Replication will be configured to protect the new Hyper-V host and virtual server environment. Existing backup configuration will be imported or recreated where applicable.

This proposal includes hardware pricing based on current availability and configuration at the time of quoting. Pricing and lead times are not guaranteed until equipment is quoted and secured, and any required changes will be communicated and approved prior to procurement.

Any work required outside the approved scope, including unsupported application remediation, additional data cleanup, additional printer troubleshooting, end-user training beyond listed scope, major design changes, newly discovered server/application dependencies, or extended post-cutover support, may require additional scope and cost.

Hyper- V Migration & Server Refresh

City of Waverly

Change Request

This Statement of Work was created with labor estimates based on best practices and current knowledge of the client's environment. Any significant labor increases required due to unknown processes or tasks discovered during the project will require a change request, to be agreed upon by Five Nines and the client. In the event a change request is required, Five Nines will prepare and provide to client a proposed change order. Five Nines will identify in the proposed change order the impact, if any, the change order will have on the existing project.

Hyper- V Migration & Server Refresh

City of Waverly



Prepared by:

Five Nines Technology Group

Steven Bartz

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Prepared for:

City of Waverly

Stephanie Fisher

(402) 786-2312

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Quote Information:

Quote #: 57352

Version: 3

Delivery Date: 07/28/2026

Expiration Date: 08/10/2026

One-Time Expense Summary

Description		Amount
Products		\$21,141.10
Professional Services		\$19,505.17
Subtotal:		\$40,646.27
Shipping:		\$48.00
Estimated Tax:		\$2,950.32
Total:		\$43,644.59

Please approve this quote and submit payment immediately. Fixed fee projects require down payment of 100% of products and 50% of labor, with the remaining 50% of labor due upon project completion. Termination of the managed services agreement with Five Nines will require customer to pay out the remainder of any agreements with third parties (including but not limited to Microsoft licensing, backup licensing, KnowBe4, Arctic Wolf). Pricing adjustments for third-party services are at the discretion of the vendor. Five Nines shall not be liable for any failure or delay in performance due to circumstances beyond its reasonable control, including but not limited to acts of God, natural disasters, government actions, labor strikes, supply chain disruptions, or other unforeseen events. In such cases, Five Nines reserves the right to modify or cancel the agreement without liability. Pricing & Availability: Pricing and availability are subject to change without notice.

Signature, Client

Print, Client

Date

Hyper- V Migration & Server Refresh - VM Restore Option

City of Waverly

Executive Summary

Five Nines will assist City of Waverly with replacing the existing VMware-based server hardware with a new Microsoft Hyper-V host. The proposed approach includes deploying a new physical server, configuring Microsoft Hyper-V, and migrating the existing virtual machines to the new Hyper-V environment.

This project is intended to address aging server hardware and reduce dependency on the existing VMware platform while keeping the current server layout largely intact. This provides a lower-effort migration path compared to a full server modernization approach, while still allowing the customer to move onto new hardware and a supported Hyper-V platform.

Five Nines will restore the existing virtual machines to the new Hyper-V host using Veeam, validate basic server connectivity and functionality, reconfigure backups to reflect the new host environment, and remove the legacy hardware from production once migrated workloads have been validated and customer approval has been received.

Products

Description	Price	Qty	Ext. Price
Dell PowerEdge T560 Tower Server - (2) Intel Xeon Silver 4509Y 2.6GHz 8C Processor - xxGB RAM - xxTB SSD - (8) NICs - iDRAC9 Enterprise - Dual Power Supply - 5 Year ProSupport with NBD Onsite Service	\$17,639.10	1	\$17,639.10
Subtotal:			\$17,639.10

Professional Services

Description	Price	Qty	Ext. Price
Project Labor	\$6,403.81	1	\$6,403.81
Subtotal:			\$6,403.81

Hyper- V Migration & Server Refresh - VM Restore Option

City of Waverly

Work Summary



Hyper-V Migration and Server Refresh - VM Restore Option

Project Kickoff and Cutover Planning

- Review the proposed Hyper-V migration approach with the customer prior to implementation.
- Confirm project schedule, customer responsibilities, downtime expectations, and cutover window.
- Review known risks, contingency plan, and success criteria for the migration.
- Identify any changes from the initial scoping information that may impact final scope, effort, or pricing.

New Hyper-V Host Staging and Configuration

- Stage and configure one new physical server to support the replacement Hyper-V environment.
- Update applicable server firmware, BIOS, storage, and management components.
- Configure server storage, remote management, networking, and baseline host settings.
- Install and configure Windows Server 2025 and the Hyper-V role.
- Configure Hyper-V virtual networking and host settings in alignment with Five Nines best practices.

Hardware Installation

- Prepare server hardware for transport and installation.
- Rack, cable, and power on the new physical server hardware at the customer site.
- Connect the new server to the customer's network infrastructure.
- Perform cable management and validate that the new hardware is online and accessible.

Veeam Backup and Recovery Configuration

- Provision and configure a new Veeam management/console virtual machine.
- Install and configure Veeam Backup & Replication software.
- Import or recreate the existing Veeam configuration where applicable.
- Configure Veeam backups to protect workloads on the new Hyper-V host.

VMware to Hyper-V Virtual Machine Migration

- Restore up to two existing VMware virtual machines to the new Hyper-V host using Veeam.
- Support migration of up to approximately 1TB of virtual machine data.
- Monitor restore progress and address migration-related issues where applicable.
- Power on migrated virtual machines and validate basic connectivity, accessibility, and server functionality.

Production Cutover and Validation

- Support production cutover from the existing VMware environment to the new Hyper-V environment.
- Validate server connectivity, authentication, application access, file share access, print functionality, and backup readiness.
- Provide limited post-cutover troubleshooting support for migration-related issues.

Legacy Hardware Retirement and Documentation

- Reconfigure Veeam backups to reflect the new Hyper-V host environment.
- Update documentation to reflect the new Hyper-V host, virtual machines, backup configuration, and relevant infrastructure changes.
- Remove legacy physical server hardware from the production environment where appropriate and approved by the customer.

Hyper- V Migration & Server Refresh - VM Restore Option

City of Waverly

Assumptions

This Statement of Work was created with labor estimates based on best practices and current knowledge of the client's environment. This labor cost of this project covers all Professional Services required of this project including Project Design, Project Planning, Project Management, and Project Engineering.

Five Nines will ensure that the proposed solution will have minimal impact on business operations with minimal downtime.

Areas not specifically addressed in this Scope of Work are considered outside the scope of this project and will require a change order. This change order must be approved by mutual agreement between the client and Five Nines.

Any costs related to project travel, including airfare, lodging, rental transportation, and food, will be expensed directly to the client at cost. This proposal is based on the server, application, and infrastructure information available during initial scoping. Any material changes to the known environment, server count, application dependencies, data volume, or migration requirements may require additional scope and cost. Pricing included in this proposal assumes the customer proceeds under a Five Nines Managed Services Agreement. If the customer elects to proceed as a standalone/external project engagement, pricing, labor rates, project terms, and support expectations may need to be reviewed and adjusted.

Project assumes one new physical server will be deployed to replace the existing VMware-based server hardware.

Project assumes the new physical server will be configured as a standalone Microsoft Hyper-V host.

Project assumes this is a like-for-like migration intended to move the existing virtual machines to new Hyper-V infrastructure with minimal redesign. This scope does not include rebuilding the environment into a new four-server design, server role segmentation, application modernization, file/print redesign, permissions restructuring, or broader environment standardization unless specifically listed in scope.

Project assumes migration is limited to approximately 1TB of virtual machine data. Additional data volume may require additional time and cost.

Project assumes the existing virtual machines are healthy, backed up, and suitable for migration to Hyper-V without major operating system, application, database, or vendor remediation.

Project assumes the Migration and Cutover Support phase will proceed without significant application, file share, print, permissions, vendor, or end-user access issues. Limited post-cutover troubleshooting is included for migration-related items only; extended troubleshooting, repeated cutover attempts, vendor delays, or issues outside the expected migration path may require additional scope and cost.

Five Nines is not responsible for vendor-level support, software repair, application upgrades, code changes, database remediation, or application modernization for G-Works/SimpleCity/Summit, Thoroughbred, or any other third-party application unless specifically listed in scope.

Project assumes the customer and/or applicable application vendors will provide administrative access, license keys, vendor documentation, and support resources required to validate third-party applications after migration.

Project assumes customer and/or vendor resources will be available during scheduled migration and cutover windows to assist with application validation, user acceptance testing, and timely decision-making.

Project assumes Veeam Backup & Replication will be configured to protect the new Hyper-V host and migrated virtual machines. Existing backup configuration will be imported or recreated where applicable.

Project assumes legacy VMware infrastructure and physical server hardware will only be powered down or removed after migrated workloads have been validated, backups are confirmed, and customer approval is received.

This proposal includes hardware pricing based on current availability and configuration at the time of quoting. Pricing and lead times are not guaranteed until equipment is quoted and secured, and any required changes will be communicated and approved prior to procurement. Any work required outside the approved scope, including unsupported application remediation, additional data cleanup, file/print redesign, additional printer troubleshooting, end-user training beyond listed scope, major design changes, newly discovered server/application dependencies, or extended post-cutover support, may require additional scope and cost.

Change Request

This Statement of Work was created with labor estimates based on best practices and current knowledge of the client's environment. Any significant labor increases required due to unknown processes or tasks discovered during the project will require a change request, to be agreed upon by Five Nines and the client. In the event a change request is required, Five Nines will prepare and provide to client a proposed change order. Five Nines will identify in the proposed change order the impact, if any, the change order will have on the existing project.

Hyper- V Migration & Server Refresh - VM Restore Option

City of Waverly

Hyper- V Migration & Server Refresh - VM Restore Option

City of Waverly



Prepared by:

Five Nines Technology Group

Steven Bartz

402-817-2630

Steven.Bartz@gonines.com

Prepared for:

City of Waverly

Stephanie Fisher

(402) 786-2312

cityadministrator@citywaverly.com

Quote Information:

Quote #: 57366

Version: 1

Delivery Date: 07/28/2026

Expiration Date: 08/10/2026

One-Time Expense Summary

Description		Amount
Products		\$17,639.10
Professional Services		\$6,403.81
Subtotal:		\$24,042.91
Shipping:		\$48.00
Estimated Tax:		\$1,746.59
Total:		\$25,837.50

Please approve this quote and submit payment immediately. Fixed fee projects require down payment of 100% of products and 50% of labor, with the remaining 50% of labor due upon project completion. Termination of the managed services agreement with Five Nines will require customer to pay out the remainder of any agreements with third parties (including but not limited to Microsoft licensing, backup licensing, KnowBe4, Arctic Wolf). Pricing adjustments for third-party services are at the discretion of the vendor. Five Nines shall not be liable for any failure or delay in performance due to circumstances beyond its reasonable control, including but not limited to acts of God, natural disasters, government actions, labor strikes, supply chain disruptions, or other unforeseen events. In such cases, Five Nines reserves the right to modify or cancel the agreement without liability. Pricing & Availability: Pricing and availability are subject to change without notice.

Signature, Client

Print, Client

Date



MANAGED SERVICES

PARTNERSHIPS INCLUDE...

- 24/7/365 Monitoring and Support
- Unlimited Support
- Primary Engineering Team
- Email Filtering
- Endpoint Protection
- Endpoint Detection and Response
- M365 Managed Detection and Response
- 24/7 SOC-as-a-Service
- FN Backups (including O365)
- Multi-Factor Authentication
- Conditional Access
- Patch Management
- Technology Strategic Planning
- Full IT Documentation
- Tier 3 Escalation Response
- Procurement Management
- Vendor Management
- Dark Web Monitoring
- Security Awareness Training
- Phishing Simulations
- vCIO Consulting and Business Reviews

Monthly Investment

\$150 / user x 23 users

\$ 3,450/ month

Onboarding Project: 2x MRR

**Final pricing based on confirmed user count and environment details. 3-year Partnership Agreement rate.*

Scope Change No. 2

Date: 7/31/2026
Client: City of Waverly
Engineer: JEO Consulting Group, Inc.
Project: Waverly New Well Siting
Project No.: 242161.00



Description of Addition to Scope of Services:

At the City's request, an additional 8 test wells and 3 monitoring wells will be added to the scope. Two of the test wells and the monitoring wells will be in the existing well field and have more extensive test pumping and data collection. A hydrogeologic evaluation will be completed by a subconsultant utilizing the data collected from the test pumping.

A water treatment evaluation will be completed to consider the scenerio where the City would construct a new water treatment plant and well field in the general area of the intesection of Cannongate and Waverly Road. The evaluation will include a single treatment technology and conceptual level cost estimate.

Change to Completion Dates:

Phase	Agreement Dates/Days	Prior Adjustments	Adjustments this Change	Completion Dates/Days
Project Kickoff Meeting	Complete	None	None	Complete
Test Hole and Test Well Proposal Opening	Complete	None	60 days	60 days
Test Hole Data Review Meeting	Complete	None	30 days	30 days
Test Well Data Review Meeting	Complete	None	None	Complete
Council Meeting Update	Complete	None	None	Complete
Water Treatment Evaluation	45 days	None	45 days	45 days

Change to Fees:

Phase	Fee Type	Fees per Agreement	Prior Adjustments	Adjustments this Change	New Fees
Project Management	Lump Sum	\$ 2,500.00	\$ -	\$ 1,000.00	\$ 3,500.00
Test Well Program	Lump Sum	\$ 47,500.00	\$ -	\$ 10,000.00	\$ 57,500.00
Test Hole and Test Well Drilling Support	Hourly	\$ 5,000.00	\$ -	\$ 3,500.00	\$ 8,500.00
Hydrogeologic Report	Hourly	\$ -	\$ -	\$ 10,230.00	\$ 10,230.00
Property Owner Coordination	Hourly	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
Water Treatment Evaluation	Lump Sum	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Totals:		\$ 55,000.00	\$ 5,000.00	\$ 29,730.00	\$ 89,730.00

Approval of this form shall constitute an amendment to the agreement dated December 10, 2024 between the parties identified and for the project listed at the top of this form.

Dane Simonsen, PE
Senior Project Manager

Date

Approved By:

Attest:

City of Waverly, NE

DRAFT

Dwight Douglas Haney, PE
961 East 126th Terrace
Olathe, Kansas 66061
(573) 275-4816
Dhaney1969@aol.com

August 4, 2026

Dane Simonsen, PE
Senior Project Manager
JEO Consulting Group
2000 Q St., Suite 500
Lincoln, Nebraska 68503

**Reference: Draft Proposal for Hydrogeologic Services – Test Well Data Analysis
City of Waverly Wellfield; Waverly, Nebraska**

Dear Mr. Simonsen:

The City of Waverly, Nebraska (City) is currently exploring further expansion of its wellfield with the addition of a new production well. The City has requested that JEO Consulting Group (JEO) conduct a test well investigation to select a new production well location. One test well has been installed. JEO plans to have installed two more test wells and an observation well for all three test wells, and to have conducted stepped-rate and constant-rate aquifer tests on each test well. I am pleased to present this proposal to JEO to provide hydrogeological consulting services to support the aquifer investigation and analysis of data collected at the test wells.

Scope of Proposed Hydrogeological Consulting Services:

- Task 1: Telephone and Email Support as Needed During Test Well Construction and Testing:
 - Selection of depth to set well screen.
 - Selection of rates for stepped-rate and constant-rate aquifer tests.
- Task 2: Data Analysis from Drilling and Aquifer Testing:
 - Review hydrogeologic geologic (well logs, pumping records) of existing production wells in the wellfield.
 - Review test hole data collected from current investigation.
 - Analyze pumping test data for aquifer parameters of transmissivity and storage coefficient using time-drawdown methods.
 - Develop potential production rate for a permanent well completed at the test well locations.

- Task 3: Develop Hydrogeological Report for Submittal to Lower Platte South NRD:
 - Present aquifer exploration and testing procedure and data.
 - Present pumping test analysis and results for the three test wells.
 - Present a discussion of potential 20-year impact to the aquifer from adding a new well:
 - Volume of water pumped.
 - Future plans to increase pumping volume.
 - Likelihood of water levels returning to static between pumping intervals.
 - Projected drawdown at the pumped well and area of influence after 20 years of operation as determined by analytical methods.
 - Submit to JEO a draft Hydrogeological Report.
 - Online meeting with JEO to discuss JEO review comments.
 - Submit to JEO a final sealed Hydrogeological Report

Client Provided Information:

JEO will provide the following:

- Test hole drilling data from the proposed test wells and observation wells to include: drillers logs, electric logs (if performed), and sieve analyses of formation samples.
- Pumping test data.
- Available hydrogeologic data on existing wells in the wellfield.

Deliverables:

- One electronic copy of draft Hydrogeological Report for review.
- One electronic copy of final Hydrogeological Report.

Key Assumptions:

- Recommendations will be based on data provided by JEO.
- Data and documents provided by JEO will be provided electronically.
- Dwight Douglas Haney will not attend any in-person meetings.
- Dwight Douglas Haney will not provide field hydrogeology services.
- Dwight Douglas Haney will not perform any groundwater modeling.

Cost:

<u>Task Number</u>	<u>Hydrogeologist Hours</u>	<u>Fee</u>
Task 1	8	\$ 1,240
Task 2	30	\$ 4,650
Task 3	28	\$ 4,340
Total	66	\$ 10,230

Dane Simonsen, PE
August 4, 2026

Page 3 of 3

The above scope of hydrogeologic services would be performed for JEO at an hourly rate of \$155 plus travel expenses, with the total not to exceed \$10,230 without approval.

I am prepared to begin upon your approval of this proposal, and execution of a subconsultant contract.

Thank you for your consideration. Please contact me at (573) 275-4816 if you have any questions.

Sincerely,

Dwight Douglas Haney, P.E., P.G.
Consulting Hydrogeologist

CHANGE ORDER NO.: 2

Owner: **City of Waverly** Owner's Project No.:
 Engineer: **JEO Consulting Group, Inc.** Engineer's Project No.: **Project # 242161.00**
 Contractor: **Sargent Drilling** Contractor's Project No.:
 Project: **Waverly New Well Siting**
 Contract Name:
 Date Issued: **8/15/2026** Effective Date of Change Order: **8/15/2026**

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

Description:

Addition of 10 test wells, 3 monitoring wells, and test pumping for test pumping.

Attachments:

None

Change in Contract Price

Original Contract Price: \$ 159,024.00	Original Contract Times: Substantial Completion: 150 Calendar Days Ready for final payment:
Net change from previously approved Change Orders No.[1] to No.[1]: \$ 12,710.00	Net change from previously approved Change Orders [1] to No.[1]: Substantial Completion: Ready for final payment:
Contract Price prior to this Change Order: \$ 159,024.00	Contract Times prior to this Change Order: Substantial Completion: 150 Calendar Days Ready for final payment:
Net change for this Change Order: \$ 251,452.00	Net change for this Change Order: Substantial Completion: 100 Calendar Days Ready for final payment:
Contract Price incorporating this Change Order: \$ 423,186.00	Contract Times with all approved Change Orders: Substantial Completion: 100 days from CO2 Ready for final payment:

Recommended by Engineer (if required)

Authorized by Owner

By:

[Signature]

Title:

Project Manager

Date: 8/11/2026

Accepted by Contractor

Approved by Funding Agency (if applicable)

By:

[Signature]

Title:

Municipal Manager

Date:

8-10-26

EJCDC® C 941, Change Order.

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Change Order Estimate - Unit Price Work						2
JEO Project Name: Waverly New Well Siting		JEO Project Number: Project # 242161.00				
Owner: City of Waverly		Change Order Number: 2				
Contractor: Sargent Drilling		Effective Date: August 15, 2026				
Item		Change Order Information				
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)	
1	Mobilization	1	LS	\$22,244.00	\$22,244.00	
2	Vertical Drilled Test Hole – Formation Samples and Electric Log	1200	VF	\$28.00	\$33,600.00	
3	Vertical 6” PVC Well – Including PVC Screen, Gravel Pack and Bentonite Seal	900	VF	\$66.00	\$59,400.00	
4	Development of Test Wells & 4 Hours Test Pumping AFTER Development	10	EA	\$2,220.00	\$22,200.00	
5	Detailed Written Report for Test Wells	10	EA	\$405.00	\$4,050.00	
6	Abandon Test Wells	8	EA	\$430.00	\$3,440.00	
CO2 -1	Existing Well Field Test Well - Vertical 6” PVC Well – Including SS Screen, Gravel Pack and Bentonite Seal	300	VF	\$107.00	\$32,100.00	
CO2-2	Observation Well Construction and Development	3	EA	\$9,710.00	\$29,130.00	
CO2-3	Perform Step and 24 Hour Pumping Test	3	EA	\$13,000.00	\$39,000.00	
CO2-4	Convert Test Well to Monitoring Well	2	EA	\$3,144.00	\$6,288.00	
Total:					\$251,452.00	

TEST PUMPING AND MONITORING

1.01 REFERENCES

- A. This information is considered a supplement to information in Section 33 22 00. This Section only applies to 2 new test wells and monitoring wells to be drilled in the existing well field as part of Change Order No. 2.

1.02 TEST WELL CONSTRUCTION

- A. Complete and develop the two 250 gpm test wells.
- B. Use drilling method appropriate to construct an efficient test well.
- C. Test well anticipated to utilize 30-feet of steel wire-wrapped style well screen.
- D. Complete sieve analysis on each test well.

1.03 MONITORING WELL CONSTRUCTION

- A. Complete and develop the 3 observation wells with 2-inch diameter PVC well casing and 20-feet of 2-inch diameter slotted PVC well screen.

1.04 TEST PUMPING

- A. Perform 4-hr stepped-rate test to select rate for constant-rate testing on test well.
- B. Perform 24-hr constant-rate test on test well.
 - i) Contractor to monitor and log water levels at the test well and associated observation well. during constant-rate test.
 - ii) Contractor to monitor and log water levels at the test well and associated observation well for at least 8 hours of recovery after the constant rate pumping stops.

