

City Council Regular Meeting  
Monday, March 16, 2020 7:00 PM  
Council Chambers  
1369 25 Avenue

{{Name: Agenda Item Name}}

{{Rationale: Agenda Item Rationale}} {{AgendaItemEnd}}

**1. STATEMENT OF COMPLIANCE WITH OPEN MEETINGS ACT AND ROLL CALL**

**2. PRAYER**

**3. NATIONAL ANTHEM AND PLEDGE OF ALLEGIANCE**

**4. CONSENT AGENDA - The following items are considered to be routine by the city council and will be enacted by one motion. There will be no separate discussion of these items unless a city council member or citizen so requests, in which event the item will be removed from consent status and considered in its normal sequence on the agenda.**

A. Minutes of March 2, 2020, City Council meeting.

B. Resolution No. R20-24 authorizing payment of various improvement projects.

C. Resolution No. R20-25 approving the use of Pawnee Park to camp overnight on Friday, June 5 and Saturday, June 6, 2020, for annual Antique Tractor and Gas Engines Show and repealing Resolution No. R19-155.

D. Finance Department reports.

E. Payroll and bills on file.

**5. APPROVAL OF MINUTES - Included in Consent Agenda**

**6. SPECIAL PRESENTATIONS**

A. Platte County Travel Economic Impact Study by Dean Runyan Associates.

**7. PUBLIC HEARINGS - None**

**8. PETITIONS AND COMMUNICATIONS - None**

**9. REPORTS OF CITY OFFICES - Included in Consent Agenda**

## **10. REPORTS OF COUNCIL COMMITTEES**

### **A. PUBLIC PROPERTY, SAFETY, AND WORKS COMMITTEE- March 9, 2020**

1. Request from Loup Rentals, LLC to vacate the 15 foot utility easements on Lots 3 and 6, Speicher Subdivision (5 Street east of 3 Avenue).
2. Amend Wireless Telecommunications Facilities Siting ordinance to eliminate Small Cell in right of way.
3. Establish right of way permitting process.
4. Establish small cell ordinance.
5. Establish Event Permit Application process.
6. Minutes of the January 13 and February 10, 2020 Traffic Control Device Committee.

### **B. PUBLIC FINANCE, JUDICIARY, AND PERSONNEL COMMITTEE - March 10, 2020**

1. Financial and Compliance Audit for year-end September 30, 2019.
2. KSO CPA's recommendation to create a capitalization policy and use the amount of \$5,000 as the lower limit to be capitalized.
3. Request for Proposals for banking services.

## **11. REPORTS OF SPECIAL COMMITTEES - None**

## **12. REPORTS ON LEGISLATION**

## **13. NEW BUSINESS**

- A. Application of Granville Custom Homes, Inc. for preliminary plat of Frontier Park Addition (East 14 Avenue and Armory Drive). (Planning Commission recommends approval.)
- B. Application of City of Columbus for preliminary plat of Jackson Subdivision (10 Street and 30 Avenue). (Planning Commission recommends approval.)
- C. Bid from M & L, Inc. in the amount of \$15 per ton for yard waste removal from the Transfer Station for a period of three years beginning April 1, 2020.

D. Quote from Brite Communications in the amount of \$13,000 to equip eight police vehicles with E-Citations.

E. Comments from mayor and city council members.

**14. RESOLUTIONS**

A. Resolution No. R20-26 approving lease agreement with Jeremy Schreiber to rent farm ground known as city well field property for an annual amount of \$41,361 commencing March 1, 2020, and ending December 31, 2021.

B. Resolution No. R20-27 approving amended Settlement, Mutual Release, and Hold Harmless Agreement with Dustin D. Blecha, Richard F. Drake, and T-Bone Truck Stop, Inc. for damage to light pole on May 16, 2018, at the intersection of 8 Street and 33 Avenue.

**15. ORDINANCES ON FIRST READING**

A. Ordinance No. 20-02 vacating 15 foot utility easement located on Lot 3 and 6 of Speicher Subdivision (5 Street east of 3 Avenue).

**16. ORDINANCES ON SECOND READING - None**

**17. ORDINANCES ON THIRD READING - None**

**18. CONSIDERATION OF PAYROLL AND BILLS ON FILE - Payroll and all other bills included in Consent Agenda**

A. ARL Credit Services

**19. UNFINISHED BUSINESS - None**

**20. ADJOURNMENT**

A regular meeting of the mayor and city council of the City of Columbus, Nebraska, was convened in open and public session on March 2, 2020, at 7:00 p.m. in the Council Chambers, 1369 25 Avenue, Columbus, Nebraska.

Notice of this meeting was given in advance thereof by publication in the Columbus Telegram, with a copy of the proof of publication being on file in the office of the city clerk. Notice of this meeting was given simultaneously to the mayor and members of the city council, with a copy of the acknowledgement of receipt of notice being on file in the office of the city clerk. Availability of the agenda was communicated in the advance notice and in the notice to the mayor and city council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

1. **STATEMENT OF COMPLIANCE WITH OPEN MEETINGS ACT AND ROLL CALL:** Mayor Bulkley announced that a copy of the Open Meetings Act is posted in the meeting room. Present were Mayor James Bulkley and Council Members Beth Augustine-Schulte, Charlie Bahr, Troy Hiemer, Rich Jablonski, Dennis Kresha, John Lohr, and Prent Roth. Council Member Ron Schilling was absent and excused. City staff members included City Attorney Neal Valorz, City Administrator Tara Vasicek, City Clerk Janelle Kline, City Engineer Rick Bogus, Public Property Director Doug Moore, Public Works Director Chuck Sliva, Police Chief Chuck Sherer, and Account Clerk II/Records Clerk II Linda Nickeson.
2. **PRAYER:** Bahr led in prayer.
3. **NATIONAL ANTHEM AND PLEDGE OF ALLEGIANCE:** Bulkley invited all to join in the National Anthem and Pledge of Allegiance.
4. **CONSENT AGENDA:** Vasicek stated that the following items are considered routine by the city council and will be enacted by one motion. She pointed out that there will be no separate discussion of these items unless a city council member or citizen so requests, in which event the item will be removed from consent status and considered in its normal sequence on the agenda. The items on the consent agenda were approved as presented with a motion by Bahr and a second by Hiemer. Augustine-Schulte, Bahr, Hiemer, Jablonski, Kresha, Lohr, and Roth voted "Aye" and none voted "Nay". Schilling was absent.
  - 4.A. **Minutes of February 18, 2020, City Council meeting.**
  - 4.B. **Minutes of February 18, 2020, Civil Service Commission meeting certifying the following police officer candidates: James Wells, Ryan Andel, and Christina Wemhoff.**
  - 4.C. **Resolution No. R20-16 approving agreement with American Legion Hartman Post 84 for use of Pawnee Park baseball facilities. Resolution No.**

- R20-16 is entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING AN AGREEMENT WITH AMERICAN LEGION HARTMAN POST 84 FOR USE OF PAWNEE PARK BASEBALL FIELD, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.
- 4.D. Resolution No. R20-17 approving agreement with Columbus Area Youth Football Organization for use of Bradshaw Park football facilities.** Resolution No. R20-17 is entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING AN AGREEMENT WITH COLUMBUS AREA YOUTH FOOTBALL ORGANIZATION FOR USE OF BRADSHAW PARK FOOTBALL FIELDS, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.
- 4.E. Resolution No. R20-18 approving agreement with Columbus Mariners Baseball League for use of Berne Square baseball facilities.** Resolution No. R20-18 is entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING AN AGREEMENT WITH COLUMBUS MARINERS BASEBALL LEAGUE FOR USE OF BERNE (ARMORY) PARK BASEBALL FIELD, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.
- 4.F. Resolution No. R20-19 approving agreement with Columbus Youth Baseball League for use of Centennial Park baseball facilities.** Resolution No. R20-19 is entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING AN AGREEMENT WITH COLUMBUS YOUTH BASEBALL LEAGUE FOR USE OF THE CENTENNIAL PARK BASEBALL FIELDS, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.
- 4.G. Resolution No. R20-20 approving agreement with Columbus Youth Softball Association for use of Bradshaw Park softball facilities.** Resolution No. R20-20 is entitled: A RESOLUTION OF THE MAYOR AND

COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING AN AGREEMENT WITH COLUMBUS YOUTH SOFTBALL ASSOCIATION FOR USE OF BRADSHAW PARK SOFTBALL FACILITIES, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

- 4.H. Resolution No. R20-21 approving agreement with Wilderness Park Operations Committee for use of Wilderness Park soccer facilities.** Resolution No. R20-21 is entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING AN AGREEMENT WITH WILDERNESS PARK OPERATIONS COMMITTEE FOR USE OF WILDERNESS PARK SOCCER FIELDS, A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

- 4.I. Purchase of equipment, furniture, and security items in a total amount not to exceed \$39,900 to complete new police facility.**

- 4.J. Payroll and bills on file.** B=Bond Payments; CP=Capital Projects; E=Expenses; G= Grants; S=Service & Supplies; T=Training 03/06/20 Payroll \$642,158.84; Ace Hardware 193.18 S; Advance Auto Parts 2,679.87 S; Alley Poyner Macchietto 3,063.82 CP; Ameritas 250.00 S; Aqua-Chem 790.80 S; Asphalt & Concrete 2,157.53 S; AVI Systems 2,207.66 S; Bibliotheca 72.25 S; Blue to Gold 298.00 T; BOKF NA 314,163.75 B; Bomgaars 1,017.79 S; Bound Tree Medical 219.05 S; Brunkhorst Engine Machine 1,158.00 S; Capstone Press 2,910.10 S; D Cech 31.00 E; CEM Sales 1,742.67 S; Ctr for Municipal Solutions 1,025.00 S; Ctr Point Large Print 178.56 S; CCC 1,000.00 T; Central Parts 542.54 S; Child's World 921.75 S; City of Col 10,437.49 S; CCH 1,773.82 S; Col Custom Embroidery 316.00 S; Col Motor 436.11 S; Telegram 748.00 S; Col Tire 15.00 S; Consolidated Mgmt 50.72 T; Core & Main 13,578.66 S; Criminal Addiction 600.00 T; Culligan 85.00 S; DAS State Accounting 2,815.98 S; Demco 578.13 S; DHHS 160.00 S; Downey Drilling 403.74 S; Duet Resource 2,487.50 S; Eakes 1,052.05 S; Emergency Medical 175.59 S; Ernst Auto 241.79 S; Fastenal 1,744.65 S; First National Bank 419.59 S; Gale 609.85 S; G-O Rapid Lube 46.06 S; Hach 486.53 S; Hadley-Braithwait 192.85 S; HDR 15,000.00 CP; J Henggeler 30.22 E; Hometown Leasing 177.97 S; Hotsy Equip 391.57 S; Huffman Eng 2,148.00 S; IALEFI 55.00 S; Ingram Library Services 740.42 S; Jackson Services 1,803.53 S; Kelly Supply 90.88 S; E Kluever 253.00 E; Adam Laborde 850.00 S; Lakeview Small Engine 68.85 S; Lawson Products 270.83 S; Lincoln Winwater Works 2,279.78 S; Logan Contractors 5,125.00 S; Loup Power 10.11 S; MailFinance 642.63 S; Matheson-Linweld

268.89 S; Menards 534.49 S; MW Service 1,742.50 S; Moss & Barnett 78.00 S; Municipal Pipe Tool 585.59 S; NAPA 474.90 S; NE Law Enforcement 330.00 T; NE Public Health 648.00 S; NE State Fire Marshal 240.00 S; NE U C Fund 1,872.00 S; Neighborworks NE NE 128,909.00 G; NENEDD 534,327.15 G; O'Brien Electric 275.00 G; Obrist & Co 77.60 S; Occupational Health 480.00 S; OCLC 1,218.43 S; Officenet 299.11 S; Olson's Pest Techn 141.00 S; O'Reilly 364.56 S; Peak Software 2,832.40 S; Pelvic Binder 725.75 S; Pete Lien 5,865.27 S; Petty Cash 14.50 E; Presto-X 92.00 S; Rainbow Printing 1,275.00 S; Reardon 155.96 S; Recreation Supply 270.30 S; Road Builders Machinery 259,711.50 CP; Rourke Educational Media 267.15 S; RVW 1,675.20 S; Schieffer Signs 225.00 S; Security Equip 27,585.50 CP; Sherwin-Williams 14.97 S; ShopKey 2,412.24 S; Sirius 8,433.60 S; Southern Carlson 32.55 S; SpecialTee 75.00 S; Stanley Petroleum 450.00 S; State Fire Marshal 50.00 T; Stericycle 918.16 S; Super Bright LEDs 769.99 S; Lifeguard Store 715.00 S; Tire Outlet 252.00 S; TM Cleaning 250.00 S; TotalFunds 1,000.00 S; Travelers 7,883.00 S; Tri County Repairs 227.72 S; Truck Center 1,255.33 S; Turfwerks 554.01 S; Tweet's 66.00 S; UPRR 518.00 S; UPS 16.38 S; Van Wall 151.04 S; Walmart 801.76 S; Winter Equip 1,588.37 S; Zee Medical 29.65 S. TOTAL \$2,050,201.58.

5. **APPROVAL OF MINUTES:** Included in Consent Agenda
6. **SPECIAL PRESENTATIONS:**
  - 6.A. **Proclamation declaring March 2020 as National Athletic Training Month.** Bulkley presented a proclamation declaring March 2020 as National Athletic Training Month to Columbus Community Hospital athletic trainers, Denise Marshall (Central Community College), Melissa Bultin (Schuyler High School), Andrew Sheridan (Scotus Central Catholic High School), Brooke Hughes (Columbus High School), and Rob Marshall (Columbus, Leigh, Clarkson, and Howells/Dodge High Schools).
7. **PUBLIC HEARINGS:** None
8. **PETITIONS AND COMMUNICATIONS:** None
9. **REPORTS OF CITY OFFICES:** None
10. **REPORTS OF COUNCIL COMMITTEES:** None
11. **REPORTS OF SPECIAL COMMITTEES:** None
12. **REPORTS ON LEGISLATION:** None
13. **NEW BUSINESS:**

- 13.A. Application of CASA Connection for special designated liquor license on April 17, 2020, for a fundraiser at 2521 11 Street.** The application of CASA Connection for a special designated liquor license was approved with a motion by Augustine-Schulte and a second by Roth. Augustine-Schulte, Bahr, Hiemer, Jablonski, Kresha, Lohr, and Roth voted "Aye" and none voted "Nay". Schilling was absent.
- 13.B. Quote from RVW, Inc. in the amount of \$12,500 to review current telephone system, create bid specifications, and provide support for installation of new citywide system.** The quote from RVW, Inc. to review current telephone system, create bid specifications, and provide support for installation of citywide system was accepted with a motion by Bahr and a second by Lohr. Augustine-Schulte, Bahr, Hiemer, Jablonski, Kresha, Lohr, and Roth voted "Aye" and none voted "Nay". Schilling was absent.
- 13.C. Quote from Electronic Engineering in the amount of \$40,868 to equip three police vehicles.** The quote from Electronic Engineering for installation of equipment in police vehicles was accepted with a motion by Roth and a second by Kresha. Augustine-Schulte, Bahr, Hiemer, Jablonski, Kresha, Lohr, and Roth voted "Aye" and none voted "Nay". Schilling was absent.
- 13.D. Quote from Connecting Point in the amount of \$14,688.55 for 15 computers for new police facility.** The quote from Connecting Point for computers for the new police facility was accepted with a motion by Bahr and a second by Jablonski. Augustine-Schulte, Bahr, Hiemer, Jablonski, Kresha, Lohr, and Roth voted "Aye" and none voted "Nay". Schilling was absent.
- 13.E. Plans, specifications, and estimate of cost in the amount of \$1,600,000 for Street Improvement District No. 183 (48 Avenue from 38 Street to Lost Creek Parkway) and authorization to advertise for bids. (Plans and specifications on file in the Engineering Department.)** The plans, specifications, and estimate of cost for Street Improvement District No. 183 was approved and staff was authorized to advertise for bids with a motion by Bahr and a second by Jablonski. Augustine-Schulte, Bahr, Hiemer, Jablonski, Kresha, Lohr, and Roth voted "Aye" and none voted "Nay". Schilling was absent.
- 13.F. Change of Aquatic Center summer hours.** The change of Aquatic Center summer hours was approved to close at 6:00 p.m. from Memorial Day weekend until the second week in July, except during evenings that Pawnee Plunge would be closed, with a motion by Bahr and a second by Hiemer. Augustine-Schulte, Bahr, Hiemer, Jablonski, Kresha, Lohr, and Roth voted "Aye" and none voted "Nay". Schilling was absent.
- 13.G. Comments from mayor and city council members.** There were no

comments from the mayor or council members.

**14. RESOLUTIONS:**

**14.A. Resolution No. R20-22 approving agreement with Katrina and Marlin Svitak for Waiver of Strict Compliance with City Code Section 90.040(E) regarding number of dogs allowed at their residential property.** Jablonski expressed opposition to this resolution as he feels there should be no exceptions made to the City Code regarding animals. Resolution No. R20-22 entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING AGREEMENT WITH KATRINA AND MARLIN SVITAK FOR WAIVER OF STRICT COMPLIANCE WITH SECTION 90.040(E) OF COLUMBUS CITY CODE REGARDING NUMBER OF ANIMALS ALLOWED AT A RESIDENTIAL PROPERTY; A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN BY THIS REFERENCE; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY OF COLUMBUS; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH was adopted with a motion by Bahr and a second by Kresha. Augustine-Schulte, Bahr, Hiemer, Kresha, Lohr, and Roth voted "Aye" and Jablonski voted "Nay". Schilling was absent.

**14.B. Resolution No. R20-23 declaring the grant agreement with Prairie Catalytic, LLC, is found to be in material breach and to withhold all unpaid LB840 Economic Development funds.** Vasicek explained the events that have transpired to date and noted that no LB840 funds were issued, nor will be issued, to Prairie Catalytic, LLC due to a material breach to the agreement. Resolution No. R20-23 entitled: A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, DECLARING THAT THE GRANT AGREEMENT WITH PRAIRIE CATALYTIC, LLC, APPROVED BY RESOLUTION NO. R18-96, IS FOUND TO BE IN MATERIAL BREACH; INSTRUCTING CITY STAFF TO WITHHOLD AND MAKE UNAVAILABLE ALL UNPAID LB840 ECONOMIC DEVELOPMENT FUNDS; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH was adopted with a motion by Kresha and a second by Bahr. Augustine-Schulte, Bahr, Hiemer, Jablonski, Kresha, Lohr, and Roth voted "Aye" and none voted "Nay". Schilling was absent.

**15. ORDINANCES ON FIRST READING:** None

**16. ORDINANCES ON SECOND READING:** None

**17. ORDINANCES ON THIRD READING:** None

18. **CONSIDERATION OF PAYROLL AND BILLS ON FILE:** Included in Consent Agenda
19. **UNFINISHED BUSINESS:** None
20. **ADJOURNMENT:** The meeting adjourned at 7:21 p.m. with a motion by Augustine-Schulte and a second by Bahr. Augustine-Schulte, Bahr, Hiemer, Jablonski, Kresha, Lohr, and Roth voted "Aye" and none voted "Nay". Schilling was absent.

Presented and approved this 16 day of March, 2020.

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MAYOR

ATTEST:

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CITY CLERK

**RESOLUTION NO. R20- 24**

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA TO AUTHORIZE AND DIRECT THAT A CHECK BE ISSUED AND MADE PAYABLE TO THE RESPECTIVE CONTRACTOR(S) FOR LABOR, EQUIPMENT, AND MATERIALS FURNISHED FOR IMPROVEMENTS IN THE FOLLOWING DESIGNATED DISTRICTS AND PROJECTS WITHIN THE CITY OF COLUMBUS, ALL AS SET FORTH ON THE ATTACHED CERTIFICATES OF PROGRESS PREPARED BY THE RESPECTIVE SPECIAL ENGINEER, TO WIT:

Eriksen Construction Co., Inc.	WWTF Phase 4	\$257,430.00
Gehring Construction & Ready Mix, Inc.	Downtown Traffic Signal Reno	\$ 83,000.92

WHEREAS, the Mayor and Council of the City of Columbus, Nebraska, hereby find and determine that pursuant to contract, labor, equipment, and materials have been furnished for improvements in the following designated districts and projects within said City, to wit:

Eriksen Construction Co., Inc.	WWTF Phase 4	\$257,430.00
Gehring Construction & Ready Mix, Inc.	Downtown Traffic Signal Reno	\$ 83,000.92

that the respective Special Engineer has prepared and filed with the City Clerk a certificate of progress respecting said improvements, copies of which are attached and are hereby incorporated herein by reference and made a part hereof as if fully set forth herein; and that pursuant to said contract, the plans, specifications, and said certificate of progress, there is due the respective contractor on account the amount as set forth in the attached

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that the said improvements in the aforesaid districts and projects and the respective certificate of progress be and are hereby accepted and adopted; that a check be issued and made payable to the respective contractor in the amount and in the manner as set forth in the respective certificate of progress; that each check shall be drawn on the appropriate and respective fund; that each check shall be redeemed and paid upon collection of special assessments and sale of various purpose bonds at the completion of each of said districts and projects.

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
CITY ATTORNEY

# COPY



## Contractor's Application and Certificate for Payment

To (Owner): City of Columbus, NE	From (Contractor): Eriksen Construction Co., Inc.	Via (Engineer): Amit Shrivastava (HDR)
Owner's Project No.:	Contractor Project No.: 684	Engineer's Project No.: 10061621
For (Contract): Wastewater Treatment Facility - Phase 4 Improvements	Application No.: 17	Application Period: 02/01/20 to 01/31/20

### Application for Payment

#### Change Order Summary

Change Orders Approved by Owner:			
Number	Date Approved	Additions	Deductions
TOTALS		\$ -	\$ -
NET CHANGE TO CONTRACT BY CHANGE ORDERS		\$ -	\$ -

#### Change Orders Approved for Allowance Modifications

1	12/13/18	\$ 16,011.00	
2	12/05/19	\$ 43,653.00	
3			
4			
5			
TOTALS		\$ 59,664.00	\$ -
NET CHANGE TO ALLOWANCE BY CHANGE ORDERS		\$ 59,664.00	
ALLOWANCE REMAINING :		\$ 40,336.00	

1. ORIGINAL CONTRACT PRICE	8,850,686.00
2. Net change by Change Orders	-
3. CONTRACT SUM TO DATE (Line 1 ± 2)	8,850,686.00
4. TOTAL COMPLETED AND STORED TO DATE (Column F on Progress Estimate)	8,078,675.80
5. RETAINAGE: (Retainage Held through Pay App 13)	676,573.85
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5)	7,402,101.95
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Certificate)	7,144,671.95
8. AMOUNT DUE THIS APPLICATION	257,430.00
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Page 2 of 3 + Line 5 above (Retainage))	1,448,584.05

#### Contractor's Certification

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

Contractor: Eriksen Construction Company, Inc.

By: *Casey Ackermann* Date: 02/25/20

Casey Ackermann

Payment of:	is recommended
\$ 257,430.00	
HDR	Date:
By: <i>Amit Shrivastava</i>	03/03/20

Payment of:	is recommended
\$ 257,430.00	
City of Columbus	Date:
By: <i>Robert P. [Signature]</i>	3/5/20

CIP 20-47  
500-501-57200-20047



**RESOLUTION NO. R20- 25**

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING USE OF PAWNEE PARK TO CAMP OVERNIGHT ON JUNE 5 AND JUNE 6, 2020, FOR ANNUAL ANTIQUE TRACTOR AND GAS ENGINES SHOW; TO REPEAL RESOLUTION NO. R19-155; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

WHEREAS, the City of Columbus has received a request from the Antique Tractor and Gas Engines Show, Inc. to change the dates for their annual show from June 12 and June 13, 2020, to June 5 and June 6, 2020, and it is therefore necessary to repeal Resolution No. R19-155; and,

WHEREAS, the Columbus Board of Parks Commissioners recommended approval of the overnight event as permitted by City Code.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that the request of the Antique Tractor and Gas Engines Show, Inc. to host their annual show and camp overnight on June 5 and June 6, 2020, in Pawnee Park is approved.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY

The City of **Columbus**

**MEMORANDUM**

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**DATE:** March 10, 2020  
**TO:** Mayor and City Council  
**FROM:** Douglas A. Moore, Public Property Director  
**SUBJECT:** Change of dates for Antique Gas Engine and Tractor Show

**RECOMMENDATION:** Staff recommends the dates for the Antique Gas Engine and Tractor Show in West Pawnee Park be changed from June 12, 13 and 14, 2020 to June 5, 6 and 7, 2020.

**DISCUSSION:** Event sponsors for the Antique Gas Engine and Tractor Show have requested this change because another event in the area that attracts a similar clientele has scheduled their event for the weekend of June 13 and 14. They are concerned the conflicting event could affect the number of patrons attending the Antique Gas Engine and Tractor Show.

**FISCAL IMPACT:** None.

**ALTERNATIVE:** Change to a different date or cancel event.

**Concurrence:** Ron Dush, Park Superintendent.

**SIGNATURE:**

Approved By:   
Douglas Moore, Public Property Director

Approved By:   
Tara Vasicek, City Administrator

CASH SUMMARY BY FUND FOR CITY OF COLUMBUS

FROM 10/01/2019 TO 02/29/2020

FUND: ALL FUNDS

CASH AND INVESTMENT ACCOUNTS

Fund	Description	Beginning Balance 10/01/2019	Total Debits	Total Credits	Ending Balance 02/29/2020
100	GENERAL FUND	7,459,426.72	59,450,100.11	61,406,953.02	5,502,573.81
160	PLATE CO LIBRARY SERVICE	60,589.17	75,675.03	73,469.03	62,795.17
189	PERPETUAL CARE	77,395.40	860.78	400.00	77,856.18
200	STREETS/ENGINEERING	714,275.48	3,250,660.35	3,891,871.96	73,063.87
205	AIRPORT	854,659.15	372,780.23	288,310.01	939,129.37
210	SALES TAX	7,337,181.39	2,725,819.05	1,546,024.12	8,516,976.32
211	1/2 CENT SALES TAX	11,135,922.28	7,545,594.44	11,614,994.04	7,066,522.68
220	COMMUNICATIONS - E911	(113,217.79)	1,260,337.97	1,154,387.37	(7,267.19)
221	COMMUNICATIONS - WIRELESS E911	(15,735.42)	65,498.42	123,622.14	(73,859.14)
225	COMMUNICATIONS-EC-911 EQUIPMENT	(4,380.82)	7,770.00	7,821.64	(4,432.46)
240	HOUSING REHAB & LOANS	93,552.44	608,807.08	453,541.03	248,818.49
250	ECONOMIC DEVL REUSE	94,310.41	92,161.49	183,615.00	2,856.90
260	PROGRESS AND JOBS GROWTH	1,055,940.43	481,862.35	211,300.00	1,326,502.78
270	KENO	843,741.78	276,331.69	132,310.10	987,763.37
400	DEBT SERVICE FUND	922,524.96	766,615.12	1,303,512.50	385,627.58
480	COMMUNITY REDEVL AUTH	29,433.13	12,251.12	53,330.73	(11,646.48)
500	UTILITY SERVICE	16,017,550.45	15,737,621.09	18,908,353.89	12,846,817.65
520	WATER	10,020,149.80	3,894,771.78	3,741,913.26	10,173,008.32
530	LOUP DISTRIBUTION	1,213,955.30	1,941,862.01	1,050,385.00	2,105,432.31
560	STORMWATER UTILITY	201,606.44	289,339.29	180,237.27	310,708.46
570	SOLID WASTE DIVISION	1,468,085.51	1,430,928.00	1,006,509.24	1,892,504.27
600	HEALTH INSURANCE	1,895,624.99	493,253.69	288,581.51	2,100,297.17
700	POLICE PENSION	58,709.23	549.53	200.00	59,058.76
710	FIRE PENSION	40,520.27	10,991.01	13,555.00	37,956.28
730	LICENSES TO SCHOOLS	4,830.00	9,365.00	4,830.00	9,365.00
750	GERRARD PARK TRUST	139,819.82	3,460.97	0.00	143,280.79
999	PAYROLL CLEARING	7,690.07	3,709,873.28	3,657,088.77	60,474.58
	TOTAL - ALL FUNDS	61,614,160.59	104,515,140.88	111,297,116.63	54,832,184.84

INVOICE REGISTER REPORT FOR CITY OF COLUMBUS, NE  
 EXP CHECK RUN DATES 03/17/2020 - 03/17/2020  
 BOTH JOURNALIZED AND UNJOURNALIZED  
 BOTH OPEN AND PAID

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
46415	COLUMBUS FAMILY RESOURCE CTR	02/29/2020	03/17/2020	9,129.00	9,129.00	Open	N
46412	DUNBAR DOUGLAS	02/29/2020	03/17/2020	6,308.00	6,308.00	Open	N
46420	GILMORE & ASSOCIATES	02/29/2020	03/17/2020	7,000.00	7,000.00	Open	N
46336	HAWKINS INC	03/03/2020	03/17/2020	5,517.42	5,517.42	Open	N
46584	HDR ENGINEERING INC	03/03/2020	03/17/2020	5,973.18	5,973.18	Open	N
46434	LOUP POWER DISTRICT	E 02/11/2020	03/17/2020	6,636.03	6,636.03	Open	N
46596	LOUP POWER DISTRICT	E 03/03/2020	03/17/2020	8,932.21	8,932.21	Open	N
46709	LOUP POWER DISTRICT	E 03/03/2020	03/17/2020	9,014.83	9,014.83	Open	N
46369	MECHANICAL SALES INC	02/21/2020	03/17/2020	8,618.80	8,618.80	Open	N
46884	NEBRASKA FURNITURE MART	03/07/2020	03/17/2020	9,781.09	9,781.09	Open	N
46348	PETE LIEN & SONS INC.	02/24/2020	03/17/2020	5,380.84	5,380.84	Open	N
42879	REARDON LAWN & GARDEN INC	09/06/2019	03/17/2020	8,950.00	8,950.00	Open	N
46525	SAPP BROS PETROLEUM INC	02/13/2020	03/17/2020	5,037.00	5,037.00	Open	N
46812	SECURITY EQUIPMENT INC	12/18/2019	03/17/2020	8,556.50	8,556.50	Open	N
46361	SIPPLE, HANSEN, EMERSON,	03/04/2020	03/17/2020	6,171.40	6,171.40	Open	N

# of Invoices:	15	# Due:	15	Totals:	111,006.30	111,006.30
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00

Net of Invoices and Credit Memos: 111,006.30      111,006.30

--- TOTALS BY FUND ---

100 - GENERAL FUND	45,813.23	45,813.23
211 - 1/2 CENT SALES TAX	18,337.59	18,337.59
500 - UTILITY SERVICE	36,301.06	36,301.06
520 - WATER	5,517.42	5,517.42
570 - SOLID WASTE DIVISION	5,037.00	5,037.00

--- TOTALS BY DEPT/ACTIVITY ---

100 - GENERAL ADMINISTRATION	6,171.40	6,171.40
103 - COLUMBUS COMMUNITY CENTER	9,129.00	9,129.00
110 - POLICE	6,636.03	6,636.03
130 - LIBRARY	8,618.80	8,618.80
151 - PAWNEE PLUNGE WATER PARK	8,950.00	8,950.00
155 - VAN BERG GOLF	2,082.00	2,082.00
156 - QUAIL RUN GOLF	4,226.00	4,226.00
211 - 1/2 CENT SALES TAX	18,337.59	18,337.59
500 - WASTEWATER COLLECTION	12,973.18	12,973.18
501 - WASTEWATER TREATMENT FAC	23,327.88	23,327.88
520 - WATER	5,517.42	5,517.42
570 - TRANSFER STATION	5,037.00	5,037.00

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
00516	A & J GUNS				
03/17/2020	INVOICE	606	PULL MAGS, LASER ENGRAVING	36.90	
03/17/2020	INVOICE	607	FOREARM EMD CAP-RIFLE/MOLCZYK	27.00	
03/17/2020	INVOICE	602	GLOCK 27 MAG/HAYNES	27.50	
03/17/2020	INVOICE	604	S&W 9MM SHIELD MAG/URKOSKI	35.50	
03/17/2020	INVOICE	603	SERPA SPORTSTER GLOCK 26/27/33-MOLCZYK	39.00	
03/17/2020	INVOICE	605	DUTY PANTS/SHIRTS-CASE	589.94	
			Total:	755.84	
			Net of 6 Invoices / 0 Checks	755.84	
02057	A TO Z MESSAGING				
03/17/2020	INVOICE	10905	ANSWERING SERVICE	105.00	
			Total:	105.00	
			Net of 1 Invoices / 0 Checks	105.00	
00116	ACE HARDWARE & GARDEN CNT				
03/17/2020	INVOICE	167025/5	SUPPLIES	2.74	
03/17/2020	INVOICE	167040/5	FUEL FILTER	9.99	
03/17/2020	INVOICE	167039/5	FUEL LINE	1.90	
03/17/2020	INVOICE	167055/5	GLOVES, OIL	24.17	
03/17/2020	INVOICE	167099/5	SUPPLIES	2.30	
03/17/2020	INVOICE	167098/5	CAULK	6.59	
03/17/2020	INVOICE	167103/5	SCRAPER AND BLADE	62.97	
03/17/2020	INVOICE	167107/5	SUPPLIES, OIL	3.98	
03/17/2020	INVOICE	167109/5	CLAMP	1.70	
03/17/2020	INVOICE	167128/5	DRILL BITS, HANDLE, TOOLBOX	62.16	
03/17/2020	INVOICE	166997/5	SPRAYPAINT	23.97	
03/17/2020	INVOICE	167007/5	SUPPLIES	4.60	
03/17/2020	INVOICE	167021/5	SUPPLIES	29.15	
03/17/2020	INVOICE	167023/5	SUPPLIES	11.58	
03/17/2020	INVOICE	167138/5	SUPPLIES	29.14	
03/17/2020	INVOICE	167134/5	SUPPLIES	14.47	
03/17/2020	INVOICE	167153/5	FILTER, DRILL/DRIVER	130.35	
03/17/2020	INVOICE	167172/5	FLASHLITE	5.99	
03/17/2020	INVOICE	167164/5	PAINT BRUSH	6.99	
03/17/2020	INVOICE	167181/5	ENTRY KNOB	22.99	
03/17/2020	INVOICE	167217/5	SHUT OFFS	36.98	
03/17/2020	INVOICE	167175/5	SUPPLIES	33.32	
03/17/2020	INVOICE	167190/5	O-RING	4.13	
03/17/2020	INVOICE	167182/5	WIRE ROPE CLIP	15.22	
03/17/2020	INVOICE	167204/5	TORCH TRIGGER	19.99	
03/17/2020	INVOICE	167256/5	SUPPLIES	215.92	
03/17/2020	INVOICE	167174/5	NUTS, BOLTS, SCREWS	6.00	
03/17/2020	INVOICE	167260/5	UTILITY KNIFE	45.17	
03/17/2020	INVOICE	167274/5	NUTS, BOLTS, SCREWS	12.20	
03/17/2020	INVOICE	167207/5	CLAMP, WOOD GLUE, BOWL CLEANER	14.15	
03/17/2020	INVOICE	167285/5	GALV NIPPLE	1.59	
03/17/2020	INVOICE	167297/5	AIR EFFECTS SPRING	2.79	
03/17/2020	INVOICE	167296/5	NUTS, BOLTS & SCREWS	2.96	
03/17/2020	INVOICE	167291/5	BIT DRILLS	11.98	
			Total:	880.13	
			Net of 34 Invoices / 0 Checks	880.13	
03104	ACE SANITATION SERVICE INC.				

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	4931	FEBRUARY GARBAGE SERVICE	39.00	
03/17/2020	INVOICE	4933	FEBRUARY GARBAGE SERVICE	39.00	
03/17/2020	INVOICE	4932	FEBRUARY GARBAGE SERVICE	39.00	
Total:				117.00	
Net of 3 Invoices / 0 Checks				117.00	
00180	ADVANCE AUTO PARTS				
03/17/2020	INVOICE	5606006247696	ULTIMATE PROTECTANT	10.11	
03/17/2020	INVOICE	5606005660894	TRAILER HITCH BUSHING	18.99	
03/17/2020	INVOICE	5606006961127	15W40 SYNBLEND OIL	17.47	
Total:				46.57	
Net of 3 Invoices / 0 Checks				46.57	
01321	ALL STAR AUTO GLASS				
03/17/2020	INVOICE	IAS1027863	WINDSHIELD REPAIR UNIT 192	29.95	
Total:				29.95	
Net of 1 Invoices / 0 Checks				29.95	
02304	ALPHAMEDIA USA LLC				
03/17/2020	INVOICE	022920AQU	FEBRUARY ADVERTISING	1,675.00	
Total:				1,675.00	
Net of 1 Invoices / 0 Checks				1,675.00	
01031	ANDERSON FORD OF LINCOLN				
03/17/2020	INVOICE	03.10.2020	3 NEW 2020 FORD EXPLORERS	117,384.00	
Total:				117,384.00	
Net of 1 Invoices / 0 Checks				117,384.00	
00418	AQUA-CHEM INC				
03/17/2020	INVOICE	00192957	CPO CLASS FOR STAN FREWING	150.00	
Total:				150.00	
Net of 1 Invoices / 0 Checks				150.00	
10285	BARIGHT PUBLIC LIBRARY				
03/17/2020	INVOICE	021920LIB	REPLACEMENT COST/AFTER WE COLLIDE	10.79	
Total:				10.79	
Net of 1 Invoices / 0 Checks				10.79	
03124	BEARD-WARREN HEATING &				
03/17/2020	INVOICE	070166	FILTERS	292.44	
03/17/2020	INVOICE	070190	FILTERS	212.04	
Total:				504.48	
Net of 2 Invoices / 0 Checks				504.48	
10354	BECTON, DICKINSON, AND COMPANY				
03/17/2020	INVOICE	19-01-200 DD 1	SBDF 19-01-200 DRAWDOWN 1	500,000.00	
Total:				500,000.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
Net of 1 Invoices / 0 Checks				500,000.00	
00461	BEHLEN TOWING LLC				
03/17/2020	INVOICE	25273	TOWING SERVICE	90.00	
03/17/2020	INVOICE	25275	TOWING SERVICE	90.00	
03/17/2020	INVOICE	25278	TOWING SERVICE	90.00	
03/17/2020	INVOICE	25282	TOWING SERVICE	90.00	
03/17/2020	INVOICE	25291	TOWING SERVICE	90.00	
03/17/2020	INVOICE	24220	TOWING SERVICE	90.00	
03/17/2020	INVOICE	25292	TOWING SERVICE	90.00	
03/17/2020	INVOICE	25223	TOWING SERVICE	90.00	
03/17/2020	INVOICE	24225	TOWING SERVICE	90.00	
03/17/2020	INVOICE	25296	TOWING SERVICE	90.00	
03/17/2020	INVOICE	24250	TOWING SERVICE	90.00	
Total:				990.00	
Net of 11 Invoices / 0 Checks				990.00	
03126	BIG RED PRINTING				
03/17/2020	INVOICE	20196	SRP BOOKMARKS	187.24	
Total:				187.24	
Net of 1 Invoices / 0 Checks				187.24	
03256	BLACK HILLS ENERGY				
03/17/2020	INVOICE	0815 1921 72	NATURAL GAS	747.27	
03/17/2020	INVOICE	8532 8864 75 MAR	NATURAL GAS	112.48	
03/17/2020	INVOICE	1295 7160 83 MAR	NATURAL GAS/B-D CONST/NEW POLICE STATION BLI	534.17	
03/17/2020	INVOICE	5048 9157 09 MAR	2NATURAL GAS	52.84	
03/17/2020	INVOICE	4086 6115 74 MAR	2NATURAL GAS	43.44	
03/17/2020	INVOICE	6942 7542 63 MAR	2NATURAL GAS	40.84	
03/17/2020	INVOICE	5389 9420 88 MAR	2NATURAL GAS	38.11	
03/17/2020	INVOICE	2278 6168 20 MAR	2NATURAL GAS	34.56	
03/17/2020	INVOICE	3343 6679 78 MAR	2NATURAL GAS	27.45	
03/17/2020	INVOICE	9767 8260 47 MAR	2NATURAL GAS	26.87	
03/17/2020	INVOICE	4665 9615 35 MAR	2NATURAL GAS	25.08	
03/17/2020	INVOICE	9374 2782 77 MAR	2NATURAL GAS	24.71	
03/17/2020	INVOICE	1164 9983 32 MAR	2NATURAL GAS	64.16	
03/17/2020	INVOICE	5317 1214 84 MAR	2NATURAL GAS	66.20	
03/17/2020	INVOICE	0778 7198 98 MAR	2NATURAL GAS	77.09	
03/17/2020	INVOICE	5915 3548 20 MAR	2NATURAL GAS	80.77	
03/17/2020	INVOICE	5431 5180 01 MAR	2NATURAL GAS	123.94	
03/17/2020	INVOICE	7504 0422 35 MAR	2NATURAL GAS	95.40	
03/17/2020	INVOICE	3224 1153 18 MAR	2NATURAL GAS	85.88	
03/17/2020	INVOICE	6007 1329 48 MAR	2NATURAL GAS	2,577.88	
03/17/2020	INVOICE	8429 6210 02 MAR	2NATURAL GAS	824.05	
03/17/2020	INVOICE	7063 3714 32 MAR	2NATURAL GAS	535.16	
03/17/2020	INVOICE	6310 3990 85 MAR	2NATURAL GAS	530.67	
03/17/2020	INVOICE	5156 7873 42 MAR	2NATURAL GAS	234.42	
03/17/2020	INVOICE	1450 5796 12 MAR	2NATURAL GAS	164.86	
03/17/2020	INVOICE	7226 0844 98 MAR	2NATURAL GAS	135.04	
Total:				7,303.34	
Net of 26 Invoices / 0 Checks				7,303.34	
02030	BLAZER LLC				
03/17/2020	INVOICE	10442	FIX 2 BROKEN HURDLES	30.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	30.00	
			Net of 1 Invoices / 0 Checks	30.00	
01770 03/17/2020	BRUNKHORST ENGINE MACHINE & REBUILD INVOICE	M-1-26197	KUBOTA MAINTENANCE	118.00	
			Total:	118.00	
			Net of 1 Invoices / 0 Checks	118.00	
02551 03/17/2020	CENTER FOR MUNICIPAL SOLUTIONS INVOICE	53022-006	COL NE SPRINT/2453 39TH AVE	800.00	
			Total:	800.00	
			Net of 1 Invoices / 0 Checks	800.00	
01209 03/17/2020	CENTER POINT LARGE PRINT INVOICE	1763835	MATERIALS	89.28	
			Total:	89.28	
			Net of 1 Invoices / 0 Checks	89.28	
03137 03/17/2020	CENTRAL PARTS & MACHINE INVOICE	2827 001-398309	LARGE FILTER WRENCH	12.50	
03/17/2020	INVOICE	2775 001-398342	BATTERY	65.40	
03/17/2020	INVOICE	2775 001-396187	FILTERS	148.02	
03/17/2020	INVOICE	2775 001-397851	FILTERS AND OIL	46.52	
03/17/2020	INVOICE	2775 001-398198	SPORTLINE BELT	43.03	
03/17/2020	INVOICE	2775 001-398199	PERMATEX ANTI-SEIZE	19.49	
03/17/2020	INVOICE	13270 001-398476	PAM WIPE-OFF	23.95	
			Total:	358.91	
			Net of 7 Invoices / 0 Checks	358.91	
03138 03/17/2020	CENTRAL SAND & GRAVEL CO INVOICE	125292	ROAD GRAVEL	2,807.56	
03/17/2020	INVOICE	125305	ROAD GRAVEL	1,205.98	
			Total:	4,013.54	
			Net of 2 Invoices / 0 Checks	4,013.54	
00293 03/17/2020	CENTRAL VALLEY AG COOPERATIVE INVOICE	JOB 1407870	GROUNDS MAINTENANCE	1,579.89	
			Total:	1,579.89	
			Net of 1 Invoices / 0 Checks	1,579.89	
01148 03/17/2020	CENTURY LINK INVOICE	402 D33-0443	MARCH SERVICE	994.63	
			Total:	994.63	
			Net of 1 Invoices / 0 Checks	994.63	
00567 03/17/2020	CITY OF COLUMBUS INVOICE	200-21960 04	FINAL BILL-B-D CONST/SHOULD BE CITY	120.05	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	120.05	
			Net of 1 Invoices / 0 Checks	120.05	
00262	CLUB PROPHET SYSTEMS				
03/17/2020	INVOICE	402003011955	MONTHLY TEE SHEET	90.00	
			Total:	90.00	
			Net of 1 Invoices / 0 Checks	90.00	
02542	CNC REPAIR LLC				
03/17/2020	INVOICE	3260	OIL CHANGE/BRAKES-UNIT 187	551.65	
03/17/2020	INVOICE	3266	BATTERY/OIL CHANGE- UNIT 179	230.35	
03/17/2020	INVOICE	3267	BATTERY-UNIT 166	429.53	
03/17/2020	INVOICE	3278	OIL CHANGE/FILTERS-2013 CHRYSLER 200	119.76	
03/17/2020	INVOICE	3279	SPARK PLUGS-UNIT 182	286.09	
03/17/2020	INVOICE	3309	BATTERY-UNIT 188	352.74	
03/17/2020	INVOICE	3314	OIL CHANGE-UNIT 194	50.20	
03/17/2020	INVOICE	3315	OIL CHANGE-2016 CAMRY	43.15	
03/17/2020	INVOICE	3316	OIL CHANGE, BATTERY/UNIT 192	296.57	
			Total:	2,360.04	
			Net of 9 Invoices / 0 Checks	2,360.04	
03140	COLUMBUS AREA CHAMBER OF				
03/17/2020	INVOICE	HEALTH	COLUMBUS BUCKS-PACE PROGRAM	1,480.00	
			Total:	1,480.00	
			Net of 1 Invoices / 0 Checks	1,480.00	
00036	COLUMBUS CUSTOM EMBROIDERY				
03/17/2020	INVOICE	E34893	BRAD HRUSKA	46.00	
			Total:	46.00	
			Net of 1 Invoices / 0 Checks	46.00	
01638	COLUMBUS FAMILY RESOURCE CTR				
03/17/2020	INVOICE	MONTHLY	MONTHLY LEASE PAYMENT	9,129.00	
			Total:	9,129.00	
			Net of 1 Invoices / 0 Checks	9,129.00	
03142	COLUMBUS STEEL SUPPLY				
03/17/2020	INVOICE	136543	ROUND HR 1/2"	79.13	
03/17/2020	INVOICE	136628	TUBING/PLATE	544.84	
			Total:	623.97	
			Net of 2 Invoices / 0 Checks	623.97	
03144	COLUMBUS TELEGRAM				
03/17/2020	INVOICE	118-60003415	FEBRUARY PUBLICATIONS/EMPL ADVERTISING	3,299.42	
			Total:	3,299.42	
			Net of 1 Invoices / 0 Checks	3,299.42	
03143	COLUMBUS TIRE & SERVICE				
03/17/2020	INVOICE	1-8579	TIRES FOR 2007 FORD F150	671.83	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	671.83	
			Net of 1 Invoices / 0 Checks	671.83	
03145	COMMUNITY INTERNET SYSTEMS INC.				
03/17/2020	INVOICE	SSFIRE FEB	INTERNET SERVICE	15.00	
03/17/2020	INVOICE	COLU1 FEB	INTERNET SERVICE	15.00	
03/17/2020	INVOICE	COLU2	INTERNET SERVICE	15.00	
			Total:	45.00	
			Net of 3 Invoices / 0 Checks	45.00	
02718	CORE & MAIN LP				
03/17/2020	INVOICE	M007920	2020 METER SUPPLIES	21,704.81	
			Total:	21,704.81	
			Net of 1 Invoices / 0 Checks	21,704.81	
01525	CORNHUSKER MARRIOTT HOTEL				
03/17/2020	INVOICE	9291-1647	JANELLE KLINE	220.00	
03/17/2020	INVOICE	9299-1647	MICHAELA LUCKEY	220.00	
03/17/2020	INVOICE	10230-1647	JOHN LOHR	220.00	
			Total:	660.00	
			Net of 3 Invoices / 0 Checks	660.00	
03147	CORNHUSKER PUBLIC POWER DIST				
03/17/2020	INVOICE	415030008 MAR	ELECTRICITY	151.06	
03/17/2020	INVOICE	415030001 MAR	ELECTRICITY	95.84	
03/17/2020	INVOICE	415030005 MAR	ELECTRICITY	42.90	
03/17/2020	INVOICE	415030006 MAR	ELECTRICITY	183.95	
03/17/2020	INVOICE	415030007 MAR	ELECTRICITY	254.70	
03/17/2020	INVOICE	415030009 MAR	ELECTRICITY	155.65	
			Total:	884.10	
			Net of 6 Invoices / 0 Checks	884.10	
10342	CRIMINAL ADDICTION INC.				
03/17/2020	INVOICE	030620POL	CRIMINAL INTERDICTION CLASS-COLIN SPILKER	300.00	
			Total:	300.00	
			Net of 1 Invoices / 0 Checks	300.00	
03149	CULLIGAN OF COLUMBUS				
03/17/2020	INVOICE	240154	BOTTLED WATER	41.70	
03/17/2020	INVOICE	240367	MARCH COOLER RENTAL	13.95	
03/17/2020	INVOICE	240400	MARCH PLAN FEES	45.00	
03/17/2020	INVOICE	240420	MARCH COOLER RENTAL	31.00	
03/17/2020	INVOICE	240452	MARCH COOLER RENTAL	35.00	
03/17/2020	INVOICE	240463	MARCH SERVICE-REVERSE OSMOSIS SYSTEM	60.00	
			Total:	226.65	
			Net of 6 Invoices / 0 Checks	226.65	
00270	DANKO EMERGENCY EQUIPMENT				
03/17/2020	INVOICE	1008816	SHARPS CONTAINERS	100.61	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	100.61	
			Net of 1 Invoices / 0 Checks	100.61	
03152 03/17/2020	DEMCO INC INVOICE	6775098	BOOK SUPPLIES	47.24	
			Total:	47.24	
			Net of 1 Invoices / 0 Checks	47.24	
00549 03/17/2020	DHHS DIVISION OF PUBLIC HEALTH INVOICE	011720WWCOLL	WATER OP LICENSES APPLICATIONS/ZAKRZEWSKI-BI	115.00	
			Total:	115.00	
			Net of 1 Invoices / 0 Checks	115.00	
01699 03/17/2020 03/17/2020	DOWNTOWN BUSINESS ASSOCIATION INVOICE INVOICE	EGG HUNT MEMBERSHIP	4 BUNNIES/APRIL 4TH 2020 ANNUAL MEMBERSHIP DUES	80.00 75.00	
			Total:	155.00	
			Net of 2 Invoices / 0 Checks	155.00	
00327 03/17/2020	DUBAS REFRIGERATION INVOICE	21856	5MFD CAPACITOR/SERVICE CALL	73.76	
			Total:	73.76	
			Net of 1 Invoices / 0 Checks	73.76	
00374 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020 03/17/2020	DUNBAR DOUGLAS INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE INVOICE	022920GOLF 022920CONTR 306 307 012020ADJ 022920GOLF CC 11461768942913826 11472229485845833 11472229485845833 11232516822567404 1016194023 132746 114337863546842667	MONTHLY COMMISSIONS CONTRACT GR8, EZ LINKS, JOURNAL STAR ADV, DEFIB SUPP: CHS YB/OUTLAWS BB ADV AND VB TEE SHEETS OVERPAYMENT ON 1/21/20 CHECK CREDIT CARD FEES REIMBURSED SIMPLE GREEN DISINFECTANT SIIMPLE GREEN DEGREASER SIMPLE GREEN STAIN REMOVER STAINLESS STEEL SCOOPS MILES KIMBALL-TRASH BAG BANDS CULLIGAN-SALT PELLETS LARGE SCOOP HOLDERS, SCOOPS	1,167.12 6,308.00 853.42 645.82 (2,082.00) 715.83 96.68 69.97 49.98 59.91 28.82 68.11 52.98	
			Total:	8,034.64	
			Net of 13 Invoices / 0 Checks	8,034.64	
03158 03/17/2020	EAKES OFFICE SOLUTIONS INVOICE	7973215-0	NAME BADGE-JACKIE	12.26	
			Total:	12.26	
			Net of 1 Invoices / 0 Checks	12.26	
03027 03/17/2020	ECONOMY HOMETOWN MARKET INC. INVOICE	220103	SMOKED PORK CHOPS	297.85	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	297.85	
			Net of 1 Invoices / 0 Checks	297.85	
03160 03/17/2020	EDUCATIONAL SERV UNIT #7 INVOICE	1656	MON NIGHT BOOK ADVENTURES	199.76	
			Total:	199.76	
			Net of 1 Invoices / 0 Checks	199.76	
00191 03/17/2020 03/17/2020	ELECTRIC PUMP INC INVOICE INVOICE	0885943-IN 0886019-CM	GRIP EYE UNIT PARTIAL CREDIT-GRIP EYE UNIT	1,297.92 (636.00)	
			Total:	661.92	
			Net of 2 Invoices / 0 Checks	661.92	
03161 03/17/2020 03/17/2020 03/17/2020	ELECTRICAL ENGINEERING & INVOICE INVOICE INVOICE	6715268-00 6715271-00 6715271-01	F96T12 TUBES SUPPLIES SUPPLIES	23.05 92.36 216.58	
			Total:	331.99	
			Net of 3 Invoices / 0 Checks	331.99	
01597 03/17/2020	ELECTRONIC ENGINEERING INVOICE	855000843-1	CHANGE RELAY TO KEY IGNITION	150.00	
			Total:	150.00	
			Net of 1 Invoices / 0 Checks	150.00	
00939 03/17/2020	ERIKSEN CONSTRUCTION CO INC INVOICE	17	WWTF PHASE 4	257,430.00	
			Total:	257,430.00	
			Net of 1 Invoices / 0 Checks	257,430.00	
03164 03/17/2020	ERNST AUTO CENTER INVOICE	4006814/1	COLLISSION REPAIR/2016 EXPLORER	1,000.00	
			Total:	1,000.00	
			Net of 1 Invoices / 0 Checks	1,000.00	
03165 03/17/2020 03/17/2020	FASTENAL COMPANY INVOICE INVOICE	NECOL221575 NECOL221384	SUPPLIES IDEAL 56188	23.95 168.75	
			Total:	192.70	
			Net of 2 Invoices / 0 Checks	192.70	
03070 03/17/2020 03/17/2020 03/17/2020	FBG SERVICE CORPORATION INVOICE INVOICE INVOICE	869044 869418 869419	FEBRUARY CLEANING SERVICE MARCH CLEANING MARCH CLEANING	1,595.00 1,442.00 1,651.00	
			Total:	4,688.00	
			Net of 3 Invoices / 0 Checks	4,688.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
00334	FIFTH SEASON INC				
03/17/2020	INVOICE	021720FIRE	GROUPS MAINTENANCE PROGRAM	425.04	
			Total:	425.04	
			Net of 1 Invoices / 0 Checks	425.04	
00242	FIRST NATIONAL BANK OMAHA				
03/17/2020	INVOICE	022120COMMCTR	COL EXPRESS LAUNDRY-TABLECLOTHS	15.00	
03/17/2020	INVOICE	022920AQ	AUTHORIZE.NET FEES	35.70	
03/17/2020	INVOICE	022320CLERK	MEAL EXPENSE/LEAGUE CONF	35.37	
03/17/2020	INVOICE	022420HR	WALGREENS PICTURES	31.53	
03/17/2020	INVOICE	8526116	PROVANTAGE-PANDUIT	319.75	
03/17/2020	INVOICE	8527670	PROVANTAGE-PANDUIT	393.11	
03/17/2020	INVOICE	8531274	PROVANTAGE-PANDUIT	1,183.90	
03/17/2020	INVOICE	8538582	PROVANTAGE CISCO SYSTEMS	43.00	
03/17/2020	INVOICE	D01-0095967-414743	AMAZON PRIME MEMBERSHIP	119.00	
03/17/2020	INVOICE	030420LIBR	POSTAGE	609.89	
03/17/2020	INVOICE	022620ADMIN	CONFERENCE LODGING, PARKING, MEALS	366.24	
03/17/2020	INVOICE	13355650	REPLACEMENTPARTS.COM- THERMOSTAT CONTROL	10.03	
03/17/2020	INVOICE	13316962	REPLACEMENTPARTS.COM-PHOTOCELL ASSEMBLY	19.79	
03/17/2020	INVOICE	44964	FORCE SCIENCE INSTITUTE-HEUSINKVELT	295.00	
03/17/2020	INVOICE	OMA-1GS001L	B2G TRAINING-ZYWIEC	149.00	
03/17/2020	INVOICE	196178	JOHN REID & ASSOC/URKOSKI TRAIING	575.00	
03/17/2020	INVOICE	680306	APCO-FULL TIER 1 DUES/WIESE	75.20	
03/17/2020	INVOICE	644168	APCO INTERNATIONAL 2020 DUES/365914	94.00	
03/17/2020	INVOICE	62176340224	NATL REG OF EMT'S-OBORNY	25.00	
03/17/2020	INVOICE	62214584569	NATL REG OF EMTS-LINGENFELTER	25.00	
03/17/2020	INVOICE	62214588269	NATL REG OF EMTS-BARTHOLOMEW	25.00	
03/17/2020	INVOICE	022620LODG	LODGING CHARGES-STOCKWELL/ZAKRZEWSKI	444.00	
03/17/2020	INVOICE	022420WW	HARDEES/FLOOD TRAINING	26.15	
03/17/2020	INVOICE	030520POL	MEAL EXPENSE-PENSICK TRAINING	68.88	
03/17/2020	INVOICE	CM93611047	BUNN-O-MATIC CREDIT REFUND	(81.30)	
03/17/2020	INVOICE	0056919	IACP MEMBERSHIP DUES-SHERER	190.00	
03/17/2020	INVOICE	300035392	FBI-LEEDA DUES-SHERER	50.00	
03/17/2020	INVOICE	OMA-IGS001L	B2G REGISTRATION-ZYWIEC	149.00	
03/17/2020	INVOICE	15565676	FBI-LEEDA/MPR REGISTRATION-MOLCZYK	695.00	
03/17/2020	INVOICE	022720LUBR	SWEET HARVEST POPCORN	8.24	
03/17/2020	INVOICE	022720LIBR	VRBO REFUND	(986.70)	
03/17/2020	INVOICE	2644837928898710	OCULUS-BEAT SABER	32.09	
03/17/2020	INVOICE	2644842432231593	OCULUS-BLADE & SORCERY	21.39	
03/17/2020	INVOICE	701430160	ORIENTAL TRADING CO-SUMMER READING PROGRAM	2,429.65	
03/17/2020	INVOICE	3DU-23875	3DUNIVERSE-ULTIMAKER MAINT KIT/PRINT CORE	454.90	
03/17/2020	INVOICE	735421	MARCO-PROGRAM SUPPLIES	2,233.18	
03/17/2020	INVOICE	022920LIBR	CONSTANT CONTACT	66.50	
03/17/2020	INVOICE	3DU-24129	3DUNIVERSE-FILAMENT	97.99	
03/17/2020	INVOICE	11347	VENMILL IND-COMBO KIT FOR HYBRID	103.22	
03/17/2020	INVOICE	701313021	OREINTAL TRADING CO-PROGRAM SUPPLIES	198.07	
03/17/2020	INVOICE	T40180465	TOKOYOTREAT PREMIUM 6 MOS PREPAY PLAN EXT	191.99	
03/17/2020	INVOICE	021820LIB	NE NOTARY ASSOC-HERNANDEZ RENEWAL	101.95	
03/17/2020	INVOICE	113020LIB	OVERPAYMENT FROM NOV 2019 (BERNINA)	(104.97)	
03/17/2020	INVOICE	030520LIB	OVERLIMIT FEE	39.00	
03/17/2020	INVOICE	20009942138	5.11 TACTICAL-ZERO G PLATES/WANGLER	99.99	
			Total:	10,973.73	
			Net of 45 Invoices / 0 Checks	10,973.73	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	308-188-0175-09127	PHONE SERVICE 3/1/20-3/29/20	3,239.08	
03/17/2020	INVOICE	402-564-0717-09061	ELEVATOR PHONE	54.14	
03/17/2020	INVOICE	308-188-0206-05239	PHONE CHARGES 3/1/20-3/29/20	208.06	
			Total:	3,501.28	
			Net of 3 Invoices / 0 Checks	3,501.28	
00459	GALE				
03/17/2020	INVOICE	69964997	MATERIALS	74.97	
			Total:	74.97	
			Net of 1 Invoices / 0 Checks	74.97	
03172	GALLS LLC				
03/17/2020	INVOICE	015069334	FIRE CARGO PANTS	244.50	
03/17/2020	INVOICE	015119205	SPEC OPS ENTRANCE RAM	348.11	
			Total:	592.61	
			Net of 2 Invoices / 0 Checks	592.61	
03174	GEHRING CONSTRUCTION &				
03/17/2020	INVOICE	6	DOWNTOWN TRAFFIC SIGNAL RENOVATIONS	83,000.92	
			Total:	83,000.92	
			Net of 1 Invoices / 0 Checks	83,000.92	
00303	GENE STEFFY FORD				
03/17/2020	INVOICE	166242	MANIFOLD, SPARK PLUGS, ANTI-FREEZE	1,692.29	
03/17/2020	INVOICE	630331	VISOR REPAIR-BUS 218	82.00	
			Total:	1,774.29	
			Net of 2 Invoices / 0 Checks	1,774.29	
00053	GILMORE & ASSOCIATES				
03/17/2020	INVOICE	37420	LIFT STATION #10 REPLACEMENT	7,000.00	
			Total:	7,000.00	
			Net of 1 Invoices / 0 Checks	7,000.00	
00056	GODFATHER'S PIZZA				
03/17/2020	INVOICE	5228	ENG CO #1 FEB PRACTICE	137.00	
			Total:	137.00	
			Net of 1 Invoices / 0 Checks	137.00	
02594	GREAT PLAINS BUILDING SUPPLY				
03/17/2020	INVOICE	329843	TREATED 2X12	27.41	
			Total:	27.41	
			Net of 1 Invoices / 0 Checks	27.41	
02075	GREAT PLAINS COMMUNICATIONS				
03/17/2020	INVOICE	996-426-0026	INTERNET SERVICE	310.00	
			Total:	310.00	
			Net of 1 Invoices / 0 Checks	310.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
MISC 03/17/2020	GRESS JEROLD INVOICE	03/06/2020	UB refund for account: 200-26860-02	46.06	
			Total:	46.06	
			Net of 1 Invoices / 0 Checks	46.06	
10352 03/17/2020	GROMBACHER, KERRY INVOICE	012020LIBR	3/21/20 ALL-AGES CONCERT	400.00	
			Total:	400.00	
			Net of 1 Invoices / 0 Checks	400.00	
00272 03/17/2020	HAWKINS INC INVOICE	4673421	CHEMICALS	5,517.42	
			Total:	5,517.42	
			Net of 1 Invoices / 0 Checks	5,517.42	
03185 03/17/2020	HDR ENGINEERING INC INVOICE	1200251010	N SANITARY SEWER COLLECTION SYS STUDY	5,973.18	
03/17/2020	INVOICE	1200251465	WWTF PHASE 4	36,893.62	
			Total:	42,866.80	
			Net of 2 Invoices / 0 Checks	42,866.80	
01424 03/17/2020	HEARTLAND NATURAL GAS LLC INVOICE	73368	NATURAL GAS	1,381.78	
03/17/2020	INVOICE	73367	NATURAL GAS	98.89	
03/17/2020	INVOICE	73366	NATURAL GAS	350.64	
03/17/2020	INVOICE	73372	NATURAL GAS	843.40	
03/17/2020	INVOICE	73377	NATURAL GAS	236.66	
03/17/2020	INVOICE	73376	NATURAL GAS	836.04	
03/17/2020	INVOICE	73365	NATURAL GAS	92.85	
03/17/2020	INVOICE	73373	NATURAL GAS	112.64	
03/17/2020	INVOICE	73369	NATURAL GAS	1,388.82	
03/17/2020	INVOICE	73387	NATURAL GAS	0.34	
03/17/2020	INVOICE	73388	NATURAL GAS	41.23	
03/17/2020	INVOICE	73418	NATURAL GAS	48.60	
03/17/2020	INVOICE	73386	NATURAL GAS	169.63	
03/17/2020	INVOICE	73385	NATURAL GAS	107.27	
03/17/2020	INVOICE	73374	NATURAL GAS	1,316.74	
03/17/2020	INVOICE	73454	NATURAL GAS	150.84	
			Total:	7,176.37	
			Net of 16 Invoices / 0 Checks	7,176.37	
01724 03/17/2020	HOBBY LOBBY INVOICE	90503495	VALENTINE SUPPLIES	3.59	
			Total:	3.59	
			Net of 1 Invoices / 0 Checks	3.59	
10349 03/17/2020	HOME 360 FLOORING & HOME DECOR INVOICE	15333	NEW CARPET AND INSTALL DOWNPAYMENT	4,731.54	
			Total:	4,731.54	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Net of 1 Invoices / 0 Checks	4,731.54	
00403 03/17/2020	HOWERTER MD MARK S INVOICE	MONHTLY	EMERGENCY MEDICAL DIRECTOR	598.00	
			Total:	598.00	
			Net of 1 Invoices / 0 Checks	598.00	
00247 03/17/2020	HUMPHREY DEMOCRAT INVOICE	3217	ONE YEAR SUBSCRIPTION	27.00	
			Total:	27.00	
			Net of 1 Invoices / 0 Checks	27.00	
00054 03/17/2020	HYDRO TECH INC INVOICE	41485	SCBA HYDRO TEST	16.00	
			Total:	16.00	
			Net of 1 Invoices / 0 Checks	16.00	
03194 03/17/2020	INGRAM LIBRARY SERVICES, INC INVOICE	43983907	MATERIALS	406.40	
03/17/2020	INVOICE	43964809	MATERIALS	1,419.49	
03/17/2020	INVOICE	44005760	MATERIALS	287.36	
03/17/2020	INVOICE	44126218	MATERIALS	60.38	
			Total:	2,173.63	
			Net of 4 Invoices / 0 Checks	2,173.63	
02554 03/17/2020	INTERSTATE BATTERY SYSTEM INVOICE	210074472	BATTERY	119.95	
			Total:	119.95	
			Net of 1 Invoices / 0 Checks	119.95	
02609 03/17/2020	ISLAND SUPPLY WELDING CO. INVOICE	637538	TOTE OUTFIT R & MC W/ CYLINDERS	400.00	
			Total:	400.00	
			Net of 1 Invoices / 0 Checks	400.00	
10351 03/17/2020	J & M GOLF INVOICE	0590072-IN	GOLF BALL TENDER IND	224.52	
			Total:	224.52	
			Net of 1 Invoices / 0 Checks	224.52	
03199 03/17/2020	JACKSON SERVICES INC INVOICE	4262618	SUPPLIES	77.69	
03/17/2020	INVOICE	4255834	SUPPLIES	71.30	
03/17/2020	INVOICE	4264359	SUPPLIES/UNIFORMS	123.27	
03/17/2020	INVOICE	4264361	SUPPLIES	36.88	
03/17/2020	INVOICE	4264360	UNIFORMS	88.40	
03/17/2020	INVOICE	4264232	PAPER TOWELS	44.24	
03/17/2020	INVOICE	4261722	UNIFORMS	280.13	
03/17/2020	INVOICE	4262617	MATS	55.85	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	4264346	UNIFORMS	415.76	
03/17/2020	INVOICE	4263529	MATS	32.00	
03/17/2020	INVOICE	4262599	UNIFORMS	58.63	
03/17/2020	INVOICE	4262598	UNIFORMS	16.24	
03/17/2020	INVOICE	4260102	UNIFORMS	93.88	
03/17/2020	INVOICE	4260103	UNIFORMS	88.40	
03/17/2020	INVOICE	4260104	MAT	2.70	
03/17/2020	INVOICE	4258357	SUPPLIES	58.59	
03/17/2020	INVOICE	4258345	FLOOR MAT	20.25	
03/17/2020	INVOICE	4260092	SUPPLIES	34.05	
03/17/2020	INVOICE	4260093	UNIFORMS	129.72	
03/17/2020	INVOICE	4260094	SUPPLIES	12.02	
03/17/2020	INVOICE	4266857	SUPPLIES	68.21	
03/17/2020	INVOICE	4264349	SUPPLIES	7.05	
03/17/2020	INVOICE	4264348	UNIFORMS	129.72	
03/17/2020	INVOICE	4264347	SUPPLIES	29.07	
03/17/2020	INVOICE	4266865	MAT SERVICES	20.25	
03/17/2020	INVOICE	4266863	UNIFORM EXCHANGE	16.24	
03/17/2020	INVOICE	4266864	UNIFORM EXCHANGES	62.42	
Total:				2,072.96	
Net of 27 Invoices / 0 Checks				2,072.96	
00894	JANWAY COMPANY USA INC.				
03/17/2020	INVOICE	134605	DRAWSTRING BACKPACKS	1,064.00	
Total:				1,064.00	
Net of 1 Invoices / 0 Checks				1,064.00	
00532	JEO CONSULTING GROUP INC				
03/17/2020	INVOICE	115323	LOUP RIVER EPP REVISIONS	412.50	
03/17/2020	INVOICE	115322	LOST CREEK FLOODPLAIN RES R19-138	697.50	
03/17/2020	INVOICE	115321	LOUP RIVER LEVEE IMPROVEMENTS CONST	845.00	
Total:				1,955.00	
Net of 3 Invoices / 0 Checks				1,955.00	
10314	KEAST ENTERPRISES INC.				
03/17/2020	INVOICE	17051	GATE PARTS	120.82	
Total:				120.82	
Net of 1 Invoices / 0 Checks				120.82	
03202	KELLY SUPPLY COMPANY				
03/17/2020	INVOICE	S12248071-0	SUPPLIES	97.95	
03/17/2020	INVOICE	S1224/012-0	SUPPLIES	8.11	
03/17/2020	INVOICE	S12247814-0	SUPPLIES	45.28	
Total:				151.34	
Net of 3 Invoices / 0 Checks				151.34	
00219	KLINE JANELLE				
03/17/2020	INVOICE	022720CLERK	PARKING-MILEAGE EXP/LEAGUE CONFERENCE	129.45	
Total:				129.45	
Net of 1 Invoices / 0 Checks				129.45	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
00012 03/17/2020	LAKEVIEW SMALL ENGINE INC INVOICE	042415	3 DESERT HAWK HEADS	74.85	
			Total:	74.85	
			Net of 1 Invoices / 0 Checks	74.85	
10338 03/17/2020	LANDSCAPES UNLIMITED LLC INVOICE	2006-02	QUAIL RUN DESIGN	28,294.12	
			Total:	28,294.12	
			Net of 1 Invoices / 0 Checks	28,294.12	
02236 03/17/2020	LANGUAGE LINE SERVICES INC INVOICE	4764976	INTERPREPRETING SERVICE	8.00	
			Total:	8.00	
			Net of 1 Invoices / 0 Checks	8.00	
02596 03/17/2020	LAWSON PRODUCTS INVOICE	9307419054	RECEPTACLES	14.79	
03/17/2020	INVOICE	9307444888	HIGH IMPACT REGENCY KITS	256.18	
			Total:	270.97	
			Net of 2 Invoices / 0 Checks	270.97	
01262 03/17/2020	LIFEGUARD MD INVOICE	10800	MANIKIN ADAPTER, TRAINING PADS	446.00	
			Total:	446.00	
			Net of 1 Invoices / 0 Checks	446.00	
10229 03/17/2020	LINGO INVOICE	1182243780	FEBRUARY PHONE SERVICE	51.64	
			Total:	51.64	
			Net of 1 Invoices / 0 Checks	51.64	
00013 03/17/2020	LOGAN CONTRACTORS SUPPLY INC INVOICE	P07244	REPLACE RUBBER FUR U-SHAPED ITEMS	442.16	
			Total:	442.16	
			Net of 1 Invoices / 0 Checks	442.16	
03214 03/17/2020	LOUP POWER DISTRICT INVOICE	194041	ELECTRICITY/FINAL B-D CONST-NEW POLICE BLDG	6,636.03	
03/17/2020	INVOICE	169003 MAR	ELECTRICITY	27.55	
03/17/2020	INVOICE	169005 MAR	ELECTRICITY	135.22	
03/17/2020	INVOICE	169008 MAR	ELECTRICITY	27.35	
03/17/2020	INVOICE	169009 MAR	ELECTRICITY	27.74	
03/17/2020	INVOICE	169011 MAR	ELECTRICITY	59.80	
03/17/2020	INVOICE	169012 MAR	ELECTRICITY	8,932.21	
03/17/2020	INVOICE	169016 MAR	ELECTRICITY	236.44	
03/17/2020	INVOICE	169017 MAR	ELECTRICITY	25.00	
03/17/2020	INVOICE	169019 MAR	ELECTRICITY	51.68	
03/17/2020	INVOICE	169020 MAR	ELECTRICITY	9.06	
03/17/2020	INVOICE	169022 MAR	ELECTRICITY	25.39	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	169023 MAR	ELECTRICITY	226.32	
03/17/2020	INVOICE	169024	ELECTRICITY	49.33	
03/17/2020	INVOICE	169026 MAR	ELECTRICITY	92.91	
03/17/2020	INVOICE	169027 MAR	ELECTRICITY	9.06	
03/17/2020	INVOICE	169028 MAR	ELECTRICITY	339.08	
03/17/2020	INVOICE	169029 MAR	ELECTRICITY	518.49	
03/17/2020	INVOICE	169030 MAR	ELECTRICITY	165.90	
03/17/2020	INVOICE	169031 MAR	ELECTRICITY	40.31	
03/17/2020	INVOICE	169033 MAR	ELECTRICITY	33.74	
03/17/2020	INVOICE	169034 MAR	ELECTRICITY	25.39	
03/17/2020	INVOICE	169035 MAR	ELECTRICITY	25.39	
03/17/2020	INVOICE	169036 MAR	ELECTRICITY	140.17	
03/17/2020	INVOICE	169038 MAR	ELECTRICITY	3,281.90	
03/17/2020	INVOICE	169039 MAR	ELECTRICITY	35.58	
03/17/2020	INVOICE	169041 MAR	ELECTRICITY	34.70	
03/17/2020	INVOICE	169042 MAR	ELECTRICITY	296.63	
03/17/2020	INVOICE	169043 MAR	ELECTRICITY	39.50	
03/17/2020	INVOICE	169044 MAR	ELECTRICITY	38.62	
03/17/2020	INVOICE	169045 MAR	ELECTRICITY	37.74	
03/17/2020	INVOICE	169046 MAR	ELECTRICITY	55.40	
03/17/2020	INVOICE	169047 MAR	ELECTRICITY	25.39	
03/17/2020	INVOICE	169048 MAR	ELECTRICITY	38.52	
03/17/2020	INVOICE	169050 MAR	ELECTRICITY	112.47	
03/17/2020	INVOICE	169051 MAR	ELECTRICITY	25.39	
03/17/2020	INVOICE	169053 MAR	ELECTRICITY	37.10	
03/17/2020	INVOICE	169055 MAR	ELECTRICITY	25.39	
03/17/2020	INVOICE	169056 MAR	ELECTRICITY	39.11	
03/17/2020	INVOICE	169057 MAR	ELECTRICITY	25.39	
03/17/2020	INVOICE	169058 MAR	ELECTRICITY	40.68	
03/17/2020	INVOICE	169060 MAR	ELECTRICITY	27.65	
03/17/2020	INVOICE	169061 MAR	ELECTRICITY	31.08	
03/17/2020	INVOICE	169062 MAR	ELECTRICITY	141.35	
03/17/2020	INVOICE	169064 MAR	ELECTRICITY	32.35	
03/17/2020	INVOICE	169065 MAR	ELECTRICITY	966.00	
03/17/2020	INVOICE	169066 MAR	ELECTRICITY	45.97	
03/17/2020	INVOICE	169067 MAR	ELECTRICITY	2,016.00	
03/17/2020	INVOICE	169068 MAR	ELECTRICITY	2,454.00	
03/17/2020	INVOICE	169069 MAR	ELECTRICITY	38.55	
03/17/2020	INVOICE	169071 MAR	ELECTRICITY	2,343.21	
03/17/2020	INVOICE	169072 MAR	ELECTRICITY	250.00	
03/17/2020	INVOICE	169073 MAR	ELECTRICITY	36.76	
03/17/2020	INVOICE	169074 MAR	ELECTRICITY	29.70	
03/17/2020	INVOICE	169077 MAR	ELECTRICITY	25.59	
03/17/2020	INVOICE	169080 MAR	ELECTRICITY	132.63	
03/17/2020	INVOICE	169081 MAR	ELECTRICITY	36.76	
03/17/2020	INVOICE	169082 MAR	ELECTRICITY	104.40	
03/17/2020	INVOICE	169083 MAR	ELECTRICITY	569.70	
03/17/2020	INVOICE	169084 MAR	ELECTRICITY	584.89	
03/17/2020	INVOICE	169085 MAR	ELECTRICITY	607.68	
03/17/2020	INVOICE	169086 MAR	ELECTRICITY	721.62	
03/17/2020	INVOICE	169087 MAR	ELECTRICITY	303.84	
03/17/2020	INVOICE	169089 MAR	ELECTRICITY	34.51	
03/17/2020	INVOICE	169090 MAR	ELECTRICITY	36.17	
03/17/2020	INVOICE	169091 MAR	ELECTRICITY	62.26	
03/17/2020	INVOICE	169092 MAR	ELECTRICITY	54.82	
03/17/2020	INVOICE	169093 MAR	ELECTRICITY	63.15	
03/17/2020	INVOICE	169094 MAR	ELECTRICITY	53.08	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	169096 MAR	ELECTRICITY	459.06	
03/17/2020	INVOICE	169097 MAR	ELECTRICITY	27.55	
03/17/2020	INVOICE	169098 MAR	ELECTRICITY	32.55	
03/17/2020	INVOICE	169099 MAR	ELECTRICITY	25.39	
03/17/2020	INVOICE	169107 MAR	ELECTRICITY	29.15	
03/17/2020	INVOICE	169112 MAR	ELECTRICITY	88.01	
03/17/2020	INVOICE	400001 MAR	ELECTRICITY	195.07	
03/17/2020	INVOICE	400002 MAR	ELECTRICITY	112.76	
03/17/2020	INVOICE	400003 MAR	ELECTRICITY	164.14	
03/17/2020	INVOICE	400004 MAR	ELECTRICITY	199.59	
03/17/2020	INVOICE	400005 MAR	ELECTRICITY	27.25	
03/17/2020	INVOICE	400006 MAR	ELECTRICITY	25.39	
03/17/2020	INVOICE	400007 MAR	ELECTRICITY	29.02	
03/17/2020	INVOICE	400008 MAR	ELECTRICITY	25.00	
03/17/2020	INVOICE	400009 MAR	ELECTRICITY	49.40	
03/17/2020	INVOICE	400010 MAR	ELECTRICITY	37.45	
03/17/2020	INVOICE	400011 MAR	ELECTRICITY	28.23	
03/17/2020	INVOICE	400012 MAR	ELECTRICITY	37.35	
03/17/2020	INVOICE	400013 MAR	ELECTRICITY	43.42	
03/17/2020	INVOICE	400015 MAR	ELECTRICITY	399.40	
03/17/2020	INVOICE	400017 MAR	ELECTRICITY	42.44	
03/17/2020	INVOICE	400018 MAR	ELECTRICITY	38.03	
03/17/2020	INVOICE	400019 MAR	ELECTRICITY	25.29	
03/17/2020	INVOICE	400020 MAR	ELECTRICITY	187.51	
03/17/2020	INVOICE	400021 MAR	ELECTRICITY	36.20	
03/17/2020	INVOICE	400023 MAR	ELECTRICITY	48.52	
03/17/2020	INVOICE	400024 MAR	ELECTRICITY	27.25	
03/17/2020	INVOICE	400025 MAR	ELECTRICITY	86.94	
03/17/2020	INVOICE	400026 MAR	ELECTRICITY	25.49	
03/17/2020	INVOICE	400028 MAR	ELECTRICITY	346.08	
03/17/2020	INVOICE	400029 MAR	ELECTRICITY	72.85	
03/17/2020	INVOICE	400030 MAR	ELECTRICITY	38.92	
03/17/2020	INVOICE	400032 MAR	ELECTRICITY	91.83	
03/17/2020	INVOICE	400042 MAR	ELECTRICITY	33.04	
03/17/2020	INVOICE	169015 MAR	ELECTRICITY	99.90	
03/17/2020	INVOICE	169118 MAR	ELECTRICITY	53.13	
03/17/2020	INVOICE	400064 MAR	ELECTRICITY	585.51	
03/17/2020	INVOICE	400097 MAR	ELECTRICITY	1,701.30	
03/17/2020	INVOICE	400065 MAR	ELECTRICITY	2,888.95	
03/17/2020	INVOICE	400085 MAR	ELECTRICITY	25.00	
03/17/2020	INVOICE	400068 MAR	ELECTRICITY	59.69	
03/17/2020	INVOICE	400069 MAR	ELECTRICITY	37.94	
03/17/2020	INVOICE	169004 MAR	ELECTRICITY	1,035.00	
03/17/2020	INVOICE	169116 MAR	ELECTRICITY	31.28	
03/17/2020	INVOICE	400031 MAR	ELECTRICITY	117.83	
03/17/2020	INVOICE	400033 MAR	ELECTRICITY	112.84	
03/17/2020	INVOICE	400037 MAR	ELECTRICITY	47.15	
03/17/2020	INVOICE	400034 MAR	ELECTRICITY	25.59	
03/17/2020	INVOICE	400036 MAR	ELECTRICITY	300.45	
03/17/2020	INVOICE	400039 MAR	ELECTRICITY	129.33	
03/17/2020	INVOICE	400040 MAR	ELECTRICITY	28,794.27	
03/17/2020	INVOICE	400041 MAR	ELECTRICITY	654.84	
03/17/2020	INVOICE	400044 MAR	ELECTRICITY	87.59	
03/17/2020	INVOICE	400045 MAR	ELECTRICITY	83.41	
03/17/2020	INVOICE	400047 MAR	ELECTRICITY	1,101.42	
03/17/2020	INVOICE	400048 MAR	ELECTRICITY	36.00	
03/17/2020	INVOICE	400049 MAR	ELECTRICITY	36.39	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	400051 MAR	ELECTRICITY	25.00	
03/17/2020	INVOICE	400052 MAR	ELECTRICITY	33.53	
03/17/2020	INVOICE	400054 MAR	ELECTRICITY	25.00	
03/17/2020	INVOICE	400055 MAR	ELECTRICITY	25.00	
03/17/2020	INVOICE	400057 MAR	ELECTRICITY	36.39	
03/17/2020	INVOICE	400058 MAR	ELECTRICITY	363.00	
03/17/2020	INVOICE	400059 MAR	ELECTRICITY	188.56	
03/17/2020	INVOICE	400060 MAR	ELECTRICITY	9,014.83	
03/17/2020	INVOICE	400061 MAR	ELECTRICITY	32.35	
03/17/2020	INVOICE	400062 MAR	ELECTRICITY	32.74	
03/17/2020	INVOICE	400063 MAR	ELECTRICITY	39.41	
03/17/2020	INVOICE	400070 MAR	ELECTRICITY	1,518.82	
03/17/2020	INVOICE	400071 MAR	ELECTRICITY	39.90	
03/17/2020	INVOICE	400072 MAR	ELECTRICITY	33.23	
03/17/2020	INVOICE	400073 MAR	ELECTRICITY	62.83	
03/17/2020	INVOICE	400075 MAR	ELECTRICITY	38.33	
03/17/2020	INVOICE	400076 MAR	ELECTRICITY	31.57	
03/17/2020	INVOICE	400077 MAR	ELECTRICITY	27.94	
03/17/2020	INVOICE	400078 MAR	ELECTRICITY	25.20	
03/17/2020	INVOICE	400079 MAR	ELECTRICITY	197.98	
03/17/2020	INVOICE	400080 MAR	ELECTRICITY	148.99	
03/17/2020	INVOICE	400081 MAR	ELECTRICITY	134.88	
03/17/2020	INVOICE	400083 MAR	ELECTRICITY	57.44	
03/17/2020	INVOICE	400084 MAR	ELECTRICITY	68.32	
03/17/2020	INVOICE	400087 MAR	ELECTRICITY	1,746.28	
03/17/2020	INVOICE	400091 MAR	ELECTRICITY	171.87	
03/17/2020	INVOICE	400092 MAR	ELECTRICITY	28.43	
03/17/2020	INVOICE	400093 MAR	ELECTRICITY	37.15	
03/17/2020	INVOICE	400094 MAR	ELECTRICITY	128.56	
03/17/2020	INVOICE	400095 MAR	ELECTRICITY	133.93	
03/17/2020	INVOICE	400096 MAR	ELECTRICITY	1,197.00	
Total:				90,677.63	
Net of 157 Invoices / 0 Checks				90,677.63	
00401	MAIL PREP ETC				
03/17/2020	INVOICE	1805	FEBRUARY POSTAGE	4,464.62	
Total:				4,464.62	
Net of 1 Invoices / 0 Checks				4,464.62	
03217	MAILBOX				
03/17/2020	INVOICE	106135	SHIPPING	10.73	
03/17/2020	INVOICE	106171	SHIPPING	10.73	
03/17/2020	INVOICE	106216	SHIPPING	50.97	
03/17/2020	INVOICE	106224	SHIPPING	10.94	
03/17/2020	INVOICE	106255	SHIPPING	27.49	
03/17/2020	INVOICE	106308	SHIPPING	10.76	
Total:				121.62	
Net of 6 Invoices / 0 Checks				121.62	
03212	MATHESON-LINWELD				
03/17/2020	INVOICE	51589474	FEBRUARY RENTALS	22.04	
03/17/2020	INVOICE	213399314	SUPPLIES	39.15	
03/17/2020	INVOICE	21356763	MILLER PLASMA TIP	11.33	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Total:	72.52	
			Net of 3 Invoices / 0 Checks	72.52	
00083 03/17/2020	MECHANICAL SALES INC INVOICE	49551	SERVICE EAST AHU	8,618.80	
			Total:	8,618.80	
			Net of 1 Invoices / 0 Checks	8,618.80	
03220 03/17/2020	MENARDS INVOICE	10447	TOTES	42.45	
03/17/2020	INVOICE	10632	PLUG	3.49	
03/17/2020	INVOICE	10609	SUPPLIES	34.65	
03/17/2020	INVOICE	10387	RATCHET	41.76	
03/17/2020	INVOICE	10268	GLOVES	29.94	
03/17/2020	INVOICE	10297	FILTERS	5.98	
03/17/2020	INVOICE	10339	SUPPLIES	34.31	
03/17/2020	INVOICE	10289	FILTERS, WATERPROOF TAPE	23.55	
03/17/2020	INVOICE	10450	MURIATIC ACID, PAPER TOWELS	25.75	
03/17/2020	INVOICE	10470	SOLED PVC PIPE	30.54	
03/17/2020	INVOICE	10355	SUPPLIES TO HANG TV'S AT PD	34.64	
03/17/2020	INVOICE	10766	BOLT CUTTER, PLIERS	53.98	
03/17/2020	INVOICE	10774	HEX SETS	19.96	
03/17/2020	INVOICE	10784	MULTI-PURPOSE VISE	102.97	
03/17/2020	INVOICE	10358	48" LED BULBS	55.96	
03/17/2020	INVOICE	10202	COUPLING	3.83	
03/17/2020	INVOICE	10849	SUPPLIES	36.78	
03/17/2020	INVOICE	10686	SUPPLIES	25.48	
03/17/2020	INVOICE	10802	PEX-A TUBING	32.89	
03/17/2020	INVOICE	10345	SUPPLIES	51.30	
03/17/2020	INVOICE	10352	30-AMP POLE BREAKER	17.48	
03/17/2020	INVOICE	10952	1/2 HP SHALLOW WELL PUMP	164.99	
03/17/2020	INVOICE	11257	LIGHT BULBS, ORANGE WIREGARD, AND DETAILED I	28.34	
03/17/2020	INVOICE	11221	FLIT LID TOTE AND BATTERIES	125.89	
03/17/2020	INVOICE	11084	STEEL RACKING BEAMS, FLIP TOTES, AND STEEL I	885.01	
03/17/2020	INVOICE	11071	TOOL CHEST AND CABINET	979.98	
03/17/2020	INVOICE	11091	STEEL END FRAMES	139.16	
03/17/2020	INVOICE	11254	1HP SHALLOW WELL PUMP	269.99	
			Total:	3,301.05	
			Net of 28 Invoices / 0 Checks	3,301.05	
02403 03/17/2020	MICROFILM IMAGING SYSTEMS INC INVOICE	82273	CANON DRM260 SCANNER W/ 3YR MAINT	822.00	
			Total:	822.00	
			Net of 1 Invoices / 0 Checks	822.00	
03222 03/17/2020	MID-AMERICAN RESEARCH INVOICE	0689639-IN	SUPPLIES	1,104.00	
03/17/2020	INVOICE	0689515-IN	FLOOR CLEANER	500.75	
03/17/2020	INVOICE	0689514-IN	HAIR & BODY SHAMPOO	376.00	
03/17/2020	INVOICE	0688889-IN	KRYSTAL KLEAR/ POOL STABILIZER	3,615.75	
			Total:	5,596.50	
			Net of 4 Invoices / 0 Checks	5,596.50	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03224	MIDWEST LABORATORIES INC				
03/17/2020	INVOICE	981329	WATER QUALITY TESTING	858.00	
03/17/2020	INVOICE	981330	TESTING/SHIPPING CHARGES	461.75	
			Total:	1,319.75	
			Net of 2 Invoices / 0 Checks	1,319.75	
03226	MIDWEST SERVICE & SALES CO				
03/17/2020	INVOICE	0028018	PARK STAND KIT FOR PLOW ON HM-1	98.00	
			Total:	98.00	
			Net of 1 Invoices / 0 Checks	98.00	
00463	MIKE'S TOWING				
03/17/2020	INVOICE	9195	TOWING SERVICE	90.00	
03/17/2020	INVOICE	9202	TOWING SERVICE	90.00	
03/17/2020	INVOICE	9230	TOWING SERVICE	90.00	
03/17/2020	INVOICE	9240	TOWING SERVICE	90.00	
03/17/2020	INVOICE	9243	TOWING SERVICE	90.00	
03/17/2020	INVOICE	9249	TOWING SERVICE	90.00	
03/17/2020	INVOICE	9253	TOWING SERVICE	90.00	
03/17/2020	INVOICE	9274	TOWING SERVICE	90.00	
03/17/2020	INVOICE	9276	TOWING SERVICE	90.00	
			Total:	810.00	
			Net of 9 Invoices / 0 Checks	810.00	
00960	MUELLER SHANE				
03/17/2020	INVOICE	MONTHLY	CLOSE CEMETERY GATES	146.50	
			Total:	146.50	
			Net of 1 Invoices / 0 Checks	146.50	
00210	MUNICIPAL PIPE TOOL CO LLC				
03/17/2020	INVOICE	31422	REPAIR FOR RVC	656.13	
			Total:	656.13	
			Net of 1 Invoices / 0 Checks	656.13	
02700	NASC				
03/17/2020	INVOICE	2020COMMCTR	ANNUAL MEMBERSHIP DUES	20.00	
			Total:	20.00	
			Net of 1 Invoices / 0 Checks	20.00	
10248	NEBRASKA FURNITURE MART				
03/17/2020	INVOICE	82130349	KITCHEN APPLIANCES-NEW FIRE BLDG	9,781.09	
			Total:	9,781.09	
			Net of 1 Invoices / 0 Checks	9,781.09	
00131	NEBRASKA NOTARY ASSOCIATION				
03/17/2020	INVOICE	030520CLERK	NOTARY RENEWAL-MICHAELA LUCKEY	100.00	
03/17/2020	INVOICE	030520CLERK	NOTARY RENEWAL-JANELLE KLINE	100.00	
			Total:	200.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Net of 2 Invoices / 0 Checks	200.00	
00029 03/17/2020	NEBRASKA STATE FIRE MARSHAL INVOICE	116365	ANNUAL BOILER CERTIFICATES-NEW FIRE STATION	110.00	
			Total:	110.00	
			Net of 1 Invoices / 0 Checks	110.00	
MISC 03/17/2020	NELSON DON & ROSE INVOICE	03/06/2020	UB refund for account: 100-07340-05	22.12	
			Total:	22.12	
			Net of 1 Invoices / 0 Checks	22.12	
00259 03/17/2020	NIEMANN'S PORT-A-POT LLC INVOICE	12885	FEB RENTAL AT TRAINING TOWER	40.00	
			Total:	40.00	
			Net of 1 Invoices / 0 Checks	40.00	
03246 03/17/2020	NORTHEAST NEBRASKA ECONOMIC INVOICE	17-ED-005 DD5A	17-ED-005 DRAWDOWN #5 ADMIN	1,745.00	
			Total:	1,745.00	
			Net of 1 Invoices / 0 Checks	1,745.00	
03245 03/17/2020	NORTHEAST NEBRASKA SOLID INVOICE	022920TRFR	FEBRUARY MUNICIPAL MIXED MSW	52,912.75	
			Total:	52,912.75	
			Net of 1 Invoices / 0 Checks	52,912.75	
03247 03/17/2020	NORTHWEST ELECTRIC LLC INVOICE	0207835	CAPACITOR ROUND	19.15	
			Total:	19.15	
			Net of 1 Invoices / 0 Checks	19.15	
00220 03/17/2020	NWEA INVOICE	442	BRANDON ZAKRZEWSKI CERTIFICATION TRAINING	350.00	
03/17/2020	INVOICE	441	TUCKER STOCKWELL CERTIFICATION TRAINING	350.00	
03/17/2020	INVOICE	041520CONF	GREAT PLAINS CONFERENCE-EATON, SLIVA, SHEMEI	480.00	
			Total:	1,180.00	
			Net of 3 Invoices / 0 Checks	1,180.00	
03249 03/17/2020	OCCUPATIONAL HEALTH SERV INVOICE	66278	PRE-EMPLOYMENT TESTING	406.00	
03/17/2020	INVOICE	65907	RANDOM AND PRE-EMPLOYMENT TESTING	448.00	
			Total:	854.00	
			Net of 2 Invoices / 0 Checks	854.00	
03171 03/17/2020	OFFICENET INVOICE	936076-0	TAPE	37.65	
03/17/2020	INVOICE	935767-0	LAMINATE POUCHES	30.49	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	936017-0	X-STAMP REFILL	5.23	
03/17/2020	INVOICE	936065-0	PEN	13.18	
03/17/2020	INVOICE	936064-0	PEN	2.86	
03/17/2020	INVOICE	936063-0	PINK RIBBON PENS	14.04	
03/17/2020	INVOICE	936062-0	MANILLA ENVELOPES	27.50	
03/17/2020	INVOICE	IN58765	COPIER CONTRACT	39.00	
03/17/2020	INVOICE	936350-0	BINDERS	7.20	
03/17/2020	INVOICE	C 935727-0	RETURN CREDIT-PENS	(32.56)	
03/17/2020	INVOICE	936381-0	PENCILS, STAPLES/REMOVER	20.32	
03/17/2020	INVOICE	936393-0	TICKET HOLDER	22.04	
03/17/2020	INVOICE	936562-0	DISINFECTANT WIPES	3.56	
03/17/2020	INVOICE	936549-0	TAPE W/ DISPENSER	20.64	
03/17/2020	INVOICE	936552-0	PEN REFILLS	5.98	
03/17/2020	INVOICE	936551-0	BUSINESS CARD STOCK	27.86	
03/17/2020	INVOICE	936556-0	SHARPIE MARKER	2.06	
03/17/2020	INVOICE	936715-0	PRINTER CARTRIDGE	84.63	
Total:				331.68	
Net of 18 Invoices / 0 Checks				331.68	
02852	OLSON'S PEST TECHNICIANS				
03/17/2020	INVOICE	164932	PEST CONTROL	52.00	
03/17/2020	INVOICE	164933	PEST CONTROL	50.00	
03/17/2020	INVOICE	164929	PEST CONTROL	50.00	
Total:				152.00	
Net of 3 Invoices / 0 Checks				152.00	
01451	ONE CALL CONCEPTS INC				
03/17/2020	INVOICE	0020121	LOCATE FEES	162.58	
Total:				162.58	
Net of 1 Invoices / 0 Checks				162.58	
01307	ONE SOURCE				
03/17/2020	INVOICE	1639-20200229	BACKGROUND CHECKS	181.20	
Total:				181.20	
Net of 1 Invoices / 0 Checks				181.20	
00176	O'REILLY AUTOMOTIVE INC				
03/17/2020	INVOICE	0681-437407	FLOOR MAT	34.99	
03/17/2020	INVOICE	0681-438786	ABSORBENT	19.47	
03/17/2020	INVOICE	0681-439272	16OZ PROTECT	22.47	
03/17/2020	INVOICE	0681-438615	SPRAY PAINT	11.98	
Total:				88.91	
Net of 4 Invoices / 0 Checks				88.91	
03252	OVERHEAD DOOR COMPANY				
03/17/2020	INVOICE	0095330-IN	DOOR REPAIR/CABLE PINCHED	105.00	
Total:				105.00	
Net of 1 Invoices / 0 Checks				105.00	
03010	PACE ANALYTICAL SERVICES LLC				

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	2060099685	200.7 METALS, LOGISTICAL SURCHARGE	124.00	
			Total:	124.00	
			Net of 1 Invoices / 0 Checks	124.00	
01514 03/17/2020	PAGE MY CELL INVOICE	2034	DISPATCH TO TEXT - ONE YEAR SERVICES	600.00	
			Total:	600.00	
			Net of 1 Invoices / 0 Checks	600.00	
00345 03/17/2020	PETE LIEN & SONS INC. INVOICE	20POS/014527	QUICKLIME FINES RC	5,380.84	
			Total:	5,380.84	
			Net of 1 Invoices / 0 Checks	5,380.84	
03258 03/17/2020	PETTY CASH INVOICE	030220POLICE	TRAINING, POSTAGE, MISC EXPENSES	164.97	
			Total:	164.97	
			Net of 1 Invoices / 0 Checks	164.97	
00155 03/17/2020	PLATTE COUNTY INVOICE	MONTHLY	COUNTY ATTORNEY SERVICES	3,022.07	
			Total:	3,022.07	
			Net of 1 Invoices / 0 Checks	3,022.07	
10350 03/17/2020	POSITIVE CONCEPTS/ATPI INVOICE	0217716-IN	8.5X100 POLY BAG ROLLS	182.56	
			Total:	182.56	
			Net of 1 Invoices / 0 Checks	182.56	
03261 03/17/2020	PRESTOX INVOICE	6968850	PEST CONTROL	52.00	
			Total:	52.00	
			Net of 1 Invoices / 0 Checks	52.00	
02977 03/17/2020	PYRAMID TARP & REPAIR LLC INVOICE	0048939	45X102 TARP/INSTALLATION	1,115.25	
03/17/2020	INVOICE	0048928	TARP AND INSTALLATION	1,091.75	
			Total:	2,207.00	
			Net of 2 Invoices / 0 Checks	2,207.00	
01470 03/17/2020	QC SUPPLY INVOICE	SPI-1993853	DISINFECTANT NOZZLE	17.88	
			Total:	17.88	
			Net of 1 Invoices / 0 Checks	17.88	
03264 03/17/2020	REARDON LAWN & GARDEN INC INVOICE	3086	MOTO MIX	19.98	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	3059	14" AND 16" DIAMOND WHEELS	649.98	
03/17/2020	INVOICE	3069	BAR AND CHAIN LUBRICANT/MOTOMIX	37.97	
03/17/2020	INVOICE	508352-7866	28HP BRIGGS 52" W/ SUSP SEAT	8,950.00	
03/17/2020	INVOICE	062612	3 SPARK PLUGS	9.75	
03/17/2020	INVOICE	3087	REPLACE PULL ROPE	25.00	
Total:				9,692.68	
Net of 6 Invoices / 0 Checks				9,692.68	
03265	RECORDED BOOKS LLC				
03/17/2020	INVOICE	76618209	MATERIALS	697.84	
Total:				697.84	
Net of 1 Invoices / 0 Checks				697.84	
10265	ROAD BUILDERS MACHINERY AND SUPPLY				
03/17/2020	INVOICE	S02258	BALANCE DUE ON REPAIRS TO RENTAL	3,027.02	
03/17/2020	INVOICE	E03771	KOMATSU WA320-8 WHEEL LOADER	181,349.00	
Total:				184,376.02	
Net of 2 Invoices / 0 Checks				184,376.02	
03270	SAPP BROS COLUMBUS INC				
03/17/2020	INVOICE	1897481	FUEL	39.93	
03/17/2020	INVOICE	2776686	FUEL	23.42	
03/17/2020	INVOICE	1900651	FUEL	71.86	
03/17/2020	INVOICE	1901774	FUEL	27.24	
03/17/2020	INVOICE	1903027	FUEL	80.27	
03/17/2020	INVOICE	1903761	FUEL	47.49	
03/17/2020	INVOICE	1904290	FUEL	25.16	
03/17/2020	INVOICE	2781811	FUEL	24.36	
03/17/2020	INVOICE	2784422	FUEL	51.96	
03/17/2020	INVOICE	1905973	FUEL	25.00	
Total:				416.69	
Net of 10 Invoices / 0 Checks				416.69	
03268	SAPP BROS PETROLEUM INC				
03/17/2020	INVOICE	22972726	FUEL	2,068.50	
03/17/2020	INVOICE	22972727	FUEL	4,229.45	
03/17/2020	INVOICE	22975870	FUEL	5,037.00	
03/17/2020	INVOICE	22975871	FUEL	721.62	
03/17/2020	INVOICE	22977089	FUEL	3,997.50	
03/17/2020	INVOICE	22969431	FUEL	769.45	
03/17/2020	INVOICE	22987054	FUEL	8.00	
Total:				16,831.52	
Net of 7 Invoices / 0 Checks				16,831.52	
03271	SCHIEFFER SIGNS INC				
03/17/2020	INVOICE	39852	QR SIGNS/ HD STANDS	131.50	
Total:				131.50	
Net of 1 Invoices / 0 Checks				131.50	
03275	SECURITY EQUIPMENT INC				

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	548759	PROXIMITY CARDS	55.00	
03/17/2020	INVOICE	553642	PROXIMITY KEYFOBS	140.00	
03/17/2020	INVOICE	553996	CAMERA ADDITION UPGRADE	1,293.30	
03/17/2020	INVOICE	553997	CAMERA ADDITION UPGRADE/LABOR	1,279.50	
03/17/2020	INVOICE	540802	REVISED CCTV AND INTERCOM	31,715.00	
03/17/2020	INVOICE	540762	ADDITION TO ACCESS SYSTEM-NEW PD	8,556.50	
Total:				43,039.30	
Net of 6 Invoices / 0 Checks				43,039.30	
00465	SERVICEMASTER BY SHEVLIN				
03/17/2020	INVOICE	7125	MONTHLY JANITORIAL SERVICES	2,085.00	
Total:				2,085.00	
Net of 1 Invoices / 0 Checks				2,085.00	
01090	SHEVLIN SUPPLY				
03/17/2020	INVOICE	4382	TOILET TISSUE	169.35	
Total:				169.35	
Net of 1 Invoices / 0 Checks				169.35	
03277	SIPPLE, HANSEN, EMERSON,				
03/17/2020	INVOICE	1-00M	FEBRUARY LEGAL SERVICES	6,171.40	
Total:				6,171.40	
Net of 1 Invoices / 0 Checks				6,171.40	
00134	SLIVA CHUCK				
03/17/2020	INVOICE	030320PW	CON EXPO PASS	149.00	
Total:				149.00	
Net of 1 Invoices / 0 Checks				149.00	
00118	SOLID WASTE ASSOCIATION OF				
03/17/2020	INVOICE	2021-1484974	MEMBERSHIP DUES-CHUCK SLIVA	418.00	
Total:				418.00	
Net of 1 Invoices / 0 Checks				418.00	
03280	STATE OF NEBR DEPT OF REVENUE				
03/17/2020	INVOICE	02.29.2020 POOLS	FEBRUARY 2020 SALES TAX	221.62	
03/17/2020	INVOICE	02.29.2020 UTILITI	SALES TAX - FEBRUARY 2020	48,125.06	
03/17/2020	INVOICE	0220GOLF	FEBRUARY SALES TAX	1,499.72	
Total:				49,846.40	
Net of 3 Invoices / 0 Checks				49,846.40	
01487	STOCKWELL TUCKER				
03/17/2020	INVOICE	022720WWCOLL	MEAL EXPENSES/HASTINGS TRAINING	91.30	
Total:				91.30	
Net of 1 Invoices / 0 Checks				91.30	
00105	SUPER SAVER				
03/17/2020	INVOICE	110793	FOOD/SUPPLIES	58.99	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	110735	FOOD SUPPLIES	16.04	
03/17/2020	INVOICE	110685	FOOD/FOAM CUPS	20.68	
03/17/2020	INVOICE	110517	FOOD/KITCHEN CLEANING SUPPLIES	64.26	
Total:				159.97	
Net of 4 Invoices / 0 Checks				159.97	
02656	SUPERION, LLC				
03/17/2020	INVOICE	271522	NAVILINE XML MAINTENANCE FEE-4/1/20 TO 7/31,	481.33	
Total:				481.33	
Net of 1 Invoices / 0 Checks				481.33	
00110	SYSCO LINCOLN				
03/17/2020	INVOICE	261967994	FOOD AND SUPPLIES	1,801.95	
03/17/2020	INVOICE	16193148P	RETURN CREDIT-LIDS 4J4	(12.58)	
03/17/2020	INVOICE	261990051	FOOD AND SUPPLIES	1,168.24	
03/17/2020	INVOICE	361003743	FOOD/DETERGENT	1,142.51	
03/17/2020	INVOICE	261979320	FOOD, CUPS/TOWELS, CAN LINERS/GLOVES	1,203.67	
Total:				5,303.79	
Net of 5 Invoices / 0 Checks				5,303.79	
02743	TELECOMMUNICATION SYSTEMS INC.				
03/17/2020	INVOICE	04INV-000038341	MONTHLY CIRCUIT FEE	1,554.00	
Total:				1,554.00	
Net of 1 Invoices / 0 Checks				1,554.00	
03095	THE FILTER SHOP				
03/17/2020	INVOICE	134775	STANDARD FILTERS	1,307.13	
Total:				1,307.13	
Net of 1 Invoices / 0 Checks				1,307.13	
00540	TIME WARNER CABLE				
03/17/2020	INVOICE	8347 10 041 0000 7	HD CONVERTER	8.37	
03/17/2020	INVOICE	8347 10 041 000076	HD CONVERTER	8.37	
Total:				16.74	
Net of 2 Invoices / 0 Checks				16.74	
03128	TIRE OUTLET INC				
03/17/2020	INVOICE	164272	TIRE REPAIRS	150.00	
03/17/2020	INVOICE	164305	TIRE REPAIR	10.00	
03/17/2020	INVOICE	164337	TOWMAX TIRE	100.00	
03/17/2020	INVOICE	164443	TIRE REPAIR	15.00	
03/17/2020	INVOICE	164451	CARLISLE STUD, TUBE FOR FOOD CART	26.00	
03/17/2020	INVOICE	163946	USED TIRE	50.00	
03/17/2020	INVOICE	163932	TIRE REPAIR	30.00	
03/17/2020	INVOICE	167086	2 USED TIRES	150.00	
03/17/2020	INVOICE	164090	TIRE REPAIR	10.00	
03/17/2020	INVOICE	167085	TIRE REPAIR #74A	30.00	
Total:				571.00	
Net of 10 Invoices / 0 Checks				571.00	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
01435 03/17/2020	TM CLEANING INVOICE	184	FEBRUARY JANITORIAL SERVICES	200.00	
			Total:	200.00	
			Net of 1 Invoices / 0 Checks	200.00	
03283 03/17/2020	TRACTOR SUPPLY CREDIT PLAN INVOICE	466081	TBX SILV HYBRID FS BK LP	249.99	
			Total:	249.99	
			Net of 1 Invoices / 0 Checks	249.99	
00550 03/17/2020	TRUCK CENTER COMPANIES INVOICE	213101J	CONNECTOR/TUBE	10.43	
			Total:	10.43	
			Net of 1 Invoices / 0 Checks	10.43	
01413 03/17/2020	TWIN RIVERS VETERINARY CLINIC INVOICE	139156/139378	RABIES TESTING	90.00	
			Total:	90.00	
			Net of 1 Invoices / 0 Checks	90.00	
03288 03/17/2020	TWOREK WELDING & REPAIR INVOICE	4272	SHARPEN BLADES	182.00	
			Total:	182.00	
			Net of 1 Invoices / 0 Checks	182.00	
00384 03/17/2020	TYPHOON WASH INVOICE	11074	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11075	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11079	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11080	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11082	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11083	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11086	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11091	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11092	VEHICLE WASH	7.50	
03/17/2020	INVOICE	022620	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11096	VEHICLE WASH	7.50	
03/17/2020	INVOICE	11098	VEHICLE WASH	7.50	
03/17/2020	INVOICE	1109	VEHICLE WASH	7.50	
			Total:	97.50	
			Net of 13 Invoices / 0 Checks	97.50	
00100 03/17/2020	U & I SANITATION INVOICE	8625-254	FEB GARBAGE SERVICE	49.50	
03/17/2020	INVOICE	8625-348	FEB GARBAGE SERVICE	85.00	
			Total:	134.50	
			Net of 2 Invoices / 0 Checks	134.50	
00157	UTILITIES SECTION				

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
03/17/2020	INVOICE	7684	SNOWBALL CONF-LANDKAMER/SPEICHER	190.00	
			Total:	190.00	
			Net of 1 Invoices / 0 Checks	190.00	
00068	VAN DIEST SUPPLY COMPANY				
03/17/2020	INVOICE	17803	CHEMICALS	4,446.89	
03/17/2020	INVOICE	17804	T-NEX 1AQ PGR	1,263.50	
			Total:	5,710.39	
			Net of 2 Invoices / 0 Checks	5,710.39	
02560	VASICEK TARA L				
03/17/2020	INVOICE	031020ADMIN	MILEAGE TO/FROM CONFERENCE	89.70	
			Total:	89.70	
			Net of 1 Invoices / 0 Checks	89.70	
03060	VERIZON CONNECT NWF, INC.				
03/17/2020	INVOICE	PYMNT00884233	OVERPAYMENT CREDIT	(1.95)	
03/17/2020	INVOICE	OSV000002041606	GPS SERVICE	38.95	
			Total:	37.00	
			Net of 2 Invoices / 0 Checks	37.00	
01181	VERIZON WIRELESS				
03/17/2020	INVOICE	9849284620	CELL PHONE CHARGES 1/27-2/26/20.	2,223.89	
03/17/2020	INVOICE	9849240569	CELL PHONE CHARGES	562.48	
03/17/2020	INVOICE	9849821541	POLICE JETPACKS	480.31	
			Total:	3,266.68	
			Net of 3 Invoices / 0 Checks	3,266.68	
03154	WASTE CONNECTIONS OF NEBRASKA				
03/17/2020	INVOICE	5530788	FEBRUARY GARBAGE SERVICE	211.58	
			Total:	211.58	
			Net of 1 Invoices / 0 Checks	211.58	
03301	WATER ENVIRONMENT FEDERATION				
03/17/2020	INVOICE	01816555	MEMBERSHIP DUES/MARTY EATON	83.00	
			Total:	83.00	
			Net of 1 Invoices / 0 Checks	83.00	
02708	WELLNESS PARTNERS LLC				
03/17/2020	INVOICE	3074	MARCH NEWSLETTERS	10.00	
			Total:	10.00	
			Net of 1 Invoices / 0 Checks	10.00	
02924	WISE SAFETY & ENVIRONMENTAL				
03/17/2020	INVOICE	1478180	SENSORS	1,380.54	
03/17/2020	INVOICE	1478784	HAZMAT SUPPLIES	717.50	
			Total:	2,098.04	

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
			Net of 2 Invoices / 0 Checks	2,098.04	
10284 03/17/2020	ZAKRZEWSKI BRANDON INVOICE	022720WWCOLL	MEAL EXPENSES/HASTINGS TRAINING	95.60	
			Total:	95.60	
			Net of 1 Invoices / 0 Checks	95.60	
00208 03/17/2020	ZOLL MEDICAL CORPORATION INVOICE	3024220	THERMAL PAPER ROLLS	73.37	
			Total:	73.37	
			Net of 1 Invoices / 0 Checks	73.37	
			invoices and 0 checks for 169 vendors:	1,693,156.29	

# Platte County Travel Impacts

## 2014-2018

### PRIMARY MEASURES

- Direct Travel Spending
- Destination or Visitor Spending
- Spending by type of Accommodation and Commodity Purchased
- Industry Earnings Generated by Travel Spending
- Industry Employment Generated by Travel Spending
- Travel-Generated Tax Receipts (State and Local)



**7.4%**

Travel spending in Platte County grew for the third consecutive year in 2018 to \$42.6 million, an annual increase of 7.4%, compared to the national increase of 4.1%.



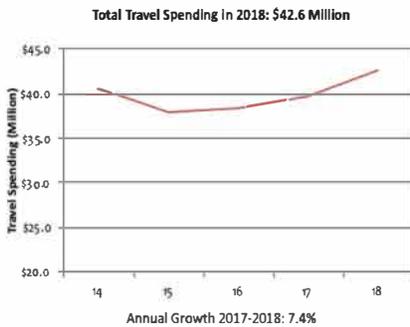
**\$116,700**

During 2018, travel spending in Platte County was equivalent to approximately \$116,700 dollars per day.



**\$10.9 Million**

Direct travel spending in Platte County generated 640 jobs with earnings of \$10.9 million in 2018. Four out of five of these jobs were in leisure and hospitality.



**93.8k**

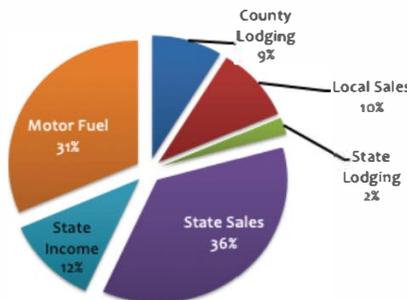
Overnights  
Stays - 2018

**251k**

Visitors - 2018



### Tax Receipts Generated by Travel Spending, 2018



County Lodging (4%)	315
Local Sales (1.5%)	347
State Lodging (1%)	79
State Sales (5.5%)	1,288
State Income	416
Motor Fuel	1,123

(\$Million)

State and Local Tax Receipts: \$3.6 Million

### Overnight Person Trips in 2018: 252,000

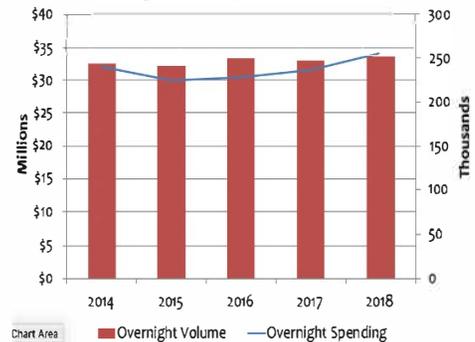


Chart Area

Overnight Volume — Overnight Spending

Percent Growth for 2018: 2.1%



PUBLIC PROPERTY, SAFETY, AND WORKS COMMITTEE  
March 9, 2020

A meeting of the Public Property, Safety, and Works Committee of the City of Columbus, Nebraska, was convened in open and public session on March 9, 2020, at 4:00 p.m. in the Council Chambers, 1369 25 Avenue, Columbus, Nebraska.

Notice of this meeting was given in advance thereof by publication in the Columbus Telegram, with a copy of the proof of publication being on file in the office of the City Clerk. Availability of the agenda was communicated in the advance notice and in the notice to the Mayor and members of the City Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

1. **Statement of Compliance with Open Meetings Act and Roll Call:** Chair Roth announced that a copy of the Open Meetings Act is posted in the meeting room. Present were the following Public Property, Safety, and Works Committee Members: Council Members Charlie Bahr, Dennis Kresha, Prent Roth, and Ron Schilling. City staff members present included City Administrator Tara Vasicek, City Engineer Rick Bogus, City Clerk Janelle Kline, Community Development Director Dan Curtis, Public Property Director Doug Moore, and Administrative Assistant Linda Cloeter.
2. **Request from Loup Rentals, LLC to vacate the 15 foot utility easements on Lots 3 and 6, Speicher Subdivision:** Bogus explained that the 15 foot utility easement will be replaced with a 10 foot easement during the platting process of the property. A recommendation was made to the mayor and city council to approve the request of Loup Rentals, LLC to vacate the 15 foot utility easement on Lots 3 and 6, Speicher Subdivision, with a motion by Bahr and a second by Schilling. Bahr, Kresha, Roth, and Schilling voted "Aye" and none voted "Nay".
3. **Amend Wireless Telecommunications Facilities Siting ordinance to remove application of the ordinance to Small Wireless Facilities in the right of way:** Vasicek explained that this ordinance will amend the Land Development Ordinance to comply with recent legislative changes that provides the Wireless Facilities Deployment Act to govern public right-of-way. A recommendation was made to the mayor and city council to proceed with amending the wireless telecommunication facilities siting ordinance to remove application of the ordinance to Small Wireless Facilities in the right-of-way with a motion by Schilling and a second by Kresha. Bahr, Kresha, Roth, and Schilling voted "Aye" and none voted "Nay".
4. **Establish right of way permitting process:** Vasicek noted that a right-of-way permitting process is necessary in order to have the ability to guide the development of small wireless facilities in city right-of-way. A recommendation was made to the mayor and city council to proceed with creating a right of way

PUBLIC PROPERTY, SAFETY, AND WORKS COMMITTEE

March 9, 2020

Page 2

permitting ordinance with a motion by Kresha and a second by Bahr. Bahr, Kresha, Roth, and Schilling voted "Aye" and none voted "Nay".

5. **Establish small wireless facilities siting ordinance:** Vasicek explained that this ordinance will provide provisions for small cell use. A recommendation was made to the mayor and city council to proceed with creating a small wireless facilities siting ordinance with a motion by Bahr and a second by Schilling. Bahr, Kresha, Roth, and Schilling voted "Aye" and none voted "Nay".
6. **Establish Event Permit Application process.** Vasicek pointed out that the city attorney, staff, and the city's insurance company have created a standard application process for events held on public streets and property. A recommendation was made to the mayor and city council to proceed with creating a standard permit application for events held in public streets and on public property with a motion by Kresha and a second by Bahr. Bahr, Kresha, Roth, and Schilling voted "Aye" and none voted "Nay".
7. **Minutes of the January 13 and February 10, 2020 Traffic Control Device Committee.** A recommendation was made to the mayor and city council to approve the minutes of the January and February Traffic Control Device Committee meetings with a motion by Schilling and a second by Kresha. Bahr, Kresha, Roth, and Schilling voted "Aye" and none voted "Nay".
8. **Adjournment:** The meeting adjourned at 4:26 p.m. with a motion by Kresha and a second by Schilling. Bahr, Kresha, Roth, and Schilling voted "Aye" and none voted "Nay".

OFFICE OF THE CITY CLERK

: Janelle Kline

The City of **Columbus**

**MEMORANDUM**

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**DATE:** March 5, 2020  
**FROM :** Richard J. Bogus, City Engineer  
**TO:** Tara Vasicek, City Administrator  
**RE:** Speicher Subdivision Lots 3 and 6 Utility Easement Vacation Request

**RECOMMENDATION:**

I would recommend the approval of the utility easement vacation request of the 15-foot side-yard utility easements on Lots 3 and 6, Speicher Subdivision.

**DISCUSSION:**

A petition was received from the developer/property owner requesting the above noted easement vacations. A forthcoming final plat will include a 10-foot utility easements along these lot lines. Utility notifications have been received.

The applicant will be responsible for all publications expenses, preparing of the vacating ordinance, recording, and any other costs associated with the transaction.

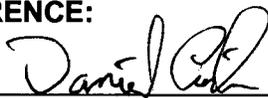
**FISCAL IMPACT:**

None

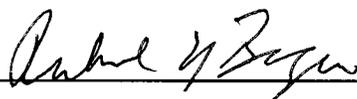
**ALTERNATIVE:**

Do not approve.

**CONCURRENCE:**

By: 

**SIGNATURE:**

By: 

Approved By: 

**FILED**

FEB 28 2020

**CITY CLERK  
COLUMBUS, NEBR.**

**CITY OF COLUMBUS  
VACATION OF EASEMENT REQUEST FORM**

1. List the people principally interested in the vacation. Be sure to include:
  - a. Majority abutting land owner or a representative for the group; and
  - b. The person requesting the vacation, if not the same as the owner (i.e., renter or prospective buyer).

<u>Mark Bierman</u>	<u></u>
<b>Name (a)</b>	<b>Name (b)</b>
<u>Loup Rentals, LLC</u>	<u></u>
<b>Business (if applicable)</b>	<b>Business (if applicable)</b>
<u>PO Box 1887; Columbus NE 68602</u>	<u></u>
<b>Mailing Address</b>	<b>Mailing Address</b>
<u>402-564-4749      402-910-8878</u>	<u></u>
<b>Daytime Phone Number</b>	<b>Daytime Phone Number</b>
<u>mark.bierman@bierman-inc.com</u>	<u></u>
<b>Email Address</b>	<b>Email Address</b>

2. Legal address and physical property address of vacation of easement request

Lots 3 and 6 of Speicher Subdivision in the West Half of the Northwest Quarter of  
Section 28, Township 17 North, Range 1 East of the 6th P.M., Platte County,  
Nebraska

3. Brief explanation of why this vacation is being requested. A separate sheet may be attached if necessary.

We are developing the lots into residential lots for duplexes with double car garages. The side  
setback for a residential lot is 10'. That is 5' less than the 15' easement. We would like the  
ability to build to setback limits to accomodate a double car garage layout.

(Vacation of Easement Request Form Continued)

4. Attach written correspondence on company/department letterhead from all public (City water, sewer, and street departments) and private utility companies regardless of whether said utilities have structures in the requested easement to be vacated or narrowed.
5. Complete required forms:
  - a. Vacation of Easement Petition
  - b. Vacation of Easement Individual with Notary
  - c. Vacation of Easement Corporation with Notary
6. Submit all completed forms to City Clerk for inclusion in Public Property, Safety, and Works Committee agenda. The Public Property, Safety, and Works Committee will act on the Easement Request and make a recommendation to the City Council.
7. Procure an Attorney to obtain an Ordinance. Submit Draft Ordinance to City Clerk for review by City Attorney.
8. Ordinance placed on City Council agenda for consideration.
9. Upon City Council approval, Owner to file with Platte County Register of Deeds.

## PETITION

Honorable Mayor and Members of the City Council  
City of Columbus

We, the undersigned, owners of property representing more than 75 percent of the easement property, hereby ask and petition that the necessary action be taken to vacate the following easement:

\_\_\_\_\_ The 15' easement on the east lot line of Lots 3 and 6 of Speicher Subdivision in the West  
 \_\_\_\_\_ Half of the Northwest Quarter of Section 28, Township 17 North, Range 1 East of the 6th  
 \_\_\_\_\_ P.M., Platte County, Nebraska  
 \_\_\_\_\_  
 \_\_\_\_\_

and we hereby respectively waive any and all damages or claims for damages by reason of said vacating.

Property Owner(s)	Date	Mailing Address	Abutting No. of Feet
Print: Mark Bierman, Manager Loup Rentals, LLC Sign:		PO Box 1887 Columbus NE 68602	219.66'
Print: Sign:			

**CORPORATION**

The acknowledgement of the signature of a corporation must have attached a copy of the By-Law or Resolution, duly certified by corporation officers, under and by virtue of which such signature was affixed to said petition.

Acknowledgement of signature to petition for vacating and narrowing of the following easement – to wit: \_\_\_\_\_

Vacating the 15' easement on the east lot line of Lots 3 and 6 of Speicher Subdivision in the \_\_\_\_\_

West Half of the Northwest Quarter of Section 28, Township 17 North, Range 1 East of \_\_\_\_\_

the 6th P.M., Platte County, Nebraska \_\_\_\_\_

within Columbus, Nebraska.

Corporation: Loup Rentals, LLC

*Mark Bierman*  
Signature/Title    Manager

2/28/20  
Date

\_\_\_\_\_  
Signature/Title

\_\_\_\_\_  
Date

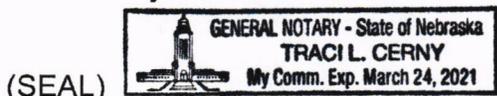
State of Nebraska

Platte County

On this 28th day of February, 2021, before me, a Notary Public in and for said County, personally appeared Mark Bierman

who is/are personally known to me to be the identical person(s) whose name(s) is/are affixed to the annexed petition of owners of lots and lands abutting upon said part of easement in the city of Columbus, Nebraska, for vacation or narrowing of said part of said easement and who is/are personally known to me to be the Manager of said Corporation and has/have acknowledged the signing of said petition to be a voluntary act and deed, and the voluntary act and deed of said Corporation.

Witness my hand and notarial seal on the day and date above written.



*Traci L. Cerny*  
Notary Public

My Notarial Commission expires the 24th day of March, 2021.

RESOLUTION OF THE MEMBERS OF  
LOUP RENTALS, L.L.C.

The undersigned, being the manager and all the members of Loup Rentals, L.L.C., a Nebraska limited liability company, in accordance with Article II., Section 2.5 of its Operating Agreement, hereby unanimously consent in writing, in lieu of a special and/or regular meeting, to the adoption of the following resolutions:

RESOLVED, that in the judgment of the Manager that it is in the best interest of the LLC for the LLC to request and petition the City of Columbus to vacate a 15' utility easement located on east side of Lots 3 and 6 of Speicher Subdivision in the West Half of the Northwest Quarter of Section 28, Township 17 North, Range 1 East of the 6<sup>th</sup> P.M., Platte County, Nebraska. The Manager, on behalf of the LLC, is hereby authorized and directed to take all necessary actions to consummate the same, said actions being hereby approved, ratified, and confirmed in all respects;

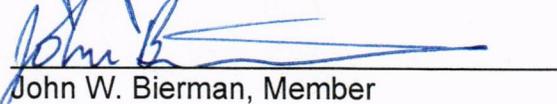
FURTHER RESOLVED, the Manager of the LLC be and he hereby is authorized, empowered and directed to do and perform all such further acts and things, to execute and deliver in the name of the LLC, and where necessary and appropriate, to file with the appropriate governmental agencies, all such certificates, instruments or other documents as in his judgment shall be necessary or advisable to effectuate the foregoing, the intent and purposes of the foregoing resolution, and any or all of the transactions contemplated therein; and

FURTHER RESOLVED, that any actions which have been taken by the Manager of the LLC on behalf of the LLC since the last meeting of the members of the LLC be and hereby are ratified and confirmed.

DATED: February 26, 2020

  
Eugene J. Bierman, Member, Individually  
and as Trustee of the Mary E. Bierman Trust

  
Jerry A. Bierman, Member

  
John W. Bierman, Member

  
Mark G. Bierman, Member/Manager

  
Anthony D. Bierman



## LOUP POWER DISTRICT

"SERVING YOU ELECTRICALLY"

### GENERAL OFFICE

2404 15th Street  
P.O. Box 988  
Columbus, NE 68602-0988

Phone:  
402/564-3171  
Fax:  
402/564-0970

February 6, 2020

Mark Bierman  
Loup Rentals, LLC  
P.O. Box 1887  
Columbus, NE 68602-1887

Dear Mark:

Re: Vacate Easement

The Loup Power District has no objection to your request to the City of Columbus to vacate the 15' easement running along and parallel to the east property lines of Lots 3 and 6, Speicher Subdivision, Columbus, Platte County, NE.

Loup Power District will retain rights to all other easements of record.

Sincerely,

Wayne Morris  
Engineering Technician

WM:mz

C: R. Ziola  
D. Hellbusch  
D. Gasper  
R. Bogus, City Engineer  
Speicher Plat File



The City of  
Columbus, Nebraska

**PUBLIC WORKS DEPARTMENT**

Utility Billing • Water Production • Water/Sewer Utility • Wastewater •  
Streets • MSW Transfer Station  
Phone: 402-562-4260  
Fax: 402-562-4265  
[www.columbusne.us](http://www.columbusne.us)

February 18, 2020

Loup Rentals, LLC  
2560 East 29th Avenue  
P. O. Box 1887  
Columbus, NE 68602-1887

Attn: Mark Bierman

RE: Vacation of 15' Easements on Fifth Street.

Dear Mr. Bierman:

The City has reviewed the plat of Speicher Subdivision and view no conflicts in the request to vacate the 15' utility easements on the east end of Lots 3 & 6 in Speicher Subdivision, Platte County, Nebraska.

Easement vacation of east property lines on Lots 3 & 6, Speicher Subdivision is so granted.

Sincerely,

Chuck Sliva  
Public Works Director  
Ph: 402.562.4260





929 E 23rd Street • Po Box 1356  
Columbus, NE 68602-1356

February 13, 2020

Loup Rentals, LLC  
Attn: Mark Bierman  
PO Box 1887  
Columbus, NE 68602

Dear Mr. Bierman,

Lots 3 & 6, Speicher subdivision, Platte County, Nebraska.

After review Black Hills Energy has no objections to vacating the 15' easement on the east property line.

Thank you,

A handwritten signature in blue ink that reads 'Dan Willets'.

Dan Willets  
Operations Supervisor  
Black Hills Energy, Columbus, NE





# Columbus Public Schools

*Discover Your Future*

---

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February 17, 2020

Loup Rentals, LLC  
Attn: Mark Bierman  
P. O. Box 1887  
Columbus, NE 68601

Dear Mr. Bierman:

This is in regard to the letter Columbus Public Schools received concerning the easement request on lots 3 & 6, Speicher Subdivision, Platte County, Nebraska.

Platte County School District NO 71-0001-000 aka Columbus Public Schools does not object to the easement request made by Loup Rentals, LLC on the lots stated above.

Thanks,

Leonard Kwapnioski  
Exec. Director of Technology & Operations  
Columbus Public Schools  
2508 25<sup>th</sup> Street  
Columbus, NE 68601  
402-563-7000 x11517  
kwapnioskil@discoverers.org

*Mailed 2/17/2020  
CJR*

**“Engaging All Learners to Achieve Success”**



Midstates Data Transport, LLC  
1548 Front St, Suite 102  
PO Box 634  
Blair, NE 68008  
402-426-2101

Mr. Mark Bierman  
Loup Rentals, LLC

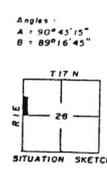
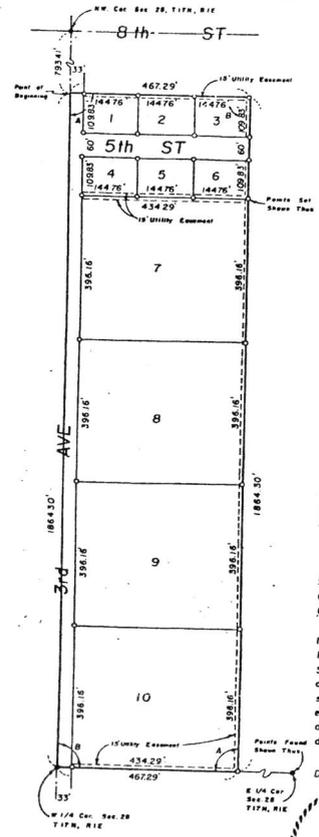
Midstates Data Transport has received the request to vacate the east easement of Lots 3 & 6, Speicher Subdivision, Platte, County, Nebraska

Midstates Data Transport has no issues with this request and hereby vacates all rights to the public utility easement on the east side of the properties listed above.

A handwritten signature in blue ink, appearing to read "Mike D Storjohann". The signature is fluid and cursive, written over a light blue horizontal line.

Mike D Storjohann  
CEO / Partner  
Midstates Data Transport, LLC

Part Of The W1/2, NW1/4, Sec. 28, T17N, R1E



DESCRIPTION

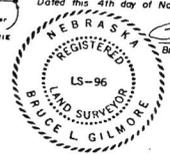
A Tract of Land located in the NW 1/4 of Section 28, T17N, R1E, of the 6th P.M., Platte County, Nebr. described as follows:

Beginning at a point 793.41 feet South of the NW Corner and on the West line of said NW 1/4; thence Easterly at a deflection angle to the left of 90° 43' 15", with the West line of said NW 1/4, a distance of 467.29 feet, to a point; thence Southerly at a deflection angle to the right of 90° 43' 15", with the last described line, a distance of 1864.58 feet, to a point on the South line of said NW 1/4; thence Westerly at a deflection angle to the right of 89° 16' 45", with the last described line, a distance of 467.29 feet, to a point on the West line of said NW 1/4; thence Northerly at a deflection angle to the right of 90° 43' 15", with the last described line, along the West line of said NW 1/4, distance of 1864.58 feet, to the point of beginning, containing 20.00 acres, more or less.

SURVEYOR'S CERTIFICATE

STATE OF NEBRASKA  
 COUNTY OF PLATTE ) ss  
 CITY OF COLUMBUS)

I, Bruce L. Gilmore, a competent surveyor of Platte County, Nebraska hereby certify that I have accurately surveyed SPEICHER SUBDIVISION to the City of Columbus, Nebraska, and that the above and foregoing is a true and correct survey thereof and that the lots, blocks, streets, avenues, easements, alleys and commons and others grounds are well and accurately staked off and marked and correctly designed and shown on the above and foregoing survey.



Dated this 4th day of November, 1974  
 Bruce L. Gilmore  
 Bruce L. Gilmore, Nebr. L.S. No. 96

Original Filed in Plat Book 14, Page 37

STATE OF NEBRASKA )  
 COUNTY OF PLATTE ) ss  
 CITY OF COLUMBUS )

The above plat approved by the City of Columbus, Nebraska, by resolution No. 4039 duly passed by the City Council on the 7<sup>th</sup> day of MAY, 1975.

Attest: *[Signature]* City Clerk - Treasurer  
 (CITY OF COLUMBUS, NEBRASKA SEAL) Mayor, City of Columbus, Nebraska

STATE OF NEBRASKA )  
 COUNTY OF PLATTE ) ss

The above plat approved by School District Number 28, Platte County, Nebraska.

Attest: *[Signature]* Secretary  
*[Signature]* President

STATE OF NEBRASKA )  
 Platte County )  
 Record in the Numerical Index and Filed for  
 Record in the Recording Office of said County  
 this 11<sup>th</sup> day of July, 1975. A. M.  
 10:25 a.m. 9:30 a.m. 10:00 a.m.  
 Registered in Book 139 of Deeds Page  
 117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000

STATE OF NEBRASKA )  
 COUNTY OF PLATTE ) ss

The above plat approved by the County Board of Supervisors of Platte County, Nebraska by resolution No. 1175 passed on the 3<sup>rd</sup> day of June, 1975.

Attest: *[Signature]* County Clerk  
*[Signature]* Chairman, County Board of Supervisors



# The City of Columbus

RESPONSIBLE • RESPONSIVE • REPUTABLE

Administration Office (402) 562-4232

Fax (402) 563-1380

## memorandum

DATE: March 4, 2020

TO: Public Property Committee Members

FROM: Tara Vasicek, City Administrator

RE: **Wireless Telecommunication Facilities Siting Ordinance Amendment**  
**Right of Way Permitting Ordinance**  
**Small Wireless Facilities Ordinance**

### RECOMMENDATIONS:

**Proceed with amending the Wireless Telecommunication Facilities Siting Ordinance to remove application of the ordinance to Small Wireless Facilities in the right of way.**

Proceed with creating a Right of Way Permitting Ordinance.

Proceed with creating a Small Wireless Facilities Ordinance.

### DISCUSSION:

#### **Amend Wireless Telecommunication Facilities Siting Ordinance**

In March of 2019 the City Council voted in favor of sending a letter of opposition to Senator Moser regarding LB184. Unfortunately, the Legislature proceeded with LB184. LB184 gives wireless companies the right to place small cell wireless facilities in public rights of way with very limited ability for the City to oversee those facilities in our right of way.

The City of Columbus is not opposed to small wireless technology. We have adopted an ordinance to govern the placement of such technology within public rights of way, but the Wireless Telecommunications Siting Ordinance is now out of date with the Legislatures passage of LB 184. We need to update the Wireless Telecommunication Facilities Siting Ordinance to remove application of the regulations to small wireless facilities.

#### **Create Right of Way Permitting Ordinance**

LB184 considerably limits Columbus' ability to manage the public right of way and places all other users of the right of way, such as utilities and cable companies, at a disadvantage to the benefitting wireless companies. In order to have any ability to guide the development of small wireless facilities in City right of way, we must adopt a right of way permitting process that applies to all right of way users. LB184 clearly states that small wireless facilities cannot have any specific regulations with regard to use of the right of way that are not also applicable to all other right of way users.

#### **Create Small Wireless Facilities Ordinance**

With the passage of LB184, the City needs to pass an ordinance that complies with this new state law.



# DRAFT

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA TO REVISE AND AMEND THE LAND DEVELOPMENT ORDINANCE, ZONING CHAPTER, ADOPTED BY ORDINANCE 96-08 ON MARCH 18, 1996, IN ORDER TO ADOPT STATUTORY CHANGES MADE BY THE LEGISLATURE SO AS TO BRING ARTICLE 13 INTO CONFORMANCE WITH STATE LAW, AS FOLLOWS: TO AMEND ARTICLE 13, WIRELESS TELECOMMUNICATIONS FACILITIES SITING ORDINANCE, TO AN EXCEPTION FOR PUBLIC RIGHT OF WAYS; TO DEFINE RIGHT OF WAY; TO PROVIDE THAT THE PROVISIONS OF THE SMALL WIRELESS FACILITIES DEPLOYMENT ACT ADOPTED BY THE NEBRASKA LEGISLATURE AND APPROVED BY THE GOVERNOR MAY 17, 2019, NEB. REV. STAT. SECTION 86-1201 TO SECTION 86-1244 SHALL GOVERN PUBLIC RIGHT OF WAY; TO REPEAL ALL ORDINANCES OR PORTIONS THEREOF IN CONFLICT HEREWITH, TO PROVIDE FOR AN EFFECTIVE DATE; AND TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM AS AUTHORIZED BY SECTION 16-405 OF NEBRASKA REVISED STATUTES.

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

**Section 1.** That the City of Columbus, Nebraska under Ordinance 96-09 adopted the Land Development Ordinance for the City of Columbus, Zoning Chapter, having been approved March 18, 1996.

**Section 2.** That it is necessary for the City of Columbus to amend Article 13 of the Zoning Chapter so as to conform with the Small Wireless Facilities Deployment Act adopted by the Nebraska Legislature which became law effective September 1, 2019.

**Section 3.** That Article 13, Wireless Telecommunications Facilities Siting Ordinance, Section 3-4 is hereby revised to add the following definition to-wit:

“Right of Way” means the area on, below, or above a public roadway, highway, street, sidewalk, alley, dedicated utility easement, or similar property, but not including a freeway as defined in Neb. Rev. Stat. Section 39-1302, the National System of Interstate and Defense Highways, or a private easement.

Said definition shall appear as paragraph “U” in Section 3-4 as follows:

## **13-4. Definitions**

For purposes of this Ordinance, and where not inconsistent with the context of a particular section, the defined terms, phrases, words, abbreviations, and their derivations shall have the meaning given in this section. When not inconsistent with the context, words in the present tense include the future tense, words used in the plural number include words in the singular number and words in the singular number include the plural number. The word “shall” is always mandatory, and not merely directory.

- A) **“Accessory Facility or Structure”** means an accessory facility or structure serving or being used in conjunction with Wireless Telecommunications Facilities, and located on the same property or lot as the Wireless Telecommunications Facilities, including but not limited to, utility or transmission equipment storage sheds or cabinets.
- B) **“Applicant”** means any Wireless service provider submitting an Application for a Special Use Permit for Wireless Telecommunications Facilities.
- C) **“Application”** means all necessary and appropriate documentation that an Applicant submits in order to receive a Special Use Permit for Wireless Telecommunications Facilities.
- D) **“Antenna”** means a system of electrical conductors that transmit or receive electromagnetic waves or radio frequency or other wireless signals.
- E) **“Certificate of Compliance”** means the certification from the City or the City’s consultant that confirms the project was constructed and is in compliance with the conditions of the permit.
- F) **“Co-location”** means the use of an existing Tower or structure to support Antennae for the provision of wireless services. A replacement tower that is constructed on the same site as an existing tower will be considered a co-location as long as the new tower is no taller than the old tower and that the old tower is removed in a reasonable short time frame after the new tower is constructed.
- G) **“Commercial Impracticability”** or **“Commercially Impracticable”** means the inability to perform an act on terms that are reasonable in commerce; the cause or occurrence of which could not have been reasonably anticipated or foreseen and that jeopardizes the financial efficacy of the project. The inability to achieve a satisfactory financial return on investment or profit, standing alone, shall not deem a situation to be “commercially impracticable” and shall not render an act or the terms of an agreement “commercially impracticable”.
- H) **“Completed Application”** means an Application that contains all information and/or data necessary to enable an informed decision to be made with respect to an Application.
- I) **“Council”** or **“City Council”** means the City Council of the City of Columbus, Nebraska.
- J) **“Distributed Antenna System or DAS”** means a network of spatially separated antenna nodes connected to a common source via a transport medium that provides wireless service within a geographic area or structure.
- K) **“Eligibility Facility”** means a facility as defined in FCC 14-153.
- L) **“Eligible Facility Permit”** -- The official zoning permit approved and issued by the Community Development Director for application which meets the definition of an eligible facility.
- M) **“FAA”** means the Federal Aviation Administration, or its duly designated and authorized successor agency.

- N) **“FCC”** means the Federal Communications Commission, or its duly designated and authorized successor agency.
- O) **“Height”** means, when referring to a Tower or structure, the distance measured from the pre-existing grade level to the highest point on the Tower or structure, even if said highest point is an Antenna or lightening protection device.
- P) **“Modification” or “Modify”** means, the addition, removal or change of any of the physical and visually discernable components or aspects of a wireless facility, such as antennas, cabling, equipment shelters, landscaping, fencing, utility feeds, changing the color or materials of any visually discernable components, vehicular access, parking and/or an upgrade or change out of equipment for better or more modern equipment. Adding a new wireless carrier or service provider to a Telecommunications Tower or Telecommunications Site as a co-location is a modification. A Modification shall not include the replacement of any components of a wireless facility where the replacement is identical to the component being replaced or for any matters that involve the normal repair and maintenance of a wireless facility without adding, removing or changing anything.
- Q) **“NIER”** means Non-Ionizing Electromagnetic Radiation
- R) **“Person”** means any individual, corporation, estate, trust, partnership, joint stock Company, association of two (2) or more persons having a joint common interest, or any other entity.
- S) **“Personal Wireless Facility”** See definition for ‘Wireless Telecommunications Facilities’
- R) **“Personal Wireless Services” or “PWS” or “Personal Telecommunications Service” or “PTS”** shall have the same meaning as defined and used in the 1996 Telecommunications Act.
- S) **“Planning Commission”** means the Planning Commission for the City of Columbus.
- T) **“Repairs and Maintenance” means** the replacement of any components of a wireless facility where the replacement is identical to the component being replaced or for any matters that involve the normal repair and maintenance of a wireless facility without the addition, removal or change of any of the physical or visually discernable components or aspects of a wireless facility that will add to the visible appearance of the facility as originally permitted.
- U) **“Right of Way” means** the area on, below, or above a public roadway, highway, street, sidewalk, alley, dedicated utility easement, or similar property, but not included a freeway as defined in Neb. Rev. stat. Section 39-1302, the National System of Interstate and Defense Highways, or a private easement.
- V) **“Small Cell”** Small cell sites are shorter standalone (self-sufficient) wireless facilities that generally do not extend above tree line.

- W) **“Specialized Mobile Radio” or “SMR”** means an analogue or digital trunked two-way radio system, operated by a service in the VHF, 220, UHF, 700,800 or 900 MHz bands.
- X) **“State”** means the State of Nebraska.
- Y) **“Stealth” or “Stealth Technology”** means to minimize adverse aesthetic and visual impacts on the land, property, buildings, and other facilities adjacent to, surrounding, and in generally the same area as the requested location of such Wireless Telecommunications Facilities, which shall mean using the least visually and physically intrusive facility that is not technologically or Commercially Impracticable under the facts and circumstances,
- Z) **“Telecommunications”** means the transmission and/or reception of audio, video, data, and other information by wire, radio frequency, light, and other electronic or electromagnetic systems
- AA) **“Telecommunications Site”** See definition for Wireless Telecommunications Facilities.
- AA) **“Telecommunications Structure”** means a structure used in the provision of services described in the definition of ‘Wireless Telecommunications Facilities.’
- BB ) **“Temporary”** means, temporary in relation to all aspects and components of Chapter 13 , something intended to, or that does not exist for more than ninety (90) days.
- CC) **“Tower”** means any structure designed primarily to support an antenna for receiving and/or transmitting a wireless signal.
- DD) **“Wireless Telecommunications Facilities” or “WTF”** means and includes a **“Telecommunications Site”** and **“Personal Wireless Facility”**. It means a structure, facility or location designed, or intended to be used as, or used to support Antennas or other transmitting or receiving devices. This includes without limit, Towers of all types and kinds and structures, including, but not limited to buildings, church steeples, silos, water towers, signs or other structures that can be used as a support structure for Antennas or the functional equivalent of such. It further includes all related facilities and equipment such as cabling, equipment shelters and other structures associated with the site. It is a structure and facility intended for transmitting and/or receiving radio, television, cellular, SMR, paging, 911, Personal Communications Services (PCS), commercial satellite services, microwave services and any commercial wireless telecommunication service not licensed by the FCC.

**Section 4.** That Article 13, Wireless Telecommunications Facilities Siting Ordinance, Section 3-7, is hereby revised to add the following exception to said Ordinance, to-wit: (F) Small Wireless Facilities located in public right of way. Said public right of way shall be deemed governed by the provisions of Neb. Rev. Stat. Section 86-1201 to Section 86-1244 known as the Small Wireless Facilities Deployment Act.

Section 3-7 shall hereinafter read as follows:

### 13-7. Exclusions

The following shall be exempt from this Ordinance:

- A) The City's fire, police, department of transportation or other public service facilities owned and operated by the local government.
- B) Any facilities expressly exempt from the City's siting, building and permitting authority.
- C) Over-the-Air reception Devices including the reception antennas for direct broadcast satellites (DBS), multichannel multipoint distribution (wireless cable) providers (MMDS), television broadcast stations (TVBS) and other customer-end antennas that receive and transmit fixed wireless signals that are primarily used for reception.
- D) Facilities exclusively for private, non-commercial radio and television reception and private citizen's bands, licensed amateur radio and other similar non-commercial Telecommunications.
- E) Facilities used exclusively for providing unlicensed spread spectrum technology i.e. Bluetooth or a 'Hot Spot', where the facility does not require a new tower, where the service is not to be used for commercial purposes, where there is no fee or charge for the use of the service and where the service is intended to be useable for less than 200'.
- F) Small Wireless Facilities located in public right of way. Said public right of way shall be deemed governed by the provisions of Neb. Rev. Stat. Section 86-1201 to Section 86-1244 known as the Small Wireless Facilities Deployment Act.

**Section 5.** This Ordinance shall repeal all ordinances or portions thereof in conflict herewith.

**Section 6.** This Ordinance shall become effective upon its passage, approval and publication as provided by law. Publication shall be in pamphlet form as authorized by Section 16-405 of the Nebraska Revised Statutes with distribution to be made by making copies available to any interested parties at the City Offices.

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY



# The City of Columbus

RESPONSIBLE • RESPONSIVE • REPUTABLE

Administration Office (402) 562-4232

Fax (402) 563-1380

## memorandum

**DATE:** March 4, 2020

**TO:** Public Property Committee Members

**FROM:** Tara Vasicek, City Administrator 

**RE:** **Wireless Telecommunication Facilities Siting Ordinance Amendment**  
**Right of Way Permitting Ordinance**  
**Small Wireless Facilities Ordinance**

### RECOMMENDATIONS:

Proceed with amending the Wireless Telecommunication Facilities Siting Ordinance to remove application of the ordinance to Small Wireless Facilities in the right of way.

**Proceed with creating a Right of Way Permitting Ordinance.**

Proceed with creating a Small Wireless Facilities Ordinance.

### DISCUSSION:

#### **Amend Wireless Telecommunication Facilities Siting Ordinance**

In March of 2019 the City Council voted in favor of sending a letter of opposition to Senator Moser regarding LB184. Unfortunately, the Legislature proceeded with LB184. LB184 gives wireless companies the right to place small cell wireless facilities in public rights of way with very limited ability for the City to oversee those facilities in our right of way.

The City of Columbus is not opposed to small wireless technology. We have adopted an ordinance to govern the placement of such technology within public rights of way, but the Wireless Telecommunications Siting Ordinance is now out of date with the Legislatures passage of LB 184. We need to update the Wireless Telecommunication Facilities Siting Ordinance to remove application of the regulations to small wireless facilities.

#### **Create Right of Way Permitting Ordinance**

LB184 considerably limits Columbus' ability to manage the public right of way and places all other users of the right of way, such as utilities and cable companies, at a disadvantage to the benefitting wireless companies. In order to have any ability to guide the development of small wireless facilities in City right of way, we must adopt a right of way permitting process that applies to all right of way users. LB184 clearly states that small wireless facilities cannot have any specific regulations with regard to use of the right of way that are not also applicable to all other right of way users.

#### **Create Small Wireless Facilities Ordinance**

With the passage of LB184, the City needs to pass an ordinance that complies with this new state law.



# SAMPLE - CITY OF PLATTSMOUTH

## ORDINANCE NO. 1966

**AN ORDINANCE OF THE CITY OF PLATTSMOUTH, NEBRASKA TO ENACT CHAPTER 6, ARTICLE 5, SECTIONS 6-501 THROUGH 6-507 OF THE PLATTSMOUTH REVISED MUNICIPAL ORDINANCES 2011 RELATED TO PERMITS TO OCCUPY THE CITY'S RIGHTS-OF-WAY; TO REPEAL ALL ORDINANCES IN CONFLICT; TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM; AND TO PROVIDE AN EFFECTIVE DATE.**

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PLATTSMOUTH, NEBRASKA.

**Section 1.** Chapter 6, Article 5, Sections 6-501 through 6-507 of the Plattsmouth Revised Municipal Ordinances 2011 are hereby enacted as follows:

### **CHAPTER VI – PUBLIC WAYS AND PROPERTY**

#### **ARTICLE V – PERMITS TO OCCUPY THE RIGHT-OF-WAY**

<b>6-501</b>	<b>DEFINITIONS</b>
<b>6-502</b>	<b>PURPOSE; SCOPE; EXCEPTIONS</b>
<b>6-503</b>	<b>PERMITS</b>
<b>6-504</b>	<b>FEES AND TAXES</b>
<b>6-505</b>	<b>AESTHETIC AND DESIGN STANDARDS</b>
<b>6-506</b>	<b>INDEPENDENT TECHNICAL AND LEGAL REVIEWS</b>
<b>6-507</b>	<b>RELIEF</b>
<b>6-501</b>	<b>DEFINITIONS</b>

For purposes of this Article, the definitions of this Section shall apply.

A. “Applicant” shall mean any person submitting an application for a permit under this Article.

B. “Facilities” shall mean pipes, conduits, wires, cables, towers, switches, amplifiers, transformers, fiber optic lines, antennae, poles, ducts, conductors, lines, mains, vaults, appliances, attachments, equipment, structures, manholes, fixtures, appurtenances, and such other objects, devices, or facilities that are designed, constructed, installed, used or operated in, upon, across, above or below the right-of-way.

C. “Franchise agreement” shall mean a franchise agreement, consent agreement, or similar agreement pursuant to which the City has granted a person the right to place facilities in its rights-of-way.

D. “Right-of-way” shall mean any public street, public alley, public sidewalk, public right-of-way, or other public ground within the City.

E. “Technically feasible” means that by virtue of engineering or, if applicable, spectrum usage, the proposed placement, design, or site location of a facility can be implemented without a reduction in the functionality.

**SECTION 6-502 PURPOSE; SCOPE; EXCEPTIONS**

A. *Purpose.* This Article provides principles and procedures for the placement, construction, operation, maintenance, modification, repair, and removal of facilities in the rights-of-way. These principles and procedures are intended to protect the integrity of the City’s rights-of-way and infrastructure and to promote the safe and orderly use of the rights-of-way among all right-of-way users. To achieve these purposes, it is necessary to require permits for all right-of-way uses, except as prohibited by law, and to establish uniform and nondiscriminatory rules which govern such permits.

B. *Scope.* This Article shall apply to all facilities located in the City’s rights-of-way, subject to the limitations in this subsection (B), the exceptions provided in subsection (C) below, and preemption by applicable state or federal law. Any person in good-standing under a current, unexpired franchise agreement may continue to use the City’s rights-of-way pursuant to the terms of such franchise agreement, unless otherwise prohibited by law, until the franchise agreement expires or is terminated. This Article shall not apply to the following right-of-way uses which are governed elsewhere as noted:

1. Use of a right-of-way by an adjoining property owner for parking or similar improvements, provided such use shall require a permit issued pursuant to Section 6-106.
2. Operation of a sidewalk café in the right-of-way, provided such use shall require a permit issued pursuant to Chapter 5, Article XII.
3. Closure and use of a right-of-way for an event, provided such closure and use shall have been approved according to City of Columbus procedures.

C. *Exceptions.* The City shall not require an application, permit, or other approval or charge fees or rates under this Article for (1) routine maintenance of facilities where such maintenance is conducted by or on behalf of an applicant issued a permit for such facilities hereunder or (2) replacement of facilities with substantially similar facilities where such replacement is conducted by or on behalf of an applicant issued a permit for such facilities hereunder.

**SECTION 6-503 PERMITS**

A. *Permit Required.* Unless otherwise specifically provided by law, it shall be unlawful for any person to lay, construct, operate, maintain, offer for lease, or make available for any use whatsoever, any facilities across, along, over, above, or under any public right-of-way for any private or commercial purpose unless such person been issued a permit to occupy such right-of-way under this Article.

B. *Permit Applications.* Applications for permits under this Article shall be made to the City of Columbus [department]. Each such application shall include the following:

1. A set of completed construction plans for all facilities to be located in the right-of-way under the permit, bundled into a single file, formatted to 11” by 17”, which includes:

- (a) the name, location, address (if available), and GPS coordinates for the facilities;
- (b) labeled and dimensioned site plan and elevation plans of the facilities with, as applicable, key symbols, ROW lines, property lines, street information, topographical information, existing and proposed utilities, adjacent property uses, and easements;
- (c) structural plans of the facilities signed and stamped by a professional engineer licensed in Nebraska;
- (d) dimensions of the facilities, and a description of type, color, and finish of all visible construction materials;
- (e) accurate visual depictions or representations of all above-ground components of the facilities; and
- (f) additional detail requested by the City to clarify the proposed work required for the facilities.

2. An attestation that the proposed facilities satisfy each of the aesthetic and design standards set forth in this Article, except for such standards, if any, for which applicant is concurrently submitting a request for relief under Section 6-507.

3. Prior to commencement of any work in the right-of-way pursuant to the application, the applicant shall procure the performance or construction bond required under this Article.

4. Evidence of the applicant’s insurance required under this Article.

5. All applicable building and permit fees.

6. The deposit, if any, requested by the City pursuant to Section 6-506 for independent technical and legal review.

7. Such other submission requirements set forth in the City’s published application form.

C. *Review; Issuance; Denial.* The [approving position] shall review the application and, within 20 days after receipt, shall notify the applicant in writing whether the application is complete. If an application is incomplete, the City will specifically identify the missing information in writing and the applicant may resubmit the completed application within 30 days without additional charge. If the applicant makes any material changes in a

resubmission, other than the material changes required by the City, the applicant shall be required to make a new application and submit a new application fee. The City will notify the applicant in writing whether its application has been approved or denied. If the application is denied, the City shall document the basis for denial, including any specific provisions of this Article or other applicable law on which the denial was based. The applicant may cure the deficiencies identified by the City and resubmit the application within 30 days without paying an additional application fee

D. *Term and Renewal.* The term of each permit to occupy the right-of-way issued under this Article shall be set forth in the permit. The applicant may apply to renew a permit issued hereunder for an equivalent duration and the City shall renew the permit for such period provided the applicant demonstrates compliance with the criteria set forth in this Section. Applications for permit renewal may be submitted no earlier than 180 days prior to the expiration of the then current permit and no later than 90 days prior to the expiration of the then current permit.

E. *Permit Conditions.* All permits to occupy the right-of-way issued under this Article are issued subject to the following conditions, and each applicant agrees, by accepting such permit, to be bound by the same:

1. All facilities shall be constructed, operated, maintained, repaired, removed, modified, and restored in strict compliance with all current applicable technical, safety, and safety-related codes adopted by the City, the State of Nebraska, or the federal government. The applicant shall, at its sole cost and expense, inspect, keep, and maintain its facilities in the right-of-way in safe condition, in good order and repair, and as otherwise according to best industry practices.

2. The applicant shall, at its sole cost and expense, promptly restore the right-of-way to its original condition after it completes work related to the facilities. The City may require an applicant to repair all damage to a right-of-way directly caused by the activities of the applicant in the right-of-way and return the right-of-way to equal or better condition to that before the damage occurred. If the applicant fails to make the repairs that are reasonably required by the City within 14 days after written notice, the City may undertake such repairs and charge the applicant the cost of such repairs. The City shall grant an extension of up to 10 days to complete such repairs if the applicant requests such extension within the original 14-day period. In the event of immediate threat to life or safety or to prevent serious injury, the City may immediately undertake to restore the site and then notify of and charge the applicant for all restoration costs.

3. The applicant assumes the risk of any loss, damage to, or loss of use of facilities which are damaged, destroyed, or taken out of service for any reason, except to the extent such loss or damage is due to or caused by the negligent or willful misconduct of the City.

4. The applicant shall undertake only the activities enumerated in its permit to occupy the right-of-way and such permit shall not create a property right or grant authority to the applicant to infringe upon the rights of others who may own or have other interests in a right-of-way, utility easement, or other privately owned property. Except as otherwise

provided in this Code or applicable state or federal law, any additions or changes to the facilities or activities enumerated in applicant's existing permit shall require a new permit.

5. Neither the applicant nor its facilities shall interfere with any traffic-control devices and other public works equipment; water, wastewater, stormwater, gas, electrical, or other public utility infrastructure; or the facilities of any other occupant of the right-of-way permitted hereunder.

6. The City shall have the right at any time when in its judgement it becomes necessary or advisable to require a change of location of the facilities as a matter of safety, or on account of a change of grade, resurfacing, repair, or reconstruction of any right-of-way. If the owner of such facilities has not moved or relocated the facilities within 30 days after the City requests the same in writing, the City may undertake such movement or relocation and charge the owner the costs of the same.

7. The City retains the right and privilege to cut or move any facilities, as the City may determine, in its sole discretion, to be necessary, appropriate, or useful in response to any public emergency. If circumstances permit, the City shall notify the applicant and provide an opportunity for applicant to move its own facilities prior to cutting or removing the facilities. In all cases, the City shall notify the applicant after cutting or removing the facilities as promptly as reasonably possible.

8. The applicant shall immediately notify the City in the event of an emergency regarding the applicant's facilities that may affect public health or safety, and such notice shall include, at a minimum, the nature of the emergency and the applicant's planned response to the emergency.

9. The applicant shall comply with the Nebraska One Call Notification Act before commencing any excavation or similar work in the right-of-way.

10. The applicant acknowledges that applications and all supporting written material applicant submits to the City are public records subject to the Nebraska Public Records Law. While an applicant may designate any such public records as "proprietary" or "confidential", the City shall treat them as such only to the extent expressly permitted by the Nebraska Public Records Law and, other than the cost of the City's routine response to public records requests, the City shall be under no obligation to incur any costs to protect the same from disclosure.

11. Prior to commencement, and at all times during, any work performed by or on behalf of applicant in the right-of-way, the applicant shall maintain a performance or construction bond, in form acceptable to the City, equal to at least 100% of the estimated cost of the facilities and related work covered by the application.

12. During the term of any permit to occupy the right-of-way issued hereunder, the applicant shall maintain comprehensive general liability, automobile, workers compensation, employer's liability, and umbrella insurance in form and amount consistent with the City's published requirements for the same. All such insurance policies shall

include the City and its agents as additional insureds and shall not be modified or cancelled without 30 days prior written notice being given to the City.

13. The applicant shall defend, indemnify, and hold harmless the City, its agents, officers, officials and employees from any and all damages, liabilities, injuries, losses, attorneys' fees, costs, and expenses, whether for personal injury, death, or property damage, arising out of or in in any way related to the activities or performance of the applicant or its agents, except to the extent caused by the negligence or willful misconduct of the City. In the event the City becomes aware of any actions or claims, the City shall promptly notify the applicant and reasonably cooperate in the defense. It is expressly agreed that the City shall have the right to approve, which approval shall not be unreasonably withheld, the legal counsel providing the City's defense, and the applicant shall reimburse the City for any costs, expenses, and attorneys' fees directly and necessarily incurred by the City in the course of the defense.

14. Any facilities that are not operated for a continuous period of 90 days after completion of initial installation, excluding nonoperation due to a natural disaster or other unforeseeable circumstance or temporary equipment failure, shall be considered abandoned. If facilities are abandoned, the owner shall remove such facility, at such owner's cost, no later than 30 days after notice from the City. If the owner fails to remove such facilities within 30 days, the City may undertake the removal of the facilities and charge the owner the costs of such removal. If the facilities are located on a utility pole, the pole shall also be removed unless such pole is otherwise being used by another utility or is owned by a party other than the owner of the removed facilities.

15. In addition to all other remedies available to the City under this Code or other applicable law, the City may revoke an applicant's permit to occupy the right-of-way if the applicant fails to comply with any of the conditions set forth in this Article, and upon such revocation, may direct applicant, at applicant's cost, to remove applicant's facilities from the right-of-way and restore the right-of-way to its original condition. If the applicant fails to remove its facilities and restore the right-of-way within 30 days after the City's written request, the City may cause such work to be done and applicant shall reimburse the City for the costs of such work upon City's written demand for the same.

#### **SECTION 6-504 FEES AND TAXES**

Applicant shall pay any applicable building permit fee and the application fee set forth in the City's Fee Ordinance. Unless provided otherwise in this Code, applicant shall pay the City an annual occupation tax for use of the right-of-way in the amount and manner provided under Section 5-301.

#### **SECTION 6-505 AESTHETIC AND DESIGN STANDARDS**

The purpose of the standards set forth in this Section is to establish guidelines for the design, placement, and installation of facilities in the right-of-way. All facilities placed in the City's rights-of-way pursuant to this Article shall comply with these standards; provided, the City Administrator may authorize the waiver of, partial relief from, or exemption from, any one or more of these standards pursuant to Section 6-507.

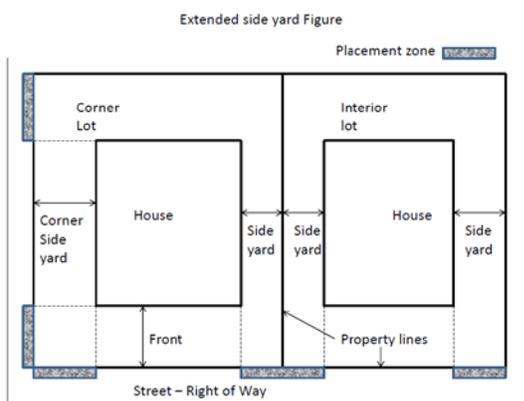
- A. *Undergrounded Facilities.* When facilities are proposed in area where other similar facilities are primarily located underground, all components thereof shall be placed underground to the extent technically feasible.
- B. *Existing Aesthetics.* To the extent technically feasible, all ground-mounted components of facilities shall reasonably match the existing, adjacent streetscape character. Applicants shall use the same aesthetics as existing infrastructure to promote a uniform appearance.
- C. *Consolidation.* To the extent technically feasible: (1) facilities shall be designed to consolidate all ground-mounted components within approved singular enclosures and (2) all cables, wires, and conduits shall be concealed from view.
- D. *Location.* The placement of proposed facilities with existing facilities shall be preferred over placement of facilities at new sites. If an applicant chooses not to place its facilities with available existing facilities, the applicant must document that location of its proposed facilities with available existing facilities is not technically feasible.
- E. *Camouflage.* Facilities shall be designed to camouflage and conceal all above-ground components of such facilities to the extent technically feasible.
- F. *Signs.* Ground-mounted facilities shall have a four inch by six inch metallic sign permanently mounted between four feet and six feet from ground level and clearly visible to the public which provides the identifying information and emergency contact number for the owner of such facilities. No other signs, advertising, or banners are permitted on facilities except to the extent the same are mandated by state or federal law.
- G. *Generators.* Generators are not permitted in the right-of-way.
- H. *Lighting.* Lighting is not permitted on facilities except to the extent mandated by state or federal law.
- I. *Historic Districts.* All ground-mounted facilities located in a historic district shall be subject to such other design and concealment standards required by the City for such districts to avoid or to remedy the intangible public harm of unsightly or out-of-character facilities deployed. Without limiting the foregoing, all facilities located in the City's historic district shall be subject to the design and aesthetic standards for such historic overlay district set forth in the City's Zoning Ordinance.
- J. *Traffic Signals.* Facilities shall not be allowed on traffic signal systems.
- K. *Placement Guidelines.* All facilities proposed to be located at new sites:
1. Shall be located in a manner or location that (a) does not obstruct, impede, or hinder the usual pedestrian or vehicular travel; (b) does not adversely affect public safety or impair legal access and use of the public right-of-way; (c) conforms to applicable law (including the Americans with Disabilities Act of 1990) and public right-of-way design

standards, specifications, and design requirements, and (d) does not in any way create a risk to public health, safety, or welfare;

2. Shall be located in a manner that does not significantly create a new obstruction to primary and inherently valuable sightline(s) of an adjacent property;

3. Shall be located in alignment with existing trees, utility poles, and streetlights and placed to avoid disturbance within the critical root zone of any tree;

4. Shall be located in the right-of-way, but placed within the extended side yard setback zones of the adjacent property, (see Figure);



5. Shall not be located along the frontage of properties in a historic district, unless otherwise approved by the City;

6. Shall be located with separation from any low-pressure natural gas line or intermediate or high-pressure natural gas line and with appropriate clearance as approved from all existing utilities;

7. Shall not materially impact any existing bridges, culverts, or retaining walls; and

8. Shall be located outside of all AASHTO clear zones and outside of clear sight triangles (at a minimum) as follows: (a) 5-foot leg pedestrian sight triangle at each residential driveway; (b) 10-foot leg pedestrian sight triangle at each driveway and alley; (c) 30-foot leg corner sight triangle; and (d) roadway sight triangles shall be based on AASHTO standards for each driveway, alley, and intersection.

## SECTION 6-506 INDEPENDENT TECHNICAL AND LEGAL REVIEW

Although the City intends for City staff to review permit applications to the extent feasible, the City may retain the services of an independent technical consultant and an attorney of its choice to provide technical and legal evaluations of applications submitted pursuant to this Article. The review may include, but is not limited to (a) the accuracy and completeness of the items submitted with the application; (b) the applicability of analysis and techniques and methodologies proposed by the applicant; (c) the validity of conclusions reached by the applicant; and (d) whether the proposed use of the right-of-way complies with this Article and other applicable provisions of this Code. The applicant shall pay the cost for any independent technical consultant and attorneys' fees through a deposit with the City, estimated by the City, within 10 business days of the City's request. When the City requests such payment, the application shall be deemed incomplete until the deposit is received. In the event that such costs and fees do not exceed the deposit amount, the City shall refund any unused portion within 60 days after a permit to occupy the right-of-way is issued or, if no final permit is issued, within 30 days after the City

receives a written request from the applicant. If the costs and fees exceed the deposit amount, then the applicant shall pay the difference to the City before a permit to occupy the right-of-way is issued. The technical consultant and attorney shall provide an itemized description of the services provided and related fees and costs. The fees shall be limited to a reasonable approximation of costs and the costs shall be reasonable.

## **SECTION 6-507 RELIEF**

Any applicant desiring relief from, the waiver of, or exemption from, any aspect or requirement of this Article, may submit a written request for such relief, waiver, or exemption to the [reviewing staff member]. Such relief may be temporary or permanent, partial or complete. However, the burden of proving the need for the requested relief, waiver, or exemption shall be solely on the applicant. No such relief, waiver, or exemption shall be approved unless the applicant demonstrates by clear and convincing evidence that, if granted, the relief, waiver, or exemption will have no significant effect on the health, safety, or welfare of the City, its residents, or other right-of-way users. The City shall be entitled to an extension of any applicable processing timelines as needed to address such request. The [reviewing staff member] shall present the request for any such relief, waiver, or exemption, along with the application and other relevant material, to the City Administrator, and the City Administrator's recommendation regarding such request relief, waiver, or exemption shall be final.

**Section 2.** All ordinances passed and approved prior to the passage, approval, and publication or posting of this ordinance which are in conflict are repealed.

**Section 3.** This ordinance is adopted and published in pamphlet form and shall take effect and be in full force from and after its passage, approval, and publication as required by law.

Passed and approved this \_\_\_\_ day of \_\_\_\_\_ 2020.

\_\_\_\_\_  
R. Paul Lambert, Mayor

ATTEST:

Sandra J. Meyer, City Clerk

Publication Date: \_\_\_\_\_, 2020.



# The City of Columbus

RESPONSIBLE • RESPONSIVE • REPUTABLE

Administration Office (402) 562-4232

Fax (402) 563-1380

## memorandum

**DATE:** March 4, 2020

**TO:** Public Property Committee Members

**FROM:** Tara Vasicek, City Administrator

**RE:** Wireless Telecommunication Facilities Siting Ordinance Amendment  
 Right of Way Permitting Ordinance  
 Small Wireless Facilities Ordinance

### RECOMMENDATIONS:

Proceed with amending the Wireless Telecommunication Facilities Siting Ordinance to remove application of the ordinance to Small Wireless Facilities in the right of way.

Proceed with creating a Right of Way Permitting Ordinance.

Proceed with creating a Small Wireless Facilities Ordinance.

### DISCUSSION:

#### Amend Wireless Telecommunication Facilities Siting Ordinance

In March of 2019 the City Council voted in favor of sending a letter of opposition to Senator Moser regarding LB184. Unfortunately, the Legislature proceeded with LB184. LB184 gives wireless companies the right to place small cell wireless facilities in public rights of way with very limited ability for the City to oversee those facilities in our right of way.

The City of Columbus is not opposed to small wireless technology. We have adopted an ordinance to govern the placement of such technology within public rights of way, but the Wireless Telecommunications Siting Ordinance is now out of date with the Legislatures passage of LB 184. We need to update the Wireless Telecommunication Facilities Siting Ordinance to remove application of the regulations to small wireless facilities.

#### Create Right of Way Permitting Ordinance

LB184 considerably limits Columbus' ability to manage the public right of way and places all other users of the right of way, such as utilities and cable companies, at a disadvantage to the benefitting wireless companies. In order to have any ability to guide the development of small wireless facilities in City right of way, we must adopt a right of way permitting process that applies to all right of way users. LB184 clearly states that small wireless facilities cannot have any specific regulations with regard to use of the right of way that are not also applicable to all other right of way users.

#### Create Small Wireless Facilities Ordinance

With the passage of LB184, the City needs to pass an ordinance that complies with this new state law.



SAMPLE - CITY OF PLATTSMOUTH

ORDINANCE NO. 1967

**AN ORDINANCE OF THE CITY OF PLATTSMOUTH, NEBRASKA TO ENACT CHAPTER 6, ARTICLE 6, SECTIONS 6-601 THROUGH 6-607 OF THE PLATTSMOUTH REVISED MUNICIPAL ORDINANCES 2011 RELATED TO SMALL WIRELESS FACILITIES IN THE RIGHT-OF-WAY; TO REPEAL ALL ORDINANCES IN CONFLICT; TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM; AND TO PROVIDE AN EFFECTIVE DATE.**

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PLATTSMOUTH, NEBRASKA.

**Section 1.** Chapter 6, Article 6, Sections 6-601 through 6-607 of the Plattsmouth Revised Municipal Ordinances 2011 are hereby enacted as follows:

**CHAPTER VI – PUBLIC WAYS AND PROPERTY**

**ARTICLE VI – SMALL WIRELESS FACILITIES IN THE RIGHT-OF-WAY**

- 6-601 DEFINITIONS**
- 6-602 PURPOSE AND SCOPE**
- 6-603 PERMITS TO OCCUPY THE RIGHT-OF-WAY**
- 6-604 FEES AND TAXES**
- 6-605 AESTHETIC AND DESIGN STANDARDS**
- 6-606 INDEPENDENT TECHNICAL AND LEGAL REVIEW**
- 6-607 RELIEF**

**SECTION 6-601 DEFINITIONS**

For purposes of this Article, the definitions of this Section shall apply.

- A. “Antenna” means communications equipment that transmits or receives electromagnetic radio frequency signals used in providing wireless services.
- B. “Applicant” means any person who submits an application and is a wireless provider.
- C. “Application” means a written request submitted by an applicant to the City for (1) a permit to collocate small wireless facilities on an existing utility pole or wireless support structure or (2) a permit for the installation, modification, or replacement of a utility pole to support the installation of a small wireless facility.
- D. “City pole” means a utility pole owned, managed, or operated by or on behalf of the City.
- E. “Collocate” or “collocation” means to install, mount, maintain, modify, operate, or replace small wireless facilities on or adjacent to a wireless support structure or utility pole. Neither “collocate” nor “collocation” includes the installation of a new utility pole or new wireless support structure in the right-of-way.
- F. “Communications facility” means the set of equipment and network components including wires, cables, and associated facilities used by a cable operator as defined in 47 U.S.C. 522(5), as such section existed on January 1, 2019, a telecommunications carrier as defined in 47 U.S.C.

153(51), as such section existed on January 1, 2019, a provider of information service as defined in 47 U.S.C. 153(24), as such section existed on January 1, 2019, or a wireless services provider, to provide communications services, including cable service as defined in 47 U.S.C. 153(8), as such section existed on January 1, 2019, an information service as defined in 47 U.S.C. 153(24), as such section existed on January 1, 2019, wireless services, or other one-way or two-way communications service.

G. “Communications network” means a network used to provide communications service.

H. “Communications service” means a cable service as defined in 47 U.S.C. 522, as such section existed on January 1, 2019, an information service as defined in 47 U.S.C. 153, as such section existed on January 1, 2019, a telecommunications service as defined in 47 U.S.C. 153, as such section existed on January 1, 2019, or a wireless service.

I. “Communications service provider” means a cable operator as defined in 47 U.S.C. 522, a provider of information service as defined in 47 U.S.C. 153, or a telecommunications carrier as defined in 47 U.S.C. 153, as such sections existed on January 1, 2019. Communications service provider includes a wireless provider.

J. “Decorative pole” means a City pole that is specially designed and placed for aesthetic purposes.

K. “FCC” means the Federal Communications Commission.

L. “Historic district” means any prehistoric or historic district, site, building, structure, or object included in, or eligible for inclusion in, the National Register of Historic Places, in accordance with Stipulation VI.D.1.a (i)-(v) of the Nationwide Programmatic Agreement for Review of Effects on Historic Properties for Certain Undertakings Approved by the FCC codified at 47 C.F.R. part 1, Appendix C, as such regulation existed on January 1, 2019, or designated pursuant to state historic preservation law if such designation exists at the time of application.

M. “Make-ready work” means the modification or replacement of a City pole or associated lines, including the installation of guys and anchors on the same, required to accommodate a small wireless facility.

N. “Microwireless facility” means a small wireless facility that is not larger in dimension than twenty-four inches in length, fifteen inches in width, and twelve inches in height and with any exterior antenna no longer than eleven inches.

O. “Permit to occupy the right of way” means a written authorization from the City issued pursuant to this Article which allows an applicant to site, place, construct, operate, maintain, repair, remove, modify, or prepare one or more small wireless facilities in the City’s rights-of-way.

P. “Pole” means as a utility, lighting, or similar pole made of wood, concrete, metal, or other material, located or to be located within the right-of-way.

Q. “Public power supplier” means a public power district or any other governmental entity providing electric service. Public power supplier includes a municipal electric supplier.

R. “Right-of-way” means the area on, below, or above a public roadway, highway, street, sidewalk, alley, dedicated utility easement, or similar property, but not including a freeway as

defined in section 39-1302, the National System of Interstate and Defense Highways, or a private easement.

S. “Routine maintenance” means any inspections, tests, or repairs that (1) maintain a functional capacity, aesthetic standards, or structural integrity of a small wireless facility and the associated utility pole or wireless support structure and (2) do not impede, damage, or disturb any portion of the right-of-way.

T. “Small wireless facility” means a wireless facility that meets each of the following conditions: (1) the facilities (a) are mounted on structures 50 feet or less in height including the antennas or (b) are mounted on structures no more than 10 percent taller than other adjacent structures; (2) each antenna associated with the deployment is no more than three cubic feet in volume; (3) all other equipment associated with the structure, whether ground-mounted or pole-mounted, is no more than 28 cubic feet in volume; (4) the facilities do not require antenna structure registration under 47 C.F.R. part 17, as such regulation existed on January 1, 2019; (5) the facilities are not located on tribal lands, as defined in 36 C.F.R. 800.16(x), as such regulation existed on January 1, 2019; and (6) the facilities do not result in human exposure to radio frequency radiation in excess of the applicable safety standards specified in 47 C.F.R. 1.1307(b), as such regulation existed on January 1, 2019.

U. “Technically feasible” means that by virtue of engineering or spectrum usage, the proposed placement for a small wireless facility, or its design or site location, can be implemented without a reduction in the functionality of the small wireless facility.

V. “Utility pole” means a pole located in the right-of-way that is used for wireline communications, lighting, the vertical portion of support structures for traffic control signals or devices or a similar function, or for the collocation of small wireless facilities and located in the right-of-way. “Utility Pole” does not include (1) wireless support structures or (2) any transmission infrastructure owned or operated by a public power supplier.

W. “Wireless facility” means equipment at a fixed location that enables wireless communications between user equipment and a communications network, including (1) equipment associated with wireless communications and (2) radio transceivers, antennas, coaxial or fiber-optic cable, regular power supply, and small back-up battery, regardless of technological configuration. Wireless facility includes small wireless facilities. “Wireless facility” does not include the structure or improvements on, under, or within the equipment, which is collocated; coaxial or fiberoptic cable that is between wireless structures or utility poles or that is otherwise not immediately adjacent to, or directly associated with, a particular antenna; or a wireline backhaul facility.

X. “Wireless infrastructure provider” means any person, including a person authorized to provide telecommunications service in the State of Nebraska, when acting to build or install wireless communication transmission equipment, wireless facilities, or wireless support structures, but that is not a wireless services provider.

Y. “Wireless provider” means a wireless services provider or a wireless infrastructure provider when acting as a coapplicant for a wireless services provider.

Z. “Wireless services” means any services using licensed or unlicensed spectrum, including the use of Wi-Fi, whether mobile or at a fixed location, provided to the public using wireless facilities.

AA. “Wireless services provider” means a person who provides wireless services.

BB. “Wireless support structure” means a structure such as a guyed or self-supporting tower, billboard, building, or other existing or proposed structure designed to support or capable of supporting wireless facilities other than a structure designed solely for the collocation of small wireless facilities. Wireless support structure does not include a utility pole.

CC. “Wireline backhaul facility” means an above-ground or underground facility used to transport communications services from a wireless facility to a communications network.

## **SECTION 6-602 PURPOSE AND SCOPE**

This Article supplements the generally applicable right-of-way permitting provisions in [location] of this Chapter with specific provisions for the placement, permitting, and use of small wireless facilities in the City’s rights-of-way. In the event of a conflict between [location] and this Article, this Article shall control. This Article is intended to comply with the Small Wireless Facilities Deployment Act as adopted by the 106<sup>th</sup> Nebraska Legislature First Session, referred to in this Article as the “Act”. Nothing in this Chapter shall restrict any authority of the City as provided in the Act.

A. *Applicability of this Article.* No person shall site, place, construct, operate, maintain, repair, remove, modify, or prepare any small wireless facility, any wireless support structure, any utility pole built or modified solely to accommodate a small wireless facility, or any other structure built solely to support a wireless facility, in the City’s rights-of-way, without first having received a permit from the City to occupy right-of-way pursuant to [location of ROW permitting regs]. Any small wireless facility, wireless support structure, or any utility pole or other structure built or modified solely to support a wireless facility, which is located outside the City’s rights-of-way, is not subject to this Article; however, such facilities and structures are subject to the City’s Zoning Ordinance.

B. *Exceptions and Limitations.*

1. Notwithstanding subsection (A) above, the City shall not require an application, permit, or other approval or charge fees or rates for (a) routine maintenance of small wireless facilities; (b) replacement of small wireless facilities with small wireless facilities that are substantially similar in weight or windage or the same size or smaller; or (c) the installation, placement, maintenance, operation, or replacement of microwireless facilities that are strung on cables between existing utility poles in compliance with the National Electrical Safety Code; provided, in all such cases, the City may require a permit to occupy the right-of-way for work that exceeds the original weight or windage or that requires excavation or closing of sidewalks or vehicular lanes within the right-of-way for such activities.

2. Nothing in this Article shall be construed (a) to allow any entity to provide communications services without complying with all laws applicable to such providers or (b) to authorize collocation, installation, placement, maintenance, or operation of any communications facility, including a wireline backhaul facility, other than a small wireless facility or a utility pole, in a right-of-way.

3. To the extent the Act precludes municipalities from exercising zoning authority over small wireless facilities located in the right-of-way, the City’s Zoning Ordinance shall not apply to small wireless facilities located with its rights-of-way.

## 6-603 PERMITS TO OCCUPY THE RIGHT-OF-WAY

### A. *Application for Permits.*

1. Applications for permits to occupy the right-of-way are available from the [department – website ?]. Completed applications shall be submitted to the City's Community Development Department. In addition to the information required by [ROW permitting section], applicants shall submit the following information with each completed application:

(a) an attestation that the small wireless facilities covered by the application will be operational for use by a wireless services provider within nine months after the later of the completion of all make-ready work or the permit issuance date unless a delay is caused by lack of commercial power or communications transport facilities to the site;

(b) an attestation that each proposed small wireless facility satisfies each of the aesthetic and design standards set forth in [ROW permitting ordinance], except for such standards, if any, for which applicant is concurrently submitting a request for relief under [section of ROW ordinance for requesting relief]; and

(c) for any small wireless facility located on (i) utility poles owned, operated, or managed by a public power supplier, a copy of the negotiated pole attachment agreement between the applicant and such public power supplier or (ii) utility poles or wireless support structures owned, operated, or managed by a person other than the City or a public power supplier, a copy of the authorization of such person consenting the application; and

(d) a full description of any make-ready work to be performed by the City in preparation of the proposed installation and use of a small wireless facility.

(e) all permit fees required under Section [ROW ordinance].

2. An applicant may file a consolidated application for up to five individual small wireless facilities instead of filing a separate application for each such facility. An applicant shall submit the information required under Section 6-503(B)(1) for each small wireless facility covered by a consolidated application; otherwise, the applicant may submit a single set of documents that apply to all of the small wireless facilities covered by such a consolidated application. Each small wireless facility within a consolidated application shall be subject to individual review; provided, that a decision regarding all small wireless facilities shall be rendered in a single determination by the [Community Development Director, or his designee] and provided further that the denial of one or more small wireless facilities in a consolidated application shall not delay processing of any other small wireless facilities in the same application or be a basis upon which to deny the consolidated application as a whole.

### B. *Review of Permits.*

1. Within 20 days after receiving an application, the [Community Development Director] shall determine and notify the applicant in writing whether the application is complete. If an application is incomplete, the City will specifically identify the missing information in writing. The 90-day processing deadline set forth in subsection (B)(2) below shall restart upon the first finding of incompleteness. The applicant may resubmit the completed application within 30 days without additional charge. Subsequent findings of incompleteness shall toll the 90-day processing deadline, and any subsequent review shall be limited to the specifically identified information subsequently completed. If the applicant makes any material changes in a resubmission, other

than the material changes required by the City, the applicant shall be required to make a new application and submit a new application fee. Subsequent findings of incompleteness will toll the deadline from the time the City sends notice of the incompleteness to the time the applicant provides the missing information. The application processing deadline also may be tolled as needed to accommodate processing and review of any request for relief submitted by applicant pursuant to Section 6-607 or otherwise by agreement between the City and the applicant.

2. The City will process an application no later than 90 days after receiving it. Subject to the tolling under subsection (B)(1) above, the application shall be deemed approved if the City fails to approve or deny the application within 90 days after receipt of the same. The City may extend the 90-day application processing deadline for a period of 10 business days if the City notifies the applicant in advance before the day on which approval or denial is originally due.

3. The City may propose technically feasible alternative utility pole locations; provided, the City shall not require the placement of small wireless facilities on any specific utility pole or category of poles or require multiple antenna systems on a single utility pole. The wireless provider shall cooperate with the City to address the City's reasonable proposal.

4. The term of each permit to occupy the right-of-way issued under this Article shall be set forth in the permit and shall be for a period not less than five years.

C. *Make-Ready Work Required to Use City Poles.*

1. The City shall provide a good faith estimate for any make-ready work necessary to enable a City pole to support the requested collocation by an applicant, including pole replacement if necessary, within 120 days after receipt of a completed application. Make-ready work, including any pole replacement, shall be completed within 90 days after written acceptance of the good faith estimate by the applicant. The City may require replacement of a City pole only if it determines and provides details indicating that the collocation would make the City pole structurally unsound.

2. The person owning, managing, or controlling the City pole shall not require more make-ready work than required to meet applicable codes or industry standards. The City may charge rates and fees for, and impose terms and conditions on, make-ready work to collocate on a City pole and may require applicant to reimburse the City's reasonable consultant fees or expenses; provided, such rates, fees, terms, and condition (a) shall not include costs related to known preexisting or prior damage or noncompliance; (b) shall not exceed the actual costs or amount charged to other communications service providers for reasonably similar work; and (c) are otherwise nondiscriminatory, competitively neutral, and commercially reasonable.

D. *Denial of Permit Applications.*

1. The City may deny an application for a proposed wireless facility if the proposed facility: (a) materially and demonstrably interferes with the safe operation of traffic control equipment or the right-of-way; (b) materially interferes with sight lines or clear zones for air or land transportation or pedestrians; (c) materially interferes with compliance with the federal Americans with Disabilities Act of 1990 or similar federal or state standards regarding pedestrian access or movement; (d) fails to comply with the spacing requirements set forth this Article; (e) fails to comply with applicable codes of general applicability which do not apply exclusively to wireless facilities; (f) fails to comply with the aesthetic and other design requirements set forth in Section 6-505 and Section 6-605; or (g) designates the location of a new utility pole within seven feet in any direction of an electrical conductor unless the wireless provider obtains the written consent of the public power supplier that owns or manages the electrical conductor.

2. The City shall document the basis for denial, including any specific provisions of this Article or other applicable law on which the denial was based, and send such documentation to the applicant on or before the date the City denies the application. The applicant may cure the deficiencies identified by the City and resubmit the application within 30 days without paying an additional application fee, and the City shall have 30 days after receiving such resubmitted application to approve or deny the same; provided, such review shall be limited to deficiencies cited in the City's denial.

E. *Issuance of Permits.* All permits to occupy the right-of-way issued under this Article are issued subject to the conditions set forth in Section 6-503 and, in addition thereto, the following conditions:

1. The small wireless facilities covered by the application shall be operational for use by a wireless services provider no later than one year after the later of the completion of all make-ready work or the permit issuance date; provided, upon applicant's request, the City (a) shall grant a one-time extension for up to nine months if the applicant demonstrates that the delay is caused by the lack of commercial power to communications transport facilities to the site and (b) may grant one or more additional extensions on such terms as mutually agreed upon by the City and applicant.

2. The City may reserve space on the City's poles and the applicant shall cooperate with the City in any such reservation, except that the City shall first notify the applicant in writing that it is interested in reserving such pole space or sharing the trenches or bores in the area where the collocation is to occur. The applicant shall allow the City to place its infrastructure in the applicant's trenches or bores or on the utility pole as requested by the City, except that the City shall incur the incremental costs of placing the conduit or infrastructure as requested. The City shall be responsible for maintaining its facilities in the trenches and bores and on the City's pole.

F. *Renewal of Permits.* The City shall renew a permit issued hereunder for an equivalent duration as long as the applicant is in compliance with Article 5 of this Chapter and this Article 6.

## **SECTION 6-604 FEES AND TAXES**

A. *Applicability of Section.* The fees and taxes set forth in this Section shall apply to permits issued hereunder in lieu of the fees and taxes set forth in [location of ROW fees & taxes]Section 6-504.

B. *Application Fees.* For each collocation of a small wireless facility on an existing or replacement City pole, the applicant shall pay the City the small wireless facility collocation application fee in the amount set forth in the City's Fee Ordinance. For each installation, modification, or replacement of a utility pole and the collocation of an associate small wireless facility on such pole, the applicant shall pay the City the small wireless facility site application fee in the amount set forth in the City's Fee Ordinance.

C. *Occupation Tax.* If applicable to applicant, the applicant shall pay the City an annual occupation tax for use of the right-of-way in the amount and manner provided in Section 5-301. If applicant is not required to pay an occupation tax under Section 5-301, applicant shall pay the City either \$250 per small wireless facility per year or a fee equal to the occupation tax charged by the City under Section 16-205.

D. *City Pole Fee.* For each City pole on which the applicant collocates a small wireless facility, the applicant shall pay, annually, the City pole fee in the amount set forth in the City's Fee Ordinance.

## **SECTION 6-605 AESTHETIC AND DESIGN STANDARDS**

The purpose of the standards set forth in this Section is to supplement the aesthetic and design standards set forth in Section 6-505. All small wireless facilities in the right-of-way shall comply with each standard set forth in Section 6-505 and those set forth in this Section; provided, the City Administrator may authorize the waiver of, partial relief from, or exemption from, any one or more of these standards pursuant to Section 6-607.

A. *Spacing of New Facilities.* All proposed new freestanding small wireless facilities shall be located with a recommended separation of a minimum of 250 feet from any other small wireless facility to the extent allowed by applicable law.

B. *Additional Design Rules for Pole-Mounted Facilities.* All small wireless facilities proposed to be mounted on utility poles shall conform to the following guidelines:

1. To the maximum extent technically feasible, all antennae and all of each antenna's exposed elements and shroud transitions shall be mounted at the top of the proposed pole and shall be enclosed within a single cylindrical antenna shroud which (a) color-matches the pole; (b) has a diameter no greater than 14 inches; (c) has a uniform diameter once transitioned from the pole shaft; (d) includes only visually concealed cables, wires, and other components; and (e) is no greater than 5 feet in height;

2. All components of the facility, other than those described in subsection (B)(1) above, shall be placed below grade to the maximum extent technically feasible and, when undergrounding is not technically feasible, shall be fully enclosed with a base shroud that: (a) is structurally sound to fully support the pole while maximizing equipment volume; (b) is cylindrical and is as small as technically feasible with a maximum consistent diameter of 30 inches; (c) does not exceed a height of six feet from mounting surface; (d) reasonably matches pole color and finish; and (e) is as solid as feasible to visually conceal and lock all contents and wiring; and

3. Subject to the placement and other requirements in subsections (B)(1) and (B)(2) above, any components of a freestanding facility that are attached to support poles must be mounted so that all parts are at least seven feet or higher above adjacent surface grade and the least visually intrusive as technically feasible.

C. *Height Restrictions.*

1. Any new or modified utility pole installed in a right-of-way shall not exceed the greater of (a) 5 feet in height above the tallest existing utility pole located within 500 feet of the new utility pole in the same right-of-way or (b) 50 feet above ground level.

2. New small wireless facilities in a right-of-way shall not extend more than the greater of (a) 50 feet in height, including antennae, or (b) more than 5 feet above an existing utility pole in place as of the Act and located within 500 feet in the same right-of-way.

3. The City shall have the right, at its sole discretion, to consider and approve an application to install a utility pole or wireless support structure that exceeds the height limits in this subsection (C); provided, any facility which exceeds the height restrictions set forth in the definition

of "small wireless facility" provided in Section 6-601 shall also be subject to the City's Zoning Ordinance.

E. *Streetlights.* If decorative poles serving as streetlights have been installed in a neighborhood, small wireless facilities shall be collocated on such poles at intersections as combination poles with streetlights, so that removal of decorative streetlights mid-block is minimized and preservation of the intended decorative aesthetics is maximized. The City may, in its discretion authorize the replacement of a decorative pole but any replacement pole shall strictly conform to the design aesthetics of the decorative pole being replaced.

**SECTION 6-606 INDEPENDENT TECHNICAL AND LEGAL REVIEW**

The City may request a deposit from applicant to offset its costs for the independent technical and legal review of the application. Such deposit, if required, shall be collected, applied, and otherwise subject to the terms of Section 6-506.

**SECTION 6-607 RELIEF**

Any applicant desiring relief from, the waiver of, or exemption from, any aspect or requirement of this Article or of Article 5 of this Chapter as it applies to applicant, may submit a written request for such relief, waiver, or exemption to the Community Development Director. Such request shall be processed as set forth in Section 6-507.

**Section 2.** All ordinances passed and approved prior to the passage, approval, and publication or posting of this ordinance which are in conflict are repealed.

**Section 3.** This ordinance is adopted and published in pamphlet form and shall take effect and be in full force from and after its passage, approval, and publication as required by law.

Passed and approved this \_\_\_\_ day of \_\_\_\_\_ 2020.

\_\_\_\_\_  
R. Paul Lambert, Mayor

ATTEST:

Sandra J. Meyer, City Clerk

Publication Date: \_\_\_\_\_, 2020 .



# The City of **Columbus**

RESPONSIBLE • RESPONSIVE • REPUTABLE

Administration Office (402) 562-4232

Fax (402) 563-1380

## memorandum

**DATE:** March 4, 2020  
**TO:** Public Property Committee Members  
**FROM:** Tara Vasicek, City Administrator *TVA*  
**RE:** Special Event Permit Application

### RECOMMENDATION:

Proceed with creating a standard special event permit application for events requested in public streets and on public property.

### DISCUSSION:

Many events take place in City streets or on City property. Currently the City does not have a written application or policy for allowing these events on City property. This draft 'Special Event Permit Application Packet' has put into writing what the requirements are to host an event on City streets or property. It is substantially similar to how events have been historically handled with two exceptions.

The first change from historic processing of events to this process is the event sponsor insurance certificate requirement. Previously event sponsors and all groups, people, vendors, etc. participating in the event had to provide insurance certificates as detailed within the packet. After discussions with the City's property and casualty insurance carrier and City Attorney, we are recommending that a change be made that we believe will make Event Sponsor hosting easier but still adequately cover the City's Liability related to these events being hosted on City property. The Event Sponsors event insurance certificate must include or cannot exclude volunteers of the event. With volunteers included in the event sponsor insurance certificate, all people freely helping to organize and take part in the event will be covered by the Event Sponsors insurance policy. Vendors, or those who are selling or providing a product or service, will still be required to provide the event insurance certificate as previously required.

The second change is that we will no longer require the insurance to include a limit for medical expense (any one person) of \$5,000. Again, our insurance provider and attorney have agreed that we can remove this requirement, but they did recommend certain types of users have an additional umbrella of \$2,000,000. Those uses include bouncy houses, live animal services and other more hazardous activities that may be requested.





# City of Columbus

## Special Event Permit Application Packet

### APPLICATION PROCESS & PLANNING A SUCCESSFUL EVENT

A special event application is required for events or activities using City-owned property or requiring the closure of a City streets/sidewalks/parking lots or require traffic control. For larger events requiring the coordination of numerous spectators, vendors, volunteers, etc., it is highly recommended that the applicant contact City staff at least four to six months or up to one year in advance of the event to reserve your dates in the space you are requesting. **Written Application/s must be then submitted no less than 60 days prior to the event** and may require approval from City Council. For events that would require the use of downtown venues in proximity to one another, it may be necessary for both event organizers to combine each separate event into one special event application for City of Columbus coordination purposes.

[Click here](#) to download the Special Event Permit Application Packet.  
Permits are on a first come, first served basis.

Submit your completed application to:  
City of Columbus, c/o City Administrator's Office  
2424 14<sup>th</sup> Street, P.O. Box 1677  
Columbus, NE 68602  
Email: [xxxx@columbusne.us](mailto:xxxx@columbusne.us)  
Phone: (402) 562-4232

### APPLICATION REQUIREMENTS

Completing the application forms will help us to identify the scope of your event and the support services you may need. It is the applicant's responsibility to ensure that the details of their organized event have been communicated thoroughly with City Staff. Please coordinate with necessary City Staff in advance of the event to make sure you are comfortable executing your tasks during the day and time of your respective events. Topics for consideration with contact information for appropriate City staff are found on the Preliminary Acknowledgment of Contact Form (pg xx). The applicant should not expect City of Columbus staff to be present during the duration of the event.

Mandatory documentation is listed below. All documentation that applies must be turned in at the time of application submission along with the appropriate fees. **Please submit as much descriptive information as you can with your application.**

- Signed Special Event Permit Application, filled out in its entirety (Pg xx thru Pg xx)
- Proof of Liability Insurance coverage
- Preliminary Acknowledgment of Contact Form (Pg xx)
- **Additional required forms as applicable to your event**

Upon review of the application, the Special Event Committee may approve the event, or may decide that the event will require formal approval by the Columbus City Council. Applicants may be required to attend an event review meeting with the Special Event Committee prior to the event date to finalize the logistics of the event.

## DEFINITIONS

**EVENT SPONSOR:** The person or organization that initiates, plans and carries out a project or activity.

**VENDOR:** Any person, group, organization or business selling or *providing* a product or service. Examples include *but are not limited to:* sales of food or merchandise, inflatables, carnival rides, portable toilets, tents, certain types of live animal entertainment, vehicles on display, or other entity which the Special Event Committee deems to be considered a Vendor for Liability Insurance purposes.

**VOLUNTEER:** A person, group, or organization which is not selling or providing a product or service, who freely offers to take part in the event, including participants who host and organize activities at the event.

**ATTENDEE:** Any other person who is present at the event.

## LIABILITY INSURANCE

The Event Sponsor must provide a Certificate of Liability Insurance (or a copy of the complete policy) demonstrating minimum coverage specifically covering the event as follows below. ***Event Sponsor policy must include verbiage stating that all Volunteers and Attendees (per definitions stated above) are covered under the Liability Insurance. This verbiage must be shown in the Description of Operations section of the Certificate of Liability Insurance, or on the complete policy if so provided.***

***All Vendors*** (by above definition) ***must be listed on the LIST OF VENDORS*** (Pg xx). If any Vendor is to be covered by the Event Sponsor's policy, it must be so stated in the Certificate of Liability Insurance or policy. Any Vendor which is ***not*** covered by the Event Sponsor's liability insurance is required to provide their own Certificate of Liability Insurance (or a copy of the complete policy) including the same minimum requirements.

### MINIMUM LIABILITY INSURANCE REQUIREMENTS (Sample included at the end of Packet)

- The City of Columbus, NE must be listed as an additional insured on a primary, non-contributory basis.
- The policy must include a waiver of subrogation in favor of the City of Columbus, NE.
- Limit for each occurrence must be \$1,000,000.00
- Limit for damage to rented premises (each occurrence) \$100,000.00
- Limit for Personal & Adv Injury \$1,000,000.00
- General Aggregate Limit \$2,000,000.00
- Products – Comp/Op Aggregate Limit \$2,000,000.00
- The applicant/s must waive any and all rights of recovery against the City of Columbus for damages or liability that may arise from this event, and add to or include in all policies a Waiver of Subrogation in favor of the City of Columbus, Nebraska.

### ADDITIONAL \$2,000,000 UMBRELLA REQUIRED FOR:

- Bounce houses
- Live animal entertainment including: petting zoos, pony rides, and horse-drawn carriage rides.
- Other specific categories that may be addressed on an individual basis

## **USAGE OF CITY PARKS AND HIKE/BIKE TRAILS**

Columbus is home to over 400 acres of City Parks, and an extensive system of recreational trails for residents and visitors to enjoy. These parks and trails offer an abundance of availability to host races, runs, walks, etc. City staff strongly encourages applicants to consider the use of community trails and parks when planning special events. Community trails and parks offer safety to participants by allowing minimal interference caused by streets or traffic areas. [\(Insert more info about Parks here?\)](#)

## **CITY PARKING LOTS/FACILITIES**

The City strongly encourages the use of the City-owned parking facilities rather than closing streets for downtown events. However, a Special Events Street Closure Request closing a City street and/or public right-of-way may be granted when no other reasonable alternative exists.

## **STREET CLOSURES**

All street closures must be approved by Administration. It is the Event Sponsor's responsibility to communicate with all neighbors and property owners whom the street closure will affect, and obtain their signatures stating that they have no objection to the closure. Use SPECIAL EVENTS STREET CLOSURE REQUEST FORM. [\(pg xx\)](#)

It is the responsibility of the applicant to provide their own barricades. If they are to be used after dark, they must be lighted to alert oncoming motorists of their presence. For large public events requiring street closures, City staff may be able to provide barricade materials, dependent upon the season that the event occurs. Contact the **Street Department at 402-562-4253** for availability or questions on barricades and cones.

The use of arterial streets is strongly discouraged. All activity shall be planned and carried out so that there will be the least possible inconvenience to the traveling public. City staff understands that the crossing of an arterial or collector street may be necessary. However, City staff from Public Works, Police, Parks, Administration will evaluate on a case by case situation should these uses be requested.

## **CLOSURE OF FIVE (5) PARKING STALLS OR LESS**

If your event includes only the closing of five parking stalls or less, a City of Columbus Special Event Application is not required. Instead, please contact the office of City Administration at 402-562-4232.

## **ELECTRICAL REQUIREMENTS**

Electricity is available in Frankfort Square and several City parks. Fees will apply.

## **FEES**

Possible fees may be incurred for certain services, as applicable. For the full City of Columbus fee schedule, see: <https://www.columbusne.us/99/Schedule-of-Fees> .

## **SANITATION and CLEANUP**

The City provides a limited amount of waste receptacles in the City parks and along the downtown sidewalks. Public use of City amenities is not to be impeded (i.e., covering City waste receptacles is

prohibited). Additional waste receptacles or dumpsters are the sole responsibility of the applicant and must be placed on a hard surface such as asphalt or concrete.

The applicant is responsible for properly disposing of all waste and garbage throughout the event, and immediately upon conclusion of the event the area must be returned to a clean condition. As the Event Sponsor, if you set a standard of leaving the venue better than you found it, you can have a highly beneficial impact on the Columbus community and establish a good reputation for your event in the future. ***The Event Sponsor is responsible for all cleanup, and will be charged for any additional cleanup that is left to be done by the City.***

## **ALCOHOL PERMIT / SPECIAL DESIGNATED LICENSE**

If the event involves the sale or use of alcohol, a Special Designated Liquor License, approved by Nebraska Liquor Control Commission pursuant to Neb. Rev. Stat. 53-124.11, is required. Please contact the **City Clerk's Office at (402) 532-4224** to learn about the required timeline of submittals, as you will need to allow extra time for the approval process. Additional fees apply, and the license must include local approval by the City Council. *All alcohol vendors are required to check attendees ID's and use bracelets or hand stamps to identify age of legal consumption.*

## **SAFETY AND SECURITY**

The Event Sponsor is required to provide a detailed description for crowd control and internal safety. It is the sole responsibility of the Event Sponsor to provide security, required by State law if alcohol is involved.

The number and type of security personnel required will depend on expected attendance, location of the event, history of the event, nature of the event, street closures, and the amount and type of advertising used to promote the event. Please be aware that there are differences in the abilities between public police security (authority and ability to arrest, enforce laws, given discretion to use force, certified law enforcement officer) and private security (limited by law to observe, report and deter crime but not authorized to use force or make arrests). For more questions regarding event safety and security, please contact the **Columbus Police Department at (402) 564-3201.**

## **MARKETING/ADVERTISING/PROMOTION**

***It is vital that approval has been granted from all involved parties before the event is marketed, advertised, or promoted.*** Ensure that event materials such as handouts, websites, social media posts, etc., include event details, maps and parking options as described in this application, following approval by the City.

## **SIGNAGE**

City of Columbus regulations prohibit placement of advertising signs on utility poles, traffic controllers, and traffic signs. It is also prohibited to place a sign, poster, or notice of any kind in the street right-of-way or on any other structure located in the right-of-way. A good standard is to keep signs behind the sidewalk or fifteen (15) feet from the roadside.

Signs that are hung on utility poles, traffic signs, or traffic lights create a safety risk and also may cause damage. They also create a traffic hazard when placed on roadside corners by distracting drivers or blocking the view of motorists. Even small signs stuck into the ground are a potential traffic hazard if located in the right-of-way.

Improper placement of said signage will be removed by the City. All signage must be removed from City of Columbus property within four hours of the conclusion of the event.

The use of spray paint or permanent marking paint is prohibited. However, events that require markings may use sidewalk chalk.

## **AMPLIFIED SOUND**

Amplified sound must be directed away from residences and may only be allowed during the hours of 7:00 a.m. until 10:00 p.m., with the exception of July 4<sup>th</sup> and New Year's Eve, or by special approval from the City Council.

## **CHANGES AND CANCELLATIONS**

All cancellations must be made in writing or emailed to [XXX@columbusne.us](mailto:XXX@columbusne.us). Cancellations should be received no later than seven (7) days prior to the proposed event date. The City understands that minor changes may occur prior to the event. We ask the applicant to submit all changes immediately to the City Administrator's Office. All changes must be submitted no less than 48 hours prior to the event.

The City reserves the right to cancel, delay or relocate an event prior to or on the day of the event due to poor weather conditions that may cause excessive damage to City property. City staff recommends the applicant have preparations in place in to notify participants and/or attendees in the event of a potential cancellation.

The City is not responsible for any costs associated with the cancellation.

## **VISIBILITY**

City staff recommends that event organizers be easily identifiable during the event. This means using safety vests or a specific colored shirt so that the event sponsor & volunteers can easily be located.

## **PARADES**

All parade routes must be approved by the City of Columbus, and the City reserves the right to allow for alternate parade routes. The throwing, tossing or pitching of candy/food/materials/etc. directly from floats is prohibited. Participants of the parade are asked to walk alongside the float and throw, toss or pitch candy/food/materials/etc. to the attendees.



## City of Columbus Special Event Permit Application Preliminary Acknowledgment of Contact

It is the applicant's responsibility to ensure that the details of their organized event have been communicated thoroughly with City Staff. **Prior to submittal of your special event permit application**, please coordinate with necessary City Staff in advance of the event to make sure you are comfortable executing your tasks during the day and time of your respective events. If City services are needed for an event, acknowledge below the date, point of contact and method in which you contacted applicable City department/s. *This form should be included with the Special Event Permit Application.*

For Services or Questions including, **Street Closures; Reservation of Frankfort Square; usage of Parking Lots; Parade Routes; Electricity; Insurance; Parking Stall Closure – Please contact Administration:**

City Administrator, Tara Vasicek (email: [tara.vasicek@columbusne.us](mailto:tara.vasicek@columbusne.us)) **AND**  
Administrative Assistant, Linda Cloeter (phone: 402-562-4232, email: [linda.cloeter@columbusne.us](mailto:linda.cloeter@columbusne.us))

Date Contacted: \_\_\_\_\_

Who was Contacted: \_\_\_\_\_

Method of Contact:  Phone  Email  Personal Visit  Other

For Services or Questions including **Reservation of City Parks (other than Frankfort Square), Rental of bleachers or picnic tables, usage of extra trash receptacles, usage of sound system in Frankfort Square – Please contact the Parks Department:**

Public Property Director, Doug Moore 402-562-4240  
Parks Superintendent, Ron Dush 402-562-4271

Date Contacted: \_\_\_\_\_

Who was Contacted: \_\_\_\_\_

Method of Contact:  Phone  Email  Personal Visit  Other

For Services or Questions including **Special Designated Liquor Licenses, Concessionaires Permits, or special consideration of City Code by the City Council – Please contact the City Clerk's Office:**

City Clerk's Office: Janelle Kline, Michaela Luckey, Linda Nickeson or Robin Efta  
(phone: 402-562-4224, [cclerk@columbusne.us](mailto:cclerk@columbusne.us) )

Date Contacted: \_\_\_\_\_

Who was Contacted: \_\_\_\_\_

Method of Contact:  Phone  Email  Personal Visit  Other

For Services or Questions including, **Traffic Control Materials (barricades, cones) – Please contact the Street Department** (phone: 402-562-4253)

Date Contacted: \_\_\_\_\_

Who was Contacted: \_\_\_\_\_

Method of Contact:  Phone  Email  Personal Visit  Other

For Services or Questions including **Safety, Security, Traffic Control Assistance, Vendor/Solicitors permits – Please contact the Columbus Police Department** (phone: 402-564-3201).

Date Contacted: \_\_\_\_\_

Who was Contacted: \_\_\_\_\_

Method of Contact:  Phone  Email  Personal Visit  Other



# City of Columbus

## Special Event Permit Application

Answer all questions completely. Inaccurate or incomplete responses may result in the denial of a permit. For the protection of the City of Columbus and its assets, and for the overall success of the event in question, the City of Columbus Special Event Committee reserves the right to make exceptions to or to impose additional requirements to the policies stated herein, based on individual circumstances.

EVENT SPONSOR/APPLICANT/RESPONSIBLE PARTY INFORMATION		
1. NAME:	2. TODAY'S DATE:	
3. ADDRESS:	4. EMAIL:	
5. CITY:	6. STATE:	7. ZIP CODE:
8. DAY PHONE:		9. CELL PHONE:
10. COMPANY/ORGANIZATION NAME, IF APPLICABLE:		
11. COMPANY ADDRESS/CITY/STATE/ZIP:		12. COMPANY PHONE:
13. NAME OF ALTERNATE CONTACT PERSON:		14. ALTERNATE'S CELL PHONE:
EVENT INFORMATION		
15. EVENT NAME:		
16. EVENT LOCATION:		
17. ESTIMATED # OF PARTICIPANTS:	18. ESTIMATED # OF SPECTATORS:	
19. ACTUAL EVENT DATE(S):	20. ACTUAL EVENT TIME(S):	
21. EVENT SETUP DATE(S):	22. EVENT SETUP TIME(S):	
23. EVENT TEAR-DOWN DATE(S):	24. EVENT TEAR-DOWN TIME(S):	
25. ADDITIONAL DOCUMENTS ATTACHED – Check as applicable: <ul style="list-style-type: none"> <li><input type="checkbox"/> Preliminary Acknowledgement Form (Pg xx)</li> <li><input type="checkbox"/> Checklist (Pg. xx)</li> <li><input type="checkbox"/> Site Plan (Pg xx)</li> <li><input type="checkbox"/> List of Vendors (Pg xx)</li> <li><input type="checkbox"/> Street Closure Request Consent Form (Pg xx)</li> <li><input type="checkbox"/> Certificate(s) of Liability Insurance (see instructions on Pg xx)</li> </ul>		
Please provide a <b><u>detailed description</u></b> of the event, using a separate sheet of paper if necessary		



## City of Columbus Special Event Permit Application CHECKLIST

PLEASE CHECK ALL THAT APPLY TO YOUR EVENT.

See Preliminary Acknowledgement of Contact (pg **XX**) for contact information of applicable City Departments.

<b>NAME OF EVENT</b>			
Reservation of a City Park for event (if Yes, check which one. Possible fees apply.) <input type="checkbox"/> Frankfort Square <input type="checkbox"/> Pawnee Park <input type="checkbox"/> Bradshaw Park <input type="checkbox"/> Centennial Park <input type="checkbox"/> Gerrard Park <input type="checkbox"/> Glur Park <input type="checkbox"/> Wilderness Park <input type="checkbox"/> Sunset Park <input type="checkbox"/> Other small neighborhood parks		<b>YES</b>	<b>NO</b>
Reservation of a shelter within a City Park – fees apply			
Electricity – fees apply, payable to the City Clerk			
<b>Participants in addition to Event Sponsor:</b> Attach list of all Vendors (use Pg. <b>xx</b> ). <i>All must have the required Liability Insurance. See pg <b>xx</b>.</i>			
<b>Sale of Merchandise, Food, Beverages:</b> Sales on street or parking lot <i>requires Vendor Permit</i> from the Police Station; Sales in City Park <i>requires Concessionaire permit</i> from City Clerk’s Office.			
<b>Parade:</b> Attach requested route			
<b>Street Usage/Closure:</b> If the event is in the street, street barricades are required. Signatures of affected residents/businesses is required. (use attached roster, Pg. <b>xx</b> )			
<b>Parking Space(s) blocked on City streets or Lots</b>			
<b>Use of City-Owned Parking Lot</b>			
<b>Tents:</b> Show setup on Site Plan.			
<b>Alcohol served/sold:</b> Complete a Special Designated License Application (SDL). <b>Contact City Clerk at (402) 562-4224 to learn about the required timeline of submittals.</b> Additional fees apply, and the license must include local approval by the City Council. <ul style="list-style-type: none"> <li>• Apply at the NE Liquor Control Commission <a href="https://lcc.nebraska.gov/special-designated-licenses">https://lcc.nebraska.gov/special-designated-licenses</a></li> <li>• Fencing required. NLCC Title 237, Chapter 2, Section 013.03F requires 2 rows of fencing, placed 4' apart, unless waived by the Nebraska Liquor Control Commission. Orange plastic fencing is recommended.</li> <li>• Attach copy of SDL Application.</li> <li>• Must check all ID and use bracelets or hand stamps</li> </ul>			
<b>Fencing:</b> Required for alcohol sales, per plan included on approved SDL.			
<b>Usage of bleachers, picnic tables or trash cans from Parks Department – fees apply</b>			
<b>Usage of Sound System in Frankfort Square</b>			
<b>Open Fires:</b> Explain in detail			



<b>Public Dance:</b> May require City Council approval		
<b>Occupation of City Park after 12:00 Midnight:</b> May require City Council approval		
<b>Bands or Amplified Music after 10:00 p.m.:</b> May require City Council approval		
<b>Advertising:</b> Attach detailed plans. <i>May not advertise until event approval is granted.</i>		
<b>Inflatable Devices:</b> Show setup on Site Plan. Must have required additional Liability Insurance.		
<b>Live animal entertainment including: petting zoos, pony rides, and horse-drawn carriage rides</b> Show setup on Site Plan. Must have required additional Liability Insurance.		
<b>Carnival Rides:</b> Show setup on Site Plan.		
<b>Powered Equipment:</b> Attach list.		
<b>Spotlights or Lasers:</b> Attach specifications.		
<b>Race or Competition:</b> Attach detailed map. If street closure will be requested for race route, use Street Closure Request Form (pg xx)		
<b>Booths/Structures:</b> Show setup on Site Plan. Attach additional specs as applicable.		



**City of Columbus  
Special Event Permit Application  
SITE PLAN**

**NAME OF EVENT:**

**Draw a detailed site map, placing all tents, stages, activities, booths, portable toilets, gates, cooking equipment & fences, including the approximate sq. ft. area to be used. Attach additional sheets if necessary.**

Blank area for drawing the site plan.







TRAFFIC CONTROL DEVICE COMMITTEE  
MINUTES

January 13, 2020

1:30 P.M.

ROLL CALL: Rick Bogus, Chief Sherer, Chuck Sliva and Clete Borchers  
Absent: Tara Vasicek

Approval of minutes from September 9, 2019 meeting.

Items from the September meeting will be added to Action list for review at next meeting.

Sliva moved and Chief Sherer seconded to approve the minutes of the September 9, 2019 meeting. All voted "Aye". Motion carried.

I. Snow Route Changes & Signage. (Chuck)

Discussion of Proposed snow route, signage, & determined that the use of Social Media and Public Notifications will be used as additional sources to notify public for Snow Emergencies.

Chief Sherer moved and Bogus seconded to approve Snow Route changes & Signage. All voted "Aye". Motion carried.

II. Loup Public Power request to place Service Center signs in Lost Creek Parkway ROW (eastbound & westbound) initially at Old Monastery Road intersection then move to 10<sup>th</sup> Avenue when complete. (Rick)

After discussion it was determined to allow Loup to proceed with the order of signage with pre-approved verbiage. Signs placed at intersection of Old Monastery Road/18<sup>th</sup> Avenue and then upon opening of 10<sup>th</sup> Avenue moving said signs to that location.

Motion made by Sliva and seconded by Borchers to approve the process. All voted "Aye". Motion carried.

III. Citizen Concern of safety on Lost Creek Parkway regarding curves / lighting. (Tara)

After discussion on the design standards of the curves and that there is no indication of excessive accidents, it was determined no need for additional signage. Deflectors and delineators have been placed and which help to show the curves.

Motion made by Bogus and seconded by Sliva that no extra measures will be made. All voted "Aye". Motion carried.

VI. Review of Traffic Device needs within the City

Discussions in regards to Public running through stop signs / stop lights. Currently a Traffic Light Campaign is in the works. Will collect additional data for the next meeting.

Discussion for a review of the parking on the north side of Middle School. When dropping off / picking children up appears some are parking in wrong areas which is affecting the traffic flow. Chief Sherer indicated he will notify the patrol division.

Chief Sherer moved and Sliva seconded for these to be reviewed and reported on at the next meeting. All voted "Aye". Motion carried.

V. Review of Action Items

- A. Columbus Downtown Parking Review (Rick) Not completed but working on.
- B. Speed Traffic results for 53<sup>rd</sup> Street continued from last meeting (Recording device out of commission) (Chief Sherer) Trailer back in operation and will be putting trailer out to collect data. – Carry over to next meeting. Reports weren't available at the time of the meeting.
- C. Speed Trailer Data continued from last meeting (Recording device out of commission) (Chief Sherer) Trailer back in operation and will be putting trailer out to collect data – Carry over to next meeting. Reports weren't available at the time of the meeting.

ADJOURNMENT With no further business to discuss, a motion was made by Sliva and seconded by Chief Sherer to adjourn the meeting. All voted "Aye". Motion carried.

TRAFFIC CONTROL DEVICE COMMITTEE  
MINUTES

February 10, 2020

1:30 P.M.

I. ROLL CALL: Rick Bogus, Tara Vasicek, Chief Sherer, Chuck Sliva and Clete Borchers

II. Approval of minutes from January 13, 2020 meeting.

Vasicek moved and Chief Sherer seconded to approve the minutes of the January 13, 2020 meeting. All voted "Aye". Motion carried.

III. New Business:

A. Review parking restriction signs on south side 28<sup>th</sup> Street by Middle School (Tara)

Discussion of parking along 28<sup>th</sup> Street by the Middle School bottlenecks in the morning and evening for school drop offs / pickups. People are parking where they aren't supposed to. Determination made that make it all non-parking on the south side of 28<sup>th</sup> Street. Street Department will put up signs "No Parking 7 AM – 4 PM School Days" signs will be from 26<sup>th</sup> Avenue to Pershing Road with some additional signs added between each point. Signage will be reviewed in all areas of the school and made consistent. We will continue to evaluate the area.

Chief Sherer moved and Sliva seconded to approve parking restrictions on south side 28<sup>th</sup> Street by Middle School. All voted "Aye". Motion carried.

B. Request to extend "No Parking" and place signs on 26<sup>th</sup> Avenue north of 15<sup>th</sup> Street (Rick)

After discussion it was determined on 26<sup>th</sup> Avenue to extend No Parking Yellow curb paint and add No Parking signage on both sides of the avenue to driveway on the east side. It will then be the same distance on both sides. On 15<sup>th</sup> Street eliminate the first parking stall and extend yellow curb on the north side, east of the intersection. The stall is too close according to the City code and blocks line of sight.

Motion made by Vasicek and seconded by Sliva to extend "No Parking" on 26<sup>th</sup> Avenue North and remove a parking stall on 15<sup>th</sup> Street. All voted "Aye". Motion carried.

C. Snow Emergency Policy & Snow Route Signage (Chuck)

Policy was discussed at the last meeting. A motion needed to approve route and location of signs to advance to the Public Property, Water, & Safety Committee meeting and then on to the City Council for final approval which will then be enforceable by the Police Department.

Motion made by Chief Sherer and seconded by Borchers to recommend the Snow Emergency Policy & Snow Route Signage to the Public Property, Works, and Safety Committee. All voted "Aye". Motion carried.

D. Quail Run Signage on Highway 30 near 3<sup>rd</sup> Avenue (Chuck/Clete)

Currently the City pays \$1 annually for signage on private property westbound only. The Street Department will check with NDOT to see if they will approve & allow signs in the right of way as it was rejected many years ago. Until then we will continue with the Signage at Corner Stop and add a sign within Rose Lawn Cemetery property for traffic eastbound. A recommendation made to order pre-made signs and when installing the sign by Rose Lawn Cemetery to put in the bushes to eliminate issues with mowing in the summer. Doug Moore, Public Property Director, was in attendance for this item.

Motion made by Vasicek and seconded by Sliva to proceed with ordering new signs and installing on Private Property for eastbound and westbound traffic. All voted "Aye". Motion carried.

E. Review of Traffic Device needs within the City

1. Chief Sherer received an e-mail from a citizen request to investigate possibility of installing a radar speed limit sign which flashes how fast the approaching vehicle is going. After discussion topic not off of the table but it isn't a necessity at this time. No action taken.
2. LED Lights around the perimeter of signs. A suggestion for something that the City could look into using for future improvements. Use at the T-intersections, school crossings, etc. No action taken.
3. 48<sup>th</sup> Avenue & 38<sup>th</sup> Street – Discussion of alternatives for the intersection with the improvements at a later date. No action taken.
4. Designated Downtown Parking Stall – Mayor Bulkley was approached by a Downtown Business owner requesting a designated parking spot. After discussion will provide options to stay as is with the 2 Hour parking restrictions or Bid out for Public Parking stalls. Tara will discuss with the Mayor. No action taken.
5. Old loading zone in front of Friedhoff. Do they still need this? After discussion it was determined to investigate further and look for the resolution. No action taken.
6. Columbus Bank 2501 13 Street – Having problems with the drive through getting blocked. It was determined to extend the yellow painted curb to the driveway on each side and put the hatchet lines on the street on both the east and west side of the drive to deter people from parking by the drive.  
Motion made by Vasicek and seconded by Chief Sherer to paint the curb yellow in both directions to the driveway. If still having issues then will come back and put the hatchet lines on the pavement. All voted "Aye". Motion carried.

VI. Unfinished Business:

A. Columbus Downtown Parking Review (Rick) Not completed, to date.

B. Speed Traffic results (Chief Sherer)

- 2<sup>nd</sup> Street between 7<sup>th</sup> & 10<sup>th</sup> Avenues
- 27<sup>th</sup> Street between 1<sup>st</sup> & 3<sup>rd</sup> Avenues
- 53<sup>rd</sup> Street

Chief Sherer presented results for each of the speed trailer studies. It was found that there isn't a problem for any of the areas the Speed Trailer was set.

C. Parking on S Rose Lane & N Rose Lane (Tara) – Citizen who initially raised the concern is having second thoughts after understanding what next steps would be. Tara will reach out to see if anything needs to be added to this item.

ADJOURNMENT: With no further business to discuss, a motion was made by Sliva and seconded by Chief Sherer to adjourn the meeting. All voted "Aye". Motion carried.

PUBLIC FINANCE, JUDICIARY, AND PERSONNEL COMMITTEE  
March 10, 2020

A meeting of the Public Finance, Judiciary, and Personnel Committee of the City of Columbus, Nebraska, was convened in open and public session on March 10, 2020, at 4 p.m. in the Council Chambers, 1369 25 Avenue, Columbus, Nebraska.

Notice of this meeting was given in advance thereof by publication in the Columbus Telegram, with a copy of the proof of publication being on file in the office of the City Clerk. Availability of the agenda was communicated in the advance notice and in the notice to the Mayor and members of the City Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

1. **Statement of Compliance with Open Meetings Act and Roll Call:** Chair Jablonski announced that a copy of the Open Meetings Act is posted in the meeting room. Present were the following Public Finance, Judiciary, and Personnel Committee Members: Council Members Beth Augustine-Schulte, Rich Jablonski, and Troy Hiemer. Council Member John Lohr was absent and excused. City staff members present included City Administrator Tara Vasicek, City Clerk Janelle Kline, and Finance Director Heather Lindsley.
2. **Financial and Compliance Audit for year-end September 30, 2019:** Amber Bowen, CPA with KSO CPAs + Advisors, explained that it is the auditor's responsibility to express an opinion on the financial statements, as prepared by management with oversight from the city council, and she reported that the financial statements do present fairly the financial position of the city at September 30, 2019, in accordance with generally accepted accounting principles. She reviewed the financial report in detail and said no issues were found. Bowen pointed out that a lack of segregation of duties in one or more areas is a finding due to lack of staffing and she recommended that the city council take an active part in internal controls and closely monitor all accounting functions, while seeking ways to continue to strengthen compensating controls. Bowen noted the following two matters that warrant attention: 1) capitalization policy and 2) signature cards at the bank (specifically FirstBank). It was pointed out that the signature card at FirstBank has been updated and the following item on this agenda addresses the capitalization policy. A recommendation was made to the mayor and council to approve the Financial and Compliance Audit as presented with a motion by Hiemer and a second by Augustine-Schulte. Augustine-Schulte, Hiemer, and Jablonski voted "Aye" and none voted "Nay". Lohr was absent.
3. **KSO CPA's recommendation to create a capitalization policy and use the amount of \$5,000 as the lower limit to be capitalized:** Lindsley referred to the auditor's recommendation to create a capitalization policy and increase the lower limit for an item to be capitalized to \$5,000 and said this would provide a more accurate picture of the city's assets. A recommendation was made to the mayor

PUBLIC FINANCE, JUDICIARY, AND PERSONNEL COMMITTEE

March 10, 2020

Page 2

and city council that a capitalization policy be adopted using \$5,000 as the lower limit for an item to be capitalized with a motion by Augustine-Schulte and a second by Hiemer. Augustine-Schulte, Hiemer, and Jablonski voted "Aye" and none voted "Nay". Lohr was absent.

4. **Request for Proposals for banking services:** Lindsley noted that sending request for proposals for banking services could provide an opportunity for the city to receive higher interest rates and lower banking fees. A recommendation was made to the mayor and city council to authorize staff to advertise request for proposals for banking services with a motion by Hiemer and a second by Augustine-Schulte. Augustine-Schulte, Hiemer, and Jablonski voted "Aye" and none voted "Nay". Lohr was absent.
5. **Adjourn:** The meeting adjourned at 4:27 p.m. with a motion by Augustine-Schulte and a second by Hiemer. Augustine-Schulte, Hiemer, and Jablonski voted "Aye" and none voted "Nay". Lohr was absent.

OFFICE OF THE CITY CLERK

:Janelle Kline



## MEMORANDUM

DATE: March 04, 2020  
TO: Tara Vasicek, City Administrator  
FROM: Heather Lindsley, Finance Director  
SUBJECT: Financial and Compliance Audit

Amber Hagerbaumer, from KSO CPAs + Advisors will be available to review the City of Columbus financial and compliance audit for the year ended September 30, 2019 with the Public Finance, Judiciary and Personnel Committee on March 10, 2020. The annual audit is required each year by Nebraska State Statute. If the Committee finds the review satisfactory they should recommend to the City Council that the audit by KSO CPAs + Advisors be accepted and placed on file.

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) continue to impact the conduct and reporting of the annual audit. The standards require the auditor to report in writing to management and the governing body any control deficiencies found during the audit that are considered significant deficiencies and/or material weaknesses. This is addressed on Page 51 and there is a finding that should be reviewed. We continue to take steps to strengthen our internal procedures and involve the City Council more in the accounting procedures by having Council Members review accounts payable claims and payroll procedures.

The audit is a long document. While the document should be taken as a whole, there are several things that should be highlighted, as follows:

1. The Independent Auditors' Report is contained in the first three pages after the index.
2. The Management's Discussion and Analysis on Pages 4-8 is intended to be an easily readable analysis that is written by City staff. The table on page 6 is a snap shot of the different types of revenues that support the City of Columbus government.
3. Pages 19-43 are the notes to financial statements. In the notes to financial statements additional information is provided to add clarity to the financial statements. Some of the ones that may be of interest are:



*The City of* **Columbus**

**FINANCE DEPARTMENT**

Office (402) 562-4231 • Fax (402) 563-1380

- a. Note 7 outlines long-term bond issues listing general obligation bonds and business-type activity debt.
  - b. Notes 9 and 16 describe tax increment financing activity.
  - c. Note 19 is a note about fund balances. As required by GASB No. 54 from the Governmental Accounting Standards Board (GASB) the fund balances for the governmental funds are divided into five categories: nonspendable, restricted, committed, assigned and unassigned.
4. Pages 44-48 are condensed schedules that compare the results with the budget for the year and are considered supplementary information.

If I can provide additional information, please let me know.

January 31, 2020

The Honorable Mayor and Members of City Council  
Columbus, NE

In planning and performing our audit of the basic financial statements of the City of Columbus as of and for the year ended September 30, 2019, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered City of Columbus's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Columbus's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiency in the entity's internal control to be a significant deficiency:

1. During our audit, we observed matters that are opportunities for strengthening internal controls and operating efficiency. One of the primary characteristics of any system of accounting internal control is that no person should be allowed to control a transaction from its inception to its recording in the accounting records. We know that a true division of duties is not possible within your organization, due to the number of employees, but we believe that you should be aware of the situation and take steps to involve a second person when possible. The substitute for segregation of duties is good management oversight.

During our audit, we became aware of the following matter that is neither a material weakness or significant deficiency, but warrants the attention of those charged with governance:

1. The capitalization policy states to capitalize items only over \$1,000 unless they are part of a larger project. Every purchase should be looked at and if not over \$1,000 then it should be expensed rather than capitalized.
2. Signature cards at the banks (specifically FirstBank) need to be updated as soon as possible after a change in staff is made.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

**KSO CPA's, P.C.**

*KSO CPA's P.C.*

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Kearney, Nebraska  
January 31, 2020



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January 31, 2020  
The Honorable Mayor and City Council  
City of Columbus, Nebraska

We have audited the financial statements of City of Columbus, Nebraska, as of and for the year ended September 30, 2019, and have issued our report thereon dated January 31, 2020. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated October 7, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of City of Columbus solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and other matters noted during our audit in a separate letter to you dated January 31, 2020.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

The familiarity threat applies to our relationship with your entity due to our longstanding relationship as your financial statement auditors. We have reduced this threat to an acceptable level by practicing professional skepticism at all levels and in all areas of your audit and by periodically rotating audit staff and responsibilities.

The self-review threat applies to our relationship with your entity due to the fact that we prepare the financial statements for you. We have reduced this threat to an acceptable level by requiring an independent auditor in our office to perform a quality control review of the audit and financial statements. This threat is further reduced by management reviewing and approving the final draft of the financial statements.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of Columbus is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the entity changed the basis of accounting for governmental activities from modified accrual to full accrual and for governmental funds from modified cash to modified accrual. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the sufficiency of the allowance for uncollectible accounts receivable and the remaining useful lives of depreciable assets.

Management's estimates of the sufficiency of the allowance for uncollectible accounts receivable and the remaining useful lives of depreciable assets are based on management's experience and historical data. We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures relate to the pension and retirement plans.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified material misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatement that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

- Writing off old ambulance debt of \$487,459

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to City of Columbus's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management. These were included in the letter dated January 31, 2020, which has been signed by management.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Findings or Issues**

In the normal course of our professional association with City of Columbus, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting City of Columbus, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors. During our audit, we did note a lack of segregation of duties in some of the accounting functions.

This report is intended solely for the information and use of Finance Director and management of City of Columbus and is not intended to be and should not be used by anyone other than these specified parties.

**KSO CPA's, P.C.**

*KSO CPA's P.C.*

---

Kearney, Nebraska

January 31, 2020

**CITY OF COLUMBUS, NEBRASKA**

**FINANCIAL REPORT**

*(Audited)*

**SEPTEMBER 30, 2019**

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and City Council  
City of Columbus, Nebraska

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbus, Nebraska, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

The City of Columbus, Nebraska's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the

entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbus, Nebraska, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-8 and 44-46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Columbus, Nebraska's basic financial statements. The Schedule of County Treasurer Activity on page 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of County Treasurer Activity is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing

procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of County Treasurer Activity is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2020, on our consideration of the City of Columbus, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Columbus, Nebraska's internal control over financial reporting and compliance.

**KSO CPA's, P.C.**

---

Kearney, Nebraska  
March 4, 2020



**Management's Discussion and Analysis  
September 30, 2019**

**Unaudited**

This discussion and analysis is intended to be an easily readable analysis of the City of Columbus' (City) financial activities based on currently known facts, decisions and conditions. This analysis focuses on current year activities and how it compares to prior years and should be read in conjunction with the financial statements that follow.

**Financial Highlights**

- City of Columbus assets exceed its liabilities as of September 30, 2019 by \$188 million.
- Capital Assets (net of depreciation and related debt) account for about 64% of this amount.
- Of the remaining net assets, \$14.3 million is restricted to capital projects and debt payments and \$53.8 million may be used to meet the government's ongoing obligation to its citizens and creditors, without restrictions.

**Report Layout**

In addition to the Management's Discussion and Analysis, the report consists of government-wide statements, fund financial statements, notes to the financial statements, and supplementary information. The first several statements are highly condensed and present the government-wide view of the City's finances. Within this view, all City operations are categorized and reported as either governmental or business-type activities. Governmental activities include basic services such as police, fire, streets, parks golf, aquatics, library, and general government administration. The City's business-type activities include the business enterprises of water, sewer, solid waste and electric. These government-wide statements are designed to be more corporate-like in that all activities are consolidated into a total for the City.

*Basic Financial Statements*

- The Statement of Net Position focuses on resources available for future operations. This statement presents a snap-shot view of the assets the community owns, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts. This statement serves a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decreases in net position may serve as one indicator of whether the financial position of the City is improving or deteriorating. Other indications include the condition of the City's infrastructure systems (roads, drainage systems, etc.), changes in property tax base and general economic conditions within the City.
- The Statement of Activities focuses on the gross and net costs of city programs and the extent to which such programs rely upon general tax and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.

City of Columbus, Nebraska  
Management's Discussion and Analysis, Continued  
September 30, 2019

- Fund financial statements focus separately on major governmental funds and proprietary (business-type) funds. Governmental fund statements follow the more traditional presentation of financial statements. The City's major governmental funds are presented in their own column and the remaining funds are combined into a column titled "Other Governmental Funds." Statements for the City's proprietary funds follow the governmental funds and include net position, revenue, expenses and changes in net position, and cash flow.
- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the City's financial condition.

**City as a Whole**

*Government-Wide Financial Statements*

A condensed version of the Statement of Net Position of the City for the fiscal years ended September 30, 2019 and 2018 follows:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
<b>Assets</b>				
Cash and investments	\$ 37,613,775	\$ 45,875,245	\$ 28,922,158	\$ 18,674,719
Other assets	2,351,538	3,296,199	3,772,904	3,866,434
Capital assets, net	<u>107,667,661</u>	<u>106,547,998</u>	<u>82,317,009</u>	<u>66,238,920</u>
Total assets	<u>\$147,632,974</u>	<u>\$155,719,442</u>	<u>\$ 115,012,071</u>	<u>\$ 88,780,073</u>
<b>Liabilities</b>				
Long-term liabilities	\$ 16,989,684	\$ 18,187,861	\$ 46,612,480	\$ 37,458,812
Other liabilities	<u>6,649,714</u>	<u>4,461,499</u>	<u>3,614,559</u>	<u>2,758,403</u>
Total liabilities	<u>\$ 23,639,398</u>	<u>\$ 22,649,360</u>	<u>\$ 50,227,039</u>	<u>\$ 40,217,215</u>
<b>Net position</b>				
Net investment in capital assets	\$ 89,487,977	\$ 87,195,137	\$ 31,127,150	\$ 24,623,957
Restricted	8,393,121	27,613,046	5,921,488	1,427,259
Unrestricted	<u>26,112,478</u>	<u>18,261,899</u>	<u>27,736,394</u>	<u>22,511,642</u>
Total net position	<u>\$123,993,576</u>	<u>\$133,070,082</u>	<u>\$ 64,785,032</u>	<u>\$ 48,562,858</u>
Total liabilities and net position	<u>\$147,632,974</u>	<u>\$155,719,442</u>	<u>\$ 115,012,071</u>	<u>\$ 88,780,073</u>

During the year ended September 30, 2019 the most significant changes were as follows:

*Governmental Activities*

The most significant changes from 2018 were the \$8.2 million decrease in cash and investments due to the fire and police capital projects. Overall the total net position decreased by \$9.0 million.

City of Columbus, Nebraska  
Management's Discussion and Analysis, Continued  
September 30, 2019

*Business-type Activities*

The largest changes from 2018 were the \$10.2 million increase in cash and investments, \$6.5 million increase in net investment in capital assets and \$4.5 million increase in restricted funds, which were related to spending the 2018 revenue bond proceeds on Phase 4 of the Waste Water Treatment Facility expansion. These items resulted in an increase in net position of \$16.2 million.

A condensed version of the Statement of Activities of the City for the fiscal years ended September 30, 2019 and 2018 follows:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Revenues				
Program revenues				
Charges for services	\$ 5,987,101	\$ 7,524,112	\$ 14,334,212	\$ 13,657,502
Operating grants and contributions	1,315,422	2,359,820	187,371	202,297
Capital grants and contributions	5,571,892	5,516,717	-	-
General revenues				
Property tax	4,912,733	4,663,945	-	-
Sales tax	8,075,906	7,667,861	-	-
Franchise tax	713,359	693,695	3,813,822	3,792,007
Other Tax	120,177	106,760	-	-
Investment earnings	982,670	437,236	609,403	304,968
Gain (loss) on sale of equipment	43,400	(36,561)	-	(7,211)
Transfers in (out)	<u>(7,706,790)</u>	<u>3,949,749</u>	<u>7,688,540</u>	<u>(3,974,000)</u>
Total revenues	<u>\$20,015,870</u>	<u>\$32,883,334</u>	<u>\$26,633,348</u>	<u>\$ 13,975,563</u>
Governmental Activities				
General government	\$18,136,543	\$17,928,275	\$ -	\$ -
Special revenue	7,499,822	4,711,227	-	-
Debt Service	228,606	206,609	-	-
Library Foundation	1,280	3,026	-	-
Library Endowment	4,357	8,463	-	-
Gerrard Park Trust	2,100	2,100	-	-
Health Insurance	3,219,668	3,236,958	-	-
Water	-	-	2,659,045	2,611,553
Sewer	-	-	5,384,402	4,457,891
Solid waste	-	-	1,747,253	1,659,560
Stormwater	-	-	456,808	4,269
Electric	-	-	163,666	162,083
Total expenses	<u>\$29,092,376</u>	<u>\$26,096,658</u>	<u>\$10,411,174</u>	<u>\$ 8,895,356</u>
Change in net position	<u>\$ (9,076,506)</u>	<u>\$ 6,786,676</u>	<u>\$16,222,174</u>	<u>\$ 5,080,207</u>

During the year ended September 30, 2019 the most significant changes were as follows:

*Governmental activities*

Overall net position decreased by \$9.0 million in 2019 as compared to an increase of \$6.7 million in 2018. Operating grants and contributions decreased due to variations in grant applications. Property tax revenue increased \$248,788 due to additional property in Columbus that is being served by the City, rather than an increase in the property tax levy rate, as the levy rate was kept the same as last year. During fiscal year 2019 the local option sales tax revenue increased by \$408,000 or 5.3% when compared with 2018 due to more taxable sales in the City of Columbus. The cost of health insurance decreased by \$17,290 due to decreased health related claims, as the City health plan is partially self-funded.

*Business-type activities*

Business-type activity expenses remained similar to the prior year. Business-type activity revenues were much higher than 2018. The main difference was due to the transfer of funds from the general fund to support the storm water utility fund. The category charges for services increased by \$700,000 when compared to 2018, due to planned rate increases to provide funds for the wastewater plant expansion. During 2019, the recommended rate increases from the 2017 water and wastewater study, of 1% for water and 10% for wastewater, were implemented to provide funds for future system improvements.

**Budgetary Highlights**

The City budgets on an annual basis. Over the course of the year, the City Council did not amend the budget. There were some areas where revenues exceeded estimates and expenditures exceeded estimates, but overall the budget was not overspent.

**Capital Assets and Debt Administration**

*Capital Assets*

At September 30, 2019 the City had \$190 million invested in capital assets, including land, buildings, equipment, park and recreation facilities, streets, storm water drainage and water and sewer lines. This amount represents a net increase (additions, deductions, less depreciation) of \$17.2 million over last year.

A total of \$21.6 million was invested during 2019 in capital assets for governmental activities. Some of the larger additions include, \$190,815 for police vehicles, \$368,414 for accounting software, \$502,899 for fiber optic network expansion, \$342,546 for an ambulance, and \$361,870 for Frontier Park Restroom/Shelter. Other capital purchases include \$1.2 million for 3<sup>rd</sup>, 18<sup>th</sup> and 12<sup>th</sup> Avenue Viaducts, \$154,000 for Library materials, and \$8.5 million for Police and Fire Station construction and \$1.1 million for Joint 911 Communications Facility Construction.

A total of \$40.6 million was invested in capital assets during 2019 for the business-type activities. Some of the larger purchases were \$6.4 million for Phase 3 and 4 wastewater plant expansion.

*Debt Outstanding*

At year-end, the City had \$67.0 million in bonds and notes outstanding versus \$58.6 million last year. In the governmental activities, there were no new borrowing activities and \$630,000 of general obligation debt was retired during 2019. There was one new borrowing for business-type activities during 2019 and \$1,790,000 of outstanding business-type debt was retired during 2019.

**Economic Factors and Next Year's Budgets and Rates**

Several factors were considered and affected the preparation of the City's 2020 budget as follows:

- The revenue and rate lids imposed on property taxes by the State of Nebraska.
- The sales tax trend.
- The unemployment rate for Columbus.
- The amount of building permits issued.
- The state of the local economy.
- The ability to borrow at historically low interest rates.

The City has to deal with swings in the economy and plans for future capital expansions. The City will be looking very closely at the services it provides and what changes can be made to best serve the community and also stay within the City's financial resources for future budget years.

**Financial Contact**

This financial report is designed to provide an overview for all (citizens, taxpayers, customers, investors, and creditors) with an interest in the City's finances and to demonstrate the City's accountability. If you have questions about the report or need additional financial information, please contact the Finance Director, City of Columbus, P.O. Box 1677, Columbus, NE 68602-1677.

City of Columbus, Nebraska  
Statement of Net Position  
September 30, 2019

	Governmental Activities	Business-type Activities	Eliminations	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 66,005	\$ 173,540	\$ -	\$ 239,545
Cash - County Treasurer	862,494	-	-	862,494
Investments	27,353,410	22,827,130	-	50,180,540
Accounts receivable	439,628	1,261,817	-	1,701,445
Special assessment receivable	230,298	-	-	230,298
Notes receivable	1,642,786	-	-	1,642,786
Accrued revenue	-	2,150,380	-	2,150,380
Inventory	-	235,732	-	235,732
Due from other funds	38,826	-	(38,826)	-
Land and buildings	110,835,798	113,568,185	-	224,403,983
Equipment	11,383,541	9,442,526	-	20,826,067
Vehicles	8,016,714	-	-	8,016,714
Construction in progress	29,388,482	7,251,313	-	36,639,795
Less accumulated depreciation	(51,956,874)	(47,945,015)	-	(99,901,889)
Restricted cash and cash equivalents	9,331,866	5,921,488	-	15,253,354
Total assets	<u>\$ 147,632,974</u>	<u>\$ 114,887,096</u>	<u>\$ (38,826)</u>	<u>\$ 262,481,244</u>
<b>DEFERRED OUTFLOWS</b>				
Bond discount	<u>\$ -</u>	<u>\$ 124,975</u>	<u>\$ -</u>	<u>\$ 124,975</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,733,930	\$ 559,224	\$ -	\$ 2,293,154
Accrued expenses	1,723,799	390,652	-	2,114,451
Deferred revenue	1,963,159	-	-	1,963,159
Due to other funds	38,826	-	(38,826)	-
Interest payable	-	449,344	-	449,344
Long-term debt, net:				
Due within one year	1,190,000	2,215,339	-	3,405,339
Due in more than one year	16,989,684	46,612,480	-	63,602,164
Total liabilities	<u>\$ 23,639,398</u>	<u>\$ 50,227,039</u>	<u>\$ (38,826)</u>	<u>\$ 73,827,611</u>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 89,487,977	\$ 31,127,150	\$ -	\$ 120,615,127
Restricted for:				
Debt Service	190,643	1,905,285	-	2,095,928
Unspent bond proceeds	8,202,478	4,016,203	-	12,218,681
Unrestricted	26,112,478	27,736,394	-	53,848,872
Total net position	<u>\$ 123,993,576</u>	<u>\$ 64,785,032</u>	<u>\$ -</u>	<u>\$ 188,778,608</u>

See notes to financial statements.

City of Columbus, Nebraska  
Statement of Activities  
For the Year Ended September 30, 2019

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 18,136,543	\$ 2,122,012	\$ 315,341	\$ 2,160,879	\$ (13,538,311)	\$ -	\$ (13,538,311)
Special revenue	7,499,822	685,504	1,000,081	3,363,756	(2,450,481)	-	(2,450,481)
Debt service	228,606	21,355	-	27,915	(179,336)	-	(179,336)
Library Foundation	1,280	-	-	11,254	9,974	-	9,974
Library Endowment	4,357	-	-	4,837	480	-	480
Gerrard Park Trust	2,100	-	-	3,251	1,151	-	1,151
Health insurance	3,219,668	3,158,230	-	-	(61,438)	-	(61,438)
Total governmental activities	<u>\$ 29,092,376</u>	<u>\$ 5,987,101</u>	<u>\$ 1,315,422</u>	<u>\$ 5,571,892</u>	<u>\$ (16,217,961)</u>	<u>\$ -</u>	<u>\$ (16,217,961)</u>
Business-type activities:							
Water	\$ 2,659,045	\$ 4,111,195	\$ 187,371	\$ -	\$ -	\$ 1,639,521	\$ 1,639,521
Sewer	5,384,402	7,556,272	-	-	-	2,171,870	2,171,870
Electric	163,666	-	-	-	-	(163,666)	(163,666)
Stormwater	456,808	363,509	-	-	-	(93,299)	(93,299)
Solid waste	1,747,253	2,303,236	-	-	-	555,983	555,983
Total business-type activities	<u>\$ 10,411,174</u>	<u>\$ 14,334,212</u>	<u>\$ 187,371</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,110,409</u>	<u>\$ 4,110,409</u>
Total government	<u>\$ 39,503,550</u>	<u>\$ 20,321,313</u>	<u>\$ 1,502,793</u>	<u>\$ 5,571,892</u>	<u>\$ (16,217,961)</u>	<u>\$ 4,110,409</u>	<u>\$ (12,107,552)</u>
General revenues:							
Property tax					\$ 4,912,733	\$ -	\$ 4,912,733
Sales tax					8,075,906	-	8,075,906
Miscellaneous					120,177	-	120,177
Franchise fees					713,359	3,813,822	4,527,181
Investment earnings					982,670	609,403	1,592,073
Gain on sale of asset					43,400	-	43,400
Transfers					(7,706,790)	7,688,540	(18,250)
Total general revenues and transfers					<u>\$ 7,141,455</u>	<u>\$ 12,111,765</u>	<u>\$ 19,253,220</u>
Change in net position					\$ (9,076,506)	\$ 16,222,174	\$ 7,145,668
Net position - beginning					<u>133,070,082</u>	<u>48,562,858</u>	<u>181,632,940</u>
Net position - ending					<u>\$ 123,993,576</u>	<u>\$ 64,785,032</u>	<u>\$ 188,778,608</u>

See notes to financial statements.

City of Columbus, Nebraska  
Balance Sheet  
Governmental Funds  
September 30, 2019

	General	Special Revenue	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 33,027	\$ -	\$ 29,471	\$ -	\$ 62,498
Cash - County Treasurer	770,698	-	91,796	-	862,494
Due from other funds	38,826	-	-	-	38,826
Investments	7,522,916	12,678,209	922,487	4,336,180	25,459,792
Receivables:					
Accounts	256,907	182,721	-	-	439,628
Special assessment	-	-	230,298	-	230,298
Notes	-	1,642,786	-	-	1,642,786
Restricted assets:					
Cash and cash equivalents	-	9,331,866	-	-	9,331,866
Total assets	\$ 8,622,374	\$ 23,835,582	\$ 1,274,052	\$ 4,336,180	\$ 38,068,188
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ 234,893	\$ 1,497,537	\$ -	\$ -	\$ 1,732,430
Accrued expenses	1,323,532	372,992	27,275	-	1,723,799
Due to other funds	-	38,826	-	-	38,826
Deferred revenue	-	1,732,861	230,298	-	1,963,159
Current portion of long-term debt	-	545,000	645,000	-	1,190,000
Total liabilities	\$ 1,558,425	\$ 4,187,216	\$ 902,573	\$ -	\$ 6,648,214
Fund balances:					
Nonspendable	\$ -	\$ -	\$ -	\$ 139,820	\$ 139,820
Restricted	-	19,155,391	371,479	2,527,695	22,054,565
Committed	-	492,975	-	1,668,665	2,161,640
Assigned	55,082	-	-	-	55,082
Unassigned	7,008,867	-	-	-	7,008,867
Total fund balances	\$ 7,063,949	\$ 19,648,366	\$ 371,479	\$ 4,336,180	\$ 31,419,974
Total liabilities and fund balances	\$ 8,622,374	\$ 23,835,582	\$ 1,274,052	\$ 4,336,180	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	107,667,661
The Internal Service Fund is used by management to charge the costs of self-insurance and employee benefits; the assets and liabilities of the Internal Service Fund are reported in the governmental activities.	1,895,625
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(16,989,684)
Net position of governmental activities	\$ 123,993,576

See notes to financial statements.

City of Columbus, Nebraska  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended September 30, 2019

	General	Special Revenue	Debt Service	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$ 4,244,263	\$ -	\$ 668,470	\$ -	\$ 4,912,733
Fees, taxes, permits and licenses	1,583,796	2,789,821	27,915	-	4,401,532
State shared revenue	5,769	-	-	-	5,769
Franchise fees	713,359	-	-	-	713,359
Sales tax	-	8,075,906	-	-	8,075,906
Charges for services	2,122,012	685,504	21,355	-	2,828,871
Donations	-	-	-	11,254	11,254
TIF income	-	-	120,177	-	120,177
Grants	315,341	1,000,081	-	-	1,315,422
Investment earnings	163,975	681,393	25,427	74,443	945,238
Miscellaneous	589,715	598,934	-	8,088	1,196,737
Total revenues	<u>\$ 9,738,230</u>	<u>\$ 13,831,639</u>	<u>\$ 863,344</u>	<u>\$ 93,785</u>	<u>\$ 24,526,998</u>
<b>EXPENDITURES</b>					
Current operating:					
General government	\$ 2,016,764	\$ 740,290	\$ -	\$ -	\$ 2,757,054
Public safety	8,121,470	536,994	-	-	8,658,464
Public works	-	3,134,224	-	-	3,134,224
Cultural and recreation	4,880,925	-	-	7,737	4,888,662
Community development	439,771	844,782	-	-	1,284,553
Capital outlay	13,364,906	4,436,618	-	-	17,801,524
Debt service:					
Principal	-	545,000	645,000	-	1,190,000
Interest	-	-	225,606	-	225,606
Other	-	-	3,000	-	3,000
Total expenditures	<u>\$ 28,823,836</u>	<u>\$ 10,237,908</u>	<u>\$ 873,606</u>	<u>\$ 7,737</u>	<u>\$ 39,943,087</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>\$ (19,085,606)</u>	<u>\$ 3,593,731</u>	<u>\$ (10,262)</u>	<u>\$ 86,048</u>	<u>\$ (15,416,089)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	\$ 18,227,407	\$ 6,632,820	\$ 1,222,539	\$ 1,073,621	\$ 27,156,387
Transfers out	(556,253)	(21,862,846)	(687,539)	(4,000)	(23,110,638)
Total other financing sources (uses)	<u>\$ 17,671,154</u>	<u>\$ (15,230,026)</u>	<u>\$ 535,000</u>	<u>\$ 1,069,621</u>	<u>\$ 4,045,749</u>
Net change in fund balances	\$ (1,414,452)	\$ (11,636,295)	\$ 524,738	\$ 1,155,669	\$ (11,370,340)
Fund balances - beginning	8,478,401	31,284,661	(153,259)	3,180,511	42,790,314
Fund balances-ending	<u>\$ 7,063,949</u>	<u>\$ 19,648,366</u>	<u>\$ 371,479</u>	<u>\$ 4,336,180</u>	<u>\$ 31,419,974</u>

See notes to financial statements.

City of Columbus, Nebraska  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances - Governmental Funds  
 to the Statement of Activities  
 For the Year Ended September 30, 2019

Amounts reported for governmental activities in the statement of activities (page 10) are different because:

Net change in fund balances - total governmental funds (page 12)	\$ (11,370,340)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year.	12,872,203
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase (or decrease) net position.	(11,752,540)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,190,000
The Internal Service Fund is used by management to charge the costs of self-insurance and employee benefits; the net revenue of the Internal Service Fund is reported with the governmental activities.	(24,006)
Some expenses recorded in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	<u>8,177</u>
Change in net position of governmental activities (page 10)	<u>\$ (9,076,506)</u>

See notes to financial statements.

City of Columbus, Nebraska  
Statement of Net Position  
Proprietary Funds  
September 30, 2019

	Business-type Activities					Total Enterprise Funds	Governmental Activities Internal Service Fund
	Water	Sewer	Electric	Stormwater	Solid Waste		
<b>ASSETS</b>							
Cash and cash equivalents	\$ 9,493,750	\$ 10,622,972	\$ 1,213,956	\$ 172,577	\$ 1,497,415	\$ 23,000,670	\$ 1,897,125
Receivables:							
Interfund	-	-	2,362,040	-	-	2,362,040	-
Accounts (net of allowance)	389,818	561,592	-	32,944	277,463	1,261,817	-
Accrued revenue	343,373	618,462	1,044,221	31,034	113,290	2,150,380	-
Inventory	182,731	53,001	-	-	-	235,732	-
Capital assets:							
Land and buildings	29,340,548	52,983,654	6,191,214	19,395,189	5,657,580	113,568,185	-
Equipment	5,069,402	2,791,236	-	423	1,581,465	9,442,526	-
Construction in progress	51,895	7,151,934	-	47,484	-	7,251,313	-
Less accumulated depreciation	(16,687,768)	(16,491,221)	(4,997,251)	(8,021,881)	(1,746,894)	(47,945,015)	-
Restricted assets:							
Cash and cash equivalents	526,910	5,394,578	-	-	-	5,921,488	-
Total assets	<u>\$ 28,710,659</u>	<u>\$ 63,686,208</u>	<u>\$ 5,814,180</u>	<u>\$ 11,657,770</u>	<u>\$ 7,380,319</u>	<u>\$ 117,249,136</u>	<u>\$ 1,897,125</u>
<b>DEFERRED OUTFLOWS</b>							
Bond issue costs	\$ -	\$ 124,975	\$ -	\$ -	\$ -	\$ 124,975	\$ -
<b>LIABILITIES</b>							
Accounts payable	\$ 12,490	\$ 450,232	\$ -	\$ 1,302	\$ 95,200	\$ 559,224	\$ 1,500
Accrued payroll	110,665	198,906	-	-	81,081	390,652	-
Interfund payable	-	-	-	-	2,362,040	2,362,040	-
Interest payable	159,679	287,881	-	-	1,784	449,344	-
Long-term debt, net:							
Due within one year	1,039,376	975,963	-	-	200,000	2,215,339	-
Due in more than one year	3,405,781	41,881,699	-	-	1,325,000	46,612,480	-
Total liabilities	<u>\$ 4,727,991</u>	<u>\$ 43,794,681</u>	<u>\$ -</u>	<u>\$ 1,302</u>	<u>\$ 4,065,105</u>	<u>\$ 52,589,079</u>	<u>\$ 1,500</u>
<b>NET POSITION</b>							
Net investment in capital assets	\$ 13,328,920	\$ 3,577,941	\$ 1,193,963	\$ 11,421,215	\$ 1,605,111	\$ 31,127,150	\$ -
Restricted for:							
Debt service	526,910	1,378,375	-	-	-	1,905,285	-
Unspent bond proceeds	-	4,016,203	-	-	-	4,016,203	-
Unrestricted	10,126,838	11,043,983	4,620,217	235,253	1,710,103	27,736,394	1,895,625
Total net position	<u>\$ 23,982,668</u>	<u>\$ 20,016,502</u>	<u>\$ 5,814,180</u>	<u>\$ 11,656,468</u>	<u>\$ 3,315,214</u>	<u>\$ 64,785,032</u>	<u>\$ 1,895,625</u>

See notes to financial statements.

City of Columbus, Nebraska  
Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
September 30, 2019

	Business-type Activities					Total Enterprise Funds	Governmental Activities Internal Service Fund
	Water	Sewer	Electric	Stormwater	Solid Waste		
<b>Operating revenues:</b>							
Charges for services	\$ 3,680,917	\$ 7,005,960	\$ -	\$ -	\$ 2,291,796	\$ 12,978,673	\$ 3,148,977
Franchise fees	-	-	3,813,822	-	-	3,813,822	-
Fees, taxes, permits, and licenses	79,280	105,133	-	359,468	1,200	545,081	9,253
Sales tax	143,055	426,055	-	4,041	-	573,151	-
Operating grants	187,371	-	-	-	-	187,371	-
Miscellaneous	207,943	19,124	-	-	10,240	237,307	-
Total operating revenues	<u>\$ 4,298,566</u>	<u>\$ 7,556,272</u>	<u>\$ 3,813,822</u>	<u>\$ 363,509</u>	<u>\$ 2,303,236</u>	<u>\$ 18,335,405</u>	<u>\$ 3,158,230</u>
<b>Operating expenses:</b>							
Personnel services	\$ 792,871	\$ 1,378,821	\$ -	\$ 56,705	\$ 556,925	\$ 2,785,322	\$ -
Insurance	34,080	69,731	-	93	9,085	112,989	-
Supplies	224,094	282,980	-	1,131	93,280	601,485	-
Professional services	1,768	7,230	-	394	2,312	11,704	3,219,668
Repairs and maintenance	223,188	220,192	-	6,367	55,423	505,170	-
Heat, light and power, phone	177,261	323,646	-	89	13,314	514,310	-
Landfill disposal	-	-	-	-	708,400	708,400	-
Sales tax remitted	156,467	373,127	-	3,984	-	533,578	-
Other operating	29,957	35,494	-	687	24,489	90,627	-
Depreciation	917,445	1,496,187	163,666	387,358	236,649	3,201,305	-
Total operating expenses	<u>\$ 2,557,131</u>	<u>\$ 4,187,408</u>	<u>\$ 163,666</u>	<u>\$ 456,808</u>	<u>\$ 1,699,877</u>	<u>\$ 9,064,890</u>	<u>\$ 3,219,668</u>
Operating income (loss)	1,741,435	3,368,864	3,650,156	(93,299)	603,359	9,270,515	(61,438)
<b>Nonoperating revenues (expenses):</b>							
Interest expense	\$ (101,914)	\$ (1,196,994)	\$ -	\$ -	\$ (47,376)	\$ (1,346,284)	\$ -
Investment earnings	188,451	367,421	19,084	1,579	32,868	609,403	37,432
Total nonoperating revenues (expenses)	<u>\$ 86,537</u>	<u>\$ (829,573)</u>	<u>\$ 19,084</u>	<u>\$ 1,579</u>	<u>\$ (14,508)</u>	<u>\$ (736,881)</u>	<u>\$ 37,432</u>
Income (loss) before operating transfers	<u>\$ 1,827,972</u>	<u>\$ 2,539,291</u>	<u>\$ 3,669,240</u>	<u>\$ (91,720)</u>	<u>\$ 588,851</u>	<u>\$ 8,533,634</u>	<u>\$ (24,006)</u>
<b>Operating transfers:</b>							
Operating transfers in	\$ -	\$ -	\$ 64,956	\$ 11,752,540	\$ 29,030	\$ 11,846,526	\$ -
Operating transfers out	(120,000)	(120,000)	(3,775,000)	(29,030)	(113,956)	(4,157,986)	-
	<u>\$ (120,000)</u>	<u>\$ (120,000)</u>	<u>\$ (3,710,044)</u>	<u>\$ 11,723,510</u>	<u>\$ (84,926)</u>	<u>\$ 7,688,540</u>	<u>\$ -</u>
Change in net position	\$ 1,707,972	\$ 2,419,291	\$ (40,804)	\$ 11,631,790	\$ 503,925	\$ 16,222,174	\$ (24,006)
Total net position - beginning	22,274,696	17,597,211	5,854,984	24,678	2,811,289	48,562,858	1,919,631
Total net position - ending	<u>\$ 23,982,668</u>	<u>\$ 20,016,502</u>	<u>\$ 5,814,180</u>	<u>\$ 11,656,468</u>	<u>\$ 3,315,214</u>	<u>\$ 64,785,032</u>	<u>\$ 1,895,625</u>

See notes to financial statements.

City of Columbus, Nebraska  
 Statement of Cash Flows  
 Proprietary Funds  
 For the Year Ended September 30, 2019

	Business-type Activities					Total Enterprise Total	Governmental Activities Internal Service Fund
	Water	Sewer	Electric	Stormwater	Solid Waste		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from customers and users	\$ 4,450,405	\$ 7,761,268	\$ 3,838,460	\$ 328,478	\$ 2,119,599	\$ 18,498,210	\$ 3,158,230
Payments to suppliers	(905,074)	(1,122,805)	-	(20,755)	(894,633)	(2,943,267)	(3,218,168)
Payments to employees	(769,461)	(1,332,447)	-	(56,705)	(527,749)	(2,686,362)	-
Net cash provided (used) by operating activities	<u>\$ 2,775,870</u>	<u>\$ 5,306,016</u>	<u>\$ 3,838,460</u>	<u>\$ 251,018</u>	<u>\$ 697,217</u>	<u>\$ 12,868,581</u>	<u>\$ (59,938)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Transfer from (to) other funds (net)	\$ (120,000)	\$ (120,000)	\$ (3,710,044)	\$ 11,723,510	\$ (84,926)	\$ 7,688,540	\$ -
Net cash provided (used) by noncapital financing activities	<u>\$ (120,000)</u>	<u>\$ (120,000)</u>	<u>\$ (3,710,044)</u>	<u>\$ 11,723,510</u>	<u>\$ (84,926)</u>	<u>\$ 7,688,540</u>	<u>\$ -</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Purchases of capital assets, net of disposals	\$ (231,361)	\$ (7,092,759)	\$ -	\$ (11,799,419)	\$ (155,856)	\$ (19,279,395)	\$ -
Net proceeds (payments) on interfund loans	4,111	-	-	(4,111)	-	-	-
Bond proceeds	-	11,497,121	-	-	-	11,497,121	-
Bond payments	(678,293)	(1,044,821)	-	-	(195,000)	(1,918,114)	-
Interest payments	(104,757)	(1,066,432)	-	-	(47,508)	(1,218,697)	-
Net cash provided (used) by capital and related financing activities	<u>\$ (1,010,300)</u>	<u>\$ 2,293,109</u>	<u>\$ -</u>	<u>\$ (11,803,530)</u>	<u>\$ (398,364)</u>	<u>\$ (10,919,085)</u>	<u>\$ -</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Interest and dividends received	\$ 188,451	\$ 367,421	\$ 19,084	\$ 1,579	\$ 32,868	\$ 609,403	\$ 37,432
Net cash provided by investing activities	<u>\$ 188,451</u>	<u>\$ 367,421</u>	<u>\$ 19,084</u>	<u>\$ 1,579</u>	<u>\$ 32,868</u>	<u>\$ 609,403</u>	<u>\$ 37,432</u>
Net increase (decrease) in cash and cash equivalents	\$ 1,834,021	\$ 7,846,546	\$ 147,500	\$ 172,577	\$ 246,795	\$ 10,247,439	\$ (22,506)
Beginning cash and cash equivalents	8,186,639	8,171,004	1,066,456	-	1,250,620	18,674,719	1,919,631
Ending cash and cash equivalents	<u>\$ 10,020,660</u>	<u>\$ 16,017,550</u>	<u>\$ 1,213,956</u>	<u>\$ 172,577</u>	<u>\$ 1,497,415</u>	<u>\$ 28,922,158</u>	<u>\$ 1,897,125</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>							
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Net income (loss):	\$ 1,741,435	\$ 3,368,864	\$ 3,650,156	\$ (93,299)	\$ 603,359	\$ 9,270,515	\$ (61,438)
Depreciation	917,445	1,496,187	163,666	387,358	236,649	3,201,305	-
Change in assets and liabilities:							
Receivables	120,082	165,274	-	(32,944)	(161,608)	90,804	-
Inventory and other assets	65,745	(67,651)	24,638	(2,087)	(22,029)	(1,384)	-
Accounts and other payables	(92,247)	296,968	-	(8,010)	11,670	208,381	1,500
Accrued expenses	23,410	46,374	-	-	29,176	98,960	-
Net cash provided (used) by operating activities	<u>\$ 2,775,870</u>	<u>\$ 5,306,016</u>	<u>\$ 3,838,460</u>	<u>\$ 251,018</u>	<u>\$ 697,217</u>	<u>\$ 12,868,581</u>	<u>\$ (59,938)</u>

See notes to financial statements.

City of Columbus, Nebraska  
Statement of Fiduciary Net Position  
Fiduciary Funds  
September 30, 2019

	Pension Trust Funds	Agency Funds
<b>ASSETS</b>		
Cash	\$ 33	\$ 4,830
Accounts receivable	-	8,400
Investments	99,197	-
Total assets	\$ 99,230	\$ 13,230
<b>NET POSITION</b>		
Held in trust for pension benefits	\$ 99,230	\$ 13,230

City of Columbus, Nebraska  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended September 30, 2019

	Pension Trust Funds	Agency Funds
<b>ADDITIONS</b>		
Interest income	\$ 2,036	\$ -
Collections for agency funds	<u>-</u>	<u>24,565</u>
Subtotal	<u>\$ 2,036</u>	<u>\$ 24,565</u>
<b>DEDUCTIONS</b>		
Public Safety	<u>\$ 18,601</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Paid to agency fund	\$ -	\$ (11,335)
Transfers from other funds	<u>18,250</u>	<u>-</u>
Subtotal	<u>\$ 18,250</u>	<u>\$ (11,335)</u>
Change in Net Position	\$ 1,685	\$ 13,230
Net Position - Beginning	<u>97,545</u>	<u>-</u>
Net Position - End	<u>\$ 99,230</u>	<u>\$ 13,230</u>

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 1. **Summary of Significant Accounting Policies**

**Organization**

The City of Columbus, Nebraska, (the “City”) is a tax-exempt political subdivision and operates under a Mayor and an eight-member City Council form of government.

**Reporting entity**

In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units. The decision to include a component unit in the reporting entity was made by applying the criteria set forth in Governmental Accounting Standards Board pronouncements. These criteria state that the financial reporting entity consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Based on these criteria, the Gerrard Park Trust, the Library Endowment Fund, and the Library Foundation should be included in the financial statements of the City. These entities are considered blended component units of the City and are reported as if they were a part of the primary government.

**Basis of presentation**

On October 1, 2003, the City adopted the provisions of Statement No. 34 (“Statement 34”) of the Governmental Accounting Standards Board “*Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments.*” Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net position into net investment in capital assets, restricted and unrestricted.

**Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the government. For the most part the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or a segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 1. **Summary of Significant Accounting Policies (continued)**

or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and individual proprietary funds are reported as separate columns in the fund financial statements.

Proprietary funds are used to account for operations that are financed in a manner similar to private business enterprises, (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 1. **Summary of Significant Accounting Policies (continued)**

purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

**Major funds and fund types**

The City reports the following major governmental funds:

The *General fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Special Revenue fund* accounts for City-enacted sales tax, as further described in Note 15, and expenditures for transportation purposes, which include construction and maintenance of streets, roads, and bridges to the extent of tax revenues. In addition, this fund accounts for Community Development Block Grants, lottery funds, and the airport.

The *Debt Service fund* accounts for the receipts and expenditures of bond principal and interest other than those of proprietary funds.

The City reports the following major proprietary funds:

The *Water, Sewer, Stormwater, and Solid Waste funds* are used to account for all activities necessary for the provision of water, sewer, and waste disposal services to City residents.

The *Electric fund* accounts for franchise fees received from Loup Power District. Revenues are used to maintain distribution lines to City customers.

Additionally, the City reports the following fund types:

The *Internal Service fund* accounts for self-insurance reserves and employee benefits for covered employees provided to other departments or agencies of the City on a cost reimbursement basis.

The *Pension Trust funds* account for the accumulation of resources for pension benefit payments to qualified fire and police personnel.

The *Agency funds* account for the receipts and disbursements of tax funds with respect to the tax levies enacted by the City for licenses and fees.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 1. **Summary of Significant Accounting Policies (continued)**

**General statement**

The *Governmental Accounting Standards Board* (GASB) is the standard-setting body for governmental accounting and financial reporting. The City has applied all applicable GASB pronouncements.

**Use of estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Accounts receivable**

Accounts receivable represents the amounts due from customers for services provided. The specific write-off method is used when certain accounts are deemed uncollectible. Bad debt expense was \$487,459 and \$5,347 in the general and special revenue funds for the year ended September 30, 2019.

The proprietary funds use the reserve method of accounting for bad debts. Allowance for uncollectible accounts, in the amount of \$1,200 and \$1,800 in the Sewer Fund and Water Fund, respectively, as of September 30, 2019, are shown netted against the respective accounts receivable balances for the proprietary funds.

**Inventories**

In the governmental funds, disbursements for inventory type items, which consist of expendable supplies held for consumption, are considered expenditures at the time of purchase and not at the time the items are used.

For the proprietary funds, inventory consists of plumbing supplies and replacement parts. Inventory is valued at the lower of cost or market, using a first-in, first-out (FIFO) method. Inventory is recorded as an expenditure when consumed, rather than when purchased.

**Capital assets**

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value on the date of donation.

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

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 1. **Summary of Significant Accounting Policies (continued)**

Major outlays for capital assets and improvements are capitalized as the projects are constructed.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land Improvements and Buildings	5-50
Improvements	5-75
Equipment	3-20
Vehicles	5-30

**Restricted assets**

Certain resources are classified as restricted assets because their use is limited by applicable covenants, contracts, agreements, and statutes.

**Equity**

In the government-wide statements, equity is classified as net investment in capital assets, unrestricted net position and restricted net position. In the governmental fund statements, equity is classified as nonspendable, restricted, committed, assigned, and unassigned fund balances according to the detail below.

**Fund balance**

The City has adopted the provisions of Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*,” of the Governmental Accounting Standards Board. In accordance with this Statement, governmental fund balance is classified as follows:

*Nonspendable* – resources which cannot be spent because they are either (a) not in spendable form (such as inventory); or (b) legally or contractually required to be maintained intact.

*Restricted* – resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed* – resources which are subject to limitations the government imposes upon itself at its highest level of decision-making authority and that remain binding unless removed in the same manner.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 1. **Summary of Significant Accounting Policies (continued)**

*Assigned* – resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or a body or official to which the City Council has delegated the authority to assign amounts for specific purposes.

*Unassigned* – resources which cannot be properly classified as one of the other four categories. The *General fund* should be the only fund that reports a positive unassigned fund balance amount.

The City's policy is to spend restricted amounts first when both restricted and unrestricted fund balances are available unless there are legal restrictions that prohibit doing so. Additionally, the City is to first spend committed, then assigned, and lastly unassigned amounts of unrestricted fund balances when expenditures are made.

The City does not have a formal minimum fund balance policy.

Note 2. **County Treasurer Fund**

At September 30, 2019, the cash fund balances of the County Treasurer funds have been allocated to the *General* and *Debt Service funds* of the City; therefore, a separate County Treasurer's fund is not presented as an individual fund of the City.

Note 3. **Budget Process and Property Tax Revenues**

For the fiscal year ended September 30, 2019, the City followed these procedures in establishing the budgetary data reflected in the accompanying financial statements:

Prior to September 1, the City submitted to the City Council a proposed operating budget for the fiscal year commencing October 1. The operating budget included proposed expenditures and the means of financing them.

The budget is published with subsequent public hearings to obtain taxpayer comments.

Prior to September 20, the budget was legally adopted by the City Council and was then filed with the appropriate state and county officials.

Property taxes were levied in October of 2018 on the assessed value of listed property. The County Assessor of Platte County, Nebraska, determined the City of Columbus's valuation to be \$1,566,668,425 in August of 2018.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 3. **Budget Process and Property Tax Revenues (continued)**

The City, through the budget process, requested a total of \$4,937,920 in property taxes. Based on the August of 2018 valuation previously mentioned, the tax levy for the City of Columbus was established at \$0.315 per \$100 of property value.

Note 4. **Cash and Investments**

Nebraska Statutes provide that the City may, by and with the consent of the City Council, invest the funds of the City in securities, including repurchase agreements. Appropriate securities include those that would normally be acquired by individuals of prudence, discretion and intelligence when dealing with the property of another.

The City's deposits consist of cash, certificates of deposit and securities. At year-end, the City's carrying amount of bank deposits was \$65,777,499 and the bank balance was \$57,524,806. The component units' carrying amount of bank deposits was \$4,336,180 and bank balance was \$3,779,704. Some balances held at a financial institution were covered by federal depository insurance or collateralized with securities held by the pledging financial institution's trust department or agent in the government's name. A portion of the primary government's and the component units' cash balances are held in an investment account and not at a financial institution.

For reporting purposes, the collateral on the City's bank deposits is classified in these categories:

- 1) Insured or collateralized with securities held by the City or by its agent in the City's name.
- 2) Collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.
- 3) Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City's name.

Deposits and investments of the City at September 30, 2019, consisted of the following:

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 4. **Cash and Investments (continued)**

	City of Columbus	Component Units	Total
Demand deposits	\$ 9,008,527	\$ 5,165	\$ 9,013,692
Time and savings deposits	48,516,279	2,976,143	51,492,422
Other securities	-	798,396	798,396
Total deposits	<u>\$ 57,524,806</u>	<u>\$ 3,779,704</u>	<u>\$ 61,304,510</u>
Level 1	\$ 29,398,175	\$ 798,396	\$ 30,196,571
Level 2	28,126,631	-	28,126,631
Level 3	-	2,981,308	2,981,308
Total deposits	<u>\$ 57,524,806</u>	<u>\$ 3,779,704</u>	<u>\$ 61,304,510</u>

Investments of the City can be categorized as follows:

Investment type	Investment term		
	Less than 1 year	1 - 5 years	5 - 10 years
Money Markets	\$ 11,739,827	\$ -	\$ -
CD's	-	36,776,453	-
Total	<u>\$ 11,739,827</u>	<u>\$ 36,776,453</u>	<u>\$ -</u>

The City attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes. The types of deposit and investment risks are the following:

*Interest rate risk* – As a means of limiting its exposure to fair value losses arising from rising interest rates, the City’s investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates.

*Credit risk* – The City’s investment policies regarding credit risk are governed by state statutes as described above.

*Concentration of credit risk* – The City’s investment policy places no limits on the amounts that may be invested in any one issuer.

*Custodial credit risk – deposits* – Custodial credit risk for deposits is the risk that, in the event of a bank failure, the City’s deposits may not be returned to it. The City’s policy regarding custodial credit risk is determined by state statute as described above.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 4. **Cash and Investments (continued)**

*Custodial credit risk – investments* – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The City’s policy regarding custodial credit risk is determined by state statute as described above.

None of the City’s deposits in excess of the amount insured by the Federal Deposit Insurance Corporation shall be allowed to accumulate in any financial institution unless (a) the financial institution gives a surety bond, (b) the financial institution provides the City with securities as collateral on the excess funds or (c) the financial institution issues a joint custody receipt to the benefit of the City where a third party financial institution actually holds the security.

Note 5. **Receivables**

Receivables as of September 30, 2019, for the City’s individual major funds, non-major funds, internal service funds and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	Accounts	Notes	Special Assessments	Inter-Governmental	Gross Receivables	Allowance for Uncollectibles	Net Total Receivables
General	\$ 256,907	\$ -	\$ -	\$ -	\$ 256,907	\$ -	\$ 256,907
Special Revenue	182,721	1,642,786	-	-	1,825,507	-	1,825,507
Debt Service	-	-	230,298	-	230,298	-	230,298
Water	391,618	-	-	-	391,618	1,800	389,818
Sewer	562,792	-	-	-	562,792	1,200	561,592
Electric	-	-	-	2,362,040	2,362,040	-	2,362,040
Stormwater	32,944	-	-	-	32,944	-	32,944
Solid Waste	277,463	-	-	-	277,463	-	277,463
	<u>\$ 1,704,445</u>	<u>\$ 1,642,786</u>	<u>\$ 230,298</u>	<u>\$ 2,362,040</u>	<u>\$ 5,939,569</u>	<u>\$ 3,000</u>	<u>\$ 5,936,569</u>

On August 3, 2012, the City loaned Central American Foods, LLC \$45,000 and on October 15, 2012, the City loaned \$46,000 for a total of \$91,000 for equipment purchases to support the cheese-making business in Columbus. The loan carries no interest and payments of \$22,750 are due annually beginning July 1, 2014, with the final payment due July 1, 2017. The outstanding balance at September 30, 2019, is \$88,075.

On February 2, 2015, the City loaned Blazer Holdings, LLC and Blazer, LLC collectively \$300,000 for start-up expenses relating to the purchase of a business. The loan carries interest at 1.00% and is payable in monthly installments of \$5,130

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**Note 5. Receivables (continued)**

beginning March 1, 2016, with the final payment due February 1, 2021. The outstanding balance at September 30, 2019, is \$86,446. On February 21, 2018, the City gave a second loan to Blazer, LLC for \$150,000 for expenses relating to the purchase of a business. The loan carries interest at 1.00% and is payable in monthly installments of \$3,190 beginning March 21, 2019 with the final payment due February 21, 2023. The outstanding balance at September 30, 2019, is \$131,572.

On May 1, 2017, the City loaned DiStar Industries LLC \$120,000 for building expansion to support its growing business operations in Columbus. The loan carries interest at 1.00% and is payable in monthly installments of \$2,554 starting on June 1, 2018 with the final payment due May 1, 2022. The outstanding balance at September 30, 2019, is \$80,490.

On October 1, 2018, the City loaned Columbus Hydraulics \$600,000. The loan carries interest at 1.00% and is payable in monthly installments of \$5,130 starting on November 1, 2020 with the final payment due on October 1, 2025. An additional balloon payment of \$300,000 is also due on October 1, 2025. The outstanding balance at September 30, 2019, is \$600,000.

The following is a summary of notes receivable outstanding as of September 30, 2019, under the Progress and Jobs Growth program administered by the City:

	Original Date	Due Date	Original Amount	Interest Rate	9/30/2019 Balance
2012 Central American Foods	8/3/2012	7/1/2017	91,000	0.00%	\$ 88,075
2015 Blazer	2/2/2015	2/1/2021	300,000	1.00%	86,446
2017 DiStar Industries	5/1/2017	5/1/2022	120,000	1.00%	80,490
2018 Blazer	2/21/2018	2/21/2023	150,000	1.00%	131,572
2019 Columbus Hydraulics	10/1/2018	10/1/2025	600,000	1.00%	600,000
Total					<u>\$ 986,583</u>

The City has issued various down-payment assistance loans to residents. The loans are second mortgages on the houses and will be repaid after the first mortgage is paid in full. The outstanding balance at September 30, 2019, is \$504,450.

On December 5, 2017, the City loaned the East District Health Department \$286,254. The loan carries interest at 4.00% and is payable in monthly installments of \$3,000 starting on January 5, 2018 with the final payment due on August 5, 2027. The outstanding balance at September 30, 2019, is \$241,829.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 6. **Capital Assets**

Capital asset activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets:				
Land	\$ 280,524	\$ 3,451,165	\$ (3,000)	\$ 3,728,689
Construction in progress	16,175,478	14,443,704	(1,230,700)	29,388,482
Land improvements and buildings	127,871,376	1,594,676	(22,358,943)	107,107,109
Equipment	10,797,690	1,398,283	(812,432)	11,383,541
Vehicles	7,420,523	876,228	(280,037)	8,016,714
Total capital assets	<u>\$ 162,545,591</u>	<u>\$ 21,764,056</u>	<u>\$ (24,685,112)</u>	<u>\$ 159,624,535</u>
Less accumulated depreciation	<u>\$ (55,997,593)</u>	<u>\$ (4,929,321)</u>	<u>\$ 8,970,040</u>	<u>\$ (51,956,874)</u>
Governmental activities capital assets,	<u>\$ 106,547,998</u>	<u>\$ 16,834,735</u>	<u>\$ (15,715,072)</u>	<u>\$ 107,667,661</u>
<b>Business-type activities:</b>				
Capital assets:				
Land	\$ 391,161	\$ 317,896	\$ -	\$ 709,057
Construction in progress	14,115,617	6,841,350	(13,705,654)	7,251,313
Land improvements and buildings	80,378,651	33,185,949	(705,472)	112,859,128
Equipment	9,207,364	274,375	(39,213)	9,442,526
Total capital assets	<u>\$ 104,092,793</u>	<u>\$ 40,619,570</u>	<u>\$ (14,450,339)</u>	<u>\$ 130,262,024</u>
Less accumulated depreciation	<u>\$ (37,853,873)</u>	<u>\$ (3,201,305)</u>	<u>\$ 744,687</u>	<u>\$ (40,310,491)</u>
Transfer of stormwater utility facility	<u>\$ -</u>	<u>\$ (7,634,524)</u>	<u>\$ -</u>	<u>\$ (7,634,524)</u>
Business-type activities capital assets,	<u>\$ 66,238,920</u>	<u>\$ 29,783,741</u>	<u>\$ (13,705,652)</u>	<u>\$ 82,317,009</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities	\$ 4,929,321
Business-type activities	<u>3,201,305</u>
Total depreciation	<u>\$ 8,130,626</u>

Note 7. **Long-Term Liabilities**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statements of net position. In the fund financial statements, governmental fund types recognize only the current portion of long-term debt.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 7. **Long-Term Liabilities (continued)**

**General Obligation Bonds**

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital activities. General obligation bonds have been issued for governmental activities only.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 15-year serial bonds with substantially equal debt service payments each year. General obligation bonds currently outstanding are as follows:

On August 6, 2009, the City issued General Obligation Refunding Bonds in the amount of \$1,070,000. The issue bears interest from 1.40 to 4.00%. Final payment is due on October 15, 2019. The outstanding balance at September 30, 2019, is \$115,000.

On June 1, 2011, the City issued Various Purpose Bonds in the amount of \$840,000. The issue bears interest from 0.85 to 3.45%. Final payment is due on November 15, 2021. The outstanding balance as of September 30, 2019, is \$215,000.

On December 27, 2013, the City issued General Obligation Flood Control Refunding Bonds in the amount of \$4,750,000. The issue bears interest from 0.40 to 3.10%. Final payment is due on November 15, 2023. The outstanding balance as of September 30, 2019, is \$2,390,000.

The schedule of bond redemptions is as follows:

	<u>General Obligation Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 645,000	\$ 64,283
2021	535,000	50,452
2022	550,000	36,815
2023	490,000	22,482
2024	500,000	7,750
	<u>\$2,720,000</u>	<u>\$ 181,782</u>

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 7. **Long-Term Liabilities (continued)**

Total bonds outstanding are as follows:

	General Obligation Bonds
Bonds outstanding, October 1	\$ 3,350,000
Bonds paid	(630,000)
Bonds outstanding, September 30	\$ 2,720,000
Amount due within one year	\$ 645,000

On September 25, 2018 the city issued Public Safety Sales Tax bonds in the amount of \$15,840,000. The issue bears interest from 3.625 to 5.00%. Final payment is due on September 30, 2038. The outstanding balance at September 30, 2019 is \$15,305,000.

Sales Tax Revenue Bonds		
	Principal	Interest
2020	\$ 545,000	\$ 584,387
2021	570,000	557,138
2022	600,000	528,638
2023	630,000	498,638
2024	660,000	467,138
2025-2029	3,730,000	1,916,888
2030-2034	4,435,000	1,208,863
2035-2038	4,135,000	381,347
	\$ 15,305,000	\$ 6,143,037

Total bonds outstanding are as follows:

	Sales Tax Revenue Bonds
Bonds outstanding, October 1	\$ 15,840,000
Bonds paid	(535,000)
Bonds outstanding, September 30	\$ 15,305,000
Amount due within one year	\$ 545,000

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 7. **Long-Term Liabilities (continued)**

**Business-Type Activity Debt**

On August 7, 2012, the City issued Combined Revenue and Refunding Bonds in the amount of \$5,785,000. The issue bears interest from 0.30 to 3.10%. Final payment is due on June 15, 2027. The outstanding balance at September 30, 2019, is \$2,340,000.

On March 21, 2014, the City issued Certificates of Participation in the amount of \$2,470,000. The issue bears interest from 0.45 to 3.40%. Final payment is due on September 15, 2026. The outstanding balance at September 30, 2019, is \$1,525,000.

On July 23, 2015, the City issued Series 2015A Combined Revenue Refunding Bonds in the amount of \$4,030,000. The issue bears interest from 2.00 to 3.30%. Final payment is due on June 15, 2030. The outstanding balance at September 30, 2019, is \$3,680,000.

On August 26, 2015, the City issued Series 2015B Combined Revenue Bonds in the amount of \$9,800,000. The issue bears interest from 3.00 to 3.55%. Final payment is due on June 15, 2035. The outstanding balance at September 30, 2019, is \$9,800,000.

On December 3, 2015, the City issued Series 2015C Combined Revenue Refunding Bonds in the amount of \$8,530,000. The issue bears interest from 0.60 to 2.05%. Final payment is due on December 15, 2023. The outstanding balance at September 30, 2019, is \$5,585,000.

On September 30, 2016, the City issued Series 2016 Combined Revenue Refunding Bonds in the amount of \$13,760,000. The issue bears interest from 2.00 to 4.00%. Final payment is due on December 15, 2036. The outstanding balance at September 30, 2019, is \$13,460,000.

On December 27, 2018, the City issued Series 2018 Combined Revenue Bonds in the amount of \$10,380,000. The issue bears interest from 4.00 to 5.00%. Final payment is due on June 15, 2038. The outstanding balance at September 30, 2019, is \$10,380,000.

The City has received bond premiums totaling \$2,529,555. The City is amortizing the bond premiums using the straight-line method over the life of the various bond issues as a reduction of interest expense. Amortization for the year ended September 30, 2019, totaled \$136,292. The unamortized premium balance at September 30, 2019, is \$2,212,503 and is reported as an addition to long-term debt.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 7. **Long-Term Liabilities (continued)**

The schedule of bond redemptions is as follows:

	Business-Type Activity Debt	
	Principal	Interest
2020	\$ 2,255,000	\$ 1,554,866
2021	2,295,000	1,506,636
2022	2,185,000	1,457,409
2023	2,205,000	1,405,701
2024	2,220,000	1,355,061
2025-2029	12,220,000	5,665,029
2030-2034	14,180,000	3,221,734
2035-2038	9,210,000	637,635
	\$ 46,770,000	\$ 16,804,071

Total bonds outstanding are as follows:

	Business-Type Activity Debt
Bonds outstanding, October 1	\$ 38,180,000
Bonds paid	(1,790,000)
Bonds issued	10,380,000
Bonds outstanding, September 30	\$ 46,770,000
Amount due within one year	\$ 2,255,000

Note 8. **Pension and Retirement Plans**

The City employees' defined contribution pension plan was created December 1, 1974. The plan is a fully funded money purchase pension plan administered by a third party. Six percent of all earned income for an employee is contributed by each employee and matched by the City. Vesting is made over a scheduled seven-year period of plan participation. All regular employees of the City working 1,000 hours or more per year, except fire and police personnel, are eligible to participate at 21 years of age for this pension plan, but participation is not mandatory. Upon retirement, an employee may elect to receive a lump-sum distribution or one of several types of annuities.

The fire and police pension plans are mandatory under Nebraska State Statutes. Fire personnel contribute six and one-half percent of base salary, and police personnel contribute seven percent of gross wages. Currently, the City is required to provide

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 8. **Pension and Retirement Plans (continued)**

matching funds of thirteen percent for fire pensions and seven percent for police pensions. The City may make a levy, in addition to the normal allowable levy, to provide the necessary amounts to pay such pensions. Fire personnel are vested forty percent after four years and twenty percent each year thereafter until one hundred percent vested. Police personnel are vested forty percent after two years and proceed through a schedule to be one hundred percent vested after seven years.

Fire and police personnel receive the retirement benefit provided by an individual vested account. However, if an individual was an eligible employee on January 1, 1984, the benefit will not be less than fifty percent of the average final salary at normal retirement age. The benefits earned prior to 1984 are defined benefit pensions, administered by the City, and recorded in the Fire Pension Fund and the Police Pension Fund. The benefits accrued beginning in 1984 are money purchase pensions, fully funded, and records are kept by Ameritas Life Insurance Corp.

The cost to the City for the money purchase pension plans administered by others for the fiscal year ended September 30, 2019, is as follows:

Fire	\$ 146,569
Police	172,279
All others	<u>416,797</u>
Total	<u>\$ 735,645</u>

Total wages paid by the City for the year ended September 30, 2019, are \$11,275,489.

Recommended additional periodic employer contributions to the pension plans are determined on an actuarial basis using the aggregate actuarial cost method. The aggregate actuarial cost method does not identify and separately amortize unfunded

actuarial liabilities. The actuarial valuation as of January 1, 2012, from the most recently issued report, shows a recommended annual deposit of \$0 for the fire pension plan and \$0 for the police pension plan. The City's contributions to the defined benefit plans for the year ended September 30, 2019, are \$16,452 for the fire plan and \$2,150 for the police plan.

In 2014, the State Legislature adopted LB 759 that required local governments to do annual actuarial studies for defined benefit plans. At the League of Nebraska Municipalities' request, plans that were closed to new members on January 1, 2004, were exempted from doing actuarial studies. This is because there are so few members left in the plans that the cost of the studies were greater than the benefit. This exemption appears to apply to only first class city pre-1984 police and fire fighter pension plans.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 8. **Pension and Retirement Plans (continued)**

Significant actuarial assumptions used to compute the recommended pension contribution are summarized below:

Investment return (for fire and police):	
Pre-retirement	7.0%
Post-retirement	5.5%

Mortality: 1994 Group Annuity Mortality Table.

Expenses: Normal cost includes estimated plan expense charge.

Retirement age:

- Age 55-59 – 40% probability of retirement for fire.
- Age 55-59 – 20% probability of retirement for police.
- Age 60 – 100% probability of retirement

Salary scale: 4% increase each year until retirement.

Disability: None.

Termination: None prior to retirement eligibility.

Load for lump sums:

Liabilities were loaded by 10% to reflect the potential adverse interest and mortality selection with participants choosing the lump sum option.

A schedule of funding progress as of the most recent actuarial valuation is as follows:

January 1, 2012	Value of Assets	Actuarial Valuation			Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll
		Accrued Liability	Unfunded Liability	Funded Ratio		
Fire	\$ 1,033,682	\$ 194,050	\$ -	533%	\$ 107,315	0%
Police	\$ 517,919	\$ 146,440	\$ -	354%	\$ 74,372	0%

Note 9. **Tax Increment Financing**

The City issued Tax Increment Financing Bonds in the amount of \$368,694 for the Westgate Center Redevelopment Project, Slumberland, on February 19, 2013. These bonds shall be payable solely from the tax increment revenues and other funding as provided.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 9. **Tax Increment Financing (continued)**

The City issued Tax Increment Financing Bonds in the amount of \$510,000 for the NBC Capital Redevelopment Project, Ramada-Columbus, on November 18, 2013. These bonds shall be payable solely from the tax increment revenues and other funding as provided.

The City issued Tax Increment Financing Bonds in the amount of \$226,000 for the Westgate Center Redevelopment Project, Hobby Lobby, on November 14, 2014. These bonds shall be payable solely from the tax increment revenues and other funding as provided.

The bonds shall not, in any event, be a debt of the City, except to the extent of the pledge of the tax increment revenue for the payment of the principal and interest on the bonds. Therefore, no liability relating to the bonds is recorded.

Note 10. **Commitments and Contingencies**

The City participates in numerous federal- and state-assisted grant programs which are governed by various rules and regulations of the grantor agencies. These programs are subject to financial and compliance audits by the granting agencies. To the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

The City has elected to be a reimbursable employer with regard to unemployment claims filed by former employees. Therefore, the City is required to reimburse to State of Nebraska for any claims paid on behalf of the City. As of September 30, 2019, the amount of liability, if any, is indeterminable.

Various lawsuits and claims against the City are presently pending involving claims for personal injury, tax appeals, and miscellaneous cases. In the opinion of management, suits or claims, either individually or in the aggregate, will not have a material effect on the financial position of the City.

The City had construction project commitments of \$4,343,874 as of September 30, 2019 as outlined below:

- The Downtown Traffic Signal & Intersection Improvement had a contract price of \$833,718. As of September 30, 2019, \$368,970 had been paid. The remaining commitment is \$464,748.
- The Police Station had a contract price of \$7,412,770. As of September 30, 2019, \$7,165,256 had been paid. The remaining commitment is \$247,514.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 10. **Commitments and Contingencies (continued)**

- The Fire Station had a contract price of \$7,349,831. As of September 30, 2019, \$5,672,431 had been paid. The remaining commitment is \$1,677,400.
- The Joint Communications Facility had a contract price of \$1,058,224. As of September 30, 2019, \$1,005,313 had been paid. The remaining commitment is \$52,911.
- The Wash Bay had a contract price of \$255,901. As of September 30, 2019, \$238,572 had been paid. The remaining commitment is \$17,329.
- The Wastewater Plant Expansion (Phase 4) had a contract price of \$8,850,686. As of September 30, 2019, \$6,966,714 had been paid. The remaining commitment is \$1,883,972.

Note 11. **Major Customers**

The City received approximately 16.20% of the total water revenues and approximately 21.15% of total sewer revenues from one major customer in the year ended September 30, 2019.

Note 12. **Self-Insurance Plan**

The City's health insurance coverage is a partially self-funded plan administered by a third-party administrator. The City pays the administrator to manage the employee health plan operations and to purchase reinsurance to cover specific claims over \$60,000 and aggregate claims that are over \$2,636,645 or 100% of the expected annual claims, whichever is greater. No accrual for claims incurred but not reported has been made as of year-end.

Note 13. **Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the City carried commercial insurance for general liability, linebacker, property, umbrella, worker's compensation, inland marine, automobile, law enforcement and crime coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 14. **Interfund Loans and Transfers**

In 2002, the City Water fund constructed the central maintenance facility. A resolution was passed by the City Council in 2006 whereby the City street department will make payments totaling \$2,649,231 over a twenty year period to the

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 14. **Interfund Loans and Transfers (continued)**

Water fund in order to purchase the facility. Payments made during the current fiscal year were \$135,550.

In 2014, the Electric fund loaned \$2,362,040 to the Solid Waste fund for the acquisition and construction of a transfer station. The loan is to be repaid in annual installments, with fixed or variable interest as determined by the Mayor and Finance Director at the time payment is issued. Interest-only payments begin September 15, 2014, and principal payments begin September 15, 2027. Final payment is due September 15, 2034.

A summary of interfund loans is as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Special Revenue Fund	\$ -	\$ 826,988
Water Fund	826,988	-
Electric Fund	2,362,040	-
Solid Waste Fund	-	<u>2,362,040</u>
Total	<u>\$ 3,189,028</u>	<u>\$ 3,189,028</u>

Transfers between funds are to cover operational expenses for the funds and to move assets to the appropriate funds.

<b>Transfer In</b>	<b>Transfer Out</b>					<b>Subtotal</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Other Governmental</b>	<b>Fiduciary</b>	
General	\$ -	\$ 13,519,229	\$ -	\$ 4,000	\$ -	\$ 13,523,229
Special Revenue	480,003	-	-	-	-	480,003
Debt Service	-	-	-	-	-	-
Other Governmental	-	1,073,621	-	-	-	1,073,621
Fiduciary	18,250	-	-	-	-	18,250
Water	-	-	-	-	-	-
Sewer	-	-	-	-	-	-
Electric	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-
	<u>\$ 498,253</u>	<u>\$ 14,592,850</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ 15,095,103</u>

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 14. **Interfund Loans and Transfers (continued)**

<b>Transfer In</b>	<b>Transfer Out</b>					
	Water	Sewer	Electric	Stormwater	Solid Waste	Subtotal
General	\$ 120,000	\$ 120,000	\$ 3,775,000	\$ -	\$ 49,000	\$ 4,064,000
Special Revenue	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Governmental	-	-	-	-	-	-
Fiduciary	-	-	-	-	-	-
Water	-	-	-	-	-	-
Sewer	-	-	-	-	-	-
Electric	-	-	-	-	64,956	64,956
Stormwater	-	-	-	-	-	-
Soild Waste	-	-	-	29,030	-	29,030
	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 3,775,000</u>	<u>\$ 29,030</u>	<u>\$ 113,956</u>	<u>\$ 4,157,986</u>

The composition of additional interfund activity is as follows.

<b>Due To</b>	<b>Due From Special Revenue</b>
General	<u>\$ 38,826</u>

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Note 15. **Sales Tax**

The City has received voter approval ten times since 1995 for a one percent or one-half percent City sales tax. Currently, the local sales tax rate is a total of one and one-half percent (1.50%). Through March of 2027, the 1% may be used for capital improvements, including street and drainage projects and to repay debt for the same type of projects, and to fund the operation of Pawnee Plunge Water Park and Columbus Aquatic Center.

The one-half percent tax was reauthorized at the May 10, 2016, election. The one-half percent is for funding Police and Fire facilities and a Library/Cultural Arts Center. This tax will cease upon the later of the completion of such projects, voter rejection of bond elections for such projects or the date on which there are no outstanding bonds.

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 16. **Tax Abatements**

The City provides tax abatements through three programs: Tax Increment Financing (TIF) program, Employment and Investment Growth Act, and Nebraska Advantage Act.

The Tax Increment Financing Law allows for the increased property taxes generated by the improvement of blighted property to be used to pay for financing of community redevelopment projects. The City declares the area as substandard, blighted and in need of redevelopment and is required to prepare a redevelopment plan. TIF bonds may be issued for the acquisition of property, site preparation, and public improvements. An agreement is entered into between the City and the Developer and a base valuation is established. The base property valuation remains assessable to all taxing entities. Any increase in value and the resulting property taxes are used to pay off debt incurred for the redevelopment project within a 15-year period.

Information relevant to the TIF abatements granted by the City for the year ended September 30, 2019 follows:

Project	Years Remaining on Agreement	2018 TIF Valuation	Proceeds Paid During Y/E 9-30-19
NBC Capital (Ramada)	10	\$3,110,775	\$59,816
Westgate Center Redevelopment Project (Slumberland)	7	1,333,680	21,184
Westgate Center Redevelopment Project (Hobby Lobby)	11	1,627,965	31,303

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 16. **Tax Abatements (continued)**

The Employment and Investment Growth Act and the Nebraska Advantage Act provide benefits in the form of sales tax rebates for businesses which invest and/or increase employment by specified amounts. Businesses that qualify must be involved in research, data processing, finance or businesses transporting, wholesaling, storing, or selling products, but not retailers who do not make their own products. Businesses must propose a qualifying project and be approved by the State of Nebraska Department of Revenue. The obligations of each party are set out in a contract with the State. If the project qualifies for benefits, but later falls below the required levels of jobs or investment, the company receives no benefits for that year and one-seventh of the benefits already received are recaptured for each year the company fails to qualify.

For the year ended September 30, 2019, the State of Nebraska on behalf of the City abated \$57,463 in sales tax revenue under these two programs.

Note 17. **Restricted Cash**

As of September 30, 2019, the City's cash was restricted as follows:

Debt Service Fund – debt service	\$ 1,129,388
Sales Tax Fund – unspent bond proceeds	8,202,478
Utility Fund – debt service	1,905,285
Utility Fund – unspent bond proceeds	<u>4,016,203</u>
	<u>\$ 14,726,444</u>

Note 18. **Restricted Net Position**

At September 30, 2019, the government-wide statement of net position reports the following restricted net assets:

**Governmental Activities**

Restricted for:

Debt service	\$ 190,643
Unspent bond proceeds	<u>8,202,478</u>
	<u>\$ 8,393,121</u>

**Business-Type Activities**

Restricted for:

Debt Service	\$ 1,905,285
Unspent bond proceeds	<u>4,016,203</u>
	<u>\$ 5,921,488</u>

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 19. **Fund Balances**

As of September 30, 2019, governmental fund balances are classified as follows:

	General Fund	Special Revenue Fund	Debt Service Fund	Other Funds	Total
Fund balances:					
Nonspendable:					
Gerrard Park Trust	\$ -	\$ -	\$ -	\$ 139,820	\$ 139,820
Total nonspendable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 139,820</u>	<u>\$ 139,820</u>
Restricted for:					
Cemetery	\$ -	\$ -	\$ -	\$ -	\$ -
Streets	-	419,761	-	-	419,761
Airport	-	833,773	-	-	833,773
Capital Improvements	-	16,705,722	-	-	16,705,722
Public Safety	-	(46,366)	-	-	(46,366)
Housing	-	92,251	-	-	92,251
Economic Development	-	1,150,250	-	-	1,150,250
Debt Service	-	-	371,479	-	371,479
Library	-	-	-	2,527,695	2,527,695
Total restricted	<u>\$ -</u>	<u>\$ 19,155,391</u>	<u>\$ 371,479</u>	<u>\$ 2,527,695</u>	<u>\$ 22,054,565</u>
Committed to:					
Library Endowment	\$ -	\$ -	\$ -	\$ 1,668,665	\$ 1,668,665
Public Safety	-	(350,767)	-	-	(350,767)
Parks	-	843,742	-	-	843,742
Total committed	<u>\$ -</u>	<u>\$ 492,975</u>	<u>\$ -</u>	<u>\$ 1,668,665</u>	<u>\$ 2,161,640</u>
Assigned to:					
Library	<u>\$ 55,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,082</u>
Total assigned	<u>\$ 55,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,082</u>
Unassigned:	<u>\$ 7,008,867</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,008,867</u>
Total fund balances	<u><u>\$ 7,063,949</u></u>	<u><u>\$ 19,648,366</u></u>	<u><u>\$ 371,479</u></u>	<u><u>\$ 4,336,180</u></u>	<u><u>\$ 31,419,974</u></u>

**CITY OF COLUMBUS, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 21. **Subsequent Events**

Upon evaluation, management notes that there are no material subsequent events between the date of the financial statements and March 4, 2020, the date that the financial statements were issued or available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**

City of Columbus, Nebraska  
Schedule of Receipts, Disbursements, and Changes in Fund Balance - Budget to Actual  
Cash Basis  
General Fund  
For the Year Ended September 30, 2019

	Budget Original and Final	Actual	Variance with Budget- Favorable (Unfavorable)
<b>RECEIPTS</b>			
Property taxes	\$ 4,424,680	\$ 4,244,263	\$ (180,417)
Fees, taxes, permits, and licenses	1,062,800	1,583,796	520,996
Franchise fees	650,000	713,359	63,359
State shared revenue	6,000	5,769	(231)
Charges for services	1,770,700	1,634,554	(136,146)
Grants	2,172,450	315,341	(1,857,109)
Other local revenues	617,825	592,985	(24,840)
Investment income	57,660	163,975	106,315
Transfers	<u>18,335,516</u>	<u>18,227,407</u>	<u>(108,109)</u>
Total receipts	<u>\$ 29,097,631</u>	<u>\$ 27,481,449</u>	<u>\$ (1,616,182)</u>
<b>DISBURSEMENTS</b>			
General government	\$ 1,830,842	\$ 1,848,134	\$ (17,292)
Public safety	7,131,828	7,286,320	(154,492)
Culture and recreation	4,816,504	4,457,204	359,300
Community development	327,751	389,212	(61,461)
Capital outlays	5,728,400	13,295,614	(7,567,214)
Transfers	<u>9,809,567</u>	<u>556,253</u>	<u>9,253,314</u>
Total disbursements	<u>\$ 29,644,892</u>	<u>\$ 27,832,737</u>	<u>\$ 1,812,155</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (547,261)</u>	<u>\$ (351,288)</u>	<u>\$ 195,973</u>
Basis of accounting adjustment		<u>(21,773,491)</u>	
Change in net position		<u>\$ (22,124,779)</u>	

See notes to required supplementary information.

City of Columbus, Nebraska  
Schedule of Receipts, Disbursements, and Changes in Fund Balance - Budget to Actual  
Cash Basis  
Special Revenue Fund  
For the Year Ended September 30, 2019

	Budget Original and Final	Actual	Variance with Budget- Favorable (Unfavorable)
<b>RECEIPTS</b>			
Sales tax	\$ 7,100,000	\$ 8,075,906	\$ 975,906
Grants	13,744,249	1,000,081	(12,744,168)
Fees, taxes, permits, and licenses	2,605,975	2,789,821	183,846
Charges for services	678,225	696,290	18,065
Other local revenues	16,681,080	556,975	(16,124,105)
Investment income	119,810	681,393	561,583
Transfers	<u>4,380,000</u>	<u>7,214,998</u>	<u>2,834,998</u>
Total receipts	<u>\$ 45,309,339</u>	<u>\$ 21,015,464</u>	<u>\$ (24,293,875)</u>
<b>DISBURSEMENTS</b>			
Public safety	\$ 378,413	\$ 417,600	\$ (39,187)
Public works	2,739,783	2,838,522	(98,739)
Community development	1,708,000	843,480	864,520
Capital outlay	33,751,985	3,022,353	30,729,632
Debt service	480,000	535,000	(55,000)
Sales tax	774,869	709,447	65,422
Transfers	<u>8,963,849</u>	<u>21,327,846</u>	<u>(12,363,997)</u>
Total disbursements	<u>\$ 48,796,899</u>	<u>\$ 29,694,248</u>	<u>\$ 19,102,651</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (3,487,560)</u>	<u>\$ (8,678,784)</u>	<u>\$ (5,191,224)</u>
Basis of accounting adjustment		<u>(13,445,995)</u>	
Change in net position		<u>\$ (22,124,779)</u>	

See notes to required supplementary information.

City of Columbus, Nebraska  
Schedule of Receipts, Disbursements, and Changes in Fund Balance - Budget to Actual  
Cash Basis  
Debt Service Fund  
For the Year Ended September 30, 2019

	Budget Original and Final	Actual	Variance with Final Budget- Favorable (Unfavorable)
<b>RECEIPTS</b>			
Property taxes	\$ 628,240	\$ 788,647	\$ 160,407
Fees, taxes, permits, and licenses	31,500	27,915	(3,585)
Charges for services	21,850	21,355	(495)
Investment income	5,675	25,427	19,752
Transfers	<u>689,115</u>	<u>1,222,539</u>	<u>533,424</u>
Total receipts	<u>\$ 1,376,380</u>	<u>\$ 2,085,883</u>	<u>\$ 709,503</u>
<b>DISBURSEMENTS</b>			
Debt service	\$ 818,115	\$ 828,331	\$ (10,216)
Other expenses	-	3,000	(3,000)
Transfers	<u>689,115</u>	<u>687,539</u>	<u>1,576</u>
Total disbursements	<u>\$ 1,507,230</u>	<u>\$ 1,518,870</u>	<u>\$ (11,640)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (130,850)</u>	<u>\$ 567,013</u>	<u>\$ 697,863</u>
 Basis of accounting adjustment		<u>57,725</u>	
 Change in net position		<u>\$ 624,738</u>	

See notes to required supplementary information.

**CITY OF COLUMBUS, NEBRASKA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Note 1. **Budgetary Accounting**

Annual budgets are adopted on a basis consistent with the Nebraska Budget Act. The Nebraska Budget Act requires that the City adopt its budget on a *cash basis*. All annual appropriations lapse at fiscal year-end.

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within a fund with the City Administrator's approval. Transfers of appropriations between funds require the approval of the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the city level.

Encumbrances (e.g., purchase orders, contracts) outstanding at year-end do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

For the year ended September 30, 2019, expenditures and other financing uses exceeded appropriations in the *Sales Tax fund* by \$379,594 and the *E-911 Equipment Sharing fund* by \$3,684. These over-expenditures were funded by greater than anticipated revenues, such as fund balances and future revenues or transfers.

City of Columbus, Nebraska  
Schedule of County Treasurer Activity  
September 30, 2019

	<u>General Levy</u>	<u>Bond Levy</u>	<u>Community Redevelopment Authority</u>	<u>Total</u>
<b>CASH BALANCE, October 1, 2018</b>	\$ 376,817	\$ 46,269	\$ -	\$ 423,086
<b>REVENUES COLLECTED</b>				
Property taxes	\$ 4,048,746	\$ 474,479	\$ 114,974	\$ 4,638,199
Motor vehicle taxes	566,622	-	-	566,622
Motor vehicle prorated	10,480	1,276	-	11,756
In lieu of tax	231,823	26,640	-	258,463
Homestead	187,209	21,713	-	208,922
Carline	1,085	126	-	1,211
Personal property tax credit	2,891	10,788	-	13,679
Property tax credit	21,502	185,377	5,203	212,082
Interest	8,683	1,185	-	9,868
Stop program	1,150	-	-	1,150
<b>Total revenues collected</b>	<u>\$ 5,080,191</u>	<u>\$ 721,584</u>	<u>\$ 120,177</u>	<u>\$ 5,921,952</u>
<b>EXPENSES PAID AND TRANSFERS</b>				
Collection fee	\$ 25,854	\$ 25,199	\$ -	\$ 51,053
Transfer to City Treasurer	4,660,456	658,732	112,303	5,431,491
<b>Total expenses paid and transfers</b>	<u>\$ 4,686,310</u>	<u>\$ 683,931</u>	<u>\$ 112,303</u>	<u>\$ 5,482,544</u>
<b>CASH BALANCE, September 30, 2019</b>	<u>\$ 770,698</u>	<u>\$ 83,922</u>	<u>\$ 7,874</u>	<u>\$ 862,494</u>
<b>ALLOCATION OF ENDING CASH BALANCE BY FUND</b>				
General	\$ 770,698	\$ -	\$ -	\$ 770,698
Debt Service	-	83,922	7,874	91,796
	<u>\$ 770,698</u>	<u>\$ 83,922</u>	<u>\$ 7,874</u>	<u>\$ 862,494</u>

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

The Honorable Mayor and City Council  
City of Columbus, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbus, Nebraska as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Columbus, Nebraska's basic financial statements, and have issued our report thereon dated March 4, 2020.

***Internal Control over Financial Reporting***

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the

accompanying schedule of findings and responses as item 2019-001 that we consider to be a significant deficiency.

***Compliance and Other Matters***

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

**City of Columbus’s Response to Findings**

The City of Columbus, Nebraska’s response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The City of Columbus, Nebraska’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

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

**KSO CPA’s, P.C.**

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Kearney, Nebraska  
March 4, 2020

**CITY OF COLUMBUS, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**I. FINANCIAL STATEMENT FINDINGS**

Finding 2019-001: Lack of Segregation of Duties in One or More Areas

Criteria: Proper internal controls require that an entity has adequate segregation of duties within a significant account process.

Condition: The entity does not have adequate personnel to assign responsibilities in such a way that different employees handle different portions of a transaction.

Context: We reviewed the City's internal control environment and noted that the City's financial recording duties are concentrated with a few individuals.

Questioned Costs: None

Effect or Potential Effect: An individual controlling a transaction from beginning to conclusion does not have oversight from other individuals to ensure that the transaction was properly executed and recorded.

Cause: The entity has a limited number of personnel within the Finance Department.

Repeat Finding: Immediately preceding year.

Recommendation: We would recommend that the City Council take an active part in internal controls and closely monitor all accounting functions, while seeking ways to continue to strengthen compensating controls.

Views of Responsible Officials and Planned Corrective Actions: Management will monitor the duties of individual staff and continue to segregate duties as we are able. The addition of personnel is cost prohibitive due to budget constraints.

**II. FINDINGS FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Finding for the year ended September 30, 2018: Lack of segregation of duties in one or more areas.

Views of Responsible Officials and Planned Corrective Actions: Management will monitor the duties of individual staff and continue to segregate duties as we are able. The addition of personnel is cost prohibitive due to budget constraints.

**MEMORANDUM**

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**DATE:** March 04, 2020  
**FROM :** Heather Lindsley, Finance Director  
**TO:** Tara Vasicek, City Administrator   
**RE:** Audit Recommendations

**RECOMMENDATION:**

I recommend that the City of Columbus adopt recommendations made by KSO CPAs at our recent audit.

**DISCUSSION:**

During the latest audit, our auditors recommended making a few changes regarding capital spending, for the City of Columbus.

Currently, the City does not have a capitalization policy. Historically, the City has always used \$1,000.00 as a threshold for assets to be capitalized. The Auditors recommended that we create a capitalization policy and use \$5,000.00 as the lower limit for an item to be capitalized. I agree with this recommendation. It will lower the number of assets that we set up and have to depreciate.

The City has several items, that they currently capitalize, that are groups of smaller items. Individually, these items would not be capitalized but we budget them all together and then create the asset as a group. The auditors would like the City to consider moving those items to an operating expense account. Items for example would be library materials at the library, turn out gear at the fire department, computers/printers for all departments, ballistic vests for the police department, and centralized fleet operations in public works. The auditors would like to move these items, from capital, to operations, in the current budget. We wouldn't have to amend the budget with the state, we'd just amend the budget within our own software.

Finally, the City has always budgeted street improvements as a capital item. The auditors explained that the only time a street should be capitalized is if the street is a brand new street or the street is improving from one type to another. For example, the gravel road would be replaced with concrete. If the City is simply putting new asphalt on an existing asphalt street, this should be recorded as a repair, not a capital asset. They would like us to move this item, from capital improvement, in the budget to an operating line item.

**FISCAL IMPACT:**

No fiscal impact. Items would be moved from capital to operating.

**ALTERNATIVE:**

Do not approve.

**CONCURRENCE:**

By: \_\_\_\_\_

**MEMORANDUM**

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**DATE:** March 05, 2020  
**FROM :** Heather Lindsley, Finance Director  
**TO:** Tara Vasicek, City Administrator  
**RE:** Banking Services

**RECOMMENDATION:**

I recommend that the City of Columbus send out a request for proposal for banking services.

**DISCUSSION:**

To my knowledge, the City of Columbus has never sent out a proposal for banking services. I have been contacted by several local banks that would like an opportunity to provide banking services for the City of Columbus. I have researched other municipalities and several of them will send out RFP's every so many years. This would be an opportunity to examine the banking needs of the City of Columbus and review fees and interest rates. I would like to develop a policy, similar to Norfolk's, that we would request proposals every five years, with an ability to renew the current contract for a single year, twice.

**FISCAL IMPACT:**

This potentially could increase interest rates received and lower banking fees.

**ALTERNATIVE:**

Do not approve.

**CONCURRENCE:**

By: \_\_\_\_\_

**SIGNATURE:**

By: \_\_\_\_\_

Approved By:  \_\_\_\_\_

**MAJOR APPLICATION  
FOR SUBDIVISION OR ADDITION  
PRELIMINARY PLAT / FINAL  
(CIRCLE ONE)**

**FILED**

FEB 14 2020

**CITY CLERK  
COLUMBUS, NEBR.**

DATE: February 14, 2020

NAME OF SUBDIVISION: Frontier Park Addition

NAME OF APPLICANT: Granville Custom Homes, Inc.

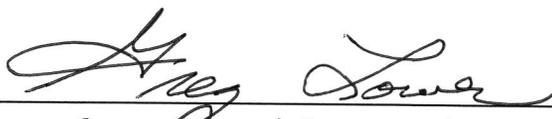
ADDRESS OF APPLICANT: 4514 Howard Blvd.

PHONE NUMBER: 402-276-3476 APPLICANT E-MAIL: steven@granville-homes.com

NUMBER OF LOTS IN SUBDIVISION: 24

ADDRESS OF SUBDIVISION: East 14<sup>th</sup> Avenue and Armory Drive

I hereby apply for a Major Subdivision / Addition and have paid with the preliminary application \$125.00 application fee, \$100.00 reviewing fee plus \$10.00 per lot review fee. I understand that a \$25.00 map update fee will be invoiced once approved.

  
\_\_\_\_\_  
Owner or Owner's Representative

\_\_\_\_\_  
Attorney / Legal Counsel for Applicant

Development Agreement submitted on: \_\_\_\_\_

City Attorney

Neal Valorz – [nvalorz@1492law.com](mailto:nvalorz@1492law.com)

Gene G. Schumacher – [gschum@1492law.com](mailto:gschum@1492law.com)

The City of **Columbus**

**MEMORANDUM**

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**DATE:** March 5, 2020  
**FROM :** Richard J. Bogus, City Engineer  
**TO:** Tara Vasicek, City Administrator  
**RE:** Frontier Park Addition – Preliminary Plat

**RECOMMENDATION:**

I recommend the approval of the preliminary plat of Frontier Park Addition as it is amenable with the adjacent land use and the future land use and is in accordance with the Land Development Ordinance 96-08 as amended.

**DISCUSSION:**

The addition consists of 24 residential lots. It will be final platting in two phases. The property is currently within the corporate limits.

**FISCAL IMPACT:**

Minor paving and utility impacts anticipated to be in Phase 2.

**ALTERNATIVE:**

Do not approve.

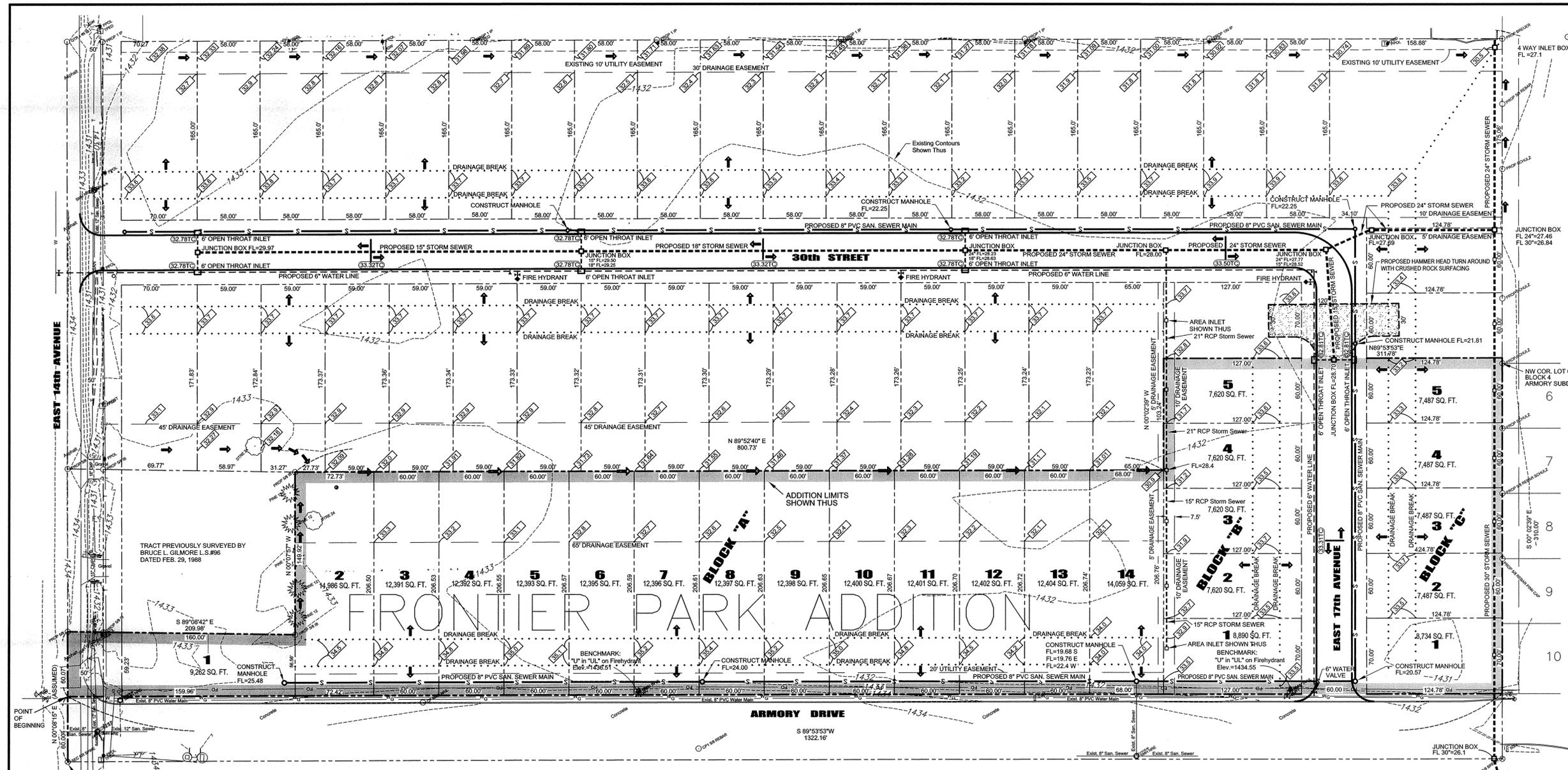
**CONCURRENCE:**

By: \_\_\_\_\_

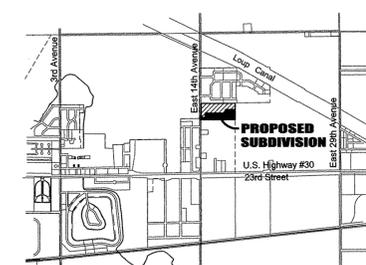
**SIGNATURE:**

By: \_\_\_\_\_

Approved By: \_\_\_\_\_



TRACT PREVIOUSLY SURVEYED BY BRUCE L. GILMORE L.S.#96 DATED FEB. 29, 1988



LOCATION SKETCH

<b>OWNER:</b> GRANVILLE CUSTOM HOMES, INC. 4514 HOWARD BLVD. COLUMBUS, NE 68601	<b>SURVEYOR/ENGINEER:</b> GILMORE & ASSOCIATES, INC. 2670 33RD AVENUE COLUMBUS, NE 68601
--	---

**LEGAL DESCRIPTION**

A tract of land located in the N 1/2 of the NW 1/4 of the SW 1/4 of Section 15, T17N, R1E of the 6th P.M., in the City of Columbus, Platte County, Nebraska, more particularly described as follows:

Commencing at the southwest corner of the N 1/2 of the NW 1/4 of the SW 1/4 of Section 15, T17N, R1E of the 6th P.M., in the City of Columbus, Nebraska, and assuming the west line of said N 1/2 of the NW 1/4 of the SW 1/4 to have a bearing of N 00°08'15" E; thence N 00°08'15" E, a distance of 60.00 feet, to the point of beginning; thence continuing N 00°08'15" E, a distance of 60.07 feet, to the southwest corner of a tract of land previously surveyed by Bruce L. Gilmore, L.S. #96, dated February 29, 1988; thence S 89°08'42" E, a distance of 209.98 feet, to the southeast corner of said previously surveyed tract; thence N 00°07'57" W, a distance of 149.92 feet, to the northeast corner of said previously surveyed tract; thence N 89°52'40" E, a distance of 800.73 feet; thence N 00°02'39" W, a distance of 103.24 feet; thence N 89°53'53" E, a distance of 311.78 feet, to a point on the west line of Block A, Armory Subdivision, said point being 5.08 feet north of the northwest corner of Lot 6, Block A, of said Armory Subdivision; thence S 00°02'39" E, and on the west line of said Block A, Armory Subdivision, a distance of 310.00 feet, to a point on the north right-of-way line of Armory Drive; thence S 89°53'53" W, and on said north right-of-way line, a distance of 1322.16 feet, to the point of beginning, said tract of land containing 6.30 acres, more or less.

**PLANNING COMMISSION**

This preliminary plat of FRONTIER PARK ADDITION to the City of Columbus, Nebraska, approved by the Planning Commission this \_\_\_ day of \_\_\_\_\_, 2020.

Chairman \_\_\_\_\_

**CITY COUNCIL APPROVAL**

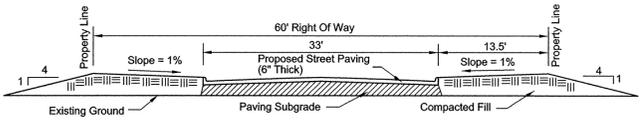
This preliminary plat of FRONTIER PARK ADDITION to the City of Columbus, Nebraska, approved by the City Council this \_\_\_ day of \_\_\_\_\_, 2020.

City Clerk \_\_\_\_\_ Mayor \_\_\_\_\_

**SURVEYOR'S CERTIFICATE**

I, Clyde R. Flowers, Jr., a registered surveyor of the State of Nebraska, hereby certify that this Preliminary Plat of FRONTIER PARK ADDITION, was made under my direction.

NEBRASKA REGISTERED LAND SURVEYOR  
LS-357  
CLYDE R. FLOWERS, JR.  
*Clyde R. Flowers, Jr.*  
Clyde R. Flowers, Jr., Nebraska L.S. #357  
GILMORE & ASSOCIATES, INC.

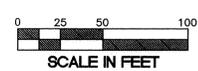
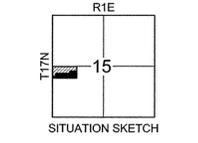


TYPICAL STREET EMBANKMENT CROSS SECTION

STF Identification Number (Assigned By City)	STF Type	STF Location (Lat./Long.)	Drainage Area (Acres)	Design WQCV (cf)	WQCV (cf) Provided
	Detention Pond	41°26'37" N 97°18'18" W	6.30	8,277	8,277 By City

EXISTING ZONING: R-R

- LEGEND**
- Proposed 6" PVC DR18 Water Main
  - Proposed 8" Sanitary Sewer Main
  - Proposed Storm Sewer Main
  - Proposed Drainage
  - Proposed Sanitary Sewer Manhole
  - Proposed Top Of Integral Curb Elevation
  - Proposed Finished Earthwork Elevation
  - Proposed Water Valve



Diggers Hotline of Nebraska 1-800-331-5666

**GILMORE & ASSOCIATES, INC.**  
Engineers - Surveyors

**FRONTIER PARK ADDITION  
COLUMBUS, NEBRASKA  
PRELIMINARY PLAT**

DRN BY: RTK  
DATE: 3/11/2020  
SCALE: 1"=50'  
PROJ.: 211.857  
F.B.:  
SHEET: 1 of 1

**MAJOR APPLICATION  
FOR SUBDIVISION OR ADDITION  
PRELIMINARY PLAT / FINAL  
(CIRCLE ONE)**

**FILED**

FEB 14 2020

**CITY CLERK  
COLUMBUS, NEBR.**

DATE: 2/14/20

NAME OF SUBDIVISION: Jackson Subdivision

NAME OF APPLICANT: City of Columbus

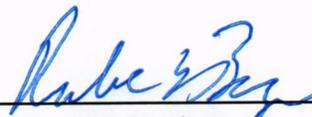
ADDRESS OF APPLICANT: 2424 14<sup>th</sup> Street Columbus NE

PHONE NUMBER: \_\_\_\_\_ APPLICANT E-MAIL: \_\_\_\_\_

NUMBER OF LOTS IN SUBDIVISION: 3

ADDRESS OF SUBDIVISION: 10<sup>th</sup> Street and 30<sup>th</sup> Ave.

I hereby apply for a Major Subdivision / Addition and have paid with the preliminary application \$125.00 application fee, \$100.00 reviewing fee plus \$10.00 per lot review fee. I understand that a \$25.00 map update fee will be invoiced once approved.



\_\_\_\_\_  
Owner or Owner's Representative

\_\_\_\_\_  
City Attorney

Attorney / Legal Counsel for Applicant

Development Agreement submitted on: \_\_\_\_\_

City Attorney

Neal Valorz – [nvalorz@1492law.com](mailto:nvalorz@1492law.com)

Gene G. Schumacher – [gschum@1492law.com](mailto:gschum@1492law.com)

The City of **Columbus**

**MEMORANDUM**

---

**DATE:** March 5, 2020  
**FROM :** Richard J. Bogus, City Engineer  
**TO:** Tara Vasicek, City Administrator  
**RE:** Jackson Subdivision – Preliminary Plat

**RECOMMENDATION:**

I recommend the approval of the preliminary plat of Jackson Subdivision as it is amenable with the adjacent land use and the future land use and is in accordance with the Land Development Ordinance 96-08 as amended.

**DISCUSSION:**

The addition consists of 3 commercial lots. The property is currently within the corporate limits.

**FISCAL IMPACT:**

None as all streets and utilities are in place.

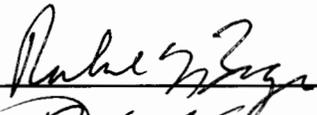
**ALTERNATIVE:**

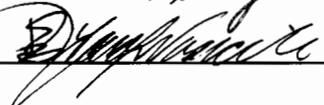
Do not approve.

**CONCURRENCE:**

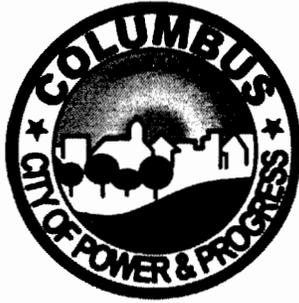
By:  \_\_\_\_\_

**SIGNATURE:**

By:  \_\_\_\_\_

Approved By:  \_\_\_\_\_





The City of **Columbus**

**PUBLIC WORKS DEPARTMENT**

Utility Billing • Water Production • Water/Sewer Utility • Wastewater • Streets • MSW Transfer Station  
402-562-4260 [www.columbusne.us](http://www.columbusne.us)

## MEMORANDUM

**DATE:** March 6, 2020  
**TO:** City Administrator / Mayor / City Council  
**FROM:** Chuck Sliva, Public Works Director  
**RE:** Department of Public Works - MSW Transfer Station Division - Award of Bid for 2020 Yard Waste Removal Contract to M & L Inc.

**RECOMMENDATION:** Recommend that the City Council award the low bid of \$15.00 per ton of yard waste for the 2020 Yard Waste Removal Program for the Department of Public Works (DPW), MSW Transfer Station Division.

**DISCUSSION:** The City has a current contract with M & L Inc. for removal of all yard waste, grass, and leaves, from the City of Columbus, MSW Transfer Station that will expire March 31, 2020. Given this, the City direct solicited and advertised for bid, with bids being opened on March 3, 2020. Three bids were received, with low qualified bid being from M & L Inc. in the amount of \$15.00 per ton. A bid tabulation is provided for reference. A second bid was submitted for \$17.50 per ton and third bid was submitted for \$48.50 per ton. Whereas the low bidder plans to use the materials within their farm fields locally.

If approved, the new contract will be for a three (3) year contract beginning April 1, 2020 and ending March 31, 2023 but may be automatically renewed by mutual agreement of the parties for an additional period not to exceed two years. M & L Inc. agrees to be liable for any damages resulting in removal of said debris by signing a new Hold Harmless Agreement. Contract is on a per ton basis.

**FISCAL IMPACT:** The estimated cost of this activity is \$40,400.00 per year.

**CONCURRENCE:** Mike Shemek, MSW Transfer Station Supervisor

**SIGNATURE:**

By: \_\_\_\_\_

Chuck Sliva, Public Works Director

Approved By: \_\_\_\_\_

Heather Lindsley, Finance Director

Approved By: \_\_\_\_\_

Tara Vasicek, City Administrator



**CITY OF COLUMBUS**

**BID TABULATION  
YARD WASTE REMOVAL PROGRAM  
BID OPENING: MARCH 3, 2020 AT 2:00 P.M.**

<u>Item</u>	<u>Description</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Unit Price</u>	<u>Unit Price</u>
	Yard Waste Removal	Per Ton	<b>\$15.00 / Ton</b>	\$17.50 / Ton	\$48.50 / Ton

**Contractor:**  
**M & L Inc.**  
**2323 Deermont Place**  
**Columbus, NE 68601**  
**Bid Bond:**

**Contractor:**  
David Sobota Transfer LLC  
667 Rd 10  
Schuyler, NE 68661  
Bid Bond

**Contractor:**  
Butler County Landfill, Inc.  
3588 R Road  
David City, NE 68632  
Bid Bond

**Columbus Police Department  
Memorandum  
For Record**

**DATE:** March 10, 2020

**TO:** City Administrator Tara Vasicek

**FROM:** Captain Douglas Molczyk

**THROUGH:** Chief Charles Sherer

**SUBJECT:** E Citation equipment

**RECOMMENDATION:**

The Police Department is required to move towards Electronic Citations (E-Citations) by January 1, 2020.

Brite Communications, who has equipped the current fleet with E-Citation equipment, has given a bid of \$13,000 to equip vehicles with mobile routers along with spare equipment.

I recommend accepting the bid from Brite Communications of \$13,000 to equip 8 units with mobile routers.

**DISCUSSION:**

Pursuant to the to the Nebraska State Supreme court administrative order requiring all Law Enforcement agencies within the State of Nebraska, who write five hundred or more citations a year, to move to E-Citations, we are requesting expending money to equip 8 units with mobile routers. Along with equipping the vehicles with the necessary equipment this bid includes some spare printers and L-Tron scanners.

The Columbus Police Department would like to make this move to mobile routers in the front line fleet to replace the MiFi units we currently use. This move to mobile routers allows for future growth into Automatic Vehicle Location connected to the Joint Communication Center.

I am asking that you approve Brite Communications bid of \$13,000.

Thank you for your time

**FISCAL IMPACT:**

The equipment purchase and installation are part of the 2019-2020 Capital Expenditures for the E-Citation program and will be paid for by Sales Tax revenue.

**ALTERNATIVES:**

Do not purchase the equipment and have it installed.

**SIGNATURE:**

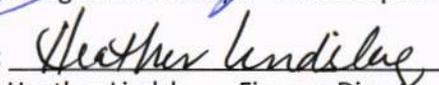
By:

  
\_\_\_\_\_  
Douglas M. Molczyk – Police Captain

Approved:

  
\_\_\_\_\_  
Charles Sherer – Chief of Police

Approved:

  
\_\_\_\_\_  
Heather Lindsley – Finance Director

Approved:

\_\_\_\_\_  
Tara Vasicek – City Administrator



7647 Main Street Fishers Victor NY 14564  
 Telephone: (585) 758-0200  
 FAX: (585) 758-0222  
 Toll Free: (800)-333-0498  
 salesinfo@britecomputers.com  
 Thank you for choosing Brite!

# Quote

Page 1 of 2

**Date of Quote**

3/2/2020

**Quote #**

Q82839

Bill To	Ship To
Columbus Police Department - NE 2419 14th Street Columbus NE 68601	Columbus Police Department - NE 2419 14th Street Columbus NE 68601

Quote Expiration Date	Terms	PO #	Sales Rep
5/31/2020			Brian K Denomme

Part Number	Description	Qty	Unit Price	Extended
SIE-1104073	Sierra Wireless AirLink MP70 + WiFi - LTE-A Pro - NA - DC Cablea	8	748.00	5,984.00
CAB-25FT-GRY	C2G 25FT CAT5E MOLDED SHIELDED (STP) NETWORK PATCH CABLE	8	8.75	70.00
AP-MMF-CCWWWG-Q-S222222...	MIMO Cell/LTE x 2, Wi-Fi x 3 & GNSS, Threaded Bolt Mount, SMA on Cell/ LTE & GNSS, RP-SMA on Wi-Fi, Black, 15ft coax	8	238.00	1,904.00
Installation Services	Installation Services	8	375.00	3,000.00
BRO-PJ722	PocketJet 7 200dpi Thermal Printer with USB (Only includes the printer. Requires power, USB cable, and printing supplies)	4	298.00	1,192.00
BR-MOB-IMG	L-TRON 4910LR LICENSE READER KIT - TRACS COMPATIBLE NYSOGS	3	324.00	972.00
NOTE: Part numbers may change at time of order, for any questions/changes or to place your order, please contact:  Brian DeNomme Public Safety Territory Manager 605-553-6620 mobile bdenomme@britecomputers.com				



7647 Main Street Fishers Victor NY 14564  
 Telephone: (585) 758-0200  
 FAX: (585) 758-0222  
 Toll Free: (800)-333-0498  
 salesinfo@britecomputers.com

# Quote

Page 2 of 2

**Date of Quote**

3/2/2020

**Quote #**

Q82839

Part Number	Description	Qty	Unit Price	Extended

**Subtotal** 13,122.00  
**Discount (Customer Discount)** -122.00  
**Total** \$13,000.00

"Building Relationships,  
 Strengthening Partnerships,  
 Providing Solutions"

For Technical Support call (800) 333-0498 (option 1)



Q82839

**RESOLUTION NO. R20- 26**

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING A LEASE AGREEMENT WITH JEREMY SCHREIBER TO RENT FARM GROUND KNOWN AS CITY WELL FIELD PROPERTY, CONSISTING OF 130.6 ACRES, MORE OR LESS, SITUATED IN PLATTE COUNTY, NEBRASKA, SOUTH AND ADJACENT TO LAKE BABCOCK LOCATED IN SECTION 6, TOWNSHIP 17 NORTH, RANGE 1 EAST OF THE 6TH P.M., PLATTE COUNTY, NEBRASKA, FOR AN ANNUAL AMOUNT OF \$41,361, FOR A TERM COMMENCING MARCH 1, 2020, AND ENDING DECEMBER 31, 2021; A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

WHEREAS, the City of Columbus desires to lease the ground known as City Well Field Property for 2020 and 2021; and,

WHEREAS, Jeremy Schreiber is willing to pay \$41,361 annually and the city is willing to accept the same as fair and reasonable rent.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that the lease agreement with Jeremy Schreiber, a copy of which is attached hereto and incorporated herein by this reference, is hereby approved and the mayor is authorized, directed, and empowered to execute the same on behalf of the City of Columbus.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY



The City of  
Columbus, Nebraska

**PUBLIC WORKS DEPARTMENT**  
Utility Billing • Water Production • Water/Sewer Utility • Wastewater •  
Streets • MSW Transfer Station  
Phone: 402-562-4260  
Fax: 402-562-4265  
[www.columbusne.us](http://www.columbusne.us)

## MEMORANDUM

---

DATE: March 10, 2020  
TO: Mayor and Columbus City Council  
FROM: Chuck Sliva, Public Works Director  
RE: North Wellfield Land Lease Bid

Bids were received Tuesday, March 3, 2020, for the cash rent farm lease of the City's North Wellfield Land for the 2020 and 2021 crop seasons. A total of two (2) bids were received. Jeremy Schreiber submitting the highest bid for lease of the City owned property. This land is north of the city, lying between 18<sup>th</sup> Avenue and 33<sup>rd</sup> Avenue, south of Lake Babcock.

As indicated in the attached bid tabulation, \$389.00 per acre for the 49.2 irrigated acres and \$273.00 per acre for the 81.4 acres of "dry land", totaling \$41,361.00 each season.

It is recommended that the North Wellfield Land Lease be awarded to Jeremy Schreiber for the two-year term for the 2020 and 2021 planting season.

**SIGNATURE:**

By: Chuck Sliva  
Chuck Sliva, Public Works Director

Approved By: Tara Vasicek  
Tara Vasicek, City Administrator



**CITY OF COLUMBUS**

**BID TABULATION  
WELLFIELD LAND LEASE  
BID OPENING: MARCH 3, 2020 AT 2:00 P.M.**

<u>Item</u>	<u>Description</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Unit Price</u>	
	East Tract 49.2 Acres	49.2 Acres	<b>\$389/Acre = \$19,138.80</b>	\$350.48/Acre = \$17,244.00	
	West Tract 81.4 Acres	81.4 Acres	<b>\$273/Acre = \$22,222.20</b>	\$250.00/Acre = \$20,350.00	
	<b>Total</b>		<b>\$41,361.00</b>	<b>\$37,594.00</b>	

**Contractor:**  
**Jeremy Schreiber**  
**5773 E 29 Avenue**  
**Columbus NE 68601**  
**Bid Bond**

**Contractor:**  
**Rosendahl Farms, Inc.**  
**40344 190 Avenue**  
**Creston NE 68631**  
**Bid Bond:**

**Contractor:**

## FARM LEASE

THIS LEASE made this 16<sup>th</sup> day of March, 2020, between THE CITY OF COLUMBUS, NEBRASKA, a political subdivision of the State of Nebraska (hereinafter referred to as "Lessor") and Jeremy Schreiber (hereinafter referred to as "Lessee").

**IN CONSIDERATION OF THE MUTUAL PROMISES CONTAINED IN THIS LEASE, THE PARTIES ACKNOWLEDGE AND AGREE AS FOLLOWS:**

1. **PROPERTY LEASED:** That the Lessor does hereby lease unto the Lessee, Lessor's property containing 130.6 cropland acres more or less situated in:

Platte County, Nebraska, *South and adjacent to Lake Babcock located in:*

*Section Six (6), Township Seventeen (17) North, Range One (1) East of the 6<sup>th</sup> P.M., Platte County, Nebraska*

The Property is further described as follows:

East Tract: The tillable acres of the City of Columbus wellfield in the East ½, Section Six (6), Township Seventeen (17) North, Range One (1) East of the 6<sup>th</sup> P.M., Platte County, Nebraska.

Approximate: Farmland - 64.0 Acres; Cropland - 49.2 Acres

West Tract: The tillable acres of the City of Columbus wellfield in the West ½ A, Section Six (6), Township Seventeen (17) North, Range One (1) East of the 6<sup>th</sup> P.M., Platte County, Nebraska.

Approximate: Farmland - 97.0 Acres; Cropland - 81.4 Acres

Both tracks herein referred to as the "Property".

2. **LEASE TERM:** The term of this Lease shall commence on March 1, 2020 and end December 31, 2021.
3. **RENTAL AMOUNT:** Lessee agrees to pay the Lessor annual rent in each year of the Lease in the sum of \$41,361.00 which shall be due in full on March 15, 2020, and on January 1, 2021. Lessee shall have a period of 30 days from the date upon which rent is payable during which Lessee may make said payments without being declared in default. Any payment not paid on date due shall incur interest at the rate of 16% per annum until paid.
4. **SURRENDER OF PROPERTY:** Lessee covenants that at the expiration of the term of this Lease he will surrender and yield up the possession of the property to Lessor, without further demand or notice, in as good order and condition as when the same was entered upon by the Lessee.

5. **LIMITATIONS ON PLANTING:** Lessee agrees not to plant or prepare ground for the planting of any crop on any portion of said land when said crop would not mature until after the expiration of this Lease, without first obtaining the written consent of said Lessor. The Lessee shall not to destroy, burn or remove any stacks, straw, stalks or stubble and shall not remove any dirt, trees, shrubs, fences, fixtures, or other personal property, if any, from the premises without the prior written consent of the Lessor. No livestock shall be permitted on the property.
  
6. **USE OF PREMISES:** Lessee agrees to operate the farm in an efficient manner. Lessee shall do the plowing, seeding, cultivating and harvesting at the proper times and in the proper manner using accepted agricultural practices; agrees to control erosion as completely as possible; and agrees to keep the premises free from weeds, including along adjoining fence lines and highways or roads and about all buildings, if any. Lessee agrees to keep in good repair all grass waterways, terraces, open ditches and inlets and outlets of tile drains. Lessee agrees to use accepted agricultural practices for all herbicide application, including any eradication program for musk thistle; to use accepted agricultural practices for the control and eradication of corn borer, root worm and other crop pests; and to use accepted agricultural practices for the proper application of fertilizer. Lessee acknowledges that the Property leased is a City Well Field; and, therefore, Lessee is restricted as to the use of chemicals and fertilizers. Accordingly, chemicals and fertilizers applied by the Lessee shall be approved in writing before use by Mr. Dean Hanke (402-563-9639 or 402-276-0716) or by another employee of the Lessor that has been or may be so designated from time to time, Lessee agrees to plant no crops or prepare no ground for planting of any crop, or a portion of said land, which said crop would not mature until after the expiration of this Lease, without obtaining the prior written consent of the Lessor. Lessee agrees to control soil erosion as completely as and as practicable as possible and keep in good repair all terraces, open ditches, established water courses, inlets and outlets of tile drains, grass waterways, and conservation structures of a similar nature, and shall refrain from any operation or practice that will injure them, if any of such are situated on the above-described property. Lessee may grade the premises to remove high or low spots that hinder the farming operation with the express approval by Lessor through Mr. Dean Hanke or by another such employee of the Lessor that has been or may be designated from time to time. No improvements shall be made by the Lessee without written authorization by Lessor. All of the aforementioned obligations on Lessee shall be at Lessee=s sole expense.
  
7. **PROPERTY IN GOOD REPAIR:** Lessee agrees to keep the premises and every part thereof in good repair including fences, without charge or cost to Lessor, provided that Lessor shall, at its own cost, furnish all materials for such repairs not made necessary by the default or negligence of the Lessee and that no repairs will be made by Lessee without written consent of Lessor, or its agent, and Lessor shall not be liable for any loss or damage that may result from any destruction or defective condition of the land. All improvements or repairs made without consent of Lessor shall become part of the real property. Lessee agrees he will not commit waste on or damage to the farm and will use due care to prevent others from doing so.

8. LESSOR'S RIGHT OF ENTRY AND REPOSSESSION: Lessor reserves the right to enter upon the premises at any time to inspect the same or to make repairs, alterations or improvements thereon; or to prepare for future crops and to sow grain in the fall before the expiration of this Lease; or for attending to any business matters pertaining to the farm.. In addition to all other remedies provided by law or contained herein, the Lessor may, at its option, upon the failure to perform any of the agreements of this Lease by the Lessee, without formal notice or demand, enter upon said premises and repossess the same and hold and enjoy the same as though this lease had never been in effect.
9. STATE AND LOCAL LAWS: Lessee shall remain in compliance with Federal, State and Local Environmental Regulations and Ordinances. Lessee agrees to follow all labels, restrictions and instructions to the use of fertilizers, pesticides and herbicides and other chemicals which may be applied to the leased premises. Lessee further agrees that all waste shall be disposed of in a manner as approved of by the federal and state environmental agencies and regulations. Lessee hereby indemnifies the Lessor from any loss, liability, claim or expense including without limitations, cleanup, engineering, attorney fees and expenses that the Lessor may incur by reason of the use, generation or disposal of toxic or hazardous waste or substances on or about the premises. This indemnity shall survive the term of this Lease or any extension thereof.
10. ASSURANCES BY LESSEE: Lessee did not solicit or induce any individual or entity to refrain from submitting a bid regarding leasing this Property. Lessee did not engage in corrupt, fraudulent, collusive, or coercive practices in competing for this Lease. Lessee has visited and inspected the Property; has become familiar with it; and, is satisfied as to the general, local, and site conditions that may affect the usage of the property.
11. DEFAULT: Lessor and Lessee agree that every condition, covenant, and provision of this Lease is material and reasonable. Any breach by Lessee(s) of a condition, covenant, or provision of this Lease will constitute a material breach and a default of Lessee's obligations under this Lease, including, but not limited to:
  - (A) Failure of Lessee to abide by any provision(s) of this Lease.
  - (B) Abandonment of the property by Lessee(s).
  - (C) Failure of Lessee to make the rental payment as required under this Lease.
  - (D) Lessee files a voluntary petition under the Bankruptcy Act of the United States, or is judged bankrupt under such act, or is the subject of a petition filed in federal or state court for the appointment of a trustee or receiver in bankruptcy or insolvency, or makes a general assignment for the benefit of creditors.
  - (E) Discovery by Lessor that any material information provided by Lessee related to its Bid or this Lease is/was materially false.
  - (F) Unapproved or unauthorized transfer of any interest acquired under this Lease by Lessee.
  - (G) Use of Property for unlawful purposes by Lessee.
  - (H) Maintaining, committing, or permitting of a nuisance on the Property by Lessee.

Upon a material breach and default, unless otherwise stated in Paragraph 12(b), Lessee shall be provided with written notice and demand to cure said material default. Said notice shall give the Lessee fifteen (15) days after receipt of written notice to cure the default(s).

12. TERMINATION OF AGREEMENT:

- a. TERMINATION AFTER OPPORTUNITY TO CURE: In the event the Lessee is in default of this Lease as set forth in Paragraph 11, and such default is not cured within fifteen (15) days after receipt of written notice of default from Lessor, then Lessor at its sole discretion may terminate this Lease effective immediately by written notice to Lessee. Upon such termination the Lessor may, at its option, enter upon the property and re-take possession of the same and hold and enjoy the same as though this Lease had never been in effect. In such event, Lessee agrees to peaceably vacate the property and to yield up possession to the Lessor without further demand or notice.
- b. IMMEDIATE TERMINATION OF AGREEMENT: Any insolvency of the Lessee, a receiver being appointed to take possession of all or substantially all of the property of the Lessee, the making of a general assignment for the benefit of creditors by the Lessee, or the filing by or against the Lessee under the provisions of the Federal Bankruptcy Code or any state insolvency laws shall immediately terminate this Lease and entitle the Lessor to re-enter and regain possession of the premises. In such event, Lessee agrees to peaceably vacate the property and to yield up possession to the Lessor without further demand or notice.

13. NOTICES: The parties expressly agree for the purposes of notice, including legal service of process during the term of this Lease, the following named individuals shall be the authorized representatives of the parties:

- Lessor: City of Columbus  
Attn: Dean Hanke  
920 Comanche Street  
PO Box 1354  
Columbus, NE 68602-1354
- Lessee: Jeremy Schreiber  
5773 E 29<sup>th</sup> Avenue  
Columbus, NE 68601

or such other representative at such address as either party may designate by written notice to the other party. All notices, requests, demands, or other communications under this Lease shall be in writing and shall be deemed to have been given the date of service if served personally on the party to whom notice is given; or, on the fourth (4<sup>th</sup>) day after mailing if mailed to the party to whom notice is to be given, by first class mail, registered mail, or certified mail, with postage prepaid and properly addressed as shown above.

14. **BINDING EFFECT:** This Lease shall extend to and be binding upon the heirs, personal representatives, and administrators, successors, and assigns of the Lessor and Lessee.
15. **ASSIGNMENT OF LEASE:** Lessee shall not have the right to sub-let, assign, transfer, or in any manner re-lease any part of the Property or improvements. Any attempts to do so without Lessor's expressed written approval shall be null and void.
16. **NON-WAIVER:** No waiver by Lessor of any default or breach of this Lease shall operate as a waiver of any other default or of the same default on a future occasion.
17. **SURVIVABILITY:** Invalidation of any one or more of the provisions of this Lease by judgment or court order shall in no way affect any other provision(s) of the Lease and all which other provisions shall remain in full force and effect.
18. **CAPTION HEADINGS:** Caption Headings in this Lease are for convenience only and are not to be used to interpret or define the provisions of the Lease.
19. **AUTHORIZATION:** Lessee's execution, delivery, and performance of this Lease has been duly authorized by all necessary action by the Lessee(s) and does not conflict with, result in a violation of, or constitute a default under any provision of any agreement or other instrument binding upon the Lessee with any law, regulation, or court order that is applicable to the Lessee in any way.
20. **FULL INTEGRATION:** This is a fully integrated Lease and supersedes any and all prior agreements, whether oral or written, between the parties; and, this Lease embodies a full and complete understanding of the parties.

**IN WITNESS WHEREOF**, the parties hereto have hereunto set their hands the day and year first above written.

**LESSOR:**

CITY OF COLUMBUS, NEBRASKA, a political  
Subdivision of the State of Nebraska

By: \_\_\_\_\_  
James B. Bulkley, Mayor

**LESSEE:**

By:  \_\_\_\_\_  
Jeremy Schreiber

**RESOLUTION NO. R20-27**

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, APPROVING THE UPDATED/AMENDED “SETTLEMENT, MUTUAL RELEASE AND HOLD HARMLESS AGREEMENT” WITH DUSTIN D. BLECHA, RICHARD F. DRAKE, AND T-BONE TRUCK STOP, INC. REGARDING DAMAGE SUFFERED ON MAY 16, 2018, TO THE LIGHT POLE AT THE INTERSECTION OF 8TH STREET AND 33RD AVENUE; A COPY OF WHICH IS ATTACHED HERETO AND INCORPORATED HEREIN; TO AUTHORIZE THE MAYOR TO EXECUTE THE SAME ON BEHALF OF THE CITY OF COLUMBUS; AND TO REPEAL ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH.

WHEREAS, the City commenced a lawsuit in the Platte County Court at case number CI 19-1021 relating to damages it suffered to its light pole at the intersection of 8<sup>th</sup> Street and 33<sup>rd</sup> Ave as a result of a motor vehicle accident on May 16, 2018; and

WHEREAS, via Resolution No. R20-14, the City approved a “Settlement, Mutual Release and Hold Harmless Agreement” which entailed the City receiving \$42,737.39 to resolve the matter and dismiss the case; and

WHEREAS, the “Settlement, Mutual Release and Hold Harmless Agreement” has been updated/amended and modified so that T-Bone Truck Stop and Richard Drake are not releasing any potential claims against each other, the remainder of the settlement remains the same and the City will still receive payment of \$42,737.39; and

WHEREAS, a copy of the updated/amended “Settlement, Mutual Release and Hold Harmless Agreement” is attached hereto and incorporated herein by this reference, and the changes can be found in Paragraph 2; and

WHEREAS, approval by the City is necessary in order to receive payment and bring the matter to a close.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF CITY OF COLUMBUS, NEBRASKA, that the updated/amended “Settlement, Mutual Release, and Hold Harmless Agreement” with Dustin D. Blecha, Richard F. Drake, and T-Bone Truck Stop, Inc. regarding the damage on May 16, 2018, suffered to the light pole at the intersection of 8th Street and 33rd Avenue, a copy of which is attached hereto and incorporated herein by this reference, is hereby approved; the mayor is authorized, directed, and empowered to sign the same on behalf of the City of Columbus; and the City Attorney is authorized, directed, and empowered to sign the “Joint Stipulation for Dismissal with Prejudice” upon the city receiving payment in full under the agreement.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY

## **SETTLEMENT, MUTUAL RELEASE AND HOLD HARMLESS AGREEMENT**

This SETTLEMENT, MUTUAL RELEASE AND HOLD HARMLESS AGREEMENT (hereinafter "Agreement") is entered into this \_\_\_\_\_ day of February, 2020, by the City of Columbus, a municipal corporation, and Dustin D. Blecha, Richard F. Drake, and T-Bone Truck Stop, Inc., and their respective insurers.

### **Recitals**

WHEREAS, on the 16<sup>th</sup> day of May, 2018, a motor vehicle collision occurred between a motor vehicle being operated by Dustin D. Blecha (hereinafter "Blecha") and a vehicle being operated by Richard F. Drake (hereinafter "Drake"). The vehicle being operated by Drake was owned by T-Bone Truck Stop, Inc. (hereinafter "T-Bone"). At the time of the collision, Drake was operating the vehicle within the scope of his employment with T-Bone. The collision occurred at or near the intersection of 8<sup>th</sup> Street and 33<sup>rd</sup> Avenue, in Columbus, Platte County, Nebraska.

WHEREAS, as a result of the collision, certain property owned by the City of Columbus was damaged and the vehicles involved in the collision were damaged.

WHEREAS, the vehicle being operated by Blecha was insured by Farmers Mutual Insurance Company of Nebraska (hereinafter "Farmers Mutual"). The vehicle owned by T-Bone was insured for liability coverage by Federated Mutual Insurance Company (hereinafter "Federated").

WHEREAS, the Farmers Mutual submitted its property damage subrogation claim against Federated to arbitration, which property damage subrogation claim was resolved in arbitration and shall not be effected by this Agreement.

WHEREAS, the City of Columbus filed a lawsuit against Blecha, Drake, and T-Bone in the County Court of Platte County, Nebraska, entitled *THE CITY OF COLUMBUS, a Municipal Corporation, Plaintiff, vs. DUSTIN D. BLECHA, RICHARD F. DRAKE, and T-BONE TRUCK STOP, INC., Defendants*, Case No. CI19-1021 (hereinafter "lawsuit"). Blecha filed a Cross Claim against Drake and T-Bone, and Drake and T-Bone filed a Cross Claim against Blecha in the lawsuit.

WHEREAS, the parties to the lawsuit and their respective insurers desire to compromise, settle and finally resolve the claims and controversies among them and in connection with the lawsuit.

### **Terms and Conditions of Agreement**

NOW, THEREFORE, in consideration of the promises set forth in this Agreement, and other good and valuable consideration, the adequacy of which is

hereby acknowledged, the parties to this Agreement agree as follows:

1. PAYMENT TO CITY OF COLUMBUS: The total consideration paid to the City of Columbus shall be the sum of \$42,737.39, which shall be paid as follows:

- 1.1 Farmers Mutual, on behalf of Blecha, shall pay the sum of \$10,000.00;
- 1.2 Federated, on behalf of T-Bone and Drake, shall pay the sum of \$32,737.39.

2. FULL RELEASE OF ALL CLAIMS: The parties to this Agreement agree as follows:

2.1 Dustin Blecha and the City of Columbus each do hereby release, acquit, and forever release each other party to this litigation and their respective insurers, and their respective officers, directors, shareholders, employees, agents, affiliates, subsidiaries, successors, assigns, heirs, insurers, and attorneys from all causes of actions, suits, claims or demands whatsoever, in law or in equity, which each party has, had, or may have against each other party arising out of the collision described herein, for either property damages or bodily injuries or other damage claims, including without limitation any and all claims which were or could have been brought in the lawsuit. This Release includes all injuries and damages which each party has as a result of the collision, together with any future development of the known injuries arising out of the collision. This Release is intended to cover all possible unknown injuries arising out of the collision.

2.2 T-Bone Truck Stop, Inc. and Richard Drake do hereby release, acquit, and forever release the City of Columbus, Dustin Blecha, and the City and Mr. Blecha's respective insurers, officers, directors, shareholders, employees, agents, affiliates, subsidiaries, successors, assigns, heirs, insurers, and attorneys from all causes of actions, suits, claims or demands whatsoever, in law or in equity, which they have, had, or may have against the City of Columbus or Dustin Blecha arising out of the collision described herein, for either property damages or bodily injuries or other damage claims, including without limitation any and all claims which were or could have been brought in the lawsuit. This Release includes all injuries and damages which each party has against Dustin Blecha or the City of Columbus as a result of the collision, together with any future development of the known injuries arising out of the collision. This Release is intended to cover all possible unknown injuries arising out of the collision.

2.3 All parties acknowledge good and fair consideration for the release of each party's claims arising out of the collision.

3. INDEMNIFICATION/HOLD HARMLESS: The City of Columbus agrees

to indemnify and hold harmless the other parties to this Agreement for any claim of any kind, including any claim of subrogation asserted by the insurer of the City of Columbus. The City of Columbus shall completely satisfy and discharge the subrogation claim of Travelers Property Casualty Company of America from the settlement proceeds received as identified in paragraph 1, of this Agreement. The City of Columbus shall also satisfy all claims of other third parties from the settlement proceeds and will agree to indemnify and hold harmless the other parties to this Agreement.

4. NO ADMISSION OF LIABILITY: The parties agree and acknowledge that this Agreement is in compromise of a disputed claim, and that neither the payments herein nor the negotiations for this Agreement by the parties or their attorneys shall be considered an admission and that no past or present wrongdoing on the part of any party shall be implied.

5. DISMISSAL WITH PREJUDICE: In consideration for the payments made herein, the parties agree to dismiss their respective claims asserted against one another, with prejudice, in the lawsuit referenced herein. Each party shall pay their own costs and a complete record is waived.

6. BINDING EFFECT: This Agreement shall be binding upon and inure to the benefit of the parties, their insurers, and to their legal representatives, successors and assigns.

7. ENTIRE AGREEMENT: This Agreement contains the entire Agreement between the parties as it respects the subject matter. All prior discussion, agreements and understandings are merged into this Agreement. This Agreement may only be modified by a written document signed by each party.

8. EXECUTION IN COUNTERPARTS: This Agreement may be executed in multiple counterparts each of which shall constitute an original Agreement and all which shall constitute the entire Agreement.

9. OWNERSHIP OF CLAIMS: Each party represents that each party owns their respective claims and no claims have been assigned, transferred or pledge to any other person or entity.

10. RELIANCE ON OWN JUDGMENT: The parties acknowledge and represent that they are each relying on their own judgment, belief and knowledge, as well as the advice of their respective attorneys in entering this Agreement.

11. AUTHORIZED SIGNATURE: Each party represents that each party is competent and has full authority to enter into this Agreement.

The remainder of this page is intentionally left blank

Signature page of The City of Columbus

\_\_\_\_\_  
James Bulkley, Mayor and duly authorized  
agent for The City of Columbus

\_\_\_\_\_  
Dated

STATE OF NEBRASKA    )  
  ) ss.  
COUNTY OF PLATTE    )

On this \_\_\_\_ day of February, 2020, before me, a notary public, duly commissioned and qualified for and residing in said county, or a general notary public, as hereinafter suggested, personally appeared, James Bulkley, Mayor and duly authorized agent for the City of Columbus, to me personally known to be the identical person who executed the foregoing release and he/she acknowledged the execution thereof to be his/her voluntary act and deed.

Witness my hand and notarial seal the day and year last above written.

\_\_\_\_\_  
Notary Public

Signature page of Dustin D. Blecha

\_\_\_\_\_  
Dustin D. Blecha

\_\_\_\_\_  
Dated

STATE OF NEBRASKA    )  
  ) ss.  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_ day of February, 2020, before me, a notary public, duly commissioned and qualified for and residing in said county, or a general notary public, as hereinafter suggested, personally appeared, Dustin D. Blecha, to me personally known to be the identical person who executed the foregoing release and he acknowledged the execution thereof to be his voluntary act and deed.

Witness my hand and notarial seal the day and year last above written.

\_\_\_\_\_  
Notary Public



Signature page of Richard F. Drake

\_\_\_\_\_  
Richard F. Drake

\_\_\_\_\_  
Dated

STATE OF NEBRASKA    )  
  ) ss.  
COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_ day of February, 2020, before me, a notary public, duly commissioned and qualified for and residing in said county, or a general notary public, as hereinafter suggested, personally appeared, Richard F. Drake, to me personally known to be the identical person who executed the foregoing release and he acknowledged the execution thereof to be his voluntary act and deed.

Witness my hand and notarial seal the day and year last above written.

\_\_\_\_\_  
Notary Public



and

RICHARD F. DRAKE and T-BONE TRUCK  
STOP, Defendants.

BY \_\_\_\_\_  
One of Their Attorneys #25869  
MCGRATH, NORTH, MULLIN & KRATZ, PC  
First National Tower, Suite 3700  
1601 Dodge Street  
Omaha, NE 68102  
(402) 341-3070  
msattler@mcgrathnorth.com

IN THE COUNTY COURT OF PLATTE COUNTY, NEBRASKA

THE CITY OF COLUMBUS, a )  
Municipal Corporation, )  
 )  
Plaintiff, )  
 )  
vs. )  
 )  
DUSTIN D. BLECHA, RICHARD F. )  
DRAKE, and T-BONE TRUCK )  
STOP, INC., )  
 )  
Defendants. )

Case No. CI19-1021

**ORDER OF DISMISSAL**

Now on this \_\_\_ day of \_\_\_\_\_, 2020, the above captioned cause comes on for hearing before the Court on the Joint Stipulation for Dismissal with Prejudice.

The Court being duly advised in the premise finds that the Joint Stipulation for Dismissal with Prejudice should be approved and the plaintiff's Complaint, defendant Blecha's Cross Claim and defendants' T-Bone Truck Stop and Richard Drake's Cross Claim shall be dismissed with prejudice to the bringing of a new action.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED by the Court that the plaintiff's Complaint, defendant Blecha's Cross Claim and defendants' T-Bone Truck Stop and Richard Drake's Cross Claim should be dismissed with prejudice. Each party to pay their own costs.

BY THE COURT:

\_\_\_\_\_  
County Judge

- cc: Neal J. Valorz  
Attorney at Law  
P.O. Box 1305  
Columbus, NE 68602-1305
  
- Maryl C. Sattler  
Attorney at Law  
First National Tower, Suite 3700  
1601 Dodge Street  
Omaha, NE 68102

**CERTIFICATE OF SERVICE**

I, the undersigned, certify that a copy of the foregoing was served on the aforesaid person(s) by e-filing, on the \_\_\_\_\_ day of February, 2020.

/s/ Todd B. Vetter  
One of Defendant's Attorneys

**ORDINANCE NO. 20-02**

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, TO PROVIDE FOR THE VACATION OF THAT FIFTEEN (15) FOOT UTILITY EASEMENT LOCATED ON LOTS 3 AND 6 OF SPEICHER SUBDIVISION IN THE WEST HALF OF THE NORTHWEST QUARTER OF SECTION 28, TOWNSHIP 17 NORTH, RANGE 1 EAST OF THE 6TH P.M., PLATTE COUNTY, NEBRASKA; TO REPEAL ALL ORDINANCES AND RESOLUTIONS OR PARTS THEREOF IN CONFLICT HEREWITH; AND TO PROVIDE FOR THE EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA THAT the fifteen (15) foot utility easement located on Lots 3 and 6 of Speicher Subdivision in the West Half of the Northwest Quarter of Section 28, Township 17 North, Range 1 East of the 6th P.M., Platte County, Nebraska, is hereby vacated.

This Ordinance shall repeal all ordinances or portions thereof in conflict herewith and shall become effective from and after publication or posting as required by law.

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY

The City of **Columbus**

**MEMORANDUM**

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**DATE:** March 5, 2020  
**FROM :** Richard J. Bogus, City Engineer  
**TO:** Tara Vasicek, City Administrator  
**RE:** Speicher Subdivision Lots 3 and 6 Utility Easement Vacation Request

**RECOMMENDATION:**

I would recommend the approval of the utility easement vacation request of the 15-foot side-yard utility easements on Lots 3 and 6, Speicher Subdivision.

**DISCUSSION:**

A petition was received from the developer/property owner requesting the above noted easement vacations. A forthcoming final plat will include a 10-foot utility easements along these lot lines. Utility notifications have been received.

The applicant will be responsible for all publications expenses, preparing of the vacating ordinance, recording, and any other costs associated with the transaction.

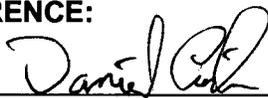
**FISCAL IMPACT:**

None

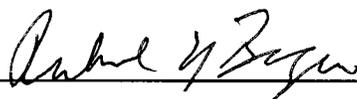
**ALTERNATIVE:**

Do not approve.

**CONCURRENCE:**

By: 

**SIGNATURE:**

By: 

Approved By: 

**FILED**

FEB 28 2020

**CITY CLERK  
COLUMBUS, NEBR.**

**CITY OF COLUMBUS  
VACATION OF EASEMENT REQUEST FORM**

1. List the people principally interested in the vacation. Be sure to include:
  - a. Majority abutting land owner or a representative for the group; and
  - b. The person requesting the vacation, if not the same as the owner (i.e., renter or prospective buyer).

<u>Mark Bierman</u>	<u></u>
<b>Name (a)</b>	<b>Name (b)</b>
<u>Loup Rentals, LLC</u>	<u></u>
<b>Business (if applicable)</b>	<b>Business (if applicable)</b>
<u>PO Box 1887; Columbus NE 68602</u>	<u></u>
<b>Mailing Address</b>	<b>Mailing Address</b>
<u>402-564-4749      402-910-8878</u>	<u></u>
<b>Daytime Phone Number</b>	<b>Daytime Phone Number</b>
<u>mark.bierman@bierman-inc.com</u>	<u></u>
<b>Email Address</b>	<b>Email Address</b>

2. Legal address and physical property address of vacation of easement request

Lots 3 and 6 of Speicher Subdivision in the West Half of the Northwest Quarter of  
Section 28, Township 17 North, Range 1 East of the 6th P.M., Platte County,  
Nebraska

3. Brief explanation of why this vacation is being requested. A separate sheet may be attached if necessary.

We are developing the lots into residential lots for duplexes with double car garages. The side  
setback for a residential lot is 10'. That is 5' less than the 15' easement. We would like the  
ability to build to setback limits to accomodate a double car garage layout.

(Vacation of Easement Request Form Continued)

4. Attach written correspondence on company/department letterhead from all public (City water, sewer, and street departments) and private utility companies regardless of whether said utilities have structures in the requested easement to be vacated or narrowed.
5. Complete required forms:
  - a. Vacation of Easement Petition
  - b. Vacation of Easement Individual with Notary
  - c. Vacation of Easement Corporation with Notary
6. Submit all completed forms to City Clerk for inclusion in Public Property, Safety, and Works Committee agenda. The Public Property, Safety, and Works Committee will act on the Easement Request and make a recommendation to the City Council.
7. Procure an Attorney to obtain an Ordinance. Submit Draft Ordinance to City Clerk for review by City Attorney.
8. Ordinance placed on City Council agenda for consideration.
9. Upon City Council approval, Owner to file with Platte County Register of Deeds.

## PETITION

Honorable Mayor and Members of the City Council  
City of Columbus

We, the undersigned, owners of property representing more than 75 percent of the easement property, hereby ask and petition that the necessary action be taken to vacate the following easement:

\_\_\_\_\_ The 15' easement on the east lot line of Lots 3 and 6 of Speicher Subdivision in the West  
 \_\_\_\_\_ Half of the Northwest Quarter of Section 28, Township 17 North, Range 1 East of the 6th  
 \_\_\_\_\_ P.M., Platte County, Nebraska  
 \_\_\_\_\_  
 \_\_\_\_\_

and we hereby respectively waive any and all damages or claims for damages by reason of said vacating.

Property Owner(s)	Date	Mailing Address	Abutting No. of Feet
Print: Mark Bierman, Manager Loup Rentals, LLC Sign:		PO Box 1887 Columbus NE 68602	219.66'
Print: Sign:			

**CORPORATION**

The acknowledgement of the signature of a corporation must have attached a copy of the By-Law or Resolution, duly certified by corporation officers, under and by virtue of which such signature was affixed to said petition.

Acknowledgement of signature to petition for vacating and narrowing of the following easement – to wit: \_\_\_\_\_

Vacating the 15' easement on the east lot line of Lots 3 and 6 of Speicher Subdivision in the \_\_\_\_\_

West Half of the Northwest Quarter of Section 28, Township 17 North, Range 1 East of \_\_\_\_\_

the 6th P.M., Platte County, Nebraska \_\_\_\_\_

within Columbus, Nebraska.

Corporation: Loup Rentals, LLC

*Mark Bierman*  
Signature/Title    Manager

2/28/20  
Date

\_\_\_\_\_  
Signature/Title

\_\_\_\_\_  
Date

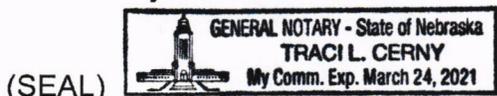
State of Nebraska

Platte County

On this 28th day of February, 2021, before me, a Notary Public in and for said County, personally appeared Mark Bierman

who is/are personally known to me to be the identical person(s) whose name(s) is/are affixed to the annexed petition of owners of lots and lands abutting upon said part of easement in the city of Columbus, Nebraska, for vacation or narrowing of said part of said easement and who is/are personally known to me to be the Manager of said Corporation and has/have acknowledged the signing of said petition to be a voluntary act and deed, and the voluntary act and deed of said Corporation.

Witness my hand and notarial seal on the day and date above written.



*Traci L. Cerny*  
Notary Public

My Notarial Commission expires the 24th day of March, 2021.

RESOLUTION OF THE MEMBERS OF  
LOUP RENTALS, L.L.C.

The undersigned, being the manager and all the members of Loup Rentals, L.L.C., a Nebraska limited liability company, in accordance with Article II., Section 2.5 of its Operating Agreement, hereby unanimously consent in writing, in lieu of a special and/or regular meeting, to the adoption of the following resolutions:

RESOLVED, that in the judgment of the Manager that it is in the best interest of the LLC for the LLC to request and petition the City of Columbus to vacate a 15' utility easement located on east side of Lots 3 and 6 of Speicher Subdivision in the West Half of the Northwest Quarter of Section 28, Township 17 North, Range 1 East of the 6<sup>th</sup> P.M., Platte County, Nebraska. The Manager, on behalf of the LLC, is hereby authorized and directed to take all necessary actions to consummate the same, said actions being hereby approved, ratified, and confirmed in all respects;

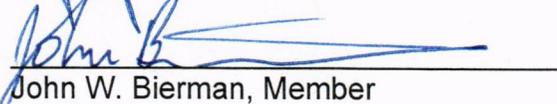
FURTHER RESOLVED, the Manager of the LLC be and he hereby is authorized, empowered and directed to do and perform all such further acts and things, to execute and deliver in the name of the LLC, and where necessary and appropriate, to file with the appropriate governmental agencies, all such certificates, instruments or other documents as in his judgment shall be necessary or advisable to effectuate the foregoing, the intent and purposes of the foregoing resolution, and any or all of the transactions contemplated therein; and

FURTHER RESOLVED, that any actions which have been taken by the Manager of the LLC on behalf of the LLC since the last meeting of the members of the LLC be and hereby are ratified and confirmed.

DATED: February 26, 2020

  
Eugene J. Bierman, Member, Individually  
and as Trustee of the Mary E. Bierman Trust

  
Jerry A. Bierman, Member

  
John W. Bierman, Member

  
Mark G. Bierman, Member/Manager

  
Anthony D. Bierman

Vendor Code Post Date	Vendor Name Activity	Inv/Check #	Description	Invoice Amt	Check Amt
01959 03/16/2020	ARL CREDIT SERVICES INC INVOICE	<a href="#">ACCTY510 MAR</a>	FEBRUARY COLLECTION SERVICES	1,074.45	
			Total:	1,074.45	
			Net of 1 Invoices / 0 Checks	1,074.45	
			al 1 invoice and 0 checks for 1 vendor:	1,074.45	