CITY OF SEWARD
City Council
Regular Meeting
Agenda

Tuesday, February 6, 2024	**7:00 PM**	**Municipal Building Council Chambers**

NOTICE IS HEREBY GIVEN that a meeting of the City Council of the City of Seward, Nebraska will be held at 7:00 PM on Tuesday, February 6, 2024, in the Council Chambers, 142 N 7th Street, Seward, Nebraska in which the meeting will be open to the public. The Mayor and City Council reserve the right to adjourn into Closed Session as per Section 84-1410 of the Nebraska Revised Statutes. An Agenda for such meeting, kept continually current, is available at the Office of the City Clerk, 537 Main Street, Seward, Nebraska, during normal business hours. Individuals requiring physical or sensory accommodations, who desire to attend or participate, please contact the City Clerk's Office at 402.643.2928 no later than 3:30 PM on the Friday preceding the Council Meeting.

City financial claims and related invoices will be available for Council member review, audit and voluntary signatures at the meeting location beginning 30 minutes prior to the scheduled meeting time.

CALL TO ORDER
PLEDGE OF ALLEGIANCE
DISCLOSURE OF OPEN MEETINGS ACT & OTHER NOTIFICATIONS
This is an Open Meeting of the Seward Nebraska Governing Body. The City of Seward abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is displayed on the north wall of this meeting room facility as required. Disclosure of meeting recording processes is posted in the Meeting Room. A participant sign-in sheet is available for use by any Citizen addressing the Council. Presenters shall approach the podium, state their name & address for the Clerk's record and are asked to limit remarks to five minutes. All remarks shall be directed to the Mayor who shall determine by whom any appropriate response shall be made. The City of Seward reserves the right to adjust the order of items on this Agenda if necessary and may elect to take action on any of the items listed.
ROLL CALL
CONSENT AGENDA
1. Claims & Payables Reports

CLAIMS LIST
2-6-24

COUNCIL MEETING

Abbreviations: BE, Benefits; BU, Building Upkeep; CI, Capital Improvements; DO, Donations; EQ, Equipment; EX, Expense; FA, Fixed Asset; GS, Gas; GU, Ground Upkeep; IT, Technology; IV, Inventory; MA, Maintenance; MC, Miscellaneous; MH, Merchandise; MI, Mileage; ML, Meals; MS, Memberships; OI, Oil; OP, Operations; PO, Postage; PU, Publications; RE, Repairs; RI, Reimbursement; SA, Salaries, SE, Services; SL, Sales; ST, Sales Tax; SU, Supplies; TG, Training; TO, Tools; TR, Transfer; UN, Uniforms; UT, Utilities.

AKRS Equipment Inc	SU		159.58
Allegiant Utility Service	FA		40.11
Amazon Business	SU		668.98
Aqua-Chem Inc	MA		812.85
Awards Unlimited Inc	MC		10.50
Birkels Rock And Gravel	MA		2,107.95
Bizco Technologies	IT		13,252.70
Black Hills Energy	UT		2,070.58
Blackstrap Inc	MA		3,792.00
Blue Cross Blue Shield Ne	BE		67,041.37
Blue River Electric LLC	BU		208.48
Border States Industries	IV		661.48
Campbell Cleaning	SE		1,405.00
Capital Business-Dallas	MA		577.83
Cash-Wa Distributing Co	SU		661.95
Central States Hydraulic	RE		3,863.83
Chase Card Service			9,843.58
Amazon	SU	1,399.92	
N America Rescue Products	SU	190.84	
Batting Cages Inc	SU	228.85	
Constant Contact	SE	23.00	
Dragon Palace	ML	141.30	
Durham Ellis	SU	234.60	
ELDT.com	TG	77.63	
Emergency Solutions	IT	162.96	
FBI INAA	MS	130.00	
Foreup.com	SE	499.80	
The Home Depot	SU	346.29	
IAPE	MS	65.00	
Int'l Code Council	MS	364.00	
Menard's	BU	171.59	
Microsoft	MS	266.07	
MOCIC	MS	150.00	
NE Muni Utilities	TG	420.00	
NE Rural Water Assoc	TG	2,000.00	
NE Sec of State	MS	30.00	
Rock Auto	SU	32.98	
Seward County	MS	17.00	
Soccer Master	UN	839.00	
Sparetime Lounge	ML	100.91	
Specialized Products Co	TO	70.18	
SuperSAAS	MS	246.40	
TracFone	SE	34.50	
Univ of NE	TG	95.00	
USPS	PO	163.10	

Valentinos	ML	120.76	
Walmart	SU	1,067.95	
WeatherTech	SU	153.95	
City Seward Buildings/Gr	RI		3,000.00
City Seward Electric Fund	UT		46,253.19
City Seward General Fund	TR		340,489.17
City Seward Library Petty	PO		191.24
City Seward Payroll Accou	SA		419,253.37
Consolidated Management	TG		220.40
Constellation Newenergy	UT		1,385.76
Core & Main LP	RE		449.63
Cross Creek Animal Health	SE		120.00
Emergency Medical Product	EQ		496.90
Farmers Coop Seward	GS		1,244.57
Feld Fire Inc	RE		1,729.47
Galls LLC	UN		67.35
Gary Gross Truck & Access	RE		7,000.00
Goldsmith Katrina	OP		90.00
H&S Plumb Heat & Air Inc	BU		8,900.00
Hartman Farms Inc	CI		156,687.70
HDR Engineering Inc	FA		10,398.20
HireRight LLC	SE		40.45
Hobson Automotive & Tire	RE		556.99
Husker Electric Supply Co	IV		349.11
Janicek Gary M	UN		79.85
JEO Consulting Group	SE		467.50
Jones Bank	MC		297.20
Klement Services	MC		10.00
Last Mile Network Consult	IT		75.30
Lee's Refrigeration	BU		1,734.63
Maguire Iron Inc	CI		440,847.50
Matheson Tri-Gas Inc	OP		54.71
Mcmaster-Carr	SU		341.32
Menards North	BU		1,787.29
Merchant Job Training & S	TG		550.00
Metering & Technology Sol	IV		6,805.81
Mid-American Benefits Inc	BE		2,290.01
Mid-Continent Library	RE		7.19
Mid-State Engineer/Test	FA		2,266.00
Midwest Service & Sales	RE		6,518.60
Municipal Supply Omaha	IV		1,605.22
Nebraska D A S Acct Ocio	MA		245.00
Nebraska Environmental Pr	SE		138.00
Nebraska Notary Associati	SU		39.32
Nebraska Revenue	MC		518.74
Nelson Auto Center	FA		36,450.00
Nextlink	SE		100.00
Norris Public Power Distr	UT		2,491.79
Olsson	SE		811.86
O'Reilly Automotive Inc	SU		810.82
Overhead Door Co-Lincoln	BU		274.63
Pitney Bowes Inc	OP		296.64
Plunkett's Pest Control	BU		69.65
Primary Arms	EQ		342.00
Principal Financial Group	BE		2,706.85
Quill Corp	SU		437.78

Resco	FA	2,834.16
Ridgewood Rehab & Care	MC	10.00
Riggs-Ramage Jacob	SE	133.00
Rolling Acres Complex	SE	100.00
Sam's Club	MS	262.75
Sauber Mfg Co	RE	2,222.10
Schemmer Architects Engin	CI	24,078.86
Seward Co Chamber/Develop	MC	1,017.70
Short Elliott Hendrickson	CI	6,820.56
Sparetime Lounge & Grill	ML	3,505.70
Sports Express	UN	345.00
Spring Creek Repair/Farm	RE	369.63
Suhr & Lichty Insurance A	MS	1,462.00
That Tuning Guy	SE	140.00
Time Warner/Spectrum	SE	438.30
Titan Machinery	OI	363.50
U S A Bluebook - Cust 812	RE	369.15
U S Cellular	SE	208.17
Verizon Wireless	SE	311.66
Wake Max	FA	4,929.32
Wesco Distribution Inc	SU	2,558.50
White Castle Roofing	BU	341,401.16
	CLAIMS TOTAL	$2,011,454.70

2. Refuse Hauler's Annual License Renewal

2024 REFUSE HAULER'S LICENSE RENEWALS

RENEWALS MAILED APPROXIMATELY NOVEMBER 1, DUE BY JANUARY 1

($25.00 PER TRUCK) - CREDITED TO ACCOUNT NO. 661.01 (RHR)
DEBITED TO ACCOUNT NO. 101.50

NAME	NO. OF TRUCKS	AMOUNT PAID	DATE PAID
Bel-Con Refuse 345 E Pinewood Ave Seward, NE 68434	6	$150.00	12/18/23
Broken Arrow Rolloff 781 168th Pleasant Dale, NE 68423	1	$25.00	12/26/23
Callaway Rolloffs LLC 216 N. 4th St. David City, NE 68632	4		
Kopcho's Sanitation Inc. 1005 W 8th Street York, NE 68467	2	$50.00	11/17/23
Pankoke Construction, Inc. dba Pankoke Rolloff 3722 A Street Road Beaver Crossing, NE 68313	2	$50.00	11/27/23
Seward Trailer Rentals & Rolloffs 4540 Holdrege Road Beaver Crossing, NE 68313			
Uribe Refuse Services 4600 North 48th Street Lincoln NE 68504-1416	4	$100.00	12/1/23

3. Draft Minutes of January 16, 2024 City Council Meeting

January 16, 2024

The Seward City Council met at 7:00 p.m. on Tuesday, January 16, 2024, with Mayor Joshua Eickmeier presiding and City Clerk Derek Bargmann recording the proceedings. Upon roll call, the following Councilmembers were present: Megan Kahler, Jessica Kolterman, John Singleton, Matt Stryson, Rich Wergin, Jonathon Wilken. Councilmembers Absent: Karl Miller, Tatum Tonniges. Other officials present: City Administrator Greg Butcher, City Attorney Kelly Hoffschneider, City Engineer Mike Oneby, Water/Wastewater Director Brandon Koll, and Chief of Police Brian Peters.

Notice of the meeting was given in advance thereof, and Mayor Eickmeier announced that a copy of the Open Meetings Act and tonight's agenda is posted in the meeting room and is accessible to members of the public. Mayor Eickmeier led those in attendance in the Pledge of Allegiance.

CONSENT AGENDA CONSIDERATION ITEMS

The following Consent Agenda items were approved in one single motion made by Councilmember Wergin, seconded by Councilmember Singleton.

1. City Codes Director Report
2. City Treasurer Report
3. Claims & Payables Report (totaling $1,664,109.83)
4. Police Department Report
5. Annual Certification of Fire Department List
6. Draft Minutes of January 2, 2024, City Council Meeting.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

ADMINISTRATIVE ITEMS

1. CONSIDERATION OF A RESOLUTION DESIGNATING CITY ITEMS AS SURPLUS

Councilmember Singleton introduced **Resolution 2024-1**, to designate City items as surplus. Councilmember Wergin moved, seconded by Councilmember Stryson, to approve Resolution 2024-1.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

2. CONSIDERATION OF A MASTER PROFESSIONAL SERVICES AGREEMENT WITH PURPOSE ASSOCIATES TO PROVIDE DESIGN SERVICES FOR IMPROVEMENTS TO THE CITY OF SEWARD WATER TREATMENT PLANT

City Engineer Oneby noted this agreement would be for the design of a new skid at the Water Treatment Plant, which would add capacity to pump water during peak times typically realized in the summer months. The first task order will include the design of the expansion, with subsequent phases to include bidding and construction. It is expected that bidding could happen in June, with construction in 2025 and operation by 1/1/26.

Councilmembers Stryson and Wergin attended meetings regarding the proposed work and opined that education should be distributed to the public about water conservation during the summer months, particularly in times of drought conditions. They noted this skid should alleviate some of the usage concerns. City Administrator Butcher noted that the water restrictions guidelines would be reviewed when this expansion achieves operation.

Councilmember Stryson moved, seconded by Councilmember Wergin, to approve a professional services agreement with Purpose Associates for design services to the City of Seward's Water Treatment Plan.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

A. CONSIDERATION OF TASK ORDER #1 TO THE MASTER AGREEMENT WITH PURPOSE ASSOCIATES IN THE AMOUNT OF $137,500

Councilmember Kolterman moved, seconded by Councilmember Singleton, to approve Task Order #1 to the Professional Services Agreement with Purpose Associates in the amount of $137,500.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

3. ITEMS RELATED TO THE 6TH STREET, ASH TO LINCOLN WATER MAIN REPLACEMENT PROJECT

Mr. Oneby indicated the City received bids for the work through January 11th. Upon bid opening, it was determined that K2 Construction was the lowest bidder and had the necessary qualifications; therefore, it is the recommendation to award them. Due to the expected Hwy 15 reconstruction project, the City will work with K2

Construction and the State so that the water main replacement precedes the road reconstruction. Additionally, a professional services agreement is proposed with The Schemmer Associates for construction oversight and engineering services during the construction phase of the project.

A. CONSIDERATION OF A RECOMMENDATION TO AWARD A CONSTRUCTION CONTRACT TO K2 CONSTRUCTION FOR THE 6TH STREET – ASH TO LINCOLN STREET WATER MAIN REPLACEMENT PROJECT IN THE AMOUNT OF $1,607,243.50

Councilmember Stryson moved, seconded by Councilmember Singleton, to award a construction contract to K2 Construction for the 6th Street – Ash to Lincoln Street Water Main Replacement Project in the amount of $1,607,243.50.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

B. CONSIDERATION OF A PROFESSIONAL SERVICES AGREEMENT IN THE AMOUNT OF $156,526 WITH THE SCHEMMER ASSOCIATES FOR CONSTRUCTION ENGINEERING SERVICES

Councilmember Wergin moved, seconded by Councilmember Kolterman, to approve a professional services agreement for construction engineering services with The Schemmer Associates for the 6th Street – Ash to Lincoln Street Water Main Replacement Project in the amount of $156,526.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

4. CONSIDERATION OF A PROFESSIONAL SERVICES AGREEMENT WITH THE SCHEMMER ASSOCIATES FOR DESIGN ENGINEERING SERVICES FOR THE WORTHMAN BLVD EXTENSION PROJECT IN THE AMOUNT OF $128,685.42

Mr. Oneby described the project as a design to extend Worthman Blvd to the western edge of the Seward Rail Campus property to anticipate future development on site. This project is included in the 1-Year Street Plan and should be constructed by the end of 2024. Additionally, the project would include a drainage analysis; consideration of water/sewer/storm sewer connections; and design of a detention basin.

Councilmember Singleton moved, seconded by Councilmember Kolterman, to approve a professional services agreement for design engineering services with The Schemmer Associates for the Worthman Blvd Extension Project in the amount of $128,685.42.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

5. UPDATE ON THE WELLNESS CENTER

Mr. Butcher stated that the metal elements of the building were expected to be delivered shortly. Moreover, the City was working on submission of a CCCFF grant which is due February 15th.

CITY ADMINISTRATOR'S REPORT

Councilmember Wergin moved, seconded by Councilmember Kolterman, that the City Administrator's report of January 16, 2024, be accepted.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

STRATEGY SESSION

1. STRATEGY SESSION WITH CITY ATTORNEY REGARDING LITIGATION STRATEGY

Councilmember Kolterman moved, seconded by Councilmember Singleton, that the Council enter a closed session with the Mayor, City Administrator, City Attorney, Police Chief Peters, and the City Clerk for the protection of the public interest and to discuss litigation strategy with the City Attorney's representative for a period not to exceed 30 minutes.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

Mayor Eickmeier stated the Council has voted to go into closed session at 7:28 p.m. for the protection of the public interest and to discuss litigation strategy with the City Attorney.

At 7:38 p.m., the closed session ended, and the following Councilmembers reconvened to regular session: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken. Mayor Eickmeier announced that no formal action was taken during the executive session.

2. STRATEGY SESSION WITH CITY ATTORNEY'S REPRESENTATIVE REGARDING REAL ESTATE INTERESTS AT THE SEWARD RAIL CAMPUS

Councilmember Kolterman moved, seconded by Councilmember Singleton, that the Council enter a closed session with the Mayor, City Administrator, City Attorney, and the City Clerk for the protection of the public interest and to discuss current real estate interests at the Seward Rail Campus and to provide the City Attorney with negotiating guidance for a period not to exceed 30 minutes.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

Mayor Eickmeier stated the Council has voted to go into closed session at 7:38 p.m. for the protection of the public interest and to discuss real estate interests and to provide the City Attorney with negotiating guidance.

At 7:58 p.m., the closed session ended, and the following Councilmembers reconvened to regular session: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken. Mayor Eickmeier announced that no formal action was taken during the executive session.

MOTION TO ADJOURN

Councilmember Wergin moved, seconded by Councilmember Singleton, that the January 16, 2024, City Council Meeting be adjourned.

Aye: Kahler, Kolterman, Singleton, Stryson, Wergin, Wilken.
Nay: None. Absent: Miller, Tonniges. Motion carried.

Adjourned approximately 7:58 p.m.

THE CITY OF SEWARD, NEBRASKA

_____
Joshua Eickmeier, Mayor

_____
Derek Bargmann
City Clerk

4. Mayor Appointments to Boards and Commissions:
    A. Re-Appoint Molly Bargmann to the Parks & Recreation Board for a 3-Year Term

ADMINISTRATIVE ITEMS

1. Presentation and Acceptance of the 2022/2023 Annual Audit - Marcy Luth, AMGL

CITY OF SEWARD, NEBRASKA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

September 30, 2023

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AMGL
CPAs & Advisors

SHAREHOLDERS:
Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Seward, Nebraska

Opinions

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Seward, Nebraska, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Seward Airport Authority, which represent 83.5 percent, 82.8 percent, and 71.1 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of September 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Seward Airport Authority, is based solely on the report of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States

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of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the

basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors 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.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2024, on our consideration of the City of Seward, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Seward's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Seward, Nebraska's internal control over financial reporting and compliance.

AMGL, P.C.

Grand Island, Nebraska
January 17, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Seward, we offer readers of the City of Seward financial statements this narrative overview and analysis of the financial activities of the City of Seward for the fiscal year ended September 30, 2023. For information on the Seward Airport Authority component unit included in these financial statements, please see the separate audit report for the Airport.

Financial Highlights

- The assets of the City of Seward exceeded its liabilities at the close of the most recent fiscal year by $71,207,951 (*net position*). Of this amount, $16,415,980 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of Seward's governmental funds reported combined ending net position of $34,127,167. Approximately 18.3 percent of this total amount, $6,232,540, is *unrestricted net position*.
- At the end of the current fiscal year, the General Fund had unassigned fund balance of $3,147,186, or 53.0 percent of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Seward's basic financial statements. The City of Seward's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Seward's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Seward's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Seward is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Seward that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Seward include general government, public safety, highways and streets, economic development, and culture and recreation. The business-type activities of the City of Seward include the Electric, Water, and Sewer Enterprise Funds.

The government-wide financial statements include not only the City of Seward itself (known as the *primary government*), but also legally separate entities, the Seward Airport Authority and the Seward Library Foundation, for which the City of Seward is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 14 and 15 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Seward, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Seward can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Seward maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Street Fund, and the Debt Service Fund, all of which are considered to be major funds. Data from the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Seward adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General, Street, and Debt Service Funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 16-19 of this report.

Proprietary funds. The City of Seward maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Seward uses enterprise funds to account for its Electric, Water, and Sewer Funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric, Water, and Sewer Funds, all of which are considered to be major funds of the City of Seward.

The basic proprietary fund financial statements can be found on pages 20-23 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-64 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Seward's budgetary comparison schedules. Required supplementary information can be found on pages 65-68 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and the component units are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 69-72 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Seward, assets exceeded liabilities by $71,207,951 at the close of the most recent fiscal year.

Summary Statements of Net Position

	September 30, 2023			September 30, 2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and Other Assets	$ 11,149,427	$ 14,859,814	$ 26,009,241	$ 11,241,478	$ 16,862,750	$ 28,104,228
Capital Assets	28,329,046	31,487,334	59,816,380	26,504,315	28,184,916	54,689,231
Total Assets	39,478,473	46,347,148	85,825,621	37,745,793	45,047,666	82,793,459
Long-term Liabilities	3,602,813	6,231,955	9,834,768	4,346,823	7,201,753	11,548,576
Other Liabilities	1,748,493	3,034,409	4,782,902	1,723,783	3,216,846	4,940,629
Total Liabilities	5,351,306	9,266,364	14,617,670	6,070,606	10,418,599	16,489,205
Net Position:						
Net Investment in Capital Assets	24,126,773	24,427,334	48,554,107	21,269,895	20,144,916	41,414,811
Restricted	3,767,854	2,470,010	6,237,864	2,877,151	2,774,182	5,651,333
Unrestricted	6,232,540	10,183,440	16,415,980	7,528,141	11,709,969	19,238,110
Total Net Position	$ 34,127,167	$ 37,080,784	$ 71,207,951	$ 31,675,187	$ 34,629,067	$ 66,304,254

By far the largest portion of the City of Seward's net position (68.2 percent) reflects its investment in capital assets (land, infrastructure, buildings, machinery, vehicles, and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of Seward uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Seward's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Seward's net position (8.8 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ($16,415,980) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Seward is able to report positive balances in all three categories of net position, for the government as a whole as well as for its separate governmental and business-type activities.

Expenses and Program Revenues - Governmental Activities

Function	Year Ended September 30, 2023 Program Revenues	Year Ended September 30, 2023 Program Expenses	Year Ended September 30, 2022 Program Revenues	Year Ended September 30, 2022 Program Expenses
General Government	$ 249,623	$ 448,515	$ 127,046	$ 303,059
Economic Development	45,953	691,209	3,000	680,146
Public Safety	266,045	1,634,604	127,126	1,531,297
Public Works	603,424	1,439,309	1,258,231	1,190,129
Environment and Leisure	1,046,982	2,766,851	1,335,548	2,449,177
Interest	-	88,639	-	107,677
Depreciation	-	1,527,605	-	1,274,844
Total	$ 2,212,027	$ 8,596,732	$ 2,850,951	$ 7,536,329

Revenues by Source - Governmental Activities

SOURCES OF REVENUE

	Year Ended September 30, 2023		Year Ended September 30, 2022	
Charges for Services	$ 1,415,536	12.81 %	$ 1,199,351	11.37 %
Operating Grants and Contributions	474,469	4.29	831,454	7.88
Capital Grants and Contributions	322,022	2.91	820,146	7.77
Property Taxes	1,825,447	16.52	1,826,411	17.31
Motor Vehicle Taxes	184,725	1.67	180,259	1.71
Sales Tax	3,407,416	30.84	2,310,879	21.90
Franchise Tax	1,308,947	11.85	1,354,240	12.84
Occupation Tax	285,523	2.58	256,887	2.43
TIF Proceeds	596,172	5.40	572,812	5.43
State Allocation	1,082,206	9.80	946,760	8.97
Miscellaneous	702	0.01	571	0.01
Interest	148,223	1.34	38,124	0.36
Loss on Sale of Assets	(2,676)	(0.02)	213,384	2.02
Total	$ 11,048,712	100.00 %	$ 10,551,278	100.00 %

Net position increased $2,451,980 in the governmental funds during the year ended September 30, 2023.

Business-type activities. Business-type activities increased the City of Seward's net position by $2,451,717 for the year ended September 30, 2023. Key elements of this increase are as follows:

Expenses and Program Revenues - Business-type Activities

	Year Ended September 30, 2023		Year Ended September 30, 2022	
Function	Program Revenues	Program Expenses	Program Revenues	Program Expenses
Electric	$ 11,643,864	$ 10,799,565	$ 11,295,671	$ 10,194,256
Water	2,407,206	1,768,398	2,951,435	1,714,444
Sewer	2,139,005	1,448,453	1,921,221	1,502,873
Total	$ 16,190,075	$ 14,016,416	$ 16,168,327	$ 13,411,573

Revenues by Source - Business-type Activities

SOURCES OF REVENUE	Year Ended September 30, 2023		Year Ended September 30, 2022	
Charges for Services	$ 16,180,075	98.25 %	$ 15,529,755	95.20 %
Capital Grants and Contributions	10,000	0.06	638,572	3.91
Interest	233,346	1.42	72,586	0.44
Gain on Sale of Assets	16,586	0.10	948	0.01
Miscellaneous	28,126	0.17	71,229	0.44
Total	$ 16,468,133	100.00 %	$ 16,313,090	100.00 %

Financial Analysis of the Government's Funds

As noted earlier, the City of Seward used fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Seward's *governmental* funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Seward's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Seward's governmental funds reported combined ending fund balances of $9,535,653. Approximately 33.0 percent of this total amount ($3,147,186) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balances is not available for new spending because it has already been 1) restricted to pay debt service ($175,800), 2) restricted for street projects ($2,085,095), 3) restricted for Federal programs ($17,511), 4) restricted for economic development ($624,486), 5) restricted for capital projects ($599,191), 6) placed in a nonspendable endowment for cemetery perpetual care ($265,771), 7) nonspendable prepaid expenses ($9,835), 8) committed for public safety ($581,100), 9) committed for sports complex lights ($31,566), 10) assigned for parks ($51,008), 11) assigned for cemetery ($153,526), 12) assigned for unemployment compensation ($4,194), or 13) assigned for budgetary stabilization ($1,789,384).

The General Fund is the chief operating fund of the City of Seward. At the end of the current fiscal year, unassigned fund balance of the General Fund was $3,147,186, while total fund balance reached $5,767,799. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 53.0 percent of total General Fund expenditures, while total fund balance represents 97.2 percent of that same amount.

The fund balance of the City of Seward's General Fund decreased by $1,257,399, due primarily to a $2,490,000 transfer to the Street Fund.

Proprietary funds. The City of Seward's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the end of the year were as follows: Electric Fund - $6,240,090, Water Fund - $2,678,402, and Sewer Fund - $1,264,948. The change in net position for the proprietary funds was as follows: Electric Fund – increase of $1,014,161, Water Fund – increase of $720,345, and Sewer Fund – increase of $717,211. Other factors concerning the finances of these three funds have already been addressed in the discussion of the City of Seward's business-type activities.

Budgetary Highlights

There was no difference between the original budget and the final adopted budget for the City of Seward.

Capital Asset and Debt Administration

Capital Assets. The City of Seward's investment in capital assets for its governmental and business-type activities as of September 30, 2023, amounts to $59,816,380 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, building and system improvements, machinery and equipment, park facilities, roads, highways, and bridges.

Major capital asset events during the current fiscal year included the following:

- Civic Center roof - $52,092
- Library renovations and windows - $239,124
- 2023 Chevy Silverado - $50,171
- 2022 Bobcat excavator - $71,000
- Construction in progress on Park Ave/Bradford storm drainage project - $554,411
- Construction costs on Rail Campus drainage project - $124,188
- Construction in progress on East Seward Street improvements - $1,579,313
- Construction in progress on Izaak Walton & Highway 15 project - $67,190
- Karol Kay box culvert improvements - $204,661
- Construction costs on new water wells (SW3 and S4) - $441,485
- Construction in progress on water tower - $1,076,153
- Construction in progress on East Seward Street water project - $337,134

- Construction in progress on 6th Street water main replacement - $133,141
- Construction in progress on Park Street storm sewer project - $152,250
- Construction in progress on wastewater treatment plant update project - $984,811
- Construction in progress on East Seward Street sewer project - $424,685
- Tenneco transformers and electrical service - $268,161
- Pet Source transformers and electrical service - $205,286
- East Seward Street electrical service - $291,022
- Electric AMI metering system upgrade project - $529,684
- 14th Street substation electrical panels - $75,841
- 2023 Vermeer PTX44 tractor – $71,276

City of Seward's Capital Assets
(net of depreciation)

	Year Ended September 30, 2023			Year Ended September 30, 2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Land	$ 852,951	$ 1,965,201	$ 2,818,152	$ 852,951	$ 2,098,174	$ 2,951,125
Construction in progress	2,538,299	3,662,907	6,201,206	465,679	1,715,364	2,181,043
Infrastructure	15,232,042	-	15,232,042	15,509,543	-	15,509,543
Buildings	7,898,199	768,735	8,666,934	7,793,714	765,879	8,559,593
Equipment	1,807,555	2,079,108	3,886,663	1,882,428	1,525,188	3,407,616
Distribution systems	-	23,011,383	23,011,383	-	22,080,311	22,080,311
Total	$ 28,329,046	$ 31,487,334	$ 59,816,380	$ 26,504,315	$ 28,184,916	$ 54,689,231

Additional information on the City of Seward's capital assets can be found in Note C4 on pages 47-50 of this report.

Long-term debt. At the end of the current fiscal year, the City of Seward had total long-term debt outstanding of $11,262,273. Of this amount, $4,024,000 comprises debt backed by the full faith and credit of the government. The remainder of the City of Seward's debt represents bonds and notes secured solely by specified revenue sources (i.e., revenue bonds and notes payable and financing agreements).

City of Seward's Outstanding Debt

	Year Ended September 30, 2023			Year Ended September 30, 2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
General Obligation Bonds	$ 3,330,000	$ -	$ 3,330,000	$ 4,170,000	$ -	$ 4,170,000
Highway Allocation Bonds	650,000	-	650,000	700,000	-	700,000
Public Safety Bonds	44,000	-	44,000	87,000	-	87,000
Revenue Bonds	-	7,060,000	7,060,000	-	8,040,000	8,040,000
Note Payable	-	-	-	26,966	-	26,966
Financing Agreements	178,273	-	178,273	250,454	-	250,454
Total	$ 4,202,273	$ 7,060,000	$ 11,262,273	$ 5,234,420	$ 8,040,000	$ 13,274,420

The City of Seward's total debt decreased by $2,012,147 (15.2 percent) during the current fiscal year, as the City made scheduled principal payments.

Additional information on the City of Seward's long-term debt can be found in Note C6 on pages 51-57 of this report.

Economic Factors and Next Year's Budgets and Rates

The City's Enterprise Funds maintained strong cash positions and the City has been able to keep up with the increasing costs of operations.

- Property tax asking for the year ending September 30, 2024 of $2,006,457 is $171,215 (9.3 percent) higher than the prior year. The property valuation also increased 9.3 percent over the prior year.
- At September 30, 2023, the City had contractual commitments totaling $3,145,677 remaining on the water tower project expected to be completed by Fall 2024.
- The City also has a contractual commitment of $400,704 for engineering on the levee accreditation project expected to be completed by September 30, 2024.
- The City has a contractual commitment of $349,516 on the East Seward Street improvement project expected to be completed by Winter 2024.
- The City also had contractual commitments totaling $231,859 for the Park Avenue/Bradford Street storm drainage improvement project expected to be completed by July 2024.
- Voters have approved an additional 0.5 percent sales tax to go into effect January 1, 2023. This sales tax will be used to service debt on the new wellness center. The City expects the wellness center to cost $18 - $20 million. It is expected to be financed with a $5 million shovel ready grant received by Seward Changing the Game, a tax-exempt organization that is partnering with the City on this project. Also, private donations and pledges are expected to cover approximately $7 million, with the remainder to be financed with debt issued by the City.

All of these factors were considered in preparing the City of Seward's budget for the 2024 fiscal year.

Request for Information

This financial report is designed to provide a general overview of the City of Seward's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Treasurer, City of Seward, 537 Main Street, P.O. Box 38, Seward, NE 68434.

CITY OF SEWARD, NEBRASKA
STATEMENT OF NET POSITION
September 30, 2023

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Current assets:				
Cash and cash equivalents	$ 5,083,176	$ 5,064,908	$ 10,148,084	$ 330,350
Certificates of deposit	441,357	3,743,549	4,184,906	90,647
County treasurer cash	50,566	-	50,566	4,349
Investments	-	-	-	564,505
Receivables:				
Property tax	42,761	-	42,761	5,002
Accounts, net of allowance for doubtful accounts	1,700	1,671,903	1,673,603	4,594
Unbilled revenue	-	466,908	466,908	-
Interest	418	7,880	8,298	5
Current portion of notes	123,087	-	123,087	-
Due from other governments	708,915	-	708,915	-
Prepaid expense	9,835	-	9,835	24,007
Inventory	88,740	1,307,945	1,396,685	-
Total current assets	6,550,555	12,263,093	18,813,648	1,023,459
Noncurrent assets:				
Restricted cash and cash equivalents	4,017,901	1,220,811	5,238,712	-
Restricted certificates of deposit	15,000	1,375,910	1,390,910	-
Permanently restricted investments	-	-	-	85,616
Noncurrent notes receivable	565,971	-	565,971	-
Capital assets:				
Land	852,951	1,965,201	2,818,152	105,156
Construction in progress	2,538,299	3,662,907	6,201,206	-
Other capital assets, net of depreciation	24,937,796	25,859,226	50,797,022	3,671,380
Net capital assets	28,329,046	31,487,334	59,816,380	3,776,536
Total noncurrent assets	32,927,918	34,084,055	67,011,973	3,862,152
Total assets	39,478,473	46,347,148	85,825,621	4,885,611
LIABILITIES				
Current liabilities:				
Accounts payable	754,751	1,721,094	2,475,845	-
Accrued interest	25,995	21,312	47,307	4,965
Other accrued expenses	124,183	150,292	274,475	-
Customer deposits	-	126,711	126,711	-
Unavailable property tax	32,184	-	32,184	-
Unearned revenue	39,600	-	39,600	24,519
Current portion of long-term obligations	771,780	1,015,000	1,786,780	161,300
Total current liabilities	1,748,493	3,034,409	4,782,902	190,784
Noncurrent liabilities:				
Compensated absences - noncurrent	172,320	186,955	359,275	-
Noncurrent portion of long-term obligations	3,430,493	6,045,000	9,475,493	14,542
Total noncurrent liabilities	3,602,813	6,231,955	9,834,768	14,542
Total liabilities	5,351,306	9,266,364	14,617,670	205,326
NET POSITION				
Net investment in capital assets	24,126,773	24,427,334	48,554,107	3,600,694
Restricted for:				
Capital projects	599,191	-	599,191	-
Debt service	175,800	2,470,010	2,645,810	-
Street projects	2,085,095	-	2,085,095	-
Federal programs	17,511	-	17,511	-
Economic development	624,486	-	624,486	-
Cemetery perpetual care	265,771	-	265,771	-
Permanently restricted-Guthal	-	-	-	85,616
Unrestricted	6,232,540	10,183,440	16,415,980	993,975
Total net position	$ 34,127,167	$ 37,080,784	$ 71,207,951	$ 4,680,285

See notes to financial statements.

CITY OF SEWARD, NEBRASKA

STATEMENT OF ACTIVITIES

For the year ended September 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government:			
Governmental activities:			
General government	$ 448,515	$ 67,284	$ 182,339
Economic development	691,209	45,953	-
Public safety	1,634,604	201,772	53,343
Public works	1,439,309	386,735	13,800
Environment and leisure	2,766,851	713,792	224,987
Interest and related expenses	88,639	-	-
Depreciation - unallocated	1,527,605	-	-
Total governmental activities	8,596,732	1,415,536	474,469
Business-type activities:			
Electric	10,799,565	11,643,864	-
Water	1,768,398	2,397,206	-
Sewer	1,448,453	2,139,005	-
Total business-type activities	14,016,416	16,180,075	-
Total primary government	$ 22,613,148	$ 17,595,611	$ 474,469
Component units:			
Seward Airport Authority	$ 477,101	$ 122,569	$ -
Seward Library Foundation	60,487	-	41,692
Total component units	$ 537,588	$ 122,569	$ 41,692

See notes to financial statements.

Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position			
	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
$ -	$ (198,892)		$ (198,892)	
-	(645,256)		(645,256)	
10,930	(1,368,559)		(1,368,559)	
202,889	(835,885)		(835,885)	
108,203	(1,719,869)		(1,719,869)	
-	(88,639)		(88,639)	
-	(1,527,605)		(1,527,605)	
322,022	(6,384,705)	$ -	(6,384,705)	
-	-	844,299	844,299	
10,000	-	638,808	638,808	
-	-	690,552	690,552	
10,000	-	2,173,659	2,173,659	
$ 332,022	(6,384,705)	2,173,659	(4,211,046)	
$ -				$ (354,532)
-				(18,795)
$ -				(373,327)
General revenues:				
Taxes:				
Property	1,825,447	-	1,825,447	214,051
Motor vehicle	184,725	-	184,725	-
Sales tax	3,407,416	-	3,407,416	-
Franchise	1,308,947	-	1,308,947	-
Occupation	285,523	-	285,523	-
TIF proceeds	596,172	-	596,172	-
State allocation	1,082,206	-	1,082,206	-
Miscellaneous	702	28,126	28,828	37,915
Interest income	148,223	233,346	381,569	3,432
Gain on investments	-	-	-	110,059
Gain (loss) on sale of assets	(2,676)	16,586	13,910	-
Total general revenues	8,836,685	278,058	9,114,743	365,457
Change in net position	2,451,980	2,451,717	4,903,697	(7,870)
Net position - September 30, 2022	31,675,187	34,629,067	66,304,254	4,688,155
Net position - September 30, 2023	$ 34,127,167	$ 37,080,784	$ 71,207,951	$ 4,680,285

CITY OF SEWARD, NEBRASKA

BALANCE SHEET - GOVERNMENTAL FUNDS

September 30, 2023

	General	Street	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 5,083,176	$ -	$ -	$ -	$ 5,083,176
Certificates of deposit	441,357	-	-	-	441,357
County treasurer cash	50,566	-	-	-	50,566
Receivables:					
Accounts, net of allowance for doubtful accounts	-	1,700	-	-	1,700
Interest	387	-	-	31	418
Property tax	42,761	-	-	-	42,761
Due from other governments	397,761	178,567	-	132,587	708,915
Inventory	-	88,740	-	-	88,740
Prepaid expenses	9,835	-	-	-	9,835
Restricted assets:					
Cash	-	2,403,952	175,800	1,438,149	4,017,901
Certificates of deposit	-	-	-	15,000	15,000
Total assets	$ 6,025,843	$ 2,672,959	$ 175,800	$ 1,585,767	$ 10,460,369
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 101,059	$ 574,884	$ -	$ 78,808	$ 754,751
Accrued expenses	85,201	12,980	-	-	98,181
Unearned golf revenue	39,600	-	-	-	39,600
Unavailable property tax	32,184	-	-	-	32,184
Total liabilities	258,044	587,864	-	78,808	924,716
Fund balances:					
Nonspendable					
Cemetery perpetual care	-	-	-	265,771	265,771
Prepaid expenses	9,835	-	-	-	9,835
Restricted for:					
Capital projects	-	-	-	599,191	599,191
Debt service	-	-	175,800	-	175,800
Street projects	-	2,085,095	-	-	2,085,095
Federal programs	-	-	-	17,511	17,511
Economic development	-	-	-	624,486	624,486
Committed for:					
Public safety	581,100	-	-	-	581,100
Sports complex lights	31,566	-	-	-	31,566
Assigned for:					
Budgetary stabilization	1,789,384	-	-	-	1,789,384
Parks	51,008	-	-	-	51,008
Cemetery	153,526	-	-	-	153,526
Unemployment compensation	4,194	-	-	-	4,194
Unassigned	3,147,186	-	-	-	3,147,186
Total fund balances	5,767,799	2,085,095	175,800	1,506,959	9,535,653
Total liabilities and fund balances	$ 6,025,843	$ 2,672,959	$ 175,800	$ 1,585,767	$ 10,460,369

See notes to financial statements.

CITY OF SEWARD, NEBRASKA

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

September 30, 2023

Total fund balances - governmental funds		$ 9,535,653
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 as assets in governmental funds. The cost of the assets is $46,015,002, and the accumulated depreciation is $17,685,956.		28,329,046
Notes receivable are not financial resources and therefore are not reported as assets in governmental funds. The notes receivable are reported as assets in the statement of net position.		689,058
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Compensated absences	$ (198,322)	
Accrued interest on long-term debt	(25,995)	
Bonds payable	(4,024,000)	
Financing agreements	(178,273)	(4,426,590)
Total net position - governmental activities		$ 34,127,167

See notes to financial statements.

CITY OF SEWARD, NEBRASKA

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

For the year ended September 30, 2023

	General	Street	Debt Service	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property	$ 1,825,447	$ -	$ -	$ -	$ 1,825,447
Motor vehicle	184,725	-	-	-	184,725
Sales tax	1,614,372	366,407	678,037	748,600	3,407,416
Franchise	1,308,947	-	-	-	1,308,947
Occupation	285,523	-	-	-	285,523
TIF proceeds	-	-	-	596,172	596,172
Intergovernmental	131,694	1,010,355	-	-	1,142,049
Charges for services	1,332,872	36,463	-	46,201	1,415,536
Loan collections	-	-	-	116,144	116,144
Interest income	110,582	29	6,592	13,710	130,913
Grants	27,897	202,889	-	151,447	382,233
Contributions	343,615	-	-	10,800	354,415
Other income	702	-	-	-	702
Total revenues	7,166,376	1,616,143	684,629	1,683,074	11,150,222
EXPENDITURES					
General government	297,048	-	-	151,467	448,515
Economic development	-	-	-	728,277	728,277
Public safety	1,652,278	-	-	-	1,652,278
Public works	503,124	936,185	-	-	1,439,309
Environment and leisure	2,766,851	-	-	-	2,766,851
Capital outlay	659,574	2,695,438	-	-	3,355,012
Principal payments on debt	49,468	22,713	959,966	-	1,032,147
Interest on long-term debt	5,432	1,532	85,165	-	92,129
Bond fees	-	-	2,400	-	2,400
Total expenditures	5,933,775	3,655,868	1,047,531	879,744	11,516,918
Excess (deficiency) of revenues over expenditures	1,232,601	(2,039,725)	(362,902)	803,330	(366,696)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	2,490,000	190,480	-	2,680,480
Transfers out	(2,490,000)	(190,480)	-	-	(2,680,480)
Net transfers	(2,490,000)	2,299,520	190,480	-	-
Net change in fund balances	(1,257,399)	259,795	(172,422)	803,330	(366,696)
Fund balances - September 30, 2022	7,025,198	1,825,300	348,222	703,629	9,902,349
Fund balances - September 30, 2023	$ 5,767,799	$ 2,085,095	$ 175,800	$ 1,506,959	$ 9,535,653

See notes to financial statements.

CITY OF SEWARD, 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, 2023

Total net change in fund balances - governmental funds	$ (366,696)
Amounts reported for *governmental activities* in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay ($3,355,012) exceeded depreciation expense ($1,527,605) during the period.	1,827,407
Basis remaining of capital asset disposals does not impact the governmental funds, but the remaining basis reduces the gain on sale of capital assets in the statement of activities.	(2,676)
Collection of loan proceeds on economic development loans is reported as revenue in the governmental funds, but reduces assets in the statement of net position.	(98,834)
The issuance of economic development loans is reported as an expense in the governmental funds, but increases assets in the statement of net position.	50,000
Forgiveness of LB840 loans is not reported in the fund financial statements, but is reported as economic development expense in the statement of activities.	(12,932)
The change in compensated absences is reported as an expense in the statement of net position. Compensated absences are not reported in the governmental funds.	17,674
The change in accrued interest payable is reported as an expense in the statement of net position. Accrued interest payable is not reported in the governmental funds.	5,890
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,032,147
Change in net position of governmental activities	$ 2,451,980

See notes to financial statements.

CITY OF SEWARD, NEBRASKA

STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS

September 30, 2023

	Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Total
ASSETS				
Current assets:				
Cash and cash equivalents	$ 1,896,161	$ 2,352,893	$ 815,854	$ 5,064,908
Certificates of deposit	3,290,136	157,415	295,998	3,743,549
Receivables:				
Accounts, net of allowance for doubtful accounts	1,220,444	271,850	179,609	1,671,903
Unbilled revenue	318,003	73,947	74,958	466,908
Interest	6,062	1,097	721	7,880
Inventory	1,202,341	105,604	-	1,307,945
Total current assets	7,933,147	2,962,806	1,367,140	12,263,093
Noncurrent assets:				
Restricted cash and cash equivalents	286,685	448,728	485,398	1,220,811
Restricted certificates of deposit	469,380	524,695	381,835	1,375,910
Capital assets:				
Land	1,604,487	270,620	90,094	1,965,201
Construction in progress	26,135	1,823,844	1,812,928	3,662,907
Distribution systems	22,040,184	17,866,076	12,832,799	52,739,059
Buildings	893,635	138,776	378,769	1,411,180
Equipment	3,650,088	573,938	1,208,406	5,432,432
Less accumulated depreciation	(15,677,436)	(8,983,550)	(9,062,459)	(33,723,445)
Net capital assets	12,537,093	11,689,704	7,260,537	31,487,334
Total noncurrent assets	13,293,158	12,663,127	8,127,770	34,084,055
Total assets	21,226,305	15,625,933	9,494,910	46,347,148
LIABILITIES				
Current liabilities:				
Accounts payable	1,448,893	218,105	54,096	1,721,094
Customer deposits	126,551	160	-	126,711
Accrued interest payable	9,533	9,844	1,935	21,312
Other accrued expenses	47,866	19,832	19,742	87,440
Sales tax payable	62,852	-	-	62,852
Current portion of long-term obligations	425,000	325,000	265,000	1,015,000
Total current liabilities	2,120,695	572,941	340,773	3,034,409
Noncurrent liabilities:				
Compensated absences - noncurrent	123,913	36,623	26,419	186,955
Noncurrent portion of long-term obligations	2,540,000	1,505,000	2,000,000	6,045,000
Total noncurrent liabilities	2,663,913	1,541,623	2,026,419	6,231,955
Total liabilities	4,784,608	2,114,564	2,367,192	9,266,364
NET POSITION				
Net investment in capital assets	9,572,093	9,859,704	4,995,537	24,427,334
Restricted for:				
Debt service	629,514	973,263	867,233	2,470,010
Unrestricted	6,240,090	2,678,402	1,264,948	10,183,440
Total net position	$ 16,441,697	$ 13,511,369	$ 7,127,718	$ 37,080,784

See notes to financial statements.

CITY OF SEWARD, NEBRASKA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUNDS

For the year ended September 30, 2023

	Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Total
Operating revenues:				
User charges	$ 11,526,827	$ 2,255,240	$ 2,114,601	$ 15,896,668
Customer service charges	44,064	9,891	11,599	65,554
Other revenue	72,973	132,075	12,805	217,853
Total operating revenues	11,643,864	2,397,206	2,139,005	16,180,075
Operating expenses:				
Cost of power	6,800,455	-	-	6,800,455
Personnel	1,088,735	593,343	516,779	2,198,857
Contract services	73,572	17,555	27,660	118,787
Utilities	82,837	169,930	77,271	330,038
Repairs and maintenance	287,120	221,923	124,178	633,221
Supplies	79,739	46,944	26,306	152,989
Professional fees	60,505	56,473	51,174	168,152
Insurance	94,585	57,184	54,466	206,235
Fuel and transportation	17,701	8,864	7,359	33,924
Dues, memberships & training	23,834	12,943	11,424	48,201
Miscellaneous	16,192	4,076	3,529	23,797
Franchise fees	1,184,802	124,144	-	1,308,946
Depreciation	909,166	420,738	523,923	1,853,827
Total operating expenses	10,719,243	1,734,117	1,424,069	13,877,429
Operating income	924,621	663,089	714,936	2,302,646
Nonoperating revenues (expenses):				
Interest income	126,050	81,537	25,759	233,346
Miscellaneous income	27,226	-	900	28,126
Grant revenue	-	10,000	-	10,000
Gain on disposal of capital assets	16,586	-	-	16,586
Interest expense	(79,522)	(33,281)	(24,084)	(136,887)
Loan administration fees	(800)	(1,000)	(300)	(2,100)
Total nonoperating revenues (expenses)	89,540	57,256	2,275	149,071
Change in net position	1,014,161	720,345	717,211	2,451,717
Net position - September 30, 2022	15,427,536	12,791,024	6,410,507	34,629,067
Net position - September 30, 2023	$ 16,441,697	$ 13,511,369	$ 7,127,718	$ 37,080,784

See notes to financial statements.

CITY OF SEWARD, NEBRASKA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

For the year ended September 30, 2023

	Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	$ 11,524,904	$ 2,374,161	$ 2,111,966	$ 16,011,031
Payments to suppliers	(8,983,034)	(725,380)	(416,856)	(10,125,270)
Payments to employees	(1,082,322)	(606,892)	(526,944)	(2,216,158)
Net cash provided by operating activities	1,459,548	1,041,889	1,168,166	3,669,603
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of property and equipment	(1,616,427)	(2,480,519)	(1,435,994)	(5,532,940)
Proceeds from sale of capital assets	149,559	-	-	149,559
Grant proceeds	-	10,000	-	10,000
Principal payments on capital debt	(415,000)	(295,000)	(270,000)	(980,000)
Interest paid on capital debt	(80,608)	(34,473)	(24,163)	(139,244)
Loan administration fees	(800)	(1,000)	(300)	(2,100)
Net cash used by capital and related financing activities	(1,963,276)	(2,800,992)	(1,730,457)	(6,494,725)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Increase in certificates of deposit	(39,605)	(707)	(829)	(41,141)
Increase in restricted certificates of deposit	(708)	(1,934)	(1,253)	(3,895)
Interest received	122,228	81,017	25,291	228,536
Net cash provided by investing activities	81,915	78,376	23,209	183,500
Decrease in cash and cash equivalents	(421,813)	(1,680,727)	(539,082)	(2,641,622)
Cash and cash equivalents - beginning of the year	2,604,659	4,482,348	1,840,334	8,927,341
Cash and cash equivalents - end of the year	$ 2,182,846	$ 2,801,621	$ 1,301,252	$ 6,285,719
Composition of cash and cash equivalents:				
Cash and cash equivalents	$ 1,896,161	$ 2,352,893	$ 815,854	$ 5,064,908
Restricted cash and cash equivalents	286,685	448,728	485,398	1,220,811
Total cash and cash equivalents	$ 2,182,846	$ 2,801,621	$ 1,301,252	$ 6,285,719

See notes to financial statements.

CITY OF SEWARD, NEBRASKA

STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS, Continued

For the year ended September 30, 2023

	Enterprise Funds			
	Electric Fund	Water Fund	Sewer Fund	Total
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	$ 924,621	$ 663,089	$ 714,936	$ 2,302,646
Adjustments to reconcile operating income to net cash provided by operating activities:				
Miscellaneous nonoperating revenue	27,226	-	900	28,126
Depreciation expense	909,166	420,738	523,923	1,853,827
Change in assets and liabilities:				
Accounts receivable	(154,596)	(23,005)	(27,939)	(205,540)
Inventories	(386,432)	3,132	-	(383,300)
Accounts payable	124,740	(8,476)	(33,489)	82,775
Customer deposits	6,444	(40)	-	6,404
Sales tax payable	1,966	-	-	1,966
Accrued expenses	6,413	(13,549)	(10,165)	(17,301)
Net cash provided by operating activities	$ 1,459,548	$ 1,041,889	$ 1,168,166	$ 3,669,603

See notes to financial statements.

CITY OF SEWARD, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

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CITY OF SEWARD, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Seward, Nebraska (City) are prepared in accordance with generally accepted accounting principles (GAAP). The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

1. Financial Reporting Entity

The City of Seward, Nebraska, was incorporated in 1868. The City operates under a Mayor-Council form of government with an elected Mayor, and an elected legislative body, Council, composed of eight members. The Mayor is elected at large for a four-year term, and the eight members of the City Council are elected, two from each of four wards, on alternating four-year terms. The administration of the City government is performed under the direction of the Mayor by the City Administrator. Services provided to residents include public safety, highways and streets, planning and zoning, parks, recreation, development, electric, water, and sanitary sewer systems, transfer station, and general administrative services.

The City's financial reporting entity comprises the following:

Primary Government:	City of Seward
Discretely Presented Component Units:	Seward Airport Authority Seward Library Foundation

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, and has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable, and, as such, should be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Additionally, the primary government is required to consider other organizations 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.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1. Financial Reporting Entity, continued

Blended Component Units

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. These component units' funds are blended into those of the City by appropriate activity type to compose the primary government presentation. Currently, the City has no blended component units.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. The following are the discretely presented component units:

	Brief Description of Activities and Relationship to the City:
Seward Airport Authority	Established to provide for the operation of the Seward Airport. The component unit information was obtained from financial statements which can be obtained by contacting the Seward Airport Authority.
Seward Library Foundation	Established to support the Seward library.

2. Basis of Presentation

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the City and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City other than debt service payments made by enterprise funds. Ad valorem taxes are used for the payment of principal and interest on the City's general obligation bonds.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Governmental Funds, continued

Capital Projects Fund

The Capital Projects Fund is used to account for resources restricted for the acquisition or construction of specific capital projects.

Permanent Fund

The Permanent Fund accounts for assets held by the City pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund.

Proprietary Funds

Enterprise Funds

Enterprise Funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Major and Nonmajor Funds

The funds are further classified as major or non-major as follows:

Fund	Brief Description
Major:	
Governmental:	
General	See page 27 for description.
Street	The Street Fund is a special revenue fund that accounts for the City's share of highway allocation from the State of Nebraska.
Debt Service	See page 27 for description.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Nonmajor Funds, continued

Fund	Brief Description
Major, continued:	
Proprietary:	
Enterprise:	
Electric, Water, and Sewer	See page 28 for description.
Nonmajor:	
Special Revenue:	
CDBG	Special revenue fund that accounts for community development grants and related expenses.
LB840	Special revenue fund that accounts for sales tax to be used for economic development under LB840.
TIF	Special revenue fund that accounts for tax increment financing projects used to promote economic development.
Capital Projects	See page 28 for description.
Perpetual Care	Permanent fund that accounts for the monies in a permanent care endowment fund for the cemetery.

3. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b, below.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Measurement Focus, continued

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

b. The proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-like activities and the discretely presented component units are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Basis of Accounting, continued

All proprietary funds and discretely presented component units utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used.

4. Assets, Liabilities, and Equity

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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Investments

For the purpose of the Statement of Net Position, "cash and cash equivalents" include all demand accounts and savings accounts. For the purpose of the proprietary fund Statement of Cash Flows, "cash and cash equivalents" include all cash on hand, demand accounts, savings accounts, and equity in pooled cash which has an original maturity of three months or less. The County Treasurer's cash represents revenues collected not yet remitted to the City.

Certificates of deposit and investments are carried at fair value. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes B2, C1, and D2.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include special assessments and property taxes. Business-type activities report utility billings and unbilled revenue as their major receivables.

In the fund financial statements, receivables in governmental funds include revenue accruals such as special assessments and property taxes, since they are usually both measurable and available. Proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable and unbilled revenue compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Due from Other Governments

The total due from other governments consists of the following:

Fund	Amount	Service
General	$ 397,761	Sales Tax
Street	81,863	Sales Tax
Street	15,754	Motor Vehicle Fees
Street	80,950	Highway Allocation
Capital Projects	132,587	Sales Tax
	$ 708,915	

Inventory

All inventories are valued at cost using the first-in/first-out (FIFO) method.

Restricted Assets

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, capital assets that are purchased or acquired with an original cost of $5,000 or more are capitalized and reported on the Statement of Net Position. Capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation. The City has elected the depreciation approach for reporting infrastructure.

Depreciation of general capital assets and all proprietary capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

Buildings	25-40 years
Improvements	5-25 years
Machinery and Equipment	5-20 years
Utility System	20-50 years
Infrastructure	20-50 years

Prior to July 1, 1980, governmental funds' infrastructure assets were not capitalized. These assets (back to July 1, 1980) have been valued at estimated historical cost. The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets, continued

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Unavailable Revenues

Unavailable revenues consist of property taxes and special assessments expected to be collected after 60 days.

Compensated Absences

The City's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. A portion of the liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this obligation is estimated based on historical trends. In the fund financial statements, governmental funds report only the current compensated absence liability payable from expendable available financial resources, while the proprietary funds report the total liability.

Employees generally earn sick leave at the rate of one day per month with the total accumulation up to 900 hours. In the event of retirement, an employee is reimbursed 50 percent of the accumulated sick leave if the employee meets certain eligibility requirements.

Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Long-term Debt, continued

Government-wide Statements

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable and accrued compensated absences.

Fund Financial Statements

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

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

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

c. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

Fund Financial Statements, continued

Effective October 1, 2010, the City adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable−Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted−Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws or externally imposed conditions by grantors or creditors.

Committed−Amounts that can be used only for specific purposes determined by a formal action by City Council ordinance or resolution.

Assigned−Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the City Council.

Unassigned−All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 16). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the City Council or the Assignment has been changed by the Mayor. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses

Sales and Use Tax

The City presently levies a 2.0 cent sales tax on taxable sales within the City. The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors. Sales tax collected on the sale of motor vehicles is restricted for street improvements as required by LB904. Effective January 1, 2023, 0.5 percent is allocated to service debt on the new wellness center. The balance of the sales tax is allocated to the General and Debt Service Funds for property tax relief, with up to $150,000 per year approved for the LB840 Fund to be used for economic development.

Sales taxes collected by the State in September (which represent sales for August) and received by the City in October have been accrued and are included under the caption "Due from other governments."

Property Taxes

The City has the power to levy taxes each year sufficient to pay any judgment existing against the City, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

The tax levies for all political subdivisions in Seward County are certified by the County Board on or before October 20. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14 percent interest.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Property Taxes, continued

Property taxes levied for 2022-2023 are recorded as revenue when expected to be collected within 60 days after September 30, 2023. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually. Property taxes expected to be collected after 60 days are recorded as deferred revenue on the fund balance sheets.

The City-owned electric, water, and sewer utilities make payments in lieu of taxes (10 percent of gross revenues for electric and 5 percent of gross revenues for water).

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. They also include all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – by Character and Function

Proprietary Fund – by Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Interfund Transfers

Permanent reallocation of resources between funds of the reporting entity is classified as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the City and its component units are subject to various federal, state, and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

1. Fund Accounting Requirements

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include: Special Revenue, Debt Service, and Permanent Funds.

2. Deposit Laws and Regulations

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The City's demand deposits are insured up to $250,000 and certificates of deposit/savings accounts are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). Any cash deposits or certificates of deposit in excess of the FDIC limits are insured by collateral held by the pledging institution in the City's name.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

3. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are described in Note A2 for the various funds.

4. Debt Restrictions and Covenants

Bonds Payable

The various bond ordinances relating to the bonds payable contain some restrictions or covenants that are financial-related. These include covenants such as debt service coverage requirements and required reserve account balances. The City is in compliance with the bond restrictions and covenants.

5. Budgetary Data

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditure and/or tax levy limitations.

The City follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.

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

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

5. Budgetary Data, continued

c. Prior to September 30, the City Council adopts the budget, which is then filed with the appropriate state and county officials.

d. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.

e. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.

f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 20. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.

g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.

h. The City of Seward adopts a budget by resolution for all fund types.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the basic financial statements for its various assets, liabilities, equity, revenues, and expenditures/ expenses.

1. Cash and Investments

Deposits

The City's policies regarding deposits of cash are discussed in Note A4. The table presented below is designed to disclose how its deposits were insured or secured with collateral at September 30, 2023. The categories of collateral are defined as follows:

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

1. Cash and Investments, continued

Deposits, continued

Category 1 – Insured by FDIC or collateralized with securities held by the City (or public trust) or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

Category 3 – Uninsured and 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; or collateralized with no written or approved collateral agreement.

Types of Deposits	Total Bank Balance	Category 1	Category 2	Category 3	Total Carrying Value
Demand deposits and certificates of deposit	$ 22,403,896	$ 1,489,463	$ 20,914,433	$ -	$ 21,383,609

Reconciliation to Government-wide Statement of Net Position:	
Primary Government –	
Unrestricted cash and cash equivalents	$ 10,148,084
Unrestricted certificates of deposit	4,184,906
Restricted cash and cash equivalents	5,238,712
Restricted certificates of deposit	1,390,910
Component Units –	
Unrestricted cash and cash equivalents	330,350
Unrestricted certificates of deposit	90,647
	$ 21,383,609

Investments

The City's policies and applicable laws regarding investments are discussed in Notes A4 and B2. The table presented below is designed to disclose whether the investments are insured or registered and who holds the security at September 30, 2023. The categories of investments are defined as follows:

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

1. Cash and Investments, continued

Investments, continued

Category 1 – Insured or registered with securities held by the entity or its agent in the entity's name.

Category 2 – Uninsured and unregistered with securities held by the counterparty's trust department or agent in the entity's name.

Category 3 – Uninsured and unregistered with securities held by the counterparty or by its trust department or agent but not in the City's name.

Type of Investment	Category 1	Category 2	Category 3	Carrying Amount	Fair Value
Publicly Traded Equities	$ -	$ 650,121	$ -	$ 650,121	$ 650,121

Reconciliation to Government-wide Statement of Net Position:

Component Units –	
Unrestricted investments	$ 564,505
Permanently restricted investments	85,616
	$ 650,121

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

2. Restricted Assets

The restricted assets as of September 30, 2023, are as follows:

	Governmental Activities	Business-type Activities	Total Primary Government	Component Unit
Type of Restricted Assets:				
Cash and cash equivalents	$ 4,017,901	$ 1,220,811	$ 5,238,712	$ -
Certificates of deposit	15,000	1,375,910	1,390,910	-
Investments	-	-	-	85,616
	$ 4,032,901	$ 2,596,721	$ 6,629,622	$ 85,616

Restricted cash and investments for governmental activities consists of $2,403,952 of Street Fund cash restricted for street projects, $175,800 of Debt Service Fund cash restricted for debt service, $17,511 of CDBG Fund cash restricted for Federal programs, $401,554 of LB840 Fund cash restricted for economic development, $301,740 of TIF Fund cash restricted for economic development, $466,604 of Capital Projects Fund cash restricted for capital projects, and $265,740 of Perpetual Care Fund cash and certificates of deposit restricted for cemetery perpetual care.

Restricted business-type assets consist of debt service reserves of $629,514 for the Electric Fund, $973,263 for the Water Fund, and $867,233 for the Sewer Fund. The Electric Fund has $126,551 and the Water Fund has $160 restricted for customer deposits.

The Seward Library Foundation has $85,616 of permanently restricted investments endowed for the income only to be used to support the Seward library.

3. Accounts and Notes Receivable

Accounts receivable of the business-type activities consist of utilities receivable. Accounts receivable for the governmental activities and component units consist of minor receivables. Receivables detail at September 30, 2023, is as follows:

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units
Accounts receivable	$ 1,700	$ 1,683,333	$ 1,685,033	$ 4,594
Allowance for doubtful accounts	-	(11,430)	(11,430)	-
Net accounts receivable	$ 1,700	$ 1,671,903	$ 1,673,603	$ 4,594

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

3. Accounts and Notes Receivable, continued

Notes receivable for the governmental activities consist of the following at September 30, 2023:

Type of Loan	Due From	Note Balance at September 30, 2023	Terms
LB840	Squire Wards, LLC	$ 13,119	1.625%; monthly payments due over 42 months; final payment due 9/1/24
LB840	La Cocina	10,000	5.0%; 20 percent forgivable annually if borrower retains improvements; due 1/7/24
LB840	Seward Hotel Group	32,069	3.25%; monthly payments over 15 years; final payment due 9/1/27
LB840	ECES, Inc	22,950	2.625%; monthly payments due over 10 years; final payment due 1/1/29
LB840	Barely Legal Distilling, LLC	70,000	2.25%; monthly payments due over 5 years; final payment due 2/1/25
LB840	Green Future Properties	181,473	2.75%; monthly payments due over 15 years; 12% of the loan will be forgiven after 166 payments have been made; final payment due 9/1/34
LB840	Cornerstone Interiors & Design	29,923	2.13%; monthly payments due over 10 years; final payment due 1/1/28
LB840	Gilgorevic	729	5.0%; 20 percent forgivable annually if borrower retains improvements; due 10/16/24
LB840	Turning Point Behavioral Health & Addiction Counseling	8,629	1.75%; monthly payments due over 10 years; final payment due 12/1/26

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

3. Accounts and Notes Receivable, continued

Note Held By	Due From	Note Balance at September 30, 2023	Terms
LB840	Nixon Restaurant and Property, Inc.	35,424	1.625%; monthly payments due over 5 years; final payment due 3/1/27
LB840	14tin, LLC	50,295	1.625%; monthly payments due over 10 years; final payment due 9/1/32
LB840	Bottle Rocket Brewing	1,264	5.0%; 20 percent forgivable annually if borrower retains improvements; due 9/30/24
LB840	Kirby Roth Insurance	2,609	5.0%; 20 percent forgivable annually if borrower retains improvements; due 7/23/25
LB840	Hexagon Properties	61,369	1.875%; monthly payments due over 15 years; final payment due 3/30/32
LB840	Red Path Gallery & Tasting Room	28,342	2.375%; monthly payments due over 10 years; final payment due 8/1/28
LB840	The Alps Dog Retreat	43,645	2.375%; monthly payments due over 72 months; $13,081.50 is forgivable after 64 payments; final payment due 12/1/26
LB840	Fullfield Ag, LLC	118,592	1.875%; monthly payments due over 15 years; final payment due 2/15/32
LB840	I. H. Freary Building, LLC	48,626	3.875%; monthly payments due over 10 years; final payment due 5/1/28
	Allowance for uncollectible note receivable	(70,000)	
Total notes receivable		$ 689,058	
Current portion		$ 123,087	
Noncurrent portion		565,971	
		$ 689,058	

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets

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

	Balance at October 1, 2022	Additions	Disposals	Reclass	Balance at September 30, 2023
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 852,951	$ -	$ -	$ -	$ 852,951
Construction in progress	465,679	2,226,342	-	(153,722)	2,538,299
Total capital assets not being depreciated	1,318,630	2,226,342	-	(153,722)	3,391,250
Other capital assets being depreciated:					
Infrastructure	22,649,048	373,932	-	153,722	23,176,702
Buildings	11,991,533	354,260	(61,151)	-	12,284,642
Machinery and equipment	6,973,066	400,478	(211,136)	-	7,162,408
Total other capital assets at historical cost	41,613,647	1,128,670	(272,287)	153,722	42,623,752
Less accumulated depreciation for:					
Infrastructure	(7,139,505)	(805,155)	-	-	(7,944,660)
Buildings	(4,197,819)	(247,099)	58,475	-	(4,386,443)
Machinery and equipment	(5,090,638)	(475,351)	211,136	-	(5,354,853)
Total accumulated depreciation	(16,427,962)	(1,527,605) *	269,611	-	(17,685,956)
Other capital assets, net	25,185,685	(398,935)	(2,676)	153,722	24,937,796
Governmental activities capital assets, net	$ 26,504,315	$ 1,827,407	$ (2,676)	$ -	$ 28,329,046

* Depreciation expense was charged to governmental activities as follows:

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

Governmental Activities, continued:

General government	$ 16,477
Public safety	
Fire	104,305
Police	69,684
Total public safety	173,989
Public works:	
Streets and storm sewers	822,262
Cemetery	29,126
Total public works	851,388
Environment and leisure:	
Civic Center	16,443
Golf	74,871
Library	119,028
Parks and recreation	188,899
Senior Center	16,497
Trails	70,013
Total environment and leisure	485,751
Total governmental depreciation expense	$ 1,527,605

Construction in progress at September 30, 2023, consists of $1,631,425 for the East Seward Street project, $62,718 for the Pinewood Avenue project, $69,548 for the Plum Creek bridge project, $681,989 for the Park Avenue/Bradford storm drainage project, $25,429 for the Civic Center ADA design project, and $67,190 for the Izaak Walton and Highway 15 improvement project. See Note D3 for additional details on these projects.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

	Balance at October 1, 2022	Additions	Disposals	Reclass	Balance at September 30, 2023
Business-type Activities:					
Capital assets not being depreciated:					
Land	$ 2,098,174	$ -	$ (132,973)	$ -	$ 1,965,201
Construction in progress	1,715,364	3,141,746	-	(1,194,203)	3,662,907
Total capital assets not being depreciated	3,813,538	3,141,746	(132,973)	(1,194,203)	5,628,108
Other capital assets being depreciated:					
Buildings	1,370,795	40,385	-	-	1,411,180
Distribution systems	50,308,996	1,409,584	-	1,020,479	52,739,059
Equipment	4,682,379	697,503	(121,174)	173,724	5,432,432
Total other capital assets at historical cost	56,362,170	2,147,472	(121,174)	1,194,203	59,582,671
Less accumulated depreciation for:					
Buildings	(604,916)	(37,529)	-	-	(642,445)
Distribution systems	(28,228,685)	(1,498,991)	-	-	(29,727,676)
Equipment	(3,157,191)	(317,307)	121,174	-	(3,353,324)
Total accumulated depreciation	(31,990,792)	(1,853,827) *	121,174	-	(33,723,445)
Other capital assets, net	24,371,378	293,645	-	1,194,203	25,859,226
Business-type capital assets, net	$ 28,184,916	$ 3,435,391	$ (132,973)	$ -	$ 31,487,334

* Depreciation expense was charged to functions as follows:

Electric	$ 909,166
Water	420,738
Sewer	523,923
Total business-type activities depreciation expense	$ 1,853,827

Construction in progress at September 30, 2023, consists of $1,201,318 for the water tower project, $26,136 for the water tower electric service, $337,134 for the East Seward Street water improvements, $424,685 for the East Seward Street sewer improvements, $1,380,807 for the wastewater treatment plant improvement project, $140,577 for the 6th Street water main replacement project, and $152,250 for the Park/Bradford Street storm sewer improvement project. See Note D3 for additional detail of the construction in progress at September 30, 2023.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

	Balance at October 1, 2022	Additions	Disposals	Reclass	Balance at September 30, 2023
Airport Authority:					
Capital assets not being depreciated:					
Land	$ 105,156	$ -	$ -	$ -	$ 105,156
Other capital assets being depreciated:					
Buildings	4,311,353	-	-	-	4,311,353
Improvements	2,543,114	-	-	-	2,543,114
Equipment	265,673	1,155	-	-	266,828
Total other capital assets at historical cost	7,120,140	1,155	-	-	7,121,295
Less accumulated depreciation for:					
Buildings	(1,504,745)	(116,449)	-	-	(1,621,194)
Improvements	(1,566,337)	(80,284)	-	-	(1,646,621)
Equipment	(155,145)	(26,955)	-	-	(182,100)
Total accumulated depreciation	(3,226,227)	(223,688)	-	-	(3,449,915)
Other capital assets, net	3,893,913	(222,533)	-	-	3,671,380
Airport Authority capital assets, net	$ 3,999,069	$ (222,533)	$ -	$ -	$ 3,776,536

5. Accounts Payable

Payables in the general, capital projects, other governmental, and proprietary funds are primarily composed of payables to vendors.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt

The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended September 30, 2023:

Type of Debt	Balance 9/30/2022	Additions	Deductions	Balance 9/30/2023	Due Within One Year
Governmental Activities:					
Bonds payable	$ 4,957,000	$ -	$ (933,000)	$ 4,024,000	$ 709,000
Note payable	26,966	-	(26,966)	-	-
Financing agreements	250,454	-	(72,181)	178,273	62,780
Total governmental	$ 5,234,420	$ -	$ (1,032,147)	$ 4,202,273	$ 771,780
Business-type Activities					
Bonds payable	$ 8,040,000	$ -	$ (980,000)	$ 7,060,000	$ 1,015,000
Component Units:					
Airport Authority	$ 263,266	$ 100,436	$ (187,860)	$ 175,842	$ 161,300

Governmental Activities

As of September 30, 2023, the governmental long-term liabilities consisted of the following:

Bonds payable:

General obligation refunding bonds - series 2012, with original issue amount of $1,373,850 (71 percent of the issue). Interest ranges from 0.30 to 2.15 percent with final maturity December 15, 2022.	$ -
Highway allocation bonds - series 2012, with original issue amount of $190,000. Interest is 2.35 percent with maturity December 15, 2023.	190,000

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Governmental Activities, continued

Bonds payable, continued:

General obligation refunding bonds - series 2020, with original issue amount of $4,725,000. Interest ranges from 1.15 to 1.80 percent with final maturity April 15, 2030.	3,330,000
Public safety tax bonds - series 2014, with original issue amount of $404,000. Interest ranges from 1.15 to 2.55 percent with final maturity April 1, 2024.	44,000
General obligation refunding bonds - series 2014, with original issue amount of $500,000. Interest ranges from 0.20 to 2.25 percent with final maturity December 15, 2022.	-
Highway allocation bonds – series 2016, with original issue amount of $825,000. Interest ranges from 2.0 to 4.0 percent with final maturity October 1, 2031.	460,000
General obligation refunding bonds - series 2016, with original issue amount of $1,085,000. Interest ranges from 0.60 to 1.50 percent with final maturity December 15, 2022.	-
Total bonds payable	4,024,000

Note payable:

On February 19, 2016, the City borrowed $350,000 from Jones National Bank to finance the golf course purchase. The note bears interest of 2.75 percent and is due in 14 semi-annual installments of $27,430 through November 1, 2022.	-

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Governmental Activities, continued

Financing Agreements:

Financing agreement due to Cattle National Bank dated January 18, 2019, with original issue amount of $65,625 to finance a Groundmaster mower. The note bears interest of 3.75 percent and is due in five annual principal and interest payments of $15,000 commencing June 30, 2019 through June 30, 2023.	-
Financing agreement due to Exchange Bank dated September 1, 2020, with original issue amount of $148,882 to finance golf carts. The note bears interest of 3.25 percent and is due in 30 monthly principal and interest payments of $3,300, commencing April 1, 2021 through September 1, 2025 (no note payments are due October through March each year), with a final installment of $64,762 due September 1, 2025.	98,672
Financing agreement due to Jones National Bank dated November 20, 2019, with original issue amount of $63,797 to finance a Kubota tractor and mower. The note bears interest of 3.29 percent and is due in five annual principal and interest payments of $13,760, commencing March 21, 2020 through March 31, 2024.	13,321

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Governmental Activities, continued

Financing Agreements, continued:

Financing agreement due to Cattle National Bank dated October 1, 2020, with original issue amount of $115,700 to finance a 2020 Case 621GXR wheel loader. The note bears interest of 2.20 percent and is due in five annual principal and interest payments of $24,245, commencing November 30, 2020 through November 30, 2024.	46,936
Financing agreement due to Jones National Bank dated December 4, 2020, with original issue amount of $47,459 to finance a Toro Reelmaster 3555-D. The note bears interest of 2.13 percent and is due in five annual principal and interest payments of $9,980, commencing April 30, 2021 through April 30, 2025.	19,344
Total financing agreements	178,273
Total governmental activities long-term obligations	$ 4,202,273
Current portion	$ 771,780
Noncurrent portion	3,430,493
Total	$ 4,202,273

The Debt Service Fund is making the bond payments, the General Fund is making the note payments, and the General Fund and Street Fund are making the payments on the financing agreements.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Business-type Activities

As of September 30, 2023, the long-term debt payable from proprietary fund resources consisted of the following:

Bonds and notes payable:	
Electric revenue refunding bonds - series 2012, with original issue amount of $1,855,000. Interest ranges from 0.40 to 2.55 percent with final maturity February 15, 2025.	$ 185,000
Electric revenue refunding bonds - series 2016, with original issue amount of $4,755,000. Interest ranges from 0.85 to 3.20 percent with final maturity February 15, 2036.	2,780,000
Water revenue refunding bonds - series 2020, with original issue amount of $1,635,000. Interest ranges from 1.20 to 2.15 percent with final maturity February 15, 2036.	1,100,000
Water revenue refunding bonds - series 2016, with original issue amount of $1,205,000. Interest ranges from 0.95 to 1.80 percent with final maturity June 1, 2026.	730,000
Sewer revenue refunding bonds – series 2021, with original issue amount of $3,055,000. Interest ranges from 0.25 to 1.50 percent with final maturity September 1, 2032.	2,265,000
Total business-type activity debt	$ 7,060,000
Current portion	$ 1,015,000
Noncurrent portion	6,045,000
Total	$ 7,060,000

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Component Unit

Airport debt:

Series 2011 bonds payable with original principal amount of $545,000, bearing interest ranging from 1.20 to 3.55 percent with final maturity January 15, 2024.	$ 25,000
Series 2009 bonds payable with original principal amount of $20,000, bearing interest of 4.75 percent with maturity January 15, 2024.	20,000
Note payable with original principal amount of $155,761, to fund project costs until Federal and state grant money is received, bearing interest of 6.20 percent, due December 31, 2026.	100,436
Nebraska Department of Aeronautics loan with original principal amount of $220,253, due in 120 monthly installments of $1,322, bearing no interest through August 31, 2025.	30,406
Total Airport notes and bonds payable	$ 175,842
Current portion	$ 161,300
Noncurrent portion	14,542
Total	$ 175,842

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2023, are as follows:

	Governmental Activities			
Year Ending	Direct Placement Debt		Other Debt Issues	
September 30,	Principal	Interest	Interest	Interest
2024	$ 62,780	$ 5,005	$ 709,000	$ 71,903
2025	115,493	3,294	530,000	60,874
2026	-	-	535,000	52,800
2027	-	-	545,000	44,238
2028	-	-	550,000	34,860
2029-2032	-	-	1,155,000	44,430
	$ 178,273	$ 8,299	$ 4,024,000	$ 309,105

	Business-type Activities		Component Unit	
Year Ending	Other Debt Issues		Other Debt Issues	
September 30,	Principal	Interest	Principal	Interest
2024	$ 1,015,000	$ 126,364	$ 161,300	$ 919
2025	1,035,000	111,082	14,542	-
2026	1,040,000	95,005	-	-
2027	595,000	80,385	-	-
2028	515,000	72,168	-	-
2029-2033	2,200,000	217,559	-	-
2033-2037	660,000	28,435	-	-
	$ 7,060,000	$ 730,998	$ 175,842	$ 919

7. Interfund Transactions and Balances

The General Fund transferred $2,490,000 to the Street Fund during the year ended September 30, 2023. Also, the Street Fund transferred $190,480 to the Debt Service Fund during the year ended September 30, 2023.

NOTE D – OTHER NOTES

1. Employee Pension and Other Benefit Plans

Under Nebraska statutes, the City is to maintain a retirement plan for City police officers. This plan is funded through employee and employer contributions. The total contributions under this plan are deposited under a money purchase retirement plan with Ameritas Retirement. This plan requires that covered employees and the City contribute an amount equal to seven percent of the employee's monthly salary until such employee becomes eligible for regular retirement, at which time contributions shall cease. The eligible and covered payroll amounted to $831,246 for the year ended September 30, 2023. Both the City and the covered employees' required contribution of $58,187 was made for the year ended September 30, 2023. The employer contributions vest at the following rate: 0 to 2 years - 0 percent, 2 to 3 years - 40 percent, 4 years - 60 percent, 5 to 6 years - 80 percent, 7 years - fully vested. The employees also have the ability to make voluntary contributions to a deferred compensation plan in accordance with Internal Revenue Code Section 457. Voluntary 457 contributions totaled $0 during the year ended September 30, 2023.

The City maintains a defined contribution plan for the City employees in accordance with Internal Revenue Code Sections 457 and 401(a). The plan is available to all full-time City employees after six months of service. This plan is funded through employee and employer contributions. The total contributions under this plan are deposited with Ameritas Retirement. This plan requires that both covered employees and the City contribute six percent of the employee's salary to the plan. The total payroll amounted to $3,529,627 and the covered payroll amounted to $2,895,177 for the year ended September 30, 2023. The City and the employees contributed $173,711 and $173,711, respectively, for the year ended September 30, 2023. The employees also contributed $14,012 to a deferred compensation plan in accordance with Internal Revenue Code Section 457 during the year ended September 30, 2023.

2. Risk Management

Insurance

The City is exposed to various risks of loss related to torts; thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. The City purchases commercial insurance to protect against risks listed above. Insurance is maintained for the various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; dishonest employees; injuries to employees; and natural disasters. During the year ended September 30, 2023, the City did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk 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 investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the City's investments at September 30, 2023, are held by the counterparties not in the name of the City. The underlying securities consist of cash, direct obligations of or guaranteed by the full faith and credit of the U.S. Government, and other similar obligations of the U.S. Government or its agencies.

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. The certificate of deposit maturities are as follows:

Maturities by Month	Amount
December 2023	$ 429,798
January 2024	459,065
March 2024	109,554
May 2024	84,298
June 2024	1,802,400
August 2024	809,616
October 2024	512,000
November 2024	59,281
January 2025	125,499
March 2025	81,953
May 2025	251,790
January 2026	223,842
September 2026	311,175
March 2027	300,545
May 2027	15,000
	$ 5,575,816

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City's investments consist of certificates of deposit and money market funds, minimizing credit risk associated with the City's investment portfolio.

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Deposits and Investments, continued

Concentration of Credit Risk. The City's investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2023, the City's investments in certificates of deposit consisted of the following:

Financial Institution	Amount
Cattle National Bank	$ 2,994,591
Jones National Bank	2,357,383
Union Bank	223,842
	$ 5,575,816

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City's investments had no exposure to foreign currency risk and the City held no investments denominated in foreign currency at September 30, 2023.

3. Commitments

Construction/Contractual Commitments

The City has numerous construction projects and other contracts in progress. The City intends to fund the construction through operations or long-term financing.

Project	Contract Amount	Paid Through 9/30/23	Obligation Pending	Expected Completion Date
Water tower	$ 4,191,485	$ 1,045,808	$ 3,145,677	Fall 2024
6th Street water main replacement	221,902	133,141	88,761	July 2024
Substation heat pump units	22,000	-	22,000	September 2024
E Seward St improvements	2,615,717	2,266,201	349,516	Winter 2024
Izaak Walton & Highway 15 project	78,669	67,190	11,479	Spring 2024
Park Ave/Bradford storm drainage	876,319	644,460	231,859	July 2024
Caselle software conversion	46,496	23,248	23,248	September 2024
Levee accreditation	419,780	19,076	400,704	September 2024
GIS services update	128,490	105,412	23,078	September 2024

NOTE D – OTHER NOTES, continued

3. Commitments, continued

Power Contract

In December 2015, the City entered into a contract with the Nebraska Public Power District (NPPD) for the purchase of electric power on a wholesale basis for a term of 20 years. The contract stipulates that if the City determines at any time that it wished to obtain power from another source, it must give written notice to NPPD five years prior to the time it proposes to change wholesale providers. Beginning on the date of the change, the City would be obligated to pay each month for an amount of power equal to an average of the maximum amounts of power purchased during the same month in each of the five years prior to the date of change. As of the date of this report, the City plans to continue its contract with NPPD and thus, no liability associated with this commitment has been accruing in the financial statements.

Other Commitments

The City also entered into a 60 month copier lease on February 1, 2020. The lease requires monthly payments of $351 through January 2025.

4. Interlocal Agreements

The City has the following interlocal agreements in effect as of September 30, 2023:

Parties to Agreement	Agreement Period	Descriptions
Civil Defense	1981 - ongoing	Joint City/County Organization
Police Department	1990 – ongoing	Interlocal cooperative "RAP"/Rural Apprehension Program
Nebraska Community Energy Alliance	6/17/14 thru 6/17/2074	Advancement of Natural Gas & Electric Vehicle Infrastructure and Use
Seward County	6/01/2023 thru 5/31/2024	Prosecution Services/Per Year
Seward County	2004 – ongoing	Emergency Management Organization (Joint County-City)
Seward County	1997 – ongoing	EL overhead line-Section 27 & 28, Township N Range 3E
Seward County	1995 – ongoing	Combined Communications Center (Enhanced 911)
Seward County	1999 – ongoing	Police firearms range
Seward County	2011 – ongoing	Wellhead protection/City pays admin & Legal fees

NOTE D – OTHER NOTES, continued

4. Interlocal Agreements, continued

Parties to Agreement	Agreement Period	Descriptions
Seward County Public Power	1980 – ongoing	Joint use of poles/SPPD to pay $1.50/pole
South Crest Subdivision	1982 – ongoing	Sanity Imp Dist #3-WA & SE/City to provide routine maintenance
Staplehurst, Village of	2000 – ongoing	Use of burnsite for brush & untreated wood/Staplehurst pays $1,000/yr
Statewide Communications Alliance	2002 – 2032	Jointly own, operate, regulate, manage and maintain statewide system
Upper Big Blue Natural Resources District	5/02/2017 thru 6/30/2023	Construction costs for hiking/bicycle trail $150,000 paid by Upper Big Blue Natural Resource
Seward County Rural Fire Protection District	07/01/2023 thru 06/30/2024	Fire Protection/Equipment
Seward County Chamber & Development Partnership	10/1/2022 thru 9/30/2023	Economic Development
H-GAC	10/1/2022 thru 9/30/2023; auto renews	Cooperative purchasing program #17-5994
Seward County	4/26/2022 – project completion	E Seward St construction
Seward County School District	2/15/22 – 2/15/32	Wellness Center construction and board
Butler, Saline, Seward, York Counties and Cities of Seward and York	01/14/2020 – 01/14/2025	Public safety software, hardware, and services with Zuercher
Statewide Communications Alliance	2002 – 2032	Jointly own, operate, regulate, manage and maintain statewide system
Upper Big Blue Natural Resources District	02/20/2018 – 06/30/2023	Pay up to 50% of Levee accreditation
Seward County, Saline County, Cities of: Seward, Milford, Crete, Friend, Villages of: Goehner, Staplehurst, Bee, Tamora, Pleasant Dale, Beaver Crossing, Dorchester	09/14/1993-09/14/2043	Seward/Saline County Solid Waste Management Agency

NOTE D – OTHER NOTES, continued

5. Tax Abatements/Conduit Debt

The Community Development Agency (CDA), who is authorized by Nebraska statutes to enter into property tax abatement agreements for the purpose of developing properties in blighted areas, has entered into tax increment financing (TIF) agreements with various redevelopers. The TIF program has the stated purpose of increasing valuation, business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper (in the form of payments on conduit debt) by the CDA to finance the project for a period of up to 15 years.

Information relevant to the abatements granted by the CDA for the year ended September 30, 2023 is as follows:

TIF Project:	Years Remaining on TIF Agreements	2023 TIF Valuation	TIF Proceeds Received during the year 9-30-2023
Progressive Sheet Metal	5	$ 183,594	$ 4,890
Sports Express	5	179,903	3,056
Cobblestone Inn	5	1,883,763	36,374
B & M Seed	5	449,098	11,246
Jones Bank	7	1,035,594	47,768
Jones Insurance	6	599,584	10,186
Grimes Construction	7	353,931	6,043
CNG, Inc.	8	7,057,881	89,169
Lindner	7	332,463	9,331
Two Creeks Holding	8	370,616	6,296
Bottle Rocket Brewing	8	290,847	6,969
Bradford	9	260,364	4,423
Peek Properties	7	95,061	2,810
Plex Homes (Phase 1)	12	1,165,281	28,880
Project Superior	12	22,014,154	256,563
Green Futures	12	737,832	9,627

NOTE D – OTHER NOTES, continued

5. Tax Abatements/Conduit Debt, continued

TIF Project:	Years Remaining on TIF Agreements	2023 TIF Valuation	TIF Proceeds Received during the year 9-30-2023
Kach 647	13	99,071	105
Kach 640/644	13	95,152	851
Else & Burger	13	314,315	5,340
Seward Dairy Queen	13	626,025	10,635
Alps Dog Retreat	14	249,640	3,125
GH Coffee	13	261,369	4,440
Levanders Body Shop	13	508,655	8,641
Two Creeks Storage	11	134,362	2,586
Old Town Square	14	194,900	3,311
Ironhide (IHC)	14	772,713	428
Plex Homes (Phase 2)	14	968,580	8,045
Plex Homes (Phase 3)	15	473,687	-
Fast Mart	10	744,665	15,034
			$ 596,172

6. Related Party Transactions

A former council member is the redeveloper on three TIF projects in Note D5 (Bradford, Kach 647, and Kach 640/644). Another entity owned by this council member (Kach Investment) received CDBG grant proceeds totaling $22,654 for downtown revitalization during the year ended September 30, 2023.

7. Subsequent Events

Management has evaluated subsequent events through January 17, 2024, the date on which the financial statements were available for issue.

On October 3, 2023, Council approved a $850,988 contract with Gehring Construction for the Izaak Walton and Highway 15 intersection project and approved an addendum to the agreement with The Schemmer Associates for construction phase services on this project for $100,652.

On October 17, 2023, Council approved a redevelopment plan for Focus Properties 511, LLC.

On October 17, 2023, Council approved a change order with General Excavating for the Bradford Street storm sewer improvements project for $130,455.

On November 21, 2023, Council approved an agreement with Clark & Enersen for design services for the Civic Center for 8.5 percent of construction costs.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SEWARD, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended September 30, 2023

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Taxes:			
Property	$ 1,823,431	$ 1,832,369	$ 8,938
Motor vehicle	160,000	184,725	24,725
Sales tax	951,963	1,670,396	718,433
Franchise	1,222,450	1,308,947	86,497
Occupation	278,000	285,523	7,523
Intergovernmental	125,966	131,694	5,728
Charges for services	1,238,592	1,334,994	96,402
Interest income	9,100	110,439	101,339
Grants	217,750	27,897	(189,853)
Contributions	565,208	343,615	(221,593)
Insurance proceeds	40,000	-	(40,000)
Other	3,510	702	(2,808)
Total resources	6,635,970	7,231,301	595,331
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General government	378,653	358,914	(19,739)
Public safety	2,067,577	1,643,492	(424,085)
Public works	525,891	512,959	(12,932)
Environment and leisure	2,478,981	2,766,851	287,870
Capital outlay	1,466,905	659,574	(807,331)
Principal payments on debt	49,468	49,468	-
Interest expense	5,432	5,432	-
Total charges to appropriations	6,972,907	5,996,690	(976,217)
Resources over (under) charges to appropriations	(336,937)	1,234,611	1,571,548
OTHER FINANCING USES			
Transfers out	(2,490,000)	(2,490,000)	-
RESOURCES UNDER CHARGES TO APPROPRIATIONS AND OTHER FINANCING USES	$ (2,826,937)	$ (1,255,389)	$ 1,571,548

CITY OF SEWARD, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - STREET FUND

Year ended September 30, 2023

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Taxes:			
Sales tax	$ 220,000	$ 360,410	$ 140,410
Intergovernmental	965,111	1,010,355	45,244
Charges for services	29,616	34,763	5,147
Interest income	-	29	29
Grants	182,592	202,889	20,297
Total resources	1,397,319	1,608,446	211,127
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Public works	989,457	933,238	(56,219)
Capital projects	4,517,232	2,390,012	(2,127,220)
Principal payments on debt	22,713	22,713	-
Interest on long-term debt	1,532	1,532	-
Total charges to appropriations	5,530,934	3,347,495	(2,183,439)
Resources under charges to appropriations	(4,133,615)	(1,739,049)	2,394,566
OTHER FINANCING SOURCES (USES)			
Transfers in	2,490,000	2,490,000	-
Transfers out	-	(190,480)	(190,480)
Net transfers	2,490,000	2,299,520	(190,480)
RESOURCES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) CHARGES TO APPROPRIATIONS	$ (1,643,615)	$ 560,471	$ 2,204,086

CITY OF SEWARD, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - DEBT SERVICE FUND

Year ended September 30, 2023

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Sales tax	$ 847,926	$ 678,037	$ (169,889)
Interest income	1,800	6,592	4,792
Total resources	849,726	684,629	(165,097)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Principal payments	960,055	959,966	(89)
Interest and fees	87,871	87,565	(306)
Total charges to appropriations	1,047,926	1,047,531	(395)
Resources under charges to appropriations	(198,200)	(362,902)	(164,702)
OTHER FINANCING SOURCES			
Transfer in	-	190,480	190,480
RESOURCES AND OTHER FINANCING SOURCES UNDER CHARGES TO APPROPRIATIONS	$ (198,200)	$ (172,422)	$ 25,778

CITY OF SEWARD, NEBRASKA

BUDGETARY COMPARISON SCHEDULES - NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

Year ended September 30, 2023

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenue and Expenditures

	General Fund	Street Fund	Debt Service Fund
Sources/inflows of resources:			
Actual amounts of resources (budgetary basis) from the budgetary comparison schedules	$ 7,231,301	$ 1,608,446	$ 684,629
Differences - budget to GAAP:			
Cash to accrual adjustments	(64,925)	7,697	-
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 7,166,376	$ 1,616,143	$ 684,629
Uses/outflows of resources:			
Actual amounts (budgetary basis) total charges to appropriations from the budgetary comparison schedules	$ 5,996,690	$ 3,347,495	$ 1,047,531
Differences - budget to GAAP:			
Cash to accrual adjustments	(62,915)	308,373	-
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 5,933,775	$ 3,655,868	$ 1,047,531

SUPPLEMENTARY INFORMATION

CITY OF SEWARD, NEBRASKA

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS

September 30, 2023

	Special Revenue Funds		
	CDBG	LB840	TIF
ASSETS			
Interest receivable	$ -	$ -	$ -
Due from other governments	-	-	-
Restricted assets:			
Cash and cash equivalents	17,511	401,554	301,740
Certificates of deposit	-	-	-
Total assets	$ 17,511	$ 401,554	$ 301,740
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -	$ -	$ 78,808
Fund balances:			
Nonspendable:			
Cemetery perpetual care	-	-	-
Restricted for:			
Capital projects	-	-	-
Federal programs	17,511	-	-
Economic development	-	401,554	222,932
Total fund balances	17,511	401,554	222,932
Total liabilities and fund balances	$ 17,511	$ 401,554	$ 301,740

Capital Projects	Permanent Fund Perpetual Care	Total Nonmajor Governmental Funds
$ -	$ 31	$ 31
132,587	-	132,587
466,604	250,740	1,438,149
-	15,000	15,000
$ 599,191	$ 265,771	$ 1,585,767
	$ -	$ 78,808
-	265,771	265,771
599,191	-	599,191
-	-	17,511
-	-	624,486
599,191	265,771	1,506,959
$ 599,191	$ 265,771	$ 1,585,767

CITY OF SEWARD, NEBRASKA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the year ended September 30, 2023

	Special Revenue Funds		
	CDBG	LB840	TIF
REVENUES			
Sales tax	$ -	$ 150,000	$ -
TIF proceeds	-	-	596,172
Grant revenue	151,447	-	-
Charges for services	-	-	45,953
Contributions	-	-	-
Loan collections	-	116,144	-
Interest income	-	5,814	3,547
Total revenues	151,447	271,958	645,672
EXPENDITURES			
General government	151,447	-	-
Economic development	-	125,000	603,277
Total expenditures	151,447	125,000	603,277
Net change in fund balances	-	146,958	42,395
Fund balances - September 30, 2022	17,511	254,596	180,537
Fund balances - September 30, 2023	$ 17,511	$ 401,554	$ 222,932

Capital Projects	Permanent Fund Perpetual Care	Total Nonmajor Governmental Funds
$ 598,600	$ -	$ 748,600
-	-	596,172
-	-	151,447
-	248	46,201
-	10,800	10,800
-	-	116,144
611	3,738	13,710
599,211	14,786	1,683,074
20	-	151,467
-	-	728,277
20	-	879,744
599,191	14,786	803,330
-	250,985	703,629
$ 599,191	$ 265,771	$ 1,506,959

CITY OF SEWARD, NEBRASKA

COMBINING STATEMENT OF NET POSITION - COMPONENT UNITS

September 30, 2023

	Seward Airport Authority	Seward Library Foundation	Total Component Units
ASSETS			
Current assets:			
Cash and cash equivalents	$ 235,621	$ 94,729	$ 330,350
Certificates of deposit	30,000	60,647	90,647
County treasurer cash	4,349	-	4,349
Investments	-	564,505	564,505
Receivables:			
Property tax	5,002	-	5,002
Accounts receivable	4,594	-	4,594
Interest	5	-	5
Prepaid insurance	24,007	-	24,007
Total current assets	303,578	719,881	1,023,459
Noncurrent assets:			
Permanently restricted investments	-	85,616	85,616
Capital assets:			
Land	105,156	-	105,156
Other capital assets, net of depreciation	3,671,380	-	3,671,380
Net capital assets	3,776,536	-	3,776,536
Total noncurrent assets	3,776,536	85,616	3,862,152
Total assets	4,080,114	805,497	4,885,611
LIABILITIES			
Current liabilities:			
Accrued interest payable	4,965	-	4,965
Unearned revenue	24,519	-	24,519
Current portion of long-term debt	161,300	-	161,300
Total current liabilities	190,784	-	190,784
Noncurrent liabilities:			
Noncurrent portion of long-term debt	14,542	-	14,542
Total liabilities	205,326	-	205,326
NET POSITION			
Net investment in capital assets	3,600,694	-	3,600,694
Permanently restricted-Guthal	-	85,616	85,616
Unrestricted	274,094	719,881	993,975
Total net position	$ 3,874,788	$ 805,497	$ 4,680,285

CITY OF SEWARD, NEBRASKA

COMBINING STATEMENT OF ACTIVITIES - COMPONENT UNITS

For the year ended September 30, 2021

		Program Revenues	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions
Seward Airport Authority:			
Airport	$ 477,101	$ 122,569	$ -
Seward Library Foundation:			
Library support	60,487	-	41,692
Total component units	$ 537,588	$ 122,569	$ 41,692

Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position		
	Airport Authority	Seward Library Foundation	Total Component Units
$ -	$ (354,532)	$ -	$ (354,532)
-	-	(18,795)	(18,795)
$ -	(354,532)	(18,795)	(373,327)
General revenues:			
Taxes:			
Property	214,051	-	214,051
Interest income	2,158	1,018	3,176
Dividends	-	256	256
Gain on investments	-	110,059	110,059
Other income	37,915	-	37,915
Total general revenues	254,124	111,333	365,457
Change in net position	(100,408)	92,538	(7,870)
Net position - beginning of year	3,975,196	712,959	4,688,155
Net position - end of year	$ 3,874,788	$ 805,497	$ 4,680,285

AMGL
CPAs & Advisors

SHAREHOLDERS:
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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*

To the Honorable Mayor and Members of the City Council
City of Seward, 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Seward, Nebraska, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated January 17, 2024.

Report on Internal Control Over Financial Reporting

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

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

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Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C. and offers wealth management and investment advisory services.

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 that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described below, that we consider to be a significant deficiency.

Segregation of Duties

Due to limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Seward'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 Seward's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Seward's response to the findings identified in our audit and described above. The City of Seward's response to the findings identified in our audit is that due to the small size of the City, it is impractical to further segregate duties. The City'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.

AMGL, P.C.

Grand Island, Nebraska
January 17, 2024

AMGL
CPAs & Advisors

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Seward for the year ended September 30, 2023, and have issued our report thereon dated January 17, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 14, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Seward are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

> Management's estimate of the collectability of accounts receivable is based on historical utility revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

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Management's estimate of the depreciation of capital assets is based on the estimated useful life of the capital asset. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Thirty audit adjustments increased the fund balances of the City's governmental funds by $179,981. Twenty one audit adjustments increased the net position of the City's business-type funds by $5,546,941. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Sales tax receivable and revenue were both increased $75,627 on the governmental funds.

2. General Fund cash and revenue was increased $107,900 to reflect the allocation of 25 percent of the engineering expenses to each of the three utility departments. Cash was decreased and expenses increased $35,976 on the three utility funds (Electric, Water and Sewer Funds).

3. General Fund cash and revenue were increased $406,069 to record water and electric franchise fees. Electric cash was decreased and franchise fee expense increased $365,473 and Water cash was decreased and franchise fee expense increased $40,597.

4. General Fund accounts payable was decreased $58,917, Street Fund accounts payable was increased $305,424, Electric fund accounts payable was increased $59,895, Water accounts payable was increased $27,046, and Sewer accounts payable was decreased $67,264 with corresponding adjustments to various expenses.

5. Sales tax payable was increased $31,372 with a corresponding adjustment to expense on the Electric Fund.

6. Unbilled receivables and revenue were increased $25,287 on the business-type funds.

7. Water inventory was decreased and expense increased $12,623.

8. Capital assets were increased and expenses decreased $5,289,218 on the business-type funds.

9. Depreciation expense of $1,853,827 was recorded on the business-type funds.

10. Electric land and gain on sale of assets were both decreased $132,973 to remove the basis of sold land from capital assets.

11. Long-term debt was decreased $980,000 with corresponding decreases to expenses on the business-type funds.

12. Payroll checking was increased and expenses decreased $10,728 on the Electric Fund.

13. Equity was decreased $1,164,072 on the General Fund, increased $118,749 on the Street Fund, decreased $63,954 on the LB840 Fund, increased $886,166 on the Debt Service Fund, increased $575,988 on the Electric Fund, increased $686,189 on the Water Fund, and increased $525,812 on the Sewer Fund to record prior year audit adjustments.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 17, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of the City of Seward as of September 30, 2023, we noted certain matters that we believe you should consider. Our observations were

formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation suggests that the City Council remain involved in the financial affairs of the City to provide oversight and independent review functions.

2. Currently, the City's chart of accounts is not broken down by funds. Accounts are mixed across funds in one trial balance. This makes it very difficult to budget, audit, and manage revenue and expenses by fund, which governmental entities must do. We recommend changing the accounting system to operate on a fund basis, with each fund being a self-balancing subset of the entire City's chart of accounts.

3. The account numbering system does not discern between assets, liabilities, equity, revenue and expenses. We recommend incorporating an account numbering system that makes it possible to identify what type of account it is by number. (For example, assets could have a 1 as the leading digit, liabilities could have 2, equity could have 3, revenue could have 4, and expenses could have 5.)

4. During the year ended September 30, 2023, transfers to sinking funds of $20,000 on the Water Fund and $285,000 on the Sewer Fund were posted to equity accounts. Transactions should not be directly posted to equity accounts, as these balances must reconcile to the prior year audit.

5. The audit adjustments for the year ended September 30, 2022 were not posted prior to out audit. We recommend posting all audit adjustments and reconciling equity to the audited financials each year.

6. The payroll checking account was not reconciled from May 2023 until the audit in November 2023. We recommend reconciling all bank accounts monthly.

7. We recommend remitting TIF proceeds to the banks holding the TIF debts or to the redevelopers who financed their own projects as soon as the TIF proceeds are received. Ten TIF projects had collections that were not remitted as of September 30, 2023.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the nonmajor governmental combining statements and the component unit combining statements, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

AMGL, P.C.

Grand Island, Nebraska
January 17, 2024

AMGL
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To the Honorable Mayor and City Council
City of Seward
Seward, Nebraska

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Seward as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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 material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiencies in the City of Seward's internal control to be significant deficiencies:

> The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This lack of segregation of duties creates an opportunity for employees to commit fraud that may go undetected. This situation suggests that the City Council remain involved in the financial affairs of the City to provide oversight and independent review functions.

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AMGL, P.C.

Grand Island, Nebraska
January 17, 2024

City of Seward
September 30,

	Reference	Recommended	2023	2022	2021	2020	2019
Population			7,643	7,643	7,643	6,964	6,964
Valuation		$ 396,676,799	$ 613,793,254	$ 576,735,966	$ 546,539,892	$ 512,267,318	$ 492,355,409
Per Capita		$ 72,754	$ 80,308	$ 75,459	$ 71,509	$ 73,559	$ 70,700
1) Unrestricted Net Position/Total Net Position							
Government Wide	Page 14	35%	23.05%	29.01%	29.27%	34.88%	34.48%
Governmental Activities	Page 14	25%	18.26%	23.77%	23.97%	35.37%	27.45%
Business-Type Activities	Page 14	40%	27.46%	33.82%	34.06%	34.44%	40.39%
2) Top 5 Sources of Revenues - Governmental Activities							
Sales Tax	Page 9	$425 per Capita	$ 446	$ 302	$ 278	$ 310	$ 260
Property Taxes		$254 per Capita	239	239	225	232	223
State Allocation		$188 per Capita	142	124	121	118	118
Grants and Contributions		$235 per Capita	104	216	289	214	82
Franchise Tax		$105 per Capita	171	177	168	166	165
3) State Allocations							
Highway Allocation		$136 Per Capita	$ 123	$ 111	$ 111	$ 109	$ 109
Municipal Equalization		$52 Per Capita	9	4	2	-	-
4) Governmental Expenses (Excludes capital outlay)							
Administration		$90 Per Capita	$ 39	$ 35	$ 41	$ 39	$ 38
Cemetery		$25 Per Capita	22	20	17	19	25
Civic Center		$20 Per Capita	21	17	18	21	18
Dowding Pool		$30 Per Capita	35	33	28	22	32
Fire and Rescue		$70 Per Capita	26	18	18	14	19
Library		$60 Per Capita	103	69	67	69	71
Recreation		$40 Per Capita	30	45	36	33	31
Police		$225 Per Capita	192	180	154	174	172
Building Inspection		$10 Per Capita	11	18	9	10	12
Golf		$50 Per Capita	64	59	54	51	47
Senior Center		$30 Per Capita	27	21	17	18	17
5) Outstanding GO Debt/Valuation	Page 13	< 5%-Good < 3%-Excellent	0.68%	0.91%	1.16%	1.43%	0.71%

City of Seward
September 30,

	Reference	Recommended	2023	2022	2021	2020	2019
6) Unassigned Fund Balance/General Fund Expenditures	Pages 16 & 18	30%	53.04%	74.65%	89.94%	89.18%	80.29%
7) Months Expense in Street Cash Reserve	Pages 16 & 18	12.0	7.9	10.1	6.7	5.4	4.6
8) Levy Rates							
General		0.37	0.299000	0.318000	0.318000	0.318000	0.318000
		$257/Capita	$ 240	$ 240	$ 227	$ 234	$ 225
Airport Authority		0.07	0.027239	0.035000	0.035000	0.035000	0.035209
		$50/Capita	$ 22	$ 26	$ 25	$ 26	$ 25
Total Levy			0.326239	0.353000	0.353000	0.353000	0.353209
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 47	> 35%	58.51%	60.52%	57.55%	55.51%	56.98%
Business-type Activities	Page 49	> 35%	43.40%	43.24%	41.04%	42.41%	44.83%
10) Operating Income/Total Operating Revenue	Page 21						
Electric Fund		15.00%	7.94%	10.56%	8.48%	3.85%	1.73%
Water Fund		15.00%	27.66%	27.52%	31.69%	31.79%	28.11%
Sewer Fund		15.00%	33.42%	23.16%	24.42%	20.74%	16.27%
11) Debt Coverage Ratio							
Electric Fund	Pages 21 & 22	1.50	3.69	4.25	3.43	2.36	1.99
Water Fund		1.50	3.28	3.17	2.82	2.48	2.15
Sewer Fund		1.50	4.21	3.28	2.99	2.29	2.15
12) Cash, Investments & Treasurer Cash							
General Fund (unassigned):	Pages 16/18/47						
Operating		2,635,000					
Replacement		-					
(Budgetary stabilization = $1,789,384)		2,635,000	3,147,186	3,993,268	4,630,552	4,227,087	3,604,961
Business-type Activities (Excluding Depreciation/Amortization)	Pages 20/21/49						
Operating		6,010,000					
Restricted		2,595,000					
Replacement		3,930,000					
		12,535,000	11,405,178	11,709,969	12,168,842	10,828,159	12,077,337

2. Update and Discussion on Legion Baseball and Softball Fields Turf Project - Brock Anderson, Plum Creek Turf Committee
   A. Consideration for Permission to Grant Naming Rights at Memorial Field

American Legions Post 33
Seward, NE

Jan 4, 2024,

City of Seward
Seward, NE 68434

SUBJECT: Potential renaming of Baseball Field and Park.

At our Dec 12th meeting, Legion member Josh Loos spoke about a fundraising campaign that may install artificial turf on the infield of the baseball field used by Concordia, the high school, and Legion teams. There is the possibility a local business who makes a significant donation may want to rename the field. Discussion was held about renaming the field and renaming the park to Memorial Park.

The Post membership passed a motion at their Dec 12th meeting that Post 33 is fine with renaming the field a new name to recognize the donor and renaming the park to Memorial Park to continue recognition of Veterans.

If there are any questions, please advise.

Joe Ruzicka, Post Cdr
Ken Meyer, Post Adj.

VFW

VETERANS OF FOREIGN WARS.

Gerald Coffey Post 4755
243 South Street
Seward, NE 68434

January 19,2024

To Whom It May Concern,

VFW Post 4755 was recently approached regarding the Seward ballfields and the idea of soliciting donations for naming rights of the city's park. After discussion at our meeting, a motion was made to recommend the following:

VFW Post 4755 is honored that the ballfields in Seward were named "Veterans Park" in recognition of the service and sacrifice of those who served. It is the recommendation of VFW Post 4755 that the fields be named in honor of the donors and that the city keep the name "Veterans Park" as the name of the overall complex. An example of this would be "Arbys Field at Seward Veterans Park".

We appreciate your respectful consideration of our position and if there is anything that you determine we can do to assist in the future, please do not hesitate to contact me.

Respectfully,

Kerry Engel
Post Commander
VFW Post 4755

3. Consideration of a Resolution to Amend Golf Fees Effective for 2024 Season - Public Properties Director Core

RESOLUTION NO. 2024-2

WHEREAS, the City Council of the City of Seward, Nebraska may by resolution fix the amount of Park, Recreation, Golf Course, Camping, and Cemetery fees, and

WHEREAS, it is deemed advisable to establish Park, Recreation, Golf Course, Camping, and Cemetery fees;

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SEWARD, NEBRASKA THAT:

The amount of Golf Course fees shall henceforth be and are hereby fixed as follows to be in full force and effect on and after date of passage:

1. **Seward Community Golf Course:**

Daily Fees	
9 Holes (including tax)	$21.00
Golf Cart Rental Per Player (including tax)	$10.00
18 Holes (including tax)	$28.00
Golf Cart Rental Per Player (including tax)	$15.00
Trail (Cart Stored Off-Site)	$10.00
Driving Range Bucket of Golf Balls (including tax)	
Small Bucket	$4.50
Medium Bucket	$6.50
Large Bucket	$8.50
Annual Fees	
Single	$630.00
Golf Cart Lease	$315.00
Driving Range Pass	$100.00
Family	$813.75
Golf Cart Lease	$420.00
Driving Range Pass	$150.00
Age 19-25	$288.75
Grade/High School	$157.50
Trail (Cart Stored Off-site)	$200.00
Golf Cart Storage (with Trail Fee)	
Gas Cart (does not include gas)	$375.00
Electric Cart	$400.00
Locker Rent	$35.00

Resolution 2023-1 and all previous resolutions in conflict with this resolution are hereby revoked. The fees will be added to the established Master Fees Schedule.

The Mayor declared the resolution adopted.

Dated: February 6, 2024

THE CITY OF SEWARD, NEBRASKA

_____
Joshua Eickmeier, Mayor

ATTEST:

_____
Derek Bargmann, City Clerk

(SEAL)

4. Consideration of an Ordinance to Create a 'Clubhouse Bartender' Position and to Revise the Library Assistant II Job Title - City Administrator Butcher

Job Title: Clubhouse Bartender
Department: Public Properties
FLSA Status: Non-Exempt, Hourly, Part Time
Revised Date: 2/6/24 (Council Created)

Accountability
Under the direction of the Public Properties Director and Golf Shop Manager, respectively.

Job Summary
Assists in the operation of the bar counter at the municipal nine-hole golf course clubhouse. May assist with other clubhouse duties, including collection of green fees, tee time reservations, and inquiries as needed.

Essential Job Functions
Organizes the opening and closing of the golf course clubhouse as outlined by the Golf Shop Manager; greets customers and provides professional customer service; receives orders, responsibility prepares, and serves alcoholic and non-alcoholic beverages to patrons; operates a cash register and POS system, issues receipts, makes change, and accounts for all cash received; clears, cleans, and resets tables that have been vacated; maintains cleanliness in all areas of the bar including counters, sinks, glassware, utensils, shelves, storage areas, and associated equipment; receives and verifies the delivery of inventory as directed by Golf Shop Manager; assists with clubhouse rentals; assists with the restocking and replenishment of bar inventory and supplies; identifies and advises the Golf Shop Manager regarding building and facility maintenance; and assists with month-end inventories and reports.

May assist with the following tasks as needed: Collection of green fees; reservation of tee times; response to patron inquiries, complaints, and information requests; explanation and enforcement of golf course rules and regulations; operation of alcohol cart on golf course grounds; cleaning of restrooms, basement, storage rooms, and exterior patio.

Knowledge, Abilities and Skills
Knowledge of liquor license rules and regulations and best practices in inventory control. Basic math skills. Knowledge of mixology and ability to prepare and serve drinks efficiently at a patron's request. Ability to assist Golf Shop Manager to complete stock orders, receive products, and verify their receipt; and ability to operate computer and POS system with high degree of accuracy. Ability to stand for long periods of time and lift up to 50 pounds; and ability to work flexible hours with some morning, afternoon, evening, and weekend hours. Good oral and written communication skills required to effectively communicate on a daily basis with other City employees and the public, especially in situations where customers may be inebriated.

Education and Experience
Graduation from High School or equivalent is desirable, plus at least six (6) months' experience in customer service or food/beverage operations preferred.

Special Requirements
Must be at least nineteen (19) years of age. Must be able to comply with all rules and regulations of the Nebraska Liquor Control Act as it pertains to operating a liquor license.

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

DRAFT

ORDINANCE NO. 2024-3

AN ORDINANCE TO PROVIDE FOR ANNUAL CLASSIFICATION OF OFFICERS AND EMPLOYEES OF THE CITY OF SEWARD, NEBRASKA; TO CREATE THE CLUBHOUSE BARTENDER POSITION; TO PROVIDE FOR LONGEVITY PAY AND PAYMENT OF PART-TIME EMPLOYEES; TO PROVIDE FOR A DATE SUCH CLASSIFICATION AND PAY RANGES OF COMPENSATION SHALL BECOME EFFECTIVE; TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM; TO PROVIDE FOR A TIME WHEN THIS ORDINANCE SHALL TAKE EFFECT.

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

Section 1. CLASSIFICATION, RANGES OF COMPENSATION. The classification of officers and employees of the City of Seward, Nebraska, pay grades and ranges of compensation for such classification are as follows:

2023-2024 SALARY SCHEDULE PAY RANGE RATES

A. CLERICAL (HOURLY)	**MIN**	**MAX**
Payroll Clerk	20.11	27.17
Utility Billing/Account Clerk	17.86	25.11
Administrative Assistant	17.29	24.36
Admin Assistant – Municipal Bldg	16.38	22.32
Library Assistant II~~/Social Media/IT~~	18.49	24.32
Library Assistant I	14.13	16.50
Library Clerk	11.43	14.24
Aging Services Commission Assistant	17.23	24.78
Clubhouse ~~Short Order Cook~~ Bartender	15.00	18.00
Golf Shop Seasonal Employee	11.24	13.63
B. LABOR & TRADES (HOURLY)	**MIN**	**MAX**
Civic Center Assistant	11.21	13.09
Custodian	14.52	21.63
Electric Line Crew Chief	43.77	54.51
Electric Journeyman Lineman	38.67	52.12
Electric Lineman	38.67	52.12
Electric Seasonal Groundman	21.38	25.21
Meter Maintenance Utility Worker	19.78	26.00
Utilities Locator	19.17	35.86
Assistant Public Properties Director	23.78	29.95
Public Properties Maintenance Worker	16.96	25.06
Street Foreman	25.89	33.48
Street Maintenance Worker III	20.89	27.39

Street Maintenance Worker II	18.63	25.13
Street Maintenance Worker I	18.06	22.58
Burn Site Assistant	11.47	16.47
Recycling Center Worker	11.47	16.47
Facility Maintenance Supervisor	26.89	35.71
WW Treatment/Sanitary System Operator	22.39	29.78
Senior Utility Maintenance Worker II	24.65	33.15
Utility Maintenance Worker II	23.37	32.06
Utility Maintenance Worker I	21.20	28.26
Summer Seasonal Laborer	14.58	15.16
Pool Manager	13.68	16.18
Assistant Pool Manager	11.82	14.02
Swim Program Coordinator	11.52	13.62
Lifeguard	11.21	12.44
Pool Office/Concession Work	11.21	12.44
Water Safety Instructor	11.21	12.44
Water Safety Instructor Aide	7.46	8.09
C. PUBLIC SAFETY (HOURLY)	**MIN**	**MAX**
Police Sergeant	29.34	38.89
Police Officer II	28.17	34.38
Police Officer I	25.91	32.24
Administrative Secretary/Records Clerk	18.08	24.86
Community Service Officer	15.76	22.30
D. SUPERVISORY, TECHNICAL & ADMINISTRATIVE (MONTHLY)	**MIN**	**MAX**
City Administrator	10,925	13,186
Chief of Police	7,135	8,906
City Engineer	6,827	9,102
Police Captain	6,209	7,436
Electric Superintendent	8,001	9,991
Public Properties Director	5,826	7,244
City Clerk/Human Resources Director	5,744	7,975
Water/Wastewater Director	5,523	8,207
Street Superintendent	5,700	7,293
Finance Director/Treasurer	7,356	9,419
Library Director	5,052	6,268
Deputy Treasurer	4,852	5,934
Golf Course Superintendent	4,852	5,658
Building/Zoning/Code Enforcement Director	4,946	6,171
Executive Director of Wellness Center	4,852	5,658
Assistant Recreation Director	3,526	5,192
Golf Shop Manager	3,392	4,413
Assistant Library Director	3,384	4,576
Civic Center Manager	3,590	3,979

Section 2. LONGEVITY PAY. Each employee, who has completed their introductory period, will, for each year of service to the City, receive three dollars and forty-seven cents ($3.47) per month if classified as exempt, or two cents ($0.02) per hour if classified as non-exempt. This pay will be in addition to the established base

pay in their classification as set forth in Section One of this ordinance.

Section 3. COMPENSATION PAYABLE BIWEEKLY. The compensation and salary fixed for the respective officers and employees of the City by this ordinance shall be paid biweekly.

Section 4. PART-TIME EMPLOYEES. Persons employed by the City on a part- time or occasional basis shall be paid on an hourly rate and at such time as shall be fixed by the Mayor and Council by motion.

Section 5. REPEAL. Any City of Seward ordinance, resolution, or employee handbook or part of any ordinance, resolution, or employee handbook of the City of Seward, Nebraska in conflict with this Ordinance is hereby repealed to the extent of such conflict.

Section 6. WHEN OPERATIVE. This ordinance shall be effective after its approval, passage and publication as required by law and the ordinances of the City.

Passed and approved this 6th day of February, 2024.

ATTEST: THE CITY OF SEWARD, NEBRASKA

_____
Joshua Eickmeier, Mayor

_____
Derek Bargmann
City Clerk

5. Consideration of a Resolution to Designate a Private Drive Located to the South of E Seward Street, Between S Columbia Ave and Plum Creek Lane, as 'Wattier Lane' - Building/Zoning & Code Enf. Director Dworak

RESOLUTION NO. 2024-3

WHEREAS, the City Council of the City of Seward, Nebraska may by resolution assign a name to street or private drive, and

WHEREAS, it is deemed advisable to name the private drive hereinafter designated in the City of Seward, Nebraska; and

WHEREAS, the residents of Lot 7, Plum Creek Estates, and the South 194 feet of lot 2, Block 1, Sunnyside Addition support the naming of the private drive,

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SEWARD, NEBRASKA THAT:

The naming of the following private drive, more particularly describe as follows:

> The private drive between Columbia Avenue and Plum Creek Lane as originally platted in Plum Creek Estates, Seward, Seward County Nebraska, is hereby named “Wattier Lane” and the appropriate City officials are hereby authorized, empowered, and directed to place appropriate signs designating the name.

The Mayor declared the resolution adopted.

Dated: February 6, 2024

THE CITY OF SEWARD, NEBRASKA

_____
Joshua Eickmeier, Mayor

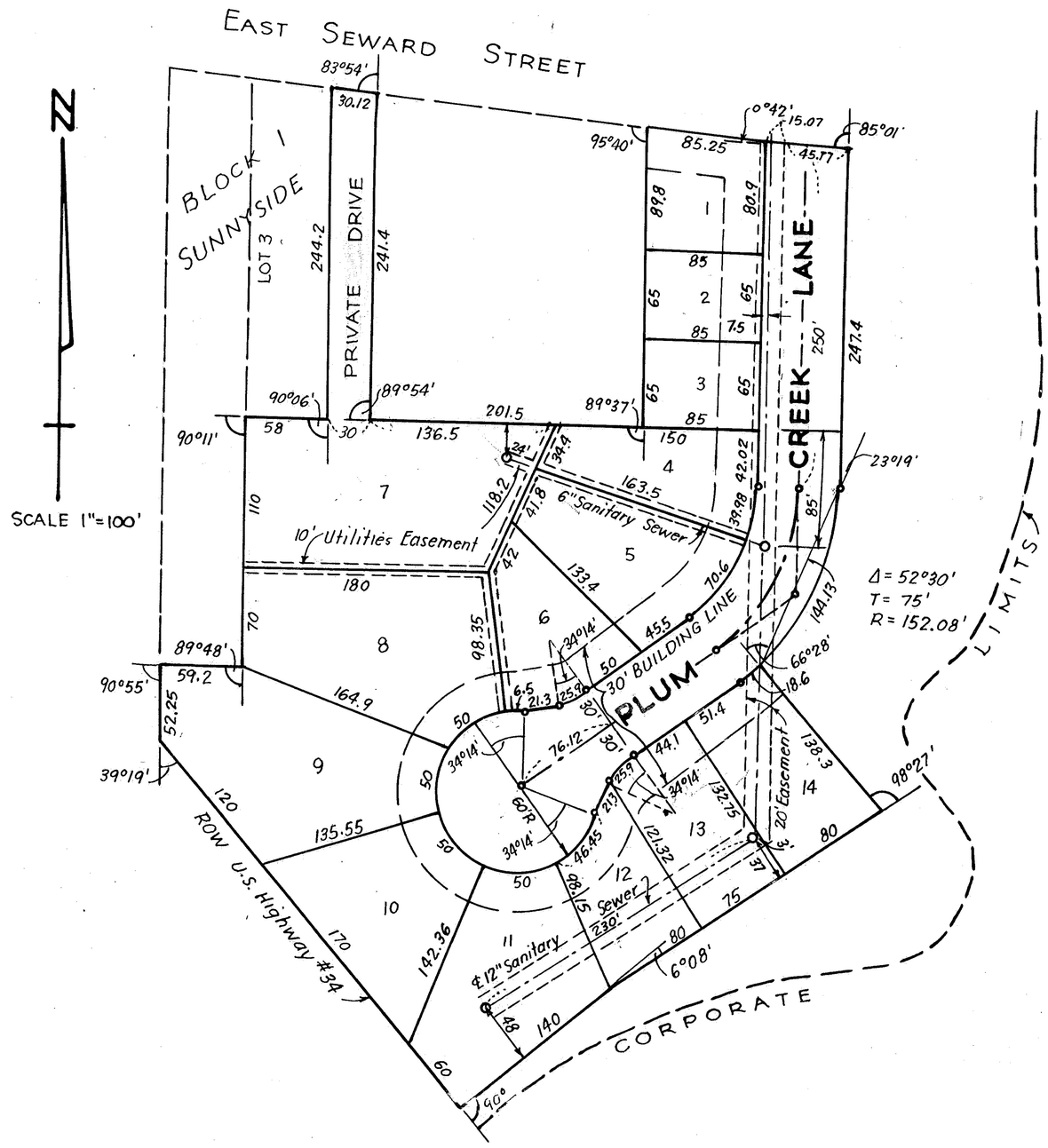
ATTEST:

_____
Derek Bargmann, City Clerk

(SEAL)

SEWARD
Sec: 21
Town: 11
Rng:3E
800092651
800092686
800092694
800092678
800091396
800091418

PLUM CREEK ESTATES



DEDICATION

The foregoing subdivision as it appears on this plat of a part of the NW4 SE4 Section 21, T.11N., R.3 E. of the 6th P.M., Seward County, Nebraska, and more particularly described as follows; Commencing at the northeast corner of Lot 3, Block 1, Sunnyside Addition to the City of Seward, Seward County, Nebraska, as originally platted; thence southerly along the west line Lot 4 a distance of 244.2 feet; thence westerly on a deflection angle of 90°06' right a distance of 58.0 feet; thence southerly on a deflection angle of 90°11' left a distance of 180.0 feet to the south line of said Block 1; thence westerly on a deflection angle of 89°48' right a distance of 59.42 feet; thence southerly on a deflection angle of 90°55' left a distance of 52.25 feet to the northeasterly right-of-way line of United States Highway number 34; thence southeasterly along said right-of-way line on a deflection angle of 39°19' left a distance of 350.0 feet; thence northeasterly on a deflection angle of 90°00' left a distance of 140.0 feet; thence northeasterly on a deflection angle of 6°08' right a distance of 235.0 feet; thence northwesterly on a deflection angle of 98°27' left a distance of 138.30 feet to the south line of Plum Creek Lane; thence northeasterly on a deflection angle of 66°28' right a chord distance of 144.13 feet to the point of tangency of a curve with a radius of 182.08 feet; thence northerly on a deflection angle of 23°19' left a distance of 247.4 feet to the south line of East Seward Street; thence westerly along said south line on a deflection angle of 85°01' left a distance of 45.17 feet; thence westerly on a deflection angle of 0°42' right a distance of 100.32 feet; thence southerly on a deflection angle of 95°40' left a distance of 219.8 feet; thence westerly on a deflection angle of 89°37' right a distance of 201.5 feet; thence northerly on a deflection angle of 89°54' right a distance of 241.4 feet; thence westerly on a deflection angle of 83°54' left a distance of 30.12 feet to the point of beginning; and the platting of the same as "Plum Creek Estates" is made with the free consent and in accordance with the desire of the undersigned owners, together with easements as shown on the foregoing plat for the construction, operation, inspection and maintenance of sewers, electric, light, gas, telephone, drainage, or other public utilities, over upon or under the easements shown. The street shown thereon is hereby dedicated to the public.

Witness our hands this 21st day of August, 1972.

ROBERT W. PETERSEN

VIRGINIA L. PETERSEN

Witness our hands this 21st day of August 1972.

ALAN G. LOFTIS

FRANCES M. LOFTIS

ACKNOWLEDGEMENT

STATE OF NEBRASKA }
SEWARD COUNTY } SS

On this 21st day of August, 1972, before me, the undersigned, a Notary Public, duly commissioned, qualified for and residing in said county, personally came Robert W. Petersen and Virginia L. Petersen, husband and wife, and Alan G. Loftis and Frances M. Loftis, husband and wife, to me personally known to be the identical persons whose names are affixed to the foregoing instrument and they each acknowledged the same to be their voluntary act and deed.

NOTARY PUBLIC

My commission expires the 14th day of Oct., 1974.

APPROVAL

The foregoing plat was approved by the Seward City Planning Commission on this 22 day of Aug, 1972.

ATTEST:

CHAIRMAN

ACCEPTANCE

The foregoing plat and dedication were approved and accepted by the City Council of the City of Seward, Nebraska, by Ordinance No. 985, passed the 3rd day of October, 1972.

ATTEST:

CITY CLERK

SUPPLEMENTAL CERTIFICATE

I hereby certify that the lands described above are within the corporate limits of the City of Seward, Seward County, Nebraska.

Signed this 10th day of August, 1972.

SURVEYOR L.S. 246 - NEBRASKA

SURVEYOR'S CERTIFICATE

I hereby certify that I have accurately surveyed and staked out the foregoing plat of "Plum Creek Estates". Iron stakes are set at all lot corners and at other points marked thus • on the plat, unless otherwise shown. All dimensions are in feet or decimals of a foot and are chord measurements unless otherwise shown.

Signed this 10th day of August, 1972.

SURVEYOR L.S. 246 - NEBRASKA

State of Nebraska, Seward County
Filed for record in the Clerk's office
October 5, 1972
at 8:45 AM. in Book 41
Page 291
County Clerk
fee $3.75

6. Consideration of a Construction Contract to K2 Construction for the 6th Street - Ash to Lincoln Street Water Main Replacement Project in the Amount of $1,607,243.50 - City Engineer Oneby

SUGGESTED FORM OF AGREEMENT BETWEEN OWNER AND CONTRACTOR FOR CONSTRUCTION CONTRACT (STIPULATED PRICE)

THIS AGREEMENT is by and between City of Seward, Nebraska ("Owner") and K2 Construction ("Contractor").

Owner and Contractor hereby agree as follows:

ARTICLE 1 – WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

Furnish all labor, materials and equipment for 6TH STREET WATERMAIN REPLACEMENT. Work, per the plans and specifications, shall include replacing the existing watermain along 6th Street from approximately Ash Street (south of Highway 34) to Lincoln Street (north of Highway 34). The watermain sizes vary from 6" to 16" totaling approximately 3,300 feet. Approximately 1500 feet of the watermain will be directionally drilled. Site restoration consists of removing and replacing sidewalks, driveways and street pavement and all incidental work necessary to complete the Project as required by the plans and specifications.

ARTICLE 2 – THE PROJECT

2.01 The Project for which the Work under the Contract Documents may be the whole or only a part is generally described as follows:

CITY OF SEWARD
6TH STREET WATERMAIN REPLACEMENT
SCHEMMER PROJECT NO. 09083.001

ARTICLE 3 – ENGINEER

3.01 The Project has been designed by the Schemmer Associates (Engineer), which is to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

ARTICLE 4 – CONTRACT TIMES

4.01 *Time of the Essence*

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

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4.02 *Days to Achieve Substantial Completion and Final Payment*

A. The Work will be completed per the CONTRACT TIME section of the special provisions after the date when the Contract Times commence to run as provided in Paragraph 2.03 of the General Conditions for Project 6th Street Watemain Replacement.

4.03 *Liquidated Damages*

A. Contractor and Owner recognize that time is of the essence as stated in Paragraph 4.01 above and that Owner will suffer financial loss if the Work is not completed within the times specified in Paragraph 4.02 above, plus any extensions thereof allowed in accordance with Article 12 of the General Conditions. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty), Contractor shall pay Owner $500.00 for each day that expires after the time specified in Paragraph 4.02 above for Substantial Completion until the Work is substantially complete. After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Time or any proper extension thereof granted by Owner, Contractor shall pay Owner $250.00 for each day that expires after the time specified in Paragraph 4.02 above for completion and readiness for final payment until the Work is completed and ready for final payment.

ARTICLE 5 – CONTRACT PRICE

5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents an amount in current funds equal to the sum of the amounts determined pursuant to Paragraphs 5.01.A below:

A. For all Unit Price Work, an amount equal to the sum of the established unit price for each separately identified item of Unit Price Work times the actual quantity of that item:

UNIT PRICE WORK

Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Price
	"UNIT PRICE" AND "BID PRICE" AS DEVELOPED ON BID TAB				

Total of all Bid Prices (Unit Price Work) $

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The Bid prices for Unit Price Work set forth as of the Effective Date of the Agreement are based on estimated quantities. As provided in Paragraph 11.03 of the General Conditions, estimated quantities are not guaranteed, and determinations of actual quantities and classifications are to be made by Engineer as provided in Paragraph 9.07 of the General Conditions.

ARTICLE 6 – PAYMENT PROCEDURES

6.01 *Submittal and Processing of Payments*

A. Contractor shall submit Applications for Payment in accordance with Article 14 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 *Progress Payments; Retainage*

A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor's Applications for Payment on or about the 20th day of each month during performance of the Work as provided in Paragraph 6.02.A.1 below. All such payments will be measured by the schedule of values established as provided in Paragraph 2.07.A of the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no schedule of values, as provided in the General Requirements.

1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Engineer may determine or Owner may withhold, including but not limited to liquidated damages, in accordance with Paragraph 14.02 of the General Conditions.

a. 95 percent of Work completed (with the balance being retainage). If the Work has been 50 percent completed as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, then as long as the character and progress of the Work remain satisfactory to Owner and Engineer, there will be no additional retainage; and

b. 95 percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).

B. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to 99 percent of the Work completed, less such amounts as Engineer shall determine in accordance with Paragraph 14.02.B.5 of the General Conditions

6.03 *Final Payment*

A. Upon final completion and acceptance of the Work in accordance with Paragraph 14.07 of the General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 14.07.

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ARTICLE 7 – INTEREST

7.01 All moneys not paid when due as provided in Article 14 of the General Conditions shall bear interest at the rate of 8 percent per annum.

ARTICLE 8 – CONTRACTOR'S REPRESENTATIONS

8.01 In order to induce Owner to enter into this Agreement, Contractor makes the following representations:

A. Contractor has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.

B. Contractor has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

C. Contractor is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Contractor has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions relating to existing surface or subsurface structures at the Site (except Underground Facilities), if any, that have been identified in Paragraph SC-4.02 of the Supplementary Conditions as containing reliable "technical data,"

E. Contractor has considered the information known to Contractor; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Site-related reports and drawings identified in the Contract Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor, including any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Contract Documents; and (3) Contractor's safety precautions and programs.

F. Based on the information and observations referred to in Paragraph 8.01.E above, Contractor does not consider that further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.

G. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.

H. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.

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I. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

ARTICLE 9 – CONTRACT DOCUMENTS

9.01 *Contents*

A. The Contract Documents consist of the following:

1. Cover Page
2. Table of Contents
3. Notice to Contractors (page NC-1)
4. Instructions to Bidders (pages 200-1: 200-9)
5. Bid Form (pages 410-1: 410-12)
6. Bid Bond (pages 430-1: 430-2)
7. This Agreement (pages 520-1 to 520-8, inclusive).
8. Performance bond (pages 610-1 to 610-3, inclusive).
9. Payment bond (pages 615-1 to 615-3, inclusive).
10. Other bonds (pages – to --, inclusive).
    a. n/a (pages _____ to _____, inclusive).
    b. _____ (pages _____ to _____, inclusive).
    c. _____ (pages _____ to _____, inclusive).
11. General Conditions (pages 700-1 to 700-62, inclusive).
12. Supplementary Conditions (pages 800-1 to 800-9, inclusive).
13. Special Provisions (pages 1 to 113).
14. Drawings consisting of the Drawings listed on attached sheet index.
15. Addenda (numbers 1 to 2, inclusive).
16. Exhibits to this Agreement (enumerated as follows):
    a. Contractor's Bid (pages 1 to 12, inclusive).

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b. Documentation submitted by Contractor prior to Notice of Award (pages n/a to n/a, inclusive).

17. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:

a. Notice of Award (pages 1 to 1, inclusive).

b. Notice to Proceed (pages 1 to 1, inclusive).

c. Work Change Directives.

d. Change Orders.

B. The documents listed in Paragraph 9.01.A are attached to this Agreement (except as expressly noted otherwise above).

C. There are no Contract Documents other than those listed above in this Article 9.

D. The Contract Documents may only be amended, modified, or supplemented as provided in Paragraph 3.04 of the General Conditions.

ARTICLE 10 – MISCELLANEOUS

10.01 *Terms*

A. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions.

10.02 *Assignment of Contract*

A. No assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 *Successors and Assigns*

A. Owner and Contractor each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

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10.04 *Severability*

A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

10.05 *Contractor's Certifications*

A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 10.05:

1. "corrupt practice" means the offering, giving, receiving, or soliciting of any thing of value likely to influence the action of a public official in the bidding process or in the Contract execution;

2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;

3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and

4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

10.06 *Other Provisions*

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IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement. Counterparts have been delivered to Owner and Contractor. All portions of the Contract Documents have been signed or have been identified by Owner and Contractor or on their behalf.

This Agreement will be effective on February 7, 2024 (which is the Effective Date of the Agreement).

OWNER:

City of Seward, Nebraska

By: _____

Title: Mayor

Attest: _____

Title: City Clerk

Address for giving notices:

537 Main Street

Seward, NE 68434

(If Owner is a corporation, attach evidence of authority to sign. If Owner is a public body, attach evidence of authority to sign and resolution or other documents authorizing execution of this Agreement.)

CONTRACTOR

KZ CONSTRUCTION

By: _____

Title: Manager

(If Contractor is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.)

Attest: _____

Title: P. Manager

Address for giving notices:

7701 Cornhusker Highway

Lincoln, NE 68507

License No.: _____

(Where applicable)

NOTE TO USER: Use in those states or other jurisdictions where applicable or required.

Agent for service of process:

_____

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PERFORMANCE BOND

Any singular reference to Contractor, Surety, Owner, or other party shall be considered plural where applicable.

CONTRACTOR (*Name and Address*):
K2 Construction
7701 Cornhusker Hwy
Lincoln, NE 68507

SURETY (*Name, and Address of Principal Place of Business*):
Western Surety Company
151 N. Franklin Street
Chicago, IL 60606

OWNER (*Name and Address*):
City of Seward
537 Main Street
Seward, NE 68434

CONTRACT
Effective Date of Agreement: February 7, 2024
Amount: $1,607,243.50
Description (*Name and Location*): 6th Street Water Main Reconstruction Project
6th Street – Ash Street to Lincoln Street
Seward, Nebraska

BOND
Bond Number:
Date (*Not earlier than Effective Date of Agreement*): February 7, 2024
Amount: $1,607,243.50
Modifications to this Bond Form: None

Surety and Contractor, intending to be legally bound hereby, subject to the terms set forth below, do each cause this Performance Bond to be duly executed by an authorized officer, agent, or representative.

CONTRACTOR AS PRINCIPAL

K2 Construction (Seal)
Contractor's Name and Corporate Seal

By: _____
Signature

T. SONDGEROTH
Print Name

Manager
Title

Attest: _____
Signature

Project Manager
Title

SURETY

Western Surety Company (Seal)
Surety's Name and Corporate Seal

By: Maura P Kelly
Signature (Attach Power of Attorney)

Maura P. Kelly
Print Name

Attorney-in-Fact
Title

Attest: _____
Signature

Attester
Title

Note: Provide execution by additional parties, such as joint venturers, if necessary.

Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to Owner for the performance of the Contract, which is incorporated herein by reference.

1. If Contractor performs the Contract, Surety and Contractor have no obligation under this Bond, except to participate in conferences as provided in Paragraph 2.1.

2. If there is no Owner Default, Surety's obligation under this Bond shall arise after:
   - 2.1 Owner has notified Contractor and Surety, at the addresses described in Paragraph 9 below, that Owner is considering declaring a Contractor Default and has requested and attempted to arrange a conference with Contractor and Surety to be held not later than 15 days after receipt of such notice to discuss methods of performing the Contract. If Owner, Contractor, and Surety agree, Contractor shall be allowed a reasonable time to perform the Contract, but such an agreement shall not waive Owner's right, if any, subsequently to declare a Contractor Default; and
   - 2.2 Owner has declared a Contractor Default and formally terminated Contractor's right to complete the Contract. Such Contractor Default shall not be declared earlier than 20 days after Contractor and Surety have received notice as provided in Paragraph 2.1; and
   - 2.3 Owner has agreed to pay the Balance of the Contract Price to:
     1. Surety in accordance with the terms of the Contract; or
     2. Another contractor selected pursuant to Paragraph 3.3 to perform the Contract.

3. When Owner has satisfied the conditions of Paragraph 2, Surety shall promptly, and at Surety's expense, take one of the following actions:

   - 3.1 Arrange for Contractor, with consent of Owner, to perform and complete the Contract; or
   - 3.2 Undertake to perform and complete the Contract itself, through its agents or through independent contractors; or
   - 3.3 Obtain bids or negotiated proposals from qualified contractors acceptable to Owner for a contract for performance and completion of the Contract, arrange for a contract to be prepared for execution by Owner and contractor selected with Owner's concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the bonds issued on the Contract, and pay to Owner the amount of damages as described in Paragraph 5 in excess of the Balance of the Contract Price incurred by Owner resulting from Contractor Default; or
   - 3.4 Waive its right to perform and complete, arrange for completion, or obtain a new contractor, and with reasonable promptness under the circumstances:
     1. After investigation, determine the amount for which it may be liable to Owner and, as soon as practicable after the amount is determined, tender payment therefor to Owner; or
     2. Deny liability in whole or in part and notify Owner citing reasons therefor.

4. If Surety does not proceed as provided in Paragraph 3 with reasonable promptness, Surety shall be deemed to be in default on this Bond 15 days after receipt of an additional written notice from Owner to Surety demanding that Surety perform its obligations under this Bond, and Owner shall be entitled to enforce any remedy available to Owner. If Surety proceeds as provided in Paragraph 3.4, and Owner refuses the payment tendered or Surety has denied liability, in whole or in part, without further notice Owner shall be entitled to enforce any remedy available to Owner.

5. After Owner has terminated Contractor's right to complete the Contract, and if Surety elects to act under Paragraph 3.1, 3.2, or 3.3 above, then the responsibilities of Surety to Owner shall not be greater than those of Contractor under the Contract, and the responsibilities of Owner to Surety shall not be greater than those of Owner under the Contract. To the limit of the amount of this Bond, but subject to commitment by Owner of the Balance of the Contract Price to mitigation of costs and damages on the Contract, Surety is obligated without duplication for:

5.1 The responsibilities of Contractor for correction of defective Work and completion of the Contract;
5.2 Additional legal, design professional, and delay costs resulting from Contractor's Default, and resulting from the actions of or failure to act of Surety under Paragraph 3; and
5.3 Liquidated damages, or if no liquidated damages are specified in the Contract, actual damages caused by delayed performance or non-performance of Contractor.

6. Surety shall not be liable to Owner or others for obligations of Contractor that are unrelated to the Contract, and the Balance of the Contract Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than Owner or its heirs, executors, administrators, or successors.

7. Surety hereby waives notice of any change, including changes of time, to Contract or to related subcontracts, purchase orders, and other obligations.

8. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction in the location in which the Work or part of the Work is located, and shall be instituted within two years after Contractor Default or within two years after Contractor ceased working or within two years after Surety refuses or fails to perform its obligations under this Bond, whichever occurs first. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.

9. Notice to Surety, Owner, or Contractor shall be mailed or delivered to the address shown on the signature page.

10. When this Bond has been furnished to comply with a statutory requirement in the location where the Contract was to be performed, any provision in this Bond conflicting with said statutory requirement shall be deemed deleted herefrom and provisions conforming to such statutory requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

11. Definitions.

11.1 Balance of the Contract Price: The total amount payable by Owner to Contractor under the Contract after all proper adjustments have been made, including allowance to Contractor of any amounts received or to be received by Owner in settlement of insurance or other Claims for damages to which Contractor is entitled, reduced by all valid and proper payments made to or on behalf of Contractor under the Contract.
11.2 Contract: The agreement between Owner and Contractor identified on the signature page, including all Contract Documents and changes thereto.
11.3 Contractor Default: Failure of Contractor, which has neither been remedied nor waived, to perform or otherwise to comply with the terms of the Contract.
11.4 Owner Default: Failure of Owner, which has neither been remedied nor waived, to pay Contractor as required by the Contract or to perform and complete or otherwise comply with the other terms thereof.

FOR INFORMATION ONLY – (*Name, Address and Telephone*) Surety Agency or Broker: Owner's Representative (*Engineer or other party*):

PAYMENT BOND

Any singular reference to Contractor, Surety, Owner, or other party shall be considered plural where applicable.

CONTRACTOR (*Name and Address*):
K2 Construction
7701 Cornhusker Hwy
Lincoln, NE 68507

SURETY (*Name, and Address of Principal Place of Business*): Western Surety Company
151 N. Franklin Street
Chicago, IL 60606

OWNER (*Name and Address*):
City of Seward
537 Main Street
Seward, NE 68434

CONTRACT
Effective Date of Agreement: February 7, 2024
Amount: $1,607,243.50
Description (*Name and Location*): 6th Street Water Main Reconstruction Project
6th Street – Ash Street to Lincoln Street
Seward, Nebraska

BOND
Bond Number: 30203889
Date (*Not earlier than Effective Date of Agreement*): February 7, 2024
Amount: $1,607,243.50
Modifications to this Bond Form: None

Surety and Contractor, intending to be legally bound hereby, subject to the terms set forth below, do each cause this Payment Bond to be duly executed by an authorized officer, agent, or representative.

CONTRACTOR AS PRINCIPAL

K2 Construction (Seal)
Contractor's Name and Corporate Seal

By: _____
Signature

T. Sonogerront
Print Name

Manager
Title

Attest: _____
Signature

Project Manager
Title

SURETY

Western Surety Company (Seal)
Surety's Name and Corporate Seal

By: Maura P Kelly
Signature (Attach Power of Attorney)

Maura P. Kelly
Print Name

Attorney-in-Fact
Title

Attest: _____
Signature

Attester
Title

Note: Provide execution by additional parties, such as joint venturers, if necessary.

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to Owner to pay for labor, materials, and equipment furnished by Claimants for use in the performance of the Contract, which is incorporated herein by reference.

2. With respect to Owner, this obligation shall be null and void if Contractor:

   2.1 Promptly makes payment, directly or indirectly, for all sums due Claimants, and

   2.2 Defends, indemnifies, and holds harmless Owner from all claims, demands, liens, or suits alleging non-payment by Contractor by any person or entity who furnished labor, materials, or equipment for use in the performance of the Contract, provided Owner has promptly notified Contractor and Surety (at the addresses described in Paragraph 12) of any claims, demands, liens, or suits and tendered defense of such claims, demands, liens, or suits to Contractor and Surety, and provided there is no Owner Default.

3. With respect to Claimants, this obligation shall be null and void if Contractor promptly makes payment, directly or indirectly, for all sums due.

4. Surety shall have no obligation to Claimants under this Bond until:

   4.1 Claimants who are employed by or have a direct contract with Contractor have given notice to Surety (at the address described in Paragraph 12) and sent a copy, or notice thereof, to Owner, stating that a claim is being made under this Bond and, with substantial accuracy, the amount of the claim.

   4.2 Claimants who do not have a direct contract with Contractor:
      1. Have furnished written notice to Contractor and sent a copy, or notice thereof, to Owner, within 90 days after having last performed labor or last furnished materials or equipment included in the claim stating, with substantial accuracy, the amount of the claim and the name of the party to whom the materials or equipment were furnished or supplied, or for whom the labor was done or performed; and
      2. Have either received a rejection in whole or in part from Contractor, or not received within 30 days of furnishing the above notice any communication from Contractor by which Contractor had indicated the claim will be paid directly or indirectly; and
      3. Not having been paid within the above 30 days, have sent a written notice to Surety (at the address described in Paragraph 12) and sent a copy, or notice thereof, to Owner, stating that a claim is being made under this Bond and enclosing a copy of the previous written notice furnished to Contractor.

5. If a notice by a Claimant required by Paragraph 4 is provided by Owner to Contractor or to Surety, that is sufficient compliance.

6. Reserved.

7. Surety's total obligation shall not exceed the amount of this Bond, and the amount of this Bond shall be credited for any payments made in good faith by Surety.

8. Amounts owed by Owner to Contractor under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under any performance bond. By Contractor furnishing and Owner accepting this Bond, they agree that all funds earned by Contractor in the performance of the Contract are dedicated to satisfy obligations of Contractor and Surety under this Bond, subject to Owner's priority to use the funds for the completion of the Work.

9. Surety shall not be liable to Owner, Claimants, or others for obligations of Contractor that are unrelated to the Contract. Owner shall not be liable for payment of any costs or expenses of any Claimant under this Bond, and shall have under this Bond no obligations to make payments to, give notices on behalf of, or otherwise have obligations to Claimants under this Bond.

10. Surety hereby waives notice of any change, including changes of time, to the Contract or to related subcontracts, purchase orders, and other obligations.

11. No suit or action shall be commenced by a Claimant under this Bond other than in a court of competent jurisdiction in the location in which the Work or part of the Work is located or after the expiration of one year from the date (1) on which the Claimant gave the notice required by Paragraph 4.1 or Paragraph 4.2.3, or (2) on which the last labor or service was performed by anyone or the last materials or equipment were furnished by anyone under the Contract, whichever of (1) or (2) first occurs. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.

12. Notice to Surety, Owner, or Contractor shall be mailed or delivered to the addresses shown on the signature page. Actual receipt of notice by Surety, Owner, or Contractor, however accomplished, shall be sufficient compliance as of the date received at the address shown on the signature page.

13. When this Bond has been furnished to comply with a statutory requirement in the location where the Contract was to be performed, any provision in this Bond conflicting with said statutory requirement shall be deemed deleted herefrom and provisions conforming to such statutory requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory Bond and not as a common law bond.

14. Upon request of any person or entity appearing to be a potential beneficiary of this Bond, Contractor shall promptly furnish a copy of this Bond or shall permit a copy to be made.

15. Definitions

15.1 Claimant: An individual or entity having a direct contract with Contractor, or with a first-tier subcontractor of Contractor, to furnish labor, materials, or equipment for use in the performance of the Contract. The intent of this Bond shall be to include without limitation in the terms "labor, materials or equipment" that part of water, gas, power, light, heat, oil, gasoline, telephone service, or rental equipment used in the Contract, architectural and engineering services required for performance of the Work of Contractor and Contractor's subcontractors, and all other items for which a mechanic's lien may be asserted in the jurisdiction where the labor, materials, or equipment were furnished.

15.2 Contract: The agreement between Owner and Contractor identified on the signature page, including all Contract Documents and changes thereto.

15.3 Owner Default: Failure of Owner, which has neither been remedied nor waived, to pay Contractor as required by the Contract, or to perform and complete or otherwise comply with the other terms thereof.

FOR INFORMATION ONLY – (*Name, Address, and Telephone*) Surety Agency or Broker: Owner's Representative (*Engineer or other*):

Western Surety Company

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That WESTERN SURETY COMPANY, a South Dakota corporation, is a duly organized and existing corporation having its principal office in the City of Sioux Falls, and State of South Dakota, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

Sharon K Murray, Jacqueline L Drey, Kevin J Stenger, David A Dominiani, Maura P Kelly, Joan Leu, Dustin Cooper, Individually

of Omaha, NE, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind it thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the corporation and all the acts of said Attorney, pursuant to the authority hereby given, are hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the Authorizing By-Laws and Resolutions printed at the bottom of this page, duly adopted, as indicated, by the shareholders of the corporation.

In Witness Whereof, WESTERN SURETY COMPANY has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 4th day of January, 2024.

WESTERN SURETY COMPANY

Larry Kasten, Vice President

State of South Dakota
County of Minnehaha } ss

On this 4th day of January, 2024, before me personally came Larry Kasten, to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is a Vice President of WESTERN SURETY COMPANY described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

My commission expires
March 2, 2026

M. BENT
NOTARY PUBLIC
SOUTH DAKOTA

M. Bent, Notary Public

CERTIFICATE

I, L. Nelson, Assistant Secretary of WESTERN SURETY COMPANY do hereby certify that the Power of Attorney hereinabove set forth is still in force, and further certify that the By-Law and Resolutions of the corporation printed below this certificate are still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said corporation this 7th day of February, 2024.

WESTERN SURETY COMPANY

L. Nelson, Assistant Secretary

Authorizing By-Laws and Resolutions

ADOPTED BY THE SHAREHOLDERS OF WESTERN SURETY COMPANY

This Power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the shareholders of the Company.

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, and Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney is signed by Larry Kasten, Vice President, who has been authorized pursuant to the above Bylaw to execute power of attorneys on behalf of Western Surety Company.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

Go to www.cnasurety.com > Owner / Obligee Services > Validate Bond Coverage, if you want to verify bond authenticity.

7. Consideration of Amendment #1 to a Professional Services Agreement with The Schemmer Associates for the Worthman Blvd Extension Project in the Amount of $24,150 - City Engineer Oneby

This is **EXHIBIT A Part 2**, consisting of 3 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated January 19th, 2024.

AMENDMENT NO. 1
AMENDMENT TO OWNER-ENGINEER AGREEMENT

1. Background Data

a. Effective Date of Owner-Engineer Agreement: 01/17/2024

b. Owner: City of Seward Nebraska

c. Engineer: The Schemmer Associates, Inc.

d. Project: WORTHMAN BOULEVARD EXTENSION

2. Nature of Amendment *[Check those that are applicable and delete those that are inapplicable.]*

☒ Additional Services to be performed by Engineer

☐ Modifications to Services of Engineer

☐ Modifications to Responsibilities of Owner

☐ Modifications to Payment to Engineer

☐ Modifications to Time(s) for rendering Services

☐ Modifications to other terms and conditions of the Agreement

3. Description of Modifications

Attachment 1, "Modifications"

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Owner and Engineer hereby agree to modify the above-referenced Agreement as set forth in this Amendment. All provisions of the Agreement not modified by this or previous Amendments remain in effect. The Effective Date of this Amendment is _____.

OWNER:	ENGINEER:
City of Seward	The Schemmer Associates, Inc.
By:	By: Doug Holle
Title:	Title: Executive Vice President
Date Signed:	Date Signed: 1/19/2024
Signed:	Signed:

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This is **Attachment 1,** consisting of 1 page, to Amendment No. 1, dated January 19, 2024.

Modifications

1. Engineer shall perform the following Additional Services:

Services to be provided by Schemmer consist of topographical survey services as set forth below:

A. TOPOGRAPHIC SURVEY

Services to be provided by Schemmer consist of surveying services, all as set forth below:

- *Field survey* – locate all physical features, improvements, and vegetation on site as well as necessary spot elevations and break lines to generate 1' contours. Limits of the field survey will be to area on marked aerial (approximately 37.8 acres).
- *Boundary* – Research for the boundary, locate existing property corners for location of boundary only.
- *One Call* – perform a One-Call utility locate. Locate utilities per locator's markings and observed evidence in the field.
- *Title Commitment* – Review title commitment that is supplied by owner to determine what affects subject property.
- *Cad services* – upload, download, check, and process collected electronic field data, and produce final survey documents.
- *Registered Land Surveyor Services* – for project coordination, review, QA/QC, get signatures, sign, and stamp plat for Replat/Lot Combination and alleyway vacation.
- *Survey Coordinate System & Datums* – a survey of the project area will be completed using the following Coordinate System:
    - *Horizontal Datum* - Seward County, Nebraska LDP
    - *Vertical Datum* – NAVD 88
    - *Geoid Model* – 12b

Other services that are considered additional effort and weren't anticipated in the original contract are as follows:

- Subdivision Replat

2. The responsibilities of Owner are modified as follows:

   NA

3. For the additional Services or the modifications to services set forth above, Owner shall pay Engineer the following additional or modified compensation:

   1. The total estimated compensation under Item A-3 of Paragraph of C2.01 (Exhibit C) of the original agreement is amended to $128,685.42 (original contract fee) + $24,150.00 (Amendment #1 fee) = $152,835.42.

4. The schedule for rendering services is modified as follows:

   Surveyors will begin field data collection as soon as possible.

5. Other portions of the Agreement (including previous amendments, if any) are modified as follows: NA

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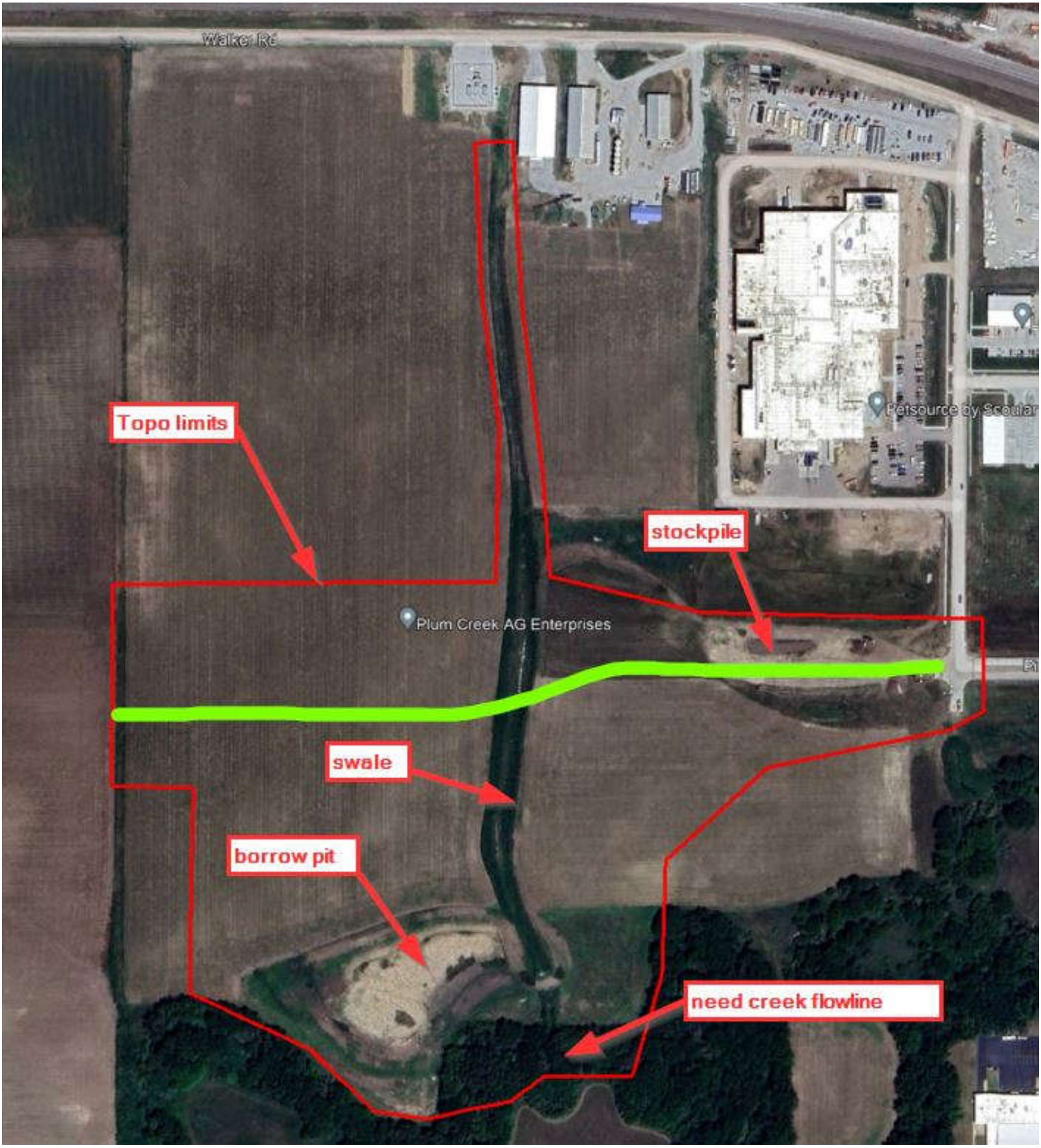

Walker Rd
Petsource by Scoular
Topo limits
stockpile
Plum Creek AG Enterprises
swale
borrow pit
need creek flowline

8. Consideration of a Resolution to Designate City Items as Surplus - City Clerk Bargmann

DISCLAIMER:

All items are sold 'as is' and all sales are final. For unit-priced items, buyer must pay and pick-up items by 12 PM on Friday, March 1st at the location indicated below.

Items Declared Surplus by City Council Action on February, 2024:

(ITEM #1) Assorted Street Signs – 88 total. First come, first served – no holds. Various Sizes—see list below for type and quantity available.

Price: $10/unit. Purchase at the Municipal Building (142 N 7th Street).

Street Sign Name	Quantity Available
N 1st Street	15
S 1st Street	3
N 2nd Street	15
S 2nd Street	3
Bradford Street	6
Cedar Street	4
N Columbia Ave	10
E Jackson Ave	2
Jackson Ave	4
E Lincoln Street	2
Lincoln Street	4
Main Street	2
E Moffitt Street	2
Moffitt Street	4
Pearl Street	2
E Roberts Street	2
Roberts Street	4
Seward Street	4

RESOLUTION NO. 2024-5

WHEREAS, the City of Seward, Nebraska has the authority to sell personal property owned by the City; and

WHEREAS, as outlined under Section 44-1.26 of the City Code, in order for the City to sell property having a value of $5,000 or more, the City Council shall declare said property as surplus property and approve its disposal; and

WHEREAS, as outlined under Section 44-1.26 of the City Code, in order for the City to sell property having a value of $5,000 or less, a listing of said property shall be posted; and

WHEREAS, the Governing Body determines that the City Administrator should act and that items should be sold and disposed of by the City of Seward; and

WHEREAS, the City of Seward, Nebraska has the following described property:

City of Seward - Surplus Property Items:

(88) Assorted Street Signs. Various Sizes. Price: $10/unit

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SEWARD, NEBRASKA THAT:

That the above described property be sold or destroyed by the City of Seward in accordance with the procedures set forth in Section 44-1.26 of the Seward City Code.

The Mayor declared the resolution adopted. Dated this 6th day of Febuary 2024.

THE CITY OF SEWARD, NEBRASKA

ATTEST:

_____
Joshua Eickmeier, Mayor

_____
Derek Bargmann
City Clerk

(SEAL)

9. Items Related to City Utility Rates:
   A. Consideration of a Resolution to Establish a Fee for Sludge, and Bulk Water Purchase

RESOLUTION NO. 2024-4

WHEREAS, the City Council of the City of Seward, Nebraska may by resolution fix the amount of certain rates, fees, and charges for purposes of raising operating revenue and covering City costs and operating overhead; and

WHEREAS, it is deemed advisable to establish necessary fees related to services provided by the Water/Wastewater Department;

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SEWARD, NEBRASKA THAT:

The following fees shall henceforth be and are hereby fixed as follows to be in full force and effect on and after date of passage:

C. Sewer Service

Description:	Fee:
Sludge Dump Rate	$35.00/1,000 gallons

D. Water Service

Description:	Fee:
Bulk Purchase	$0.265/cu foot

All previous resolutions in conflict with this resolution are hereby revoked. The fees will be added to the established Master Fees Schedule.

The Mayor declared the resolution adopted.

Dated: February 6, 2024

THE CITY OF SEWARD, NEBRASKA

_____
Joshua Eickmeier, Mayor

ATTEST:

_____
Derek Bargmann, City Clerk

(SEAL)

B. Consideration of an Ordinance Amending the Municipal Code; Initiating an Electric Rate Adjustment to the 'Economic Development Rate' Effective with February 2024 Billing

ORDINANCE NO. 2024-4

AN ORDINANCE TO AMEND SECTIONS 237-3.1 THROUGH 237-3.13 OF THE MUNICIPAL CODE; TO INITIATE AN ELECTRIC RATE ADJUSTMENT THAT WILL INCREASE TOTAL SYSTEM REVENUES GENERATED BY RATES CHARGED TO CUSTOMERS FOR SERVICES FROM THE ELECTRIC DISTRIBUTION SYSTEM OF THE CITY BY 3.0% EFFECTIVE WITH THE OCTOBER 2023 BILLING; TO PROVIDE FOR BILLING THEREOF; TO REPEAL THE ORIGINAL SECTIONS 237-3.1 THROUGH 237-3.13; TO PROVIDE FOR PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM; TO PROVIDE FOR A TIME WHEN THIS ORDINANCE SHALL TAKE EFFECT.

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

Section 1. Sections 237-3.1 through 237-3.13 of the Municipal Code shall be amended as follows:

§237-3.1. Determination of rates.

A. As a tariff of rates based on monthly consumption by each consumer of current from the Electric Distribution System of the City, the following schedule based on meter readings is established.

B. One meter shall be installed to service one user. If additional buildings are required for a given user, they shall be interconnected by the customer to obtain one meter. If additional meters and services are requested by the customer, each shall be treated as a separate customer. It will be at the City's sole discretion to determine what installation of service is most appropriate and beneficial to the system as a whole, which decision will be based on, but not limited to, proximity, continuity, similarity and compatibility of service. This requirement shall take effect with the kilowatt hour usage from the 1st day of October 2002. Any services metered differently prior to this date will be grand fathered in.

C. Effective date: ~~October~~ February 2024~~3~~ billing

D. Rates:

(1) Summer rate: The summer rate shall apply to the Customer's use from June Billing through September Billing.

(2) Winter rate: The winter rates shall apply to the Customer's use from October Billing through May Billing.

E. Terms and conditions:

(1) Usage may be fractionalized on the actual days of service for application of a change in rate.

(2) Service will be furnished under the City's General Terms and conditions.

(3) Extensions made for service under this schedule are subject to the provisions of the City's rules governing Extension of Service and Facilities.

(4) The rates set forth herein may be increased by the amount of any new or increased governmental tax imposed and levied on

DRAFT

transmission, distribution, production, or the sale of electrical power.

§237-3.2. Residential Light, Heat and Power (RE).

A. Summer period:

(1) Customer charge, per month: $23.43.

(2) Plus energy charge of: all kWh, per kWh: $0.1086.

B. Winter period:

(1) Customer charge, per month: $23.43.

(2) Plus energy charge of: First 700 kWh, per kWh: $0.1086.

(3) Over 700 kWh, per kWh: $0.0880.

C. Available: within established City limits.

D. Applicable: to single-family residences and individually metered apartments for all domestic purposes when all service is supplied through a single meter, provided ratings of individual single-phase motors do not exceed five (5) horsepower.

E. Character of service: AC, 60 cycles, 120/240 volt, three-wire, single-phase.

F. Small Business in Residential District: any property located in a Residential Zone of the City which conducts a small business inside the home which is legal under the Zoning Ordinance of the City [1] shall be considered residential for the purposes of this section, in accordance with the definition in §237-2.8B(1).[2]

[1] Editor's Note: See Ch. 410, Zoning and Subdivision.
[2] Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. 1)

§237-3.3. Commercial Service (CE).

A. Summer period:

(1) Customer charge, per month: $46.35.

(2) Plus energy charge of: All kWh, per kWh: $0.1023.

B. Winter period:

(1) Customer charge, per month: $46.35.

(2) Plus energy charge of: First 1,600 kWh, per kWh: $0.1023.

(3) Over 1,600 kWh, per kWh: $0.0817.

C. Available: within established City rate areas.

D. Applicable: to any customer for lighting, heating, and power purposes where all service is taken through a single meter at one location, and where the Customer's demand does not exceed 49 kW for four consecutive months. Rating of individual single-phase motors and other single-phase power and heating units served under this schedule shall not exceed ten (10) horsepower except by special permission.

E. Character of Service: AC, 60 cycles, 120/240 volts, single-phase; 240 volts, three-phase, three-wire; 120/240, 120/208, volts, or 277/480 volts, three-phase, four-wire; or at any of the City's standard distribution voltages, as available. Customers requiring service at secondary voltages other than that already established by the City shall be required to provide suitable space for location of the City's transformation, metering and associated equipment. Secondary voltage other than that already established shall be provided by special permission only.

§237-3.4. General Service Demand (GD).

A. Summer period:

(1) Customer charge, per month: $127.72.

(2) Demand charge: per kW per month of billing demand: $20.085.

(3) Plus energy charge of: for all usage, per kWh: $0.0685.

B. Winter period:

(1) Customer charge, per month: $127.72.

(2) Demand charge: per kW per month of billing demand: $17.00.

(3) Plus energy charge of: for all usage, per kWh: $0.0633.

C. Determination of billing demand: the billing demand shall be the greater of Subsection C(1) or C(2) below.

(1) The highest measured demand (corrected for power factor if required) during any thirty (30) minute period occurring in the current billing period.

(2) Sixty five percent (65%) of the highest measured demand (corrected for power factor if required) during any thirty (30) minute period occurring in June, July, August or September Billings.

D. Available: within established City rate areas.

E. Applicable: to existing customers, or to new customers with demands of 50 kilowatts, but not more than 500 kilowatts, for four (4) consecutive months whose entire requirements are taken through one meter, under a contract of standard form. Customers who reach this limit for four (4) consecutive months will be billed this rate on the fifth (5th) month. (Not applicable to resale, stand-by or auxiliary service.)

F. Character of service: AC, 60 cycles, single- or three-phase, at any of the City's standard voltages (35,000 volts or less) where the service

may be supplied by a single power transformation.

§237-3.5. General Service Demand – Low Load Factor (GD-LLF).

A. Summer period:

(1) Customer charge, per month: $127.72.

(2) Demand charge: per kW per month of billing demand: $0.00.

(3) Plus energy charge of: for all usage, per kWh: $0.2148.

B. Winter period:

(1) Customer charge, per month: $127.72.

(2) Demand charge: per kW per month of billing demand: $0.00.

(3) Plus energy charge of: for all usage, per kWh: $0.2148.

C. Available: within established City rate areas.

D. Applicable: an alternate to the GD rate to existing customers, or to new customers with demands of 50 kilowatts, but not more than 500 kilowatts, for four (4) consecutive months whose entire requirements are taken through one meter, under a contract of standard form. Customers who reach this limit for four (4) consecutive months may request to be billed under this rate on the fifth (5th) month. (Not applicable to resale, stand-by or auxiliary service.)

E. Removal from GD-LLF: when a customer requests to be billed on the GD-LLF rate, the customer will be bill on GD-LLF for a minimum of twelve (12) months. After twelve (12) months, the customer can request to be billed on the GD rate and must remain on the GD rate for twelve (12) months before eligible to request to be billed again on the GD-LLF.

F. Character of service: AC, 60 cycles, single- or three-phase, at any of the City's standard voltages (35,000 volts or less) where the service may be supplied by a single power transformation.

§237-3.6. Large Power (LP).

A. Summer period:

(1) Customer charge, per month: $190.55.

(2) Demand charge: per kW per month of billing demand: $19.83.

(3) Plus energy charge of: for all usage, per kWh: $0.0530.

B. Winter period:

(1) Customer charge, per month: $190.55.

(2) Demand charge: per kW per month of billing demand: $16.22.

(3) Plus energy charge of: for all usage, per kWh: $0.0494.

C. Determination of billing demand: the billing demand shall be the greater of Subsection C(1) or C(2) below.

(1) The highest measured demand (corrected for power factor if required) during any thirty (30) minute period occurring in the current billing period.

(2) Sixty five percent (65%) of the highest measured demand (corrected for power factor if required) during any thirty (30) minute period occurring in June, July, August or September Billings of the preceding eleven (11) months.

D. Available: in the general area served by the City from lines of 35,000 volts or less.

E. Applicable: to existing customers, or to new customers with demands of 500 kilowatts or more for four (4) consecutive months whose entire requirements are taken through one meter, under a contract of standard form. Customers who reach this limit for four (4) consecutive months will be billed this rate on the fifth (5th) month.

F. Character of service: AC, 60 cycles, single- or three-phase, at any of the City's standard voltages (35,000 volts or less) where the service may be supplied by a single power transformation.

G. Power factor adjustment:

(1) For loads of 500 kW or more, or at the option of the City, power factor adjustments will be made in the billing demand, when the power factor, as determined by test, at the time of the customer's maximum use is less than 90%. If the power factor, as measured by the electric department, is lower than 90%, the monthly demand charge will be multiplied by the ratio 90% bears to the measured power factor, or at the City's option, the power factor may be corrected at the customer's expense.

(2) In the general course of maintenance and replacement of equipment, the City may replace existing demand meters with power factor-capable demand meters, at its option, at which point the customer will be subject to power factor adjustments as defined above.

H. Economic Development Rate. Available to any Large Power customer that meets ALL the following conditions:

(1) Provides new or additional load of 1,000 kW or greater on a monthly basis;

(2) Has a monthly load factor, calculated by dividing the energy usage by the product of the peak demand and the number of hours in the month, of 60% or greater;

(3) The customer has entered into a written service agreement with the City of Seward and the Nebraska Public Power District (NPPD) pursuant to NPPD Rate Schedule SPP No. 6, Economic Development Rate Schedule;

(4) The customer has entered into an agreement with either the State

DRAFT

of Nebraska or other political subdivision to provide an economic development project under state or local law; and

(5) The customer has met all other requirements of the Economic Development Rate Schedule.

(6) Rate:

(a) NPPD customer charge, per month: $500.00.

(b) NPPD energy charge of: All kWh, per kWh: $~~0.02636~~0.03169.

(c) City of Seward customer charge, per month: $155.00.

(d) City of Seward energy charge: All kWh, per kWh: $~~0.015~~0.01545.

(7) The above rate shall apply to both summer and winter periods.

(8) The Economic Development Rate is subject to change based upon the written service agreement with the City of Seward and NPPD as well as NPPD Rate Schedule SPP No. 6, Economic Development Rate Schedule.

§237-3.7. Rural Residential Light, Heat and Power (NE).

A. Summer period:

(1) Customer charge, per month: $35.79.

(2) Plus energy charge of: all kWh, per kWh: $0.1086.

B. Winter period:

(1) Customer Charge, per month: $35.79.

(2) Plus energy charge of:

(a) First 900 kWh, per kWh: $0.1086.

(b) Over 900 kWh, per kWh: $0.0880.

C. Available: in the territory serviced by the City outside of the corporate limits.

D. Applicable: to rural residences for domestic and other farm uses which may be served from existing distribution lines and where the total required kVA does not exceed that which may be supplied from a fifty (50) kVA distribution transformer. Rating of individual single-phase motors and other single-phase power and heating units served under this schedule shall not exceed ten (10) horsepower except by special permission.

E. Character of service: AC, 60 cycles, 120/240 volts, single-phase, three-wire.

§237-3.8. Power cost adjustment (PCA).

A. Applicability:

(1) All electric rates are subject to application of a production cost adjustment. The PCA may be determined from time to time and when approved shall be applied monthly for a period of not more than twelve (12) months. The PCA calculations will be based on the FY projected and actual twelve (12) months includable expenses and the current budget actual and projected sales subject to the PCA. The City may invoke the PCA when unexpected increases in the cost of power or other emergencies are estimated to be greater than a deviation of 10% in FY power costs budgeted.

(2) At the end of any PCA application period, any under or over collected revenues may be added to the next FY estimate of power costs to determine if another PCA is necessary for the next twelve (12) months or shorter period.

B. Formula for calculating the PCA factor:

(1) The following formula is used to determine the power cost adjustment charge when it is invoked. The PCA will be calculated to the nearest one-tenth of a $1.00/MWh or $0.10/kWh.

(2) When unexpected increases in the cost of power or other emergencies are estimated to be greater than a deviation of 10% in FY power costs budgeted the PCA formula is:

PCA = (Total Estimated Cost Difference from Budget for Application Period) divided by (Estimated kWh Sales for Application Period)

Where:

Total Estimated Cost Difference = Revise after Budget the Fuel and Purchased Power + Transmission Expense - Budgeted Fuel and Purchased Power + Transmission Expense

Application Period = the number of months (1 to 12) that the PCA will be in force

Estimated kWh sales = Projected kWh retail sales during the Application Period

§237-3.9 Delinquent bills; notice.

All bills are delinquent on the fifteenth (15th) day of the month. Thereafter, upon notice to consumer as provided by this Article and by law, and non-payment pursuant to said notice, service shall be discontinued.

§237-3.10. Rates effective.

The rates provided herein shall become effective with the billing beginning October 2023 or as determined after review of the annual electric budget.

§237-3.11. Discrimination prohibited.

DRAFT

No electric current shall be furnished to any consumer under any other rate than as provided in this article, and there shall be no discrimination in rates between consumers using equal amounts of current for the same purpose under the same conditions.

§237-3.12. Service beyond corporate limits.

The City, by resolution of its Mayor and Council, shall have the power and authority to contract with any person, persons, association or corporation, to sell electric current for light, heat and power purposes beyond its corporate limits when, in the judgment of the Mayor and Council, it is beneficial to the City to do so.

§237-3.13 Special circumstances.

No electricity shall be billed to any consumer under any other rate not provided for by this article provided; except that if, in the opinion of the Electric Superintendent and the Treasurer, and after review with the City Administrator, there is a change in the nature of electricity being used, an adjustment to the billings can be made to apply the correct the rate classification(s), or in cases of erroneous or missing load meter data an adjustment to similar usage as the year before, or an average usage may be used, if supporting information is available to make such estimates.

Section 2. Repeal. All ordinances or provision or portions of ordinances in conflict here with are hereby repealed.

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

Passed and approved this ~~3rd~~ _____day of ~~October~~_____, 2023.

THE CITY OF SEWARD, NEBRASKA

_____

ATTEST: Joshua Eickmeier, Mayor

_____

Derek Bargmann, City Clerk

(SEAL)

10. Discuss Claims Presented for Mailbox Damage Following Snow Removal from Streets - City Administrator Butcher

P.O. Box 38, 537 Main Street, Seward, Nebraska 68434. Phone: 402-643-2928. Fax: 402-643-6491. www.CityofSewardNE.gov

Date: February 6, 2024

To: City Council

From: City Administration

Re: Mailbox Claims from January 2024 Snowstorms

As a result of pushing snow from covered streets, the City has been notified of damage to personal mailboxes throughout the City. Previous practice has been that the Council has considered these claims and approved the payment of a flat rate. The flat rate has never been formally established by policy; however, the most recent approvals came on 2/18/20 in the amount of $50.00 per claim. The submitted claims have been attached to this memorandum.

The following list has been submitted for consideration and has been verified by Street Superintendent Miers as valid claims:

- Melvin Aldrich, 1885 N Columbia Ave
- Delayne Bohac, 1128 August Dr
- Doug & Vikki Gremel, 939 Hillcrest Dr
- Marissa & Joe Gremel, 1657 N 1st St
- Jonathan Jank, 1129 Plainview Ave
- Stan & Bonnie Litty, 835 Hillcrest Dr
- Karen Martens, 15 Pinewood Ave
- Stephen Novak, 711 E Pinewood Ave
- Gene Steinhausen, 677 E Pinewood Ave
- Maurice Zwick, 1724 Meadow Lane

It is expected there may be additional claims to be considered at a future Council meeting.

City of SEWARD Nebraska

CITY OF SEWARD NEBRASKA
537 MAIN ST
PO BOX 38
SEWARD, NE 68434-0038

PH: 402-643-2928
FAX: 402-643-6491

CLAIM FORM

CONTACT INFORMATION

Name: Melvin Aldrich
Address: 1855 N. Columbia Ave.
Date & Time of Incident: Jan. 9, 2024 - Early morning
Location of Incident: 1855 N. Columbia Ave.
Home Phone: —
Business Phone: —
Cell Phone: 402-416-4525
Email: —

Type of Incident: ☐ Injured Person ☑ Property Damage ☐ Automobile Accident (Check all that apply)

INJURED PERSON

Occupation:
Employed by:
Did you see a doctor? Yes ☐ No ☒
Doctor's Name:
Were you hospitalized? Yes ☐ No ☒
Hospital:
Describe incident (nature & extent of injury):

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged: Mailbox post
Age of damaged property: Approx. 10-15 yrs. old
Estimated cost of repair: $50
How was the property damaged? Snowplow broke post plowing snow.

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address:
Home Phone:
Estimated cost of repair:
Business Phone:
Vehicle: (year, make, model)
Police Notified? Yes ☐ No ☐
Your description of the accident:

INSURANCE INFORMATION

Amount of Claim:
(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)
Your Insurance Company:
Your Insurance Agent:
Insurance Company Phone:
Insurance Agent Phone:
Did you report a claim? Yes ☐ No ☐ Did you receive payment? Yes ☐ No ☐ Deductible:

ADDITIONAL INFORMATION

Any other pertinent information: (write on back if more space needed)

Explain why you feel the City of Seward is responsible: Snowplow plowing wet snow broke the wood mailbox ~~box~~ post to the ground!

SIGNATURE OF CLAIMANT: Melvin Aldrich DATE: 1/30/24

Acceptance of this form by the City of Seward is not an admission of liability.
By affixing your signature above you are affirming that the above statements are true and accurate.

UPDATED 04/22/2019

City of SEWARD Nebraska

CITY OF SEWARD NEBRASKA
537 MAIN ST
PO BOX 38
SEWARD, NE 68434-0038

PH: 402-643-2928
FAX: 402-643-6491

CLAIM FORM

CONTACT INFORMATION

Name: Delayne Bohac
Home Phone:
Address: 1128 Augusta Drive
Business Phone:
Date & Time of Incident: overnight between 1/12-1/1
Cell Phone: 402-540-6647
Location of Incident: 1128 Augusta Drive
Email: bohacdelayne@hotmail.com
Type of Incident: ☐ Injured Person ☒ Property Damage ☐ Automobile Accident (Check all that apply)

INJURED PERSON

Occupation:
Employed by:
Did you see a doctor? Yes ☐ No ☒
Doctor's Name:
Were you hospitalized? Yes ☐ No ☒
Hospital:
Describe incident (nature & extent of injury):

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged: Mailbox
Age of damaged property: ~10 years
Estimated cost of repair: ~$300
How was the property damaged? Snow plow hit the mailbox

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address:
Home Phone:
Estimated cost of repair:
Business Phone:
Vehicle: (year, make, model)
Police Notified? Yes ☐ No ☐
Your description of the accident:

INSURANCE INFORMATION

Amount of Claim: ***(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)***
Your Insurance Company:
Your Insurance Agent:
Insurance Company Phone:
Insurance Agent Phone:
Did you report a claim? Yes ☐ No ☒ Did you receive payment? Yes ☐ No ☐ Deductible:

ADDITIONAL INFORMATION

Any other pertinent information: (write on back if more space needed)

Explain why you feel the City of Seward is responsible: Snow plow plowing the street hit the mailbox and d

SIGNATURE OF CLAIMANT: Delayne Bohac DATE: 1/13/24

Acceptance of this form by the City of Seward is not an admission of liability.
By affixing your signature above you are affirming that the above statements are true and accurate.

UPDATED 04/22/2019

Derek Bargmann

From: Delayne Bohac <bohacdelayne@hotmail.com>
Sent: Saturday, January 13, 2024 1:08 PM
To: info
Subject: Mail box damage
Attachments: image0.jpeg; image1.jpeg; image2.jpeg; Mail box damage .pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Our mail box was hit by a snow plow last night on our street. I emailed Bob Miers who is in charge of the streets and he said to fill out the form on the city of sewards website and send it in. I also have pictures as well. We live on 1128 Augusta Drive. Let me know what else you guys will need. Thanks

Delayne Bohac
402-540-6647

City of SEWARD Nebraska

CITY OF SEWARD NEBRASKA
537 MAIN ST
PO BOX 38
SEWARD, NE 68434-0038

PH: 402-643-2928
FAX: 402-643-6491

CLAIM FORM

CONTACT INFORMATION

Name: Doug Gremel
Address: 939 Hillcrest Drive
Date & Time of Incident: snowstorms 1/9 and 1/11 and 2024 1/12
Location of Incident: Mailbox
Type of Incident: ☐ Injured Person ☒ Property Damage ☐ Automobile Accident (Check all that apply)

Home Phone: 402-641-5238
Business Phone: —
Cell Phone:
Email: vikki.gremel@gmail.com

INJURED PERSON

Occupation:
Did you see a doctor? Yes ☐ No ☒
Were you hospitalized? Yes ☐ No ☒
Describe incident (nature & extent of injury):

Employed by:
Doctor's Name:
Hospital:

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged: Mailbox and Bird Spikes - mailbox is large
Age of damaged property: ? 10 years? since last hit...
How was the property damaged? Snowplow hit it during both snowstorms in January, 2024.
We can install the replacement...

Estimated cost of repair: $64.99 + $8.89 = $73.88
Lettering (both sides) $39.00 = $112.88

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address:
Estimated cost of repair:
Vehicle: (year, make, model)
Your description of the accident:

Home Phone:
Business Phone:
Police Notified? Yes ☐ No ☐

INSURANCE INFORMATION

Amount of Claim: **(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)**
Your Insurance Company:
Insurance Company Phone:
Did you report a claim? Yes ☐ No ☐

Your Insurance Agent:
Insurance Agent Phone:
Did you receive payment? Yes ☐ No ☐ Deductible:

ADDITIONAL INFORMATION

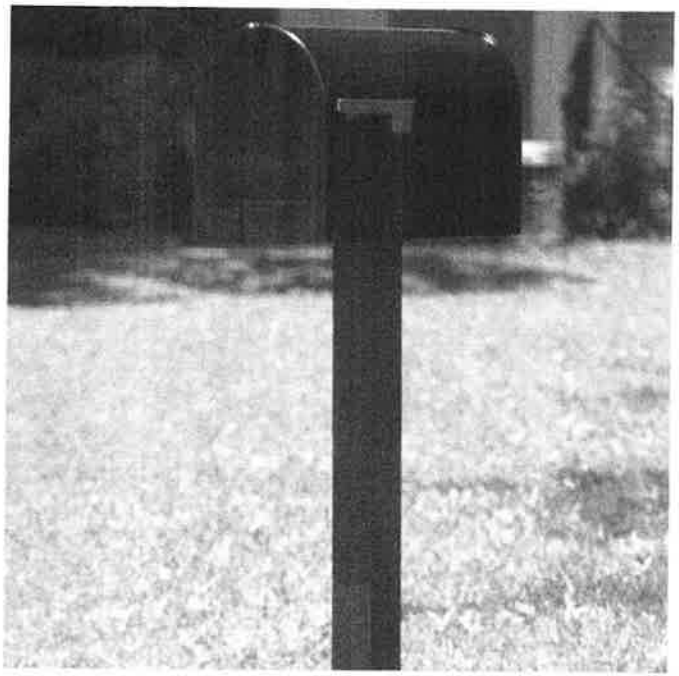
Any other pertinent information: (write on back if more space needed)
We have been hit before - just cannot pound it back into shape any longer. We put spikes on last summer to keep birds off that poop on the mailbox.
Explain why you feel the City of Seward is responsible:
Snowplow hit it, just like most other mailboxes on Hillcrest Drive.

SIGNATURE OF CLAIMANT: DATE:

Acceptance of this form by the City of Seward is not an admission of liability.
By affixing your signature above you are affirming that the above statements are true and accurate.

UPDATED 04/22/2019

‹ Back to results



Roll over image to zoom in

ShoppingOnBed Extra-Large Black Galvanized Steel Post-Mount Mailbox, 11.69in. W x 14.98in. H x 24.82in. L - Extra Large Mailbox - Black Locking Mailbox - Mailboxes for Outside Post Mount

Visit the ShoppingOnBed Store

4.5 ★★★★☆ 5,949 ratings

300+ bought in past month

Price: $64.99

Business Exclusive Discounts - pay ~~$64.99~~ **$0.00** for this order. Get a **$200 Amazon Gift Card** upon approval for the Amazon Business Prime Card. Terms apply. Learn more

Buying multiple items? Go to multi-select

Color: **Black - Extra Large**

$64.99	$34.36	$49.99	$69.90
$47.80 ✓prime	$49.00		

Material Alloy Steel

$64.99

FREE delivery **February 6 - 9.** Details

Deliver to Seward - Boulder 80303

in stock

Usually ships within 2 to 3 days.

Qty: 1

Buying in bulk?

Add to Cart

Secure transaction

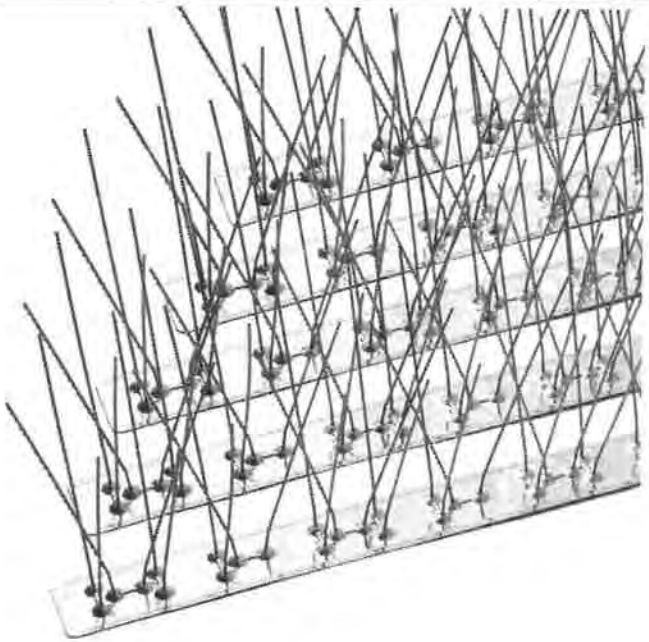
Ships from and sold by Four Clover Lane.

Return policy: Eligible for Return, Refund or Replacement within 30 days of receipt

Add to List

New (10) from
$64.99 & **FREE Shipping**

Last purchased May 13, 2023
Size: 3.4 Feet | View order



Roll over image to zoom in

OFFO Bird Spikes with Stainless Steel Base, Durable Bird Repellent Spikes Arrow Pigeon Spikes Fence Kit for Deterring Small Bird, Crows and Woodpeckers, Covers 41 inches(104cm)

Brand: OFFO

4.5 ★★★★☆ 3,444 ratings | Search this page

Amazon's Choice

700+ bought in past month

List Price: ~~$15.99~~
Business Price $8.89 ✓prime One-Day
FREE Returns
You Save: $7.10 (44%)

Buy more, save more

2 units	10 units Lowest price
-45% $8.89	-49% $8.00

$8.89
✓prime One-Day
FREE Returns

FREE delivery **Tomorrow, February 1.** Order within 6 hrs 29 mins

Deliver to Seward - Boulder 80303

In Stock

Quantity: 1

Buying in bulk?

Add to Cart

Secure transaction

Sold by SMYLL-US and Fulfilled by Amazon.

Return policy: Eligible for Return,

~ STICKER MULE ~

Products Tools Samples Deals 2 Log in Sign up

Cart

DESCRIPTION	QUANTITY	TOTAL
HILLCREST — **Vinyl lettering** (white) 25.85″ × 3.5″ 1706744933-17067449319…	2	$24
939 — **Vinyl lettering** (white) 10.77″ × 5″ 1706745109-17067451088…	2	$19
Discount for multiple designs		-$4

Subtotal: $39

Free shipping

Checkout

Share your cart

939
HILLCREST

City of SEWARD Nebraska

CITY OF SEWARD NEBRASKA
537 MAIN ST
PO BOX 38
SEWARD, NE 68434-0038

PH: 402-643-2928
FAX: 402-643-6491

CLAIM FORM

CONTACT INFORMATION

Name: Marissa and Joe Gremel
Address: 1657 N. 1st St.
Date & Time of Incident: 1/19/24, early morning
Location of Incident: Our house
Type of Incident: ☐ Injured Person ☒ Property Damage ☐ Automobile Accident (Check all that apply)

Home Phone:
Business Phone:
Cell Phone: (402)507-1054 or (402)641-9962
Email: mkogrady05@gmail.com, joegremel@gmail.com

INJURED PERSON

Occupation:
Did you see a doctor? Yes ☐ No ☒
Were you hospitalized? Yes ☐ No ☒
Describe incident (nature & extent of injury):

Employed by:
Doctor's Name:
Hospital:

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged: Mailbox was hit by a city snowplow
Age of damaged property: 3 1/2 months old
Estimated cost of repair: $100
How was the property damaged? Mailbox was hit by a city snowplow, just had the mailbox fix in November by it being hit from a different incident

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address:
Estimated cost of repair:
Vehicle: (year, make, model)
Your description of the accident:

Home Phone:
Business Phone:
Police Notified? Yes ☐ No ☐

INSURANCE INFORMATION

Amount of Claim: **(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)**
Your Insurance Company:
Insurance Company Phone:
Did you report a claim? Yes ☐ No ☐

Your Insurance Agent:
Insurance Agent Phone:
Did you receive payment? Yes ☐ No ☐ Deductible:

ADDITIONAL INFORMATION

Any other pertinent information: (write on back if more space needed)

Explain why you feel the City of Seward is responsible: The plow that hit our mailbox was a city plow.

SIGNATURE OF CLAIMANT: Marissa Gremel DATE: 1/20/24

City of SEWARD Nebraska

CITY OF SEWARD NEBRASKA
537 MAIN ST
PO BOX 38
SEWARD, NE 68434-0038

PH: 402-643-2928
FAX: 402-643-6491

CLAIM FORM

CONTACT INFORMATION

Name: Jonathan Jank
Home Phone: N/A
Address: 1129 Plainview Avenue
Business Phone: (402) 643-4189
Date & Time of Incident: Sometime around 1/13/2024
Cell Phone: (402) 570-8020
Location of Incident: Mailbox
Email: jonathan.jank@gmail.com
Type of Incident: ☐ Injured Person ☒ Property Damage ☐ Automobile Accident (Check all that apply)

INJURED PERSON

Occupation:
Employed by:
Did you see a doctor? Yes ☐ No ☒
Doctor's Name:
Were you hospitalized? Yes ☐ No ☒
Hospital:
Describe incident (nature & extent of injury):

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged: Mailbox was knocked over.
Age of damaged property: Less than five years old.
Estimated cost of repair: Approximately $50
How was the property damaged? Mailbox was knocked over by City of Seward snowplow on or around 1/13/2024. That's the date we found our mailbox in the middle of our driveway.

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address:
Home Phone:
Estimated cost of repair:
Business Phone:
Vehicle: (year, make, model)
Police Notified? Yes ☐ No ☐
Your description of the accident:

INSURANCE INFORMATION

Amount of Claim:
(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)
Your Insurance Company:
Your Insurance Agent:
Insurance Company Phone:
Insurance Agent Phone:
Did you report a claim? Yes ☐ No ☐ Did you receive payment? Yes ☐ No ☐ Deductible:

ADDITIONAL INFORMATION

Any other pertinent information: (write on back if more space needed)

Explain why you feel the City of Seward is responsible:

SIGNATURE OF CLAIMANT: Jonathan Jank DATE: 1/18/2024

Acceptance of this form by the City of Seward is not an admission of liability.
By affixing your signature above you are affirming that the above statements are true and accurate.

UPDATED 04/22/2019

City of SEWARD Nebraska

CITY OF SEWARD NEBRASKA
537 MAIN ST
PO BOX 38
SEWARD, NE 68434-0038

PH: 402-643-2928
FAX: 402-643-6491

CLAIM FORM

CONTACT INFORMATION

Name: Stan/Bonnie Litty
Home Phone:
Address: 835 Hillcrest Dr
Business Phone:
Date & Time of Incident: Dec. 17 or 18, 2024
Cell Phone: 4026413468
Location of Incident: Residence
Email: blitty49@hotmail.com
Type of Incident: ☐ Injured Person ☐ Property Damage ☐ Automobile Accident (Check all that apply)

INJURED PERSON

Occupation:
Employed by:
Did you see a doctor? Yes ☐ No ☒
Doctor's Name:
Were you hospitalized? Yes ☐ No ☒
Hospital:
Describe incident (nature & extent of injury):

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged: Mailbox
Age of damaged property: 3 yrs. old
Estimated cost of repair: $2.59
How was the property damaged? Ran into by snowplow

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address:
Home Phone:
Estimated cost of repair:
Business Phone:
Vehicle: (year, make, model)
Police Notified? Yes ☐ No ☐
Your description of the accident:

INSURANCE INFORMATION

Amount of Claim:
(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)
Your Insurance Company:
Your Insurance Agent:
Insurance Company Phone:
Insurance Agent Phone:
Did you report a claim? Yes ☐ No ☐ Did you receive payment? Yes ☐ No ☐ Deductible:

ADDITIONAL INFORMATION

Any other pertinent information: (write on back if more space needed)
Just replaced mailbox in 2020
WILL SEND BILLS SEPARATELY FROM THIS.
Explain why you feel the City of Seward is responsible:
The cities equipment ran over/smashed into mailbox destroying it.

SIGNATURE OF CLAIMANT: [signature]
DATE: 2/1/2024

Acceptance of this form by the City of Seward is not an admission of liability.
By affixing your signature above you are affirming that the above statements are true and accurate.

UPDATED 04/22/2019

Derek Bargmann

From: Bonnie J Litty <blitty49@hotmail.com>
Sent: Thursday, February 1, 2024 5:07 PM
To: info
Subject: LITTY BILL FOR DAMAGED MAILBOX CLAIM

Sent from my iPad

On Feb 1, 2024, at 2:56 PM, Amazon.com <auto-confirm@amazon.com> wrote:

amazon

Hello b,

Thank you for shopping with us. We'll send a confirmation when your items ship.

Your purchase has been divided into **2** orders.

Order Confirmation

Arriving:
Monday, February 5

Ship to:
Bonnie
SEWARD, NE

Order #
114-4891414-0405821

View or manage order

3 inch Reflective Mailbox N...
Qty : 1

Gibraltar Mailboxes AR15B00...
Qty : 1

Order Total: **$72.32**

Order Confirmation

Arriving:
Tuesday, February 6 -
Thursday, February 8

Ship to:
Bonnie
SEWARD, NE

Order #
114-1240123-5666669

View or manage order

Mailbox Delivery Notificati...
Qty : 1

Order Total: **$20.27**

CITY OF SEWARD NEBRASKA PH: 402-643-2928
537 MAIN ST FAX: 402-643-6491
PO BOX 38
SEWARD, NE 68434-0038

SEWARD Nebraska

CLAIM FORM

CONTACT INFORMATION

Name: Karen martens Home Phone:
Address: ~~Business Phone~~: 15 Pinewood Ave Seward
Date & Time of Incident: 1-19-24 Cell Phone:
Location of Incident: Email:
Type of Incident: ☐ Injured Person ☒ Property Damage ☐ Automobile Acci

515-571-9956

INJURED PERSON

Occupation: Employed by:
Did you see a doctor? Yes ☐ No ☐ Doctor's Name:
Were you hospitalized? Yes ☐ No ☐ Hospital:
Describe incident (nature & extent of injury):

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged:
Age of damaged property: Estimated cost of repair:
How was the property damaged?

mailbox destroyed by snow plow

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address: Home Phone:
Estimated cost of repair: Business Phone:
Vehicle: (year, make, model) Police Notified? Yes ☐ No ☐ Your description of the accident:

INSURANCE INFORMATION

Amount of Claim: ***(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)*** Your Insurance Company: Your Insurance Agent: Insurance Company Phone: Insurance Agent Phone: Did you report a claim? Yes ☐ No ☐ Did you receive payment? Yes ☐ No ☐ Deductible:

ADDITIONAL INFORMATION

Any other pertinent information: (write on back if more space needed)

Alex Garcia investigated. He gave me a case # but I lost it.

Explain why you feel the City of Seward is responsible: your snow plow

SIGNATURE OF CLAIMANT: DATE:

Acceptance of this form by the City of Seward is not an admission of liability. *By affixing your signature above you are affirming that the above statements are true and accurate.*

UPDATED
04/22/2019

SEWARD Nebraska

CITY OF SEWARD NEBRASKA
537 MAIN ST
PO BOX 38
SEWARD, NE 68434-0038

PH: 402-643-2928
FAX: 402-643-6491

CLAIM FORM

CONTACT INFORMATION

Name: Stephen R. Novak
Address: 711 E. Pinewood Ave. Seward, NE. 68434
Date & Time of Incident:
Location of Incident: 711 E. Pinewood Ave
Type of Incident: ☐ Injured Person ☒ Property Damage ☐ Automobile Accident (Check all that apply)

Home Phone: 402-643-4717
Business Phone:
Cell Phone: 402-429-0282
Email: dv8dawg@gmail.com

INJURED PERSON

Occupation:
Did you see a doctor? Yes ☐ No ☒
Were you hospitalized? Yes ☐ No ☒
Describe incident (nature & extent of injury):

Employed by:
Doctor's Name:
Hospital:

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged: Mail Box
Age of damaged property: 3yrs
How was the property damaged? Snow Plow must have hit mailbox with blade, Snow did not damage mailbox.

Estimated cost of repair:

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address:
Estimated cost of repair:
Vehicle: (year, make, model)
Your description of the accident:

Home Phone:
Business Phone:
Police Notified? Yes ☐ No ☐

INSURANCE INFORMATION

Amount of Claim: ***(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)***
Your Insurance Company:
Insurance Company Phone:
Did you report a claim? Yes ☐ No ☐ Did you receive payment? Yes ☐ No ☐ Deductible:

Your Insurance Agent:
Insurance Agent Phone:

ADDITIONAL INFORMATION

Any other pertinent information: (write on back if more space needed)

Explain why you feel the City of Seward is responsible: I keep the snow cleared up to my curb to avoid this from happening. The plow blade had to have actually hit the mailbox to break it. I do understand mistakes happen.

SIGNATURE OF CLAIMANT: [signature] DATE: 1-31-2024

Acceptance of this form by the City of Seward is not an admission of liability.
By affixing your signature above you are affirming that the above statements are true and accurate.

UPDATED 04/22/2019

amazon.com

Details for Order #111-9102896-1399417

Print this page for your records

Order Placed: January 19, 2024
Amazon.com order number: 111-9102896-1399417
Order Total: $252.61

Not Yet Shipped

Items Ordered	Price
1 of: *Heavy Duty Mailbox Classic Decorative Cast Aluminum Mail Box Postal Vertical Pedestal (Bronze)* Sold by: factory outlets (seller profile) Supplied by: Other Condition: New	$249.99

Shipping Address:
Connie J. Novak
711 E Pinewood Ave
Seward, NE 68434-1131
United States

Shipping Speed:
Standard Shipping

Payment information

Payment Method:
Discover ending in 7152

Billing address
CONNIE J NOVAK
711 E PINEWOOD AVE
SEWARD, NE 68434-1131
United States

Item(s) Subtotal:	$249.99
Shipping & Handling:	$0.00
Your Coupon Savings:	-$15.00

Total before tax:	$234.99
Estimated tax to be collected:	$17.62

Grand Total:	**$252.61**

To view the status of your order, return to Order Summary.

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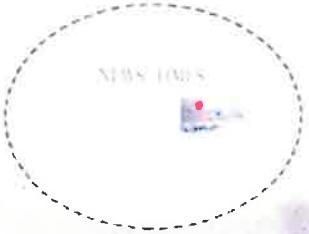
STYLISH RETRO MAILBOX

Meets your daily correspondence needs



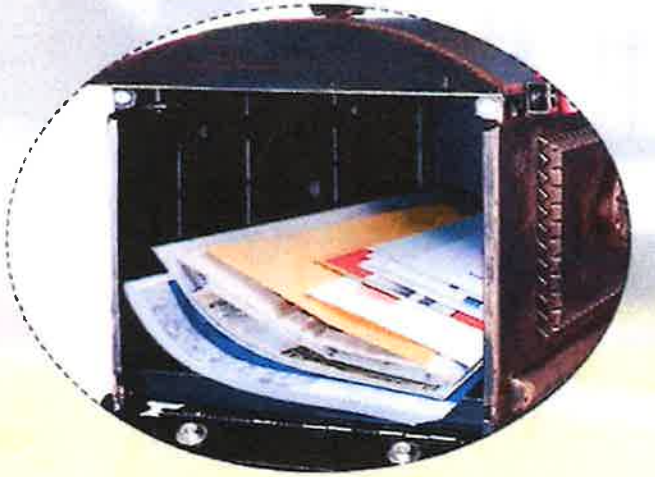
Newspaper

Letter

Magazine

Paper

Large Capacity



Give us feedback @ survey.walmart.com
Thank you! ID #:7TKFXP9L35B

Walmart

WM Supercenter
402-643-6631 Mgr. TIMBRE
1326 280TH
SEWARD NE 68434
ST# 00885 OP# 009011 TE# 11 TR# 00975

ITEMS SOLD 7
TC# 5602 0726 4425 3186 2438

3INRFLCT-1	084100004420	0.87	X
3INRFLCT-1	084100004420	0.87	X
3INRFLCT-1	084100004420	0.87	X
3INRFLCT-1	084100004420	0.87	X
3INRFLCT-7	084100004480	0.87	X
3INRFLCT-7	084100004480	0.87	X
MAILBOX	046462010670	17.97	X

	SUBTOTAL	23.19
TAX1	7.5000 %	1.74
	TOTAL	24.93
	VISA TEND	24.93
	CHANGE DUE	0.00

CHASE VISA- 7994 I 1 APPR#01381D
24.93 TOTAL PURCHASE
REF # 401900555272
TRANS ID - 584019684450526
VALIDATION - DWLS
PAYMENT SERVICE - E
AID A0000000031010
TC 99B37F70A02A633A
TERMINAL # 27076833
*No Signature Required
01/19/24 13:00:45

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01/19/24 13:00:55

City of SEWARD Nebraska

CITY OF SEWARD NEBRASKA
537 MAIN ST
PO BOX 38
SEWARD, NE 68434-0038

PH: 402-643-2928
FAX: 402-643-6491

CLAIM FORM

CONTACT INFORMATION

Name: GENE STEINHAUSEN
Home Phone:
Address: 677 E PINEWOOD AVE
Business Phone:
Date & Time of Incident: 1-19 EARLY AM
Cell Phone: 402-420-6901
Location of Incident: 677 E PINEWOOD AVE
Email: MGSTEIN46@GMAIL.COM
Type of Incident: ☐ Injured Person ☒ Property Damage ☐ Automobile Accident (Check all that apply)

INJURED PERSON

Occupation:
Employed by:
Did you see a doctor? Yes ☐ No ☒
Doctor's Name:
Were you hospitalized? Yes ☐ No ☒
Hospital:
Describe incident (nature & extent of injury):

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged: MAILBOX POST
Age of damaged property: ?
Estimated cost of repair: $80
How was the property damaged? SNOWPLOW

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address:
Home Phone:
Estimated cost of repair:
Business Phone:
Vehicle: (year, make, model)
Police Notified? Yes ☐ No ☐
Your description of the accident:

INSURANCE INFORMATION

Amount of Claim:
(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)
Your Insurance Company:
Your Insurance Agent:
Insurance Company Phone:
Insurance Agent Phone:
Did you report a claim? Yes ☐ No ☐ Did you receive payment? Yes ☐ No ☐ Deductible:

ADDITIONAL INFORMATION

Any other pertinent information: (write on back if more space needed)

Explain why you feel the City of Seward is responsible:

SIGNATURE OF CLAIMANT: Gene Steinhausen DATE: 1-22-24

Acceptance of this form by the City of Seward is not an admission of liability.
By affixing your signature above you are affirming that the above statements are true and accurate.

UPDATED 04/22/2019

City of SEWARD Nebraska

CITY OF SEWARD NEBRASKA
537 MAIN ST
PO BOX 38
SEWARD, NE 68434-0038

PH: 402-643-2928
FAX: 402-643-6491

CLAIM FORM

CONTACT INFORMATION

Name: Maurice Zurek
Address: 1724 Meadow Lane
Date & Time of Incident: 1-12-13
Location of Incident: 1724 Meadow Lane
Home Phone: 402-643-4907
Business Phone:
Cell Phone:
Email:

Type of Incident: ☐ Injured Person ☒ Property Damage ☐ Automobile Accident (Check all that apply)

INJURED PERSON

Occupation:
Employed by:
Did you see a doctor? Yes ☐ No ☒
Doctor's Name:
Were you hospitalized? Yes ☐ No ☒
Hospital:
Describe incident (nature & extent of injury):

Any Witnesses?

PROPERTY DAMAGE

List Property Damaged: Mail Box
Age of damaged property:
Estimated cost of repair:
How was the property damaged? Snow Plow

AUTOMOBILE ACCIDENT

Driver, if other than owner:
Address:
Home Phone:
Estimated cost of repair:
Business Phone:
Vehicle: (year, make, model)
Police Notified? Yes ☐ No ☐
Your description of the accident:

INSURANCE INFORMATION

Amount of Claim: ***(COPIES OF BILLS MUST BE ATTACHED VERIFING AMOUNT OF CLAIM)***
Your Insurance Company:
Your Insurance Agent:
Insurance Company Phone:
Insurance Agent Phone:
Did you report a claim? Yes ☐ No ☐ Did you receive payment? Yes ☐ No ☐ Deductible:

ADDITIONAL INFORMATION

Any other pertinent information: (write on back if more space needed)

Explain why you feel the City of Seward is responsible:

SIGNATURE OF CLAIMANT: Maurice Zurek DATE: 1-16-14

Acceptance of this form by the City of Seward is not an admission of liability.
By affixing your signature above you are affirming that the above statements are true and accurate.

UPDATED 04/22/2019

11. Consideration of a Professional Services Agreement with Neilan Strategy Group for a Fee of $10,000; Related to Proposed LB 1205 Legislation - City Administrator Butcher

NEILAN Strategy Group

635 South 14th Street, Suite 200 • Lincoln, NE 68508 • Perre@NeilanStrategyGroup.com
NeilanStrategyGroup.com • 402-430-2942

This agreement for services (herein, "Agreement") made this 29th day of January 2024 by and between City of Seward having its principal place of business at 537 Main Street, Seward, NE 68434 ("Client") and Neilan Strategy Group having its principal place of business at 635 South 14th Street, Suite 200, Lincoln, NE 68508 ("NSG"), sets forth the terms and conditions of the professional relationship between Client and NSG (each individually known as a "Party" and collectively known as the "Parties"). The Parties agree to all terms and conditions set forth herein.

1) Term of Agreement

The initial term of this Agreement is for three months and shall commence on January 29, 2024 and expire April 30, 2024.

2) Scope of Services

NSG shall assist the Client in the development and implementation of its key proposal:

- Develop and execute a strategy to successfully pass state legislation to assist with the federal and/or state funding of a wastewater system for the City of Seward as contemplated in LB 1205 in the 2024 session of the Nebraska Legislature.

Tracking and Reporting

- Identify, track and report on state legislation, legislative proposals, and interim studies that may have an impact on the Scope of Services.
- Report activities at a minimum through the following:
    - Attendance of at least one regular meeting of the Client while the Legislature is in session to brief the Client on potential issues.
    - A written, weekly status report of legislative activities while the Nebraska Legislature is in session.
    - Provide timely notice of legislative issues of immediate concern to the Client.

Advocacy

- Support the Client with a presence in the Capitol as needed.
- Serve as a potential contact for legislators and others on behalf of the Client.

- Work to achieve the Client's goals on legislation through regular communication with members of the Legislature, legislative staff and state government officials.
- Advise, coordinate, and assist in the preparation of written and/or in-person testimony to standing Legislative committees and other state agencies.
- Attend and participate in studies and meetings in connection with issues important to the Client.

Relationship Building

- Assist in the development of strong relationships with key legislators, state agencies and other interest groups consistent with direction provided by the Client.

Both parties acknowledge and agree that there are no express or implied representations as to results to be obtained or specific methods to be employed by NSG.

NSG shall devote reasonable efforts, resources, and time necessary and appropriate to perform the services set forth herein. NSG may utilize and shall be responsible for services provided by any subcontractor in furtherance of this Agreement. Client is interested only in the legal and ethical performance of services to be provided by NSG, or any subcontractor, and shall not exercise any control over the conduct or supervision of services performed or the means and methods of its performance.

This Agreement does not contemplate providing legal services to Client. NSG is not, and does not, hold itself out to be a law firm, nor does NSG provide representation relating to legal matters.

3) <u>Fee for Services</u>

In exchange for NSG providing the services set forth in Section 2 of this Agreement, Client shall be responsible for and remit to NSG: a fee of ten thousand dollars ($10,000) (herein, the "Regular Fee").

4) <u>Billing and Payments</u>

By no later than the tenth (10th) business day of March, NSG shall submit to Client an invoice for the Regular Fee associated with services to be provided. Client shall remit payment of an invoice payable to "Neilan Strategy Group" within thirty (30) days of transmission.

5) <u>Status as an Independent Contractor</u>

NSG shall perform services pursuant to this Agreement as an independent contractor. NSG shall act on behalf of the Client only for the purposes of facilitating and furthering this Agreement. Unless authorized by Client, NSG shall have no power or authority to bind Client by contract beyond the scope of this Agreement. This Agreement does not

establish, evidence, or contemplate the existence of a partnership, joint venture, employment, or other agency relationship between Client and NSG.

6) Non-Interference, Non-Solicitation, and Non-Competition

The Parties to this Agreement recognize NSG provides similar services to other persons and entities. Client acknowledges and agrees that NSG may provide such similar services to other clients. NSG, however, acknowledges and agrees that it shall not provide such services to clients with interests directly averse to Client.

7) Protection and Limited Use of Confidential Information

The Parties recognize that, pursuant to effectuation this Agreement, a party (herein, the "Disclosing party") may provide the other Party (herein, the "Recipient Party") with certain non-public information, constituting valuable, special and unique assets, including business affairs, future plans, trade secrets, technical or professional information, and other private, sensitive, or proprietary information (collectively, "Confidential Information") The Recipient Party shall protect such Confidential Information at least to the extent it protects its own Confidential Information. The Recipient Party shall not further disclose, divulge, publish, transmit, or otherwise communicate, directly or indirectly, such Confidential information to any other person otherwise except as required by applicable law, court, or regulatory agency order, or as directed by the Disclosing Party. The Recipient Party shall not use, directly or indirectly, any such Confidential Information for its own benefit or the benefit of any other person. The Recipient Party shall not obtain, by virtue of this Agreement, any right, title, or interest in any such Confidential Information. All copies of Confidential Information in any form, including partial copies, shall be retained, destroyed, returned, or used as directed by theDisclosing Party.

Without further disclosing, divulging, publishing, transmitting, communicating, or using such Confidential Information, other than to effectuate the purposes of this Agreement or as directed by the Disclosing Party, the Recipient Party shall be permitted to identify a current or former professional relationship with the Disclosing Party for its own marketing purposes.

8) Notices and Contact Persons

All notices shall be in writing and directed to the person affixing her or his signature on behalf of each Party. Unless specifically directed otherwise by a Party, all notices shall be delivered in-person or via United States Postal Services registered or certified mail, postage prepaid, to the respective addresses set forth in this Agreement.

9) Successors and Assigns

This Agreement inures to the benefit of and is binding upon the Parties, their

respective successors in interest by way of merger, acquisition, disposition of assets, change of control, or similar legal succession or assignment. Neither Party may otherwise transfer, convey, delegate, or relinquish any rights or obligations set forth in this Agreement without the written consent of the other Party. Any such attempted or purported transfer, conveyance, delegation, or other relinquishment in violation of the foregoing shall be null and void.

10) Severability

Every provision of this Agreement is intended to be severable. If any provision or part of this Agreement is deemed fully or partially invalid, unenforceable, or unlawful by a court of competent jurisdiction, the remainder of the provision, part, and the entire Agreement shall remain in full force and effect if the essential terms and conditions of this Agreement for each Party remain valid, binding, and enforceable.

11) Force Majeure

Neither Client nor NSG shall be liable for any failure to perform its obligations under this Agreement if prevented from doing so by a cause beyond its control, including an act of God, act of terrorism or public enemy, fire, flood, storm, earthquake, riot, labor strike, war, restraint of government, pandemic, or failure to perform by a supplier or other Party.

12) Amendment Agreement

The Parties may amend this Agreement only by a writing signed by duly authorized representatives of both Client and NSG. Each further amendment shall be made part of this Agreement and shall incorporate the terms and provisions of this Agreement. To the extent any amendment includes terms or provisions which conflict with this Agreement, the specific terms of the most recent writing shall prevail.

13) Entire Agreement

This Agreement constitutes the entire understanding between Parties. This Agreement replaces and supersedes all prior verbal and written understandings, communications, or representations between the Parties regarding the subject matter herein.

14) Representations

Each undersigned individual has the right, power, and authority to execute this legally binding Agreement on behalf of the Party for whom she or he signs.

Each Party shall comply with all applicable Federal, state, and local laws relating to the execution and performance of all services and obligations set forth herein.

Each Party shall comply and be responsible for the compliance of any person to

whom it provides, with all terms and conditions set forth in this Agreement.

NSG and any subcontractor shall perform services in a professional manner, and in accordance with applicable laws, professional standards, and related customs and practices.

NSG's responsibilities herein shall be limited to its performances of services pursuant to this Agreement, and NSG shall not indemnify or hold harmless Client from or against any claims, demand, or liability arising from or relating to the use of information provided to NSG by Client or any other person.

15) <u>Execution and Effective Date of Agreement</u>

This Agreement may be executed in any number of counterparts, which taken together, shall constitute one and the same Agreement. To evidence the fact that it has executed this Agreement, a Party may send a copy of its executed counterpart to the other Party by facsimile or electronic mail. Such party shall be deemed to have executed and delivered this Agreement on the date it sent such communication via facsimile or electronic mail. This Agreement shall be effective as set forth herein and upon execution by each Party.

IN WITNESS WHEREOF AND INTENDING TO BE BOUND, the Parties affixing signatures below agree to all terms and conditions set forth herein, and cause this Agreement to be properly executed by duly authorized representatives:

ACCEPTED AND AGREED

City of Seward **527 Main Street** **Seward, NE 68434**	**Neilan Strategy Group** **635 South 14th Street, Suite 200** **Lincoln, NE 68508**
_____ Josh Eickmeier, Mayor	_____ Perre S. Neilan, President
_____ Date	_____ Date

12. Update on the Wellness Center - City Administrator Butcher

CITY ADMINISTRATOR'S REPORT

CITY ADMINISTRATORS REPORT – 2/6/24

- Monitoring a number of street projects that have moved into dormant with season on East Seward (winter hold on construction), design on East Hillcrest, Izaak Walton Road/Highway 15 Intersection (winter hold on construction) and drainage near Park Street & Bradford Street (winter hold on construction).
- Water Tower project underway, working on final paint design, trying to line up meeting with painting subcontractor to better understand detailed design paint application process.
- Assisted with Civic Center items, working with Commission on Building Renovation. Attended formal design meeting with Clark Enersen. Preparing for bid.
- Reviewed additional DTR items and worked with applicants on needed documents.
- Working with Wellness Center Executive Director Brase on numerous items and follow ups. Working on CCCFF Grant Application items.
- Finalizing items related to closeout of 2019 Flood FEMA items.
- Worked with Kell Hoffschneider to work on a number of real estate items related to the Rail Campus.
- Assisted with negotiations in the matter of SCCDP and the Langworthy Trust for space in Seward Civic Center.
- Assisted with coordination of legal items related to E911.
- Attended online training on the Corporate Transparency Act (City will not need to report for the most part).
- Work with City Clerk on updated items and planning for Master Fee Resolution items.
- Attended the Upper Big Blue NRD Hazard Mitigation Planning Session.
- Reviewed Back Up Policy with Chair of the City Safety Committee.
- Assisted with the Annual Employees Awards Banquet setup and teardown.
- Assisted with payroll review due to the implementation of weather-related closures of City offices.
- Met with SCCDP and potential economic development project.
- Attended Citywide Safety meeting on issues related to back up accidents. Explained the importance of safe driving and the impacts on rates and insurance.
- Attended Water Infrastructure Finance and Innovation Act (WIFIA) meeting for potential financing of the Wastewater Treatment plant (WWTP).
- Attended SCCDP Awards banquet. Seward Wellness Center Project received an award.
- Met with the Building and Zoning Team on numerous items.
- Reviewed Caselle Questionnaire with Finance Director Cydnee Golden.
- Telephone Conference with BNSF on the Seward Trail Project, negotiating potential crossings designs and closures.
- Met with SEH Engineers to discuss potential rate study for WWTP financing.
- Attended Seward Wellness Center construction meeting with Sampson.
- Met with Jeanne Wiemer on Creative District grants and funding.
- Met with contractors for the Highway 15 reconstruction project to discuss utility conflicts.

The departments are working on the following projects to name a few:

Police Department

- Evidence locker project should be finished this week.
- Cleaning up the building inside and out after the storm.
- Still waiting for parts to equip the new cruiser.
- Heard continues to excel in the Police Academy.

DRAFT

City Clerk/Human Resources/City Hall

- Continuing to prepare response for the Hazard Mitigation Plan.
- Collecting mailbox claims for 2/6 Council, future meetings from the snowstorm.
- Derek and Joel continue to work on the application for the CCCFF Grant.
- Waiting for posting on PurpleWave, than advertising for the Surplus List.
- 2024 License Renewals: Collecting burnsite & refuse hauler by end of month.
- Working with Adam B. on beginning process to hire for pool positions this summer.

Water/Wastewater Department

- WIFIA meeting for wastewater plant project.
- Adib Amini Purpose Associates RO Plant 3rd Skid Planning Tuesday from 11am-4pm.
- Wastewater Rate Study Scope Meeting Wednesday.
- Determine RO Product flow that would initiate Water Restrictions.
- Utility Coordination and Comm's Meeting Hwy 15 Project in Lincoln.
- Meter replacements.

Parks and Rec/Cemetery/Golf/Pool

- Golf meeting Tuesday.
- Finishing up the bar area flooring at the golf pro shop.
- Moving equipment out of the kitchen and getting it ready at the golf course.
- Servicing equipment.

Civic Center

- Regular meetings.
- Packing up various rooms in the building.
- Clark Enerson will have a meeting with contractors on Feb. 19th at 10am for presentation, walk through and Q&A.
- Next Renovation Committee meeting February 29th at 10am.
- We will hold a special meeting of the Civic Center Commission Friday, March 1st at 10:15am.

Electric Department

- Sub inspection.
- Follow up of ALLO installations and Windstream.
- Work on metering.
- Safety meeting.
- Trucks to York for DOT inspection.

Street Department

- Work on ice on streets.
- Equipment maintenance.
- Work on street signage.
- Work on pot holes.

Library

- Kids program continues.
- Seward County Gives Luncheon.
- Material ordering.
- Planning summer 2024 activities.

Building Inspection/Planning Department

- Discuss the Redwood Major Subdivision at the Planning Commission meeting (Feb. 12).
- Wattier Drive Resolution on the City Council agenda (Feb. 6) to name Wattier Lane.

DRAFT

- Meet with Greg to discuss BOA, annexation, code adoptions, addressing City property and f acility study.
- Big Blue Sunset Addition.
- Jerry Rumery agreed to 25 ft. utility easement on the north lot. Brandon Koll is working out the costs for the pit, meter and tapping of main.

Engineering

- Pothole near water main and storm sewer edits to Clark & Enerson on Eaton Drummer Blvd.
- Investigate WIFIA, rate study scope and challenge priority in SRF IUP for the WWTP Upgrade.
- Utility conflicts for the NDOT Highway 15 Reconstruction.
- Site visit, information gathering, and complete data entry & analysis, begin sampling regimen and design WTP 3rd RO Skid.
- Arrange survey with Schemmer on Worthman Blvd Extension.

Finance Dept.

- Shut off today.
- Franchise fees due end of the month.
- Finishing up 1099's.
- Claims this week.
- Caselle update.

Seward Wellness Center

- Nine truck loads of steel and metal building structure arrived last Thursday/Friday.
- Begin work on programming and membership fee structure.
- Meeting with Bob C., Adam B. and Cody H. on restaurant at Golf Course on Tuesday.
- Regular construction meeting on Wednesday.

DRAFT

FUTURE REQUESTS FOR COUNCIL AGENDA ITEMS OR ADMINSTRATIVE ACTION

ANNOUNCEMENT OF UPCOMING EVENTS

STRATEGY SESSION

1. Strategy Session with City Attorney Regarding Litigation Strategy - City Attorney Hoffschneider
2. Strategy Session with City Attorney Regarding Real Estate Interests at the Seward Rail Campus - City Attorney Hoffschneider

MOTION TO ADJOURN

I, Derek Bargmann, the duly appointed qualified and acting City Clerk of the City of Seward, Nebraska, hereby certify that the foregoing Notice of Meeting and Agenda for such meeting has been posted in the following places: Seward City Hall, Seward Municipal Building, Seward County Courthouse, Seward Memorial Library and CityofSewardNE.gov

IN WITNESS WHEREOF, I have hereunto set my hand officially and affixed the seal of the City.

_____ _____

Derek Bargmann, City Clerk Date