

**WAHOO CITY COUNCIL AGENDA**  
**Tuesday, December 9, 2025 - 7:00 PM**  
**Wahoo Public Library, 637 N Maple St, Wahoo, NE 68066**

NOTICE IS HEREBY GIVEN that the Mayor and Council of the City of Wahoo meet on the second and fourth Tuesdays of each month at the Wahoo Public Library, 637 N Maple Street Wahoo, Nebraska, at 7:00 p.m. Notice of special meetings shall be given by posting a notice thereof on the bulletin board in City Hall, U.S. Post Office, and FirstBank of Nebraska, at least 24 hours before the special meeting. All Council meetings are open to the public and the agenda, which is kept continually current, is available for public inspection at the office of the City Clerk at City Hall during normal business hours.

Individuals requiring physical or sensory accommodations, individual interpreter service, Braille, large print or recorded material, please contact the ADA Coordinator at City Hall, 605 North Broadway, Wahoo, Nebraska, 68066, telephone 402-443-3222 as far in advance as possible, but no later than 48 hours before the scheduled event.

{{Name: Agenda Item Name}}

**Pledge of Allegiance**

**Announcement of the Open Meetings Act**

**Call to order and roll call**

**Proclamation**

1. Reminder that the next meeting of the City Council will be held on Monday, December 22.

**Audience comments on items not listed on the agenda**

**Department head reports**

**Reorganization of the Council**

1. Election of President of Council
2. Approval of the Mayor's appointments of the following positions
  - 2.A. Fire Chief (as recommended by the WVFD)
  - 2.B. Street Superintendent pursuant to County Highway and City Street Superintendents Act of State of Nebraska
  - 2.C. City Engineer
3. Approval of City Attorney's Retainer Agreement
4. Designate method by which reasonable advanced published notice of the time and place of each meeting of the Council is to be given by the Clerk; establish agenda

deadline

5. Designation of depository for the City of Wahoo, designation of authorized signers on accounts held by the City of Wahoo, process for approval of claims presented to the City of Wahoo for payment.

### **Consent Agenda**

1. Acceptance of excused absence of Mayor or Council member(s)
2. Approval of the November 25, 2025, minutes of the City Council
3. Appointment of Dylan Egr to the Planning Commission for a term ending July 2027
4. Approval of claims

### **Public hearing and associated action items**

1. Public hearing regarding an application for Tax Increment Financing (TIF) for Old Casey's property.
2. Public Hearing regarding a resolution to declare the property commonly known as 139.27 acres located Southeast of the Hwy 77/109/92 roundabout as blighted and substandard.
3. Public Hearing regarding the preliminary plat for Krumel Industrial Subdivision
4. Public Hearing regarding approval of the Utilities Budget for the 2026 fiscal year

### **Action items not requiring a public hearing**

1. Approval of the third and final reading of Ordinance No 2488 to adopt additional construction delivery methods construction design-build, and construction manager at risk, as alternatives to traditional design-bid-build, as allowed by Nebraska Revised Statutes including
2. Approval of a contract with JEO Consulting to complete schematic design work for public safety facility
3. Consider approval of a Professional Service Agreement for up to \$3,000 with Southeast Nebraska Development District (SENDD) for General Administration services for the Downtown Revitalization CDBG project (NDED Contract No. 25PP012), and authorization for the Board Chair to execute the agreement. Verification of SENDD's SAM.gov status and exclusions.

4. Ratification of the use of 1/2 Cent Sales Tax funds for the purchase of 216 West 3rd during FY 2024-25
5. Approval of Ordinance No. 2491 to vacate the south three foot of the plated alley between 9th and 10th streets connecting Sycamore and Walnut streets while maintaining a utility easement with no structures, including fences, to be allowed within the easement.

**Mayor's comments on items not listed on the agenda**

**Council Comments on items not listed on the agenda**

**Adjourn**

**Upcoming planned meeting dates and agenda deadlines**

# JEO Project Status Report

To: City of Wahoo: Melissa Harrell, City Administrator

Date: December 3, 2025

Prepared By: Steve Parr



JEO #	Project	Funding Source #	Status	JEO Action	City Action	Schedule
141219 Jon Mooberry	Wahoo Elementary SRTS	State/Local	Project closeout	Coordinate project closeout w/NDOT	None	TBD
230967 Brent Ciecior	Wahoo	Local	Design - 30% plans completed and sent to the City.	None	None	
171859/150096 Jon Mooberry	Chestnut Street Lighting 14 <sup>th</sup> Street to Highway 77	Local	Project completed.	None	None	Street lighting under 3-year warranty maintenance bond through 2/14/2026
231282.01 Patrick Hartman	Urban Drainage Evaluation Phase 2	Local	Working on proposed modeling and report.	Scheduled meeting w/Melissa on 12/3/2025	Meeting w/JEO on 12/3/2025	Anticipate proposed modeling completed in December 2025
241784 Andrea Gebhart	City Facilities Planning – Education and Outreach	Local	Continued content development. Working toward the start of information rollout.	None	Direction on webpage creation/editing	Information campaign through Spring 2026
241435 Ryan Hier	Library Addition	Local	Design	None	None	Design to be completed in mid-January 2026
090184 Isaac Kreikeier	Task Order 19	Local	Project setup	None	None	Completion mid to late January 2026
090184 Isaac Kreikeimeier	Task Order 20	Local	Concept 95% complete with cost opinion completed	Coordinating a meeting w/City to review concept and cost opinion	Attend meeting w/JEO to review concept and cost opinion.	Completion mid-December 2025


Note: Items in Red are new from previous report.



## **Wahoo Volunteer Fire Department**

### **Wahoo, Nebraska**

November 12, 2025

City Council  
Wahoo, Nebraska

To Whom It May Concern:

Please accept this letter as verification that on Wednesday, November 12, 2025, the membership of the Wahoo Volunteer Fire Department held a vote to determine its recommendation for who they want to serve as Fire Chief for 2026. Without opposition, Cody Hull was unanimously selected to continue to serve in this capacity.

The department hereby requests, respectfully, that the city council move to approve this appointment at its earliest convenience.

As always, we appreciate your support. Please don't hesitate to contact us if you have any questions or concerns.

Sincerely Yours,

A handwritten signature in blue ink, appearing to read "Privett".

David Privett  
WVFD Secretary/Treasurer



November 1, 2025

City of Wahoo  
Mayor and City Council  
605 North Broadway  
Wahoo, NE 68066

**RE: City of Wahoo 2026 City Engineer Appointment Request**

Dear Mayor and City Council:

I ask that you appoint JEO Consulting Group, Inc. as the city engineer for 2026. We appreciate your confidence in JEO in the past, and we sincerely hope to continue our relationship.

JEO has provided services to the city in the past, and our staff has accumulated extensive "institutional knowledge" about your city and its infrastructure. This is extremely important as it provides the background information needed to evaluate what actions to take. Additionally, this knowledge often allows JEO staff to respond to questions about the city and its infrastructure without extensive investigation and research, reducing the time and cost involved in addressing routine matters.

Below is what you can expect from JEO as your city engineer. When a fee is involved for services, as noted in items two through four below, JEO will notify you before beginning work.

- **IDENTIFYING AND PRIORITIZING INFRASTRUCTURE PROJECTS:**  
If requested, JEO will attend a council or committee meeting to identify and prioritize infrastructure projects in the city. This planning may include prioritizing capital and infrastructure improvements, summary reviews of new permits and their potential impact, information on new regulations, recommendations on future planning, and input on potential funding sources. This does not entail detailed studies or evaluations but can be a valuable first step in assessing potential infrastructure projects' needs, priorities, and feasibility. There is no charge for JEO to attend this meeting or prepare and follow up on the meeting.
- **APPLYING AND SECURING FUNDING:** JEO will assist in applying for and securing funding, such as CDBG, USDA-RD, DWSRF, and CWSRF for potential infrastructure projects, as well as more non-traditional funding from both public and private sources. Additionally, JEO will provide the information necessary to complete the reporting requirements of any funding the city may secure. JEO has staff devoted to assisting municipalities in locating the funding that makes projects a reality. In some cases, having an appointed city engineer can expedite moving a project forward when grant and loan funding is involved. There may be a fee for some of these services, and we would be happy to discuss this with you.
- **ROUTINE INFRASTRUCTURE OPERATION AND MAINTENANCE:** JEO will respond to questions about the routine operation and maintenance of the city infrastructure based on our prior knowledge of these facilities/systems. There is typically no charge for this service. However, in some instances a fee may be involved, such as site visits or research.

- **COST OPINIONS:** Throughout the year, JEO will provide additional assistance with identifying, prioritizing, and providing rough cost opinions for potential infrastructure projects. Depending on some factors, such as the effort required to complete the requested task, there may be a fee involved for this service. However, as noted above, JEO's extensive institutional knowledge about the city and its infrastructure will be utilized to provide this service efficiently and effectively.

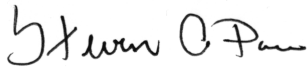
When requested, JEO will provide a scope of services and fees for specific projects that the city would desire to pursue.

JEO does not require a contract or retainer to serve as the city engineer. Instead, we strive to assist you in efficiently and effectively dealing with routine matters, so we will be the first firm considered by the city when you need consulting services for a project. In other words, all we request is the opportunity to earn your business.

We would appreciate you notifying us of your action on this request to keep our records up to date. Please take a few minutes to complete the form below. Then, please return the form along with a copy of your meeting minutes to Ava Dunne at [adunne@jeo.com](mailto:adunne@jeo.com). If appointed, please record the motion in your minutes as follows: **"We appoint JEO Consulting Group, Inc. as our City Engineer for 2026."**

If you have questions about this letter or want further information, don't hesitate to contact me. Thank you for your consideration.

Sincerely,



Steven A. Parr  
Principal  
JEO Consulting Group, Inc.

Mobile: 402.443.8003 | Email: [sparr@jeo.com](mailto:sparr@jeo.com)

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## 2026 ENGINEER APPOINTMENT REQUEST

The City of Wahoo has appointed JEO Consulting Group, Inc. as the city engineer:

Yes     No

Notes: \_\_\_\_\_

\_\_\_\_\_

Form Completed By (please print name)

Date

**\*Please include a copy of your meeting minutes.**

**RETAINER AGREEMENT  
CITY OF WAHOO, NEBRASKA  
WAHOO BOARD OF PUBLIC WORKS  
AIRPORT AUTHORITY OF THE CITY OF WAHOO, NEBRASKA**

Jovan W. Lausterer and Maureen Freeman-Caddy, Attorneys at Law, hereinafter referred to as Attorneys, will provide legal services to the Mayor and Council of the City of Wahoo, Nebraska, the Wahoo Board of Public Works, and the Airport Authority of the City of Wahoo, Nebraska, upon the following terms and conditions.

1. **Annual/Monthly Retainer.** \$12,600.00, payable monthly at the rate of \$1050.00 per month, commencing December, 2025. No separate statement from Attorneys shall be required.

2. **Term.** The term of this Agreement shall commence as of the first regular meeting of the Mayor and Council, the Wahoo Board of Public Works, and the Airport Authority of the City of Wahoo, Nebraska, in December of 2025, and terminate at the first regular meeting of each body in December of 2026. At that time, this Retainer Agreement will be reviewed by both Attorneys and each of the aforementioned entities.

3. **Scope of Services Under Retainer.**

- A. Attorneys are retained to provide advice and representation for all legal matters brought to Attorney's attention by the City and for which City expressly requests legal services. The City understands and agrees that Attorney's representation does not include active monitoring of the City's actions or inactions and City agrees that Attorney's representation is limited to those matters for which the City actively consults with Attorney about;
- B. Issuance of audit letter per auditors' request reference the City of Wahoo, Nebraska and/or Wahoo Board of Public Works, and/or the Airport Authority of the City of Wahoo, Nebraska;
- C. Review all legal documents as to form only. For clarification, drafting of legal documents as well as edits will incur an additional hourly charge;
- D. Payment of ordinary postage, photocopying and long distance related costs associated with this Section;
- E. Representation of City at all regular meetings of the Mayor and Council;  
and
- F. Issuance of notices pertaining to, and administration of, traffic related citations.

4. **Representation.** Attorneys will represent no clients having an interest adverse to the interest of the City of Wahoo, Nebraska, and/or the Airport Authority of the City of Wahoo, Nebraska. Both the City Administrator and the Mayor shall have the authority to waive any conflicts on the part of the City should they elect to do so.

5. **Services Not Included With Retainer.** All matters not covered under Section 3.

6. **Legal Fees, Costs and Other Charges for Services Not Included Within Retainer.** Attorneys would propose that any costs which exceed the aforementioned retainer shall be approved by the Mayor or by the City Administrator for the City of Wahoo. Such costs would include the following:

- A. \$215.00 per hour for Attorneys performing legal services, except for all matters described under the subparagraphs hereof;
- B. \$90.00 per hour for law clerks, paralegals and legal assistants of said Attorneys;
- C. Government relations (lobbying) services will be negotiated and agreed to separately should such services be desired; and
- D. Actual costs incurred by Attorneys including but not limited to fees fixed by law or assessed by public agencies, long distance telephone calls, and postage, except for long distance telephone calls and postage for services included within Scope of Services, parking and other travel expenses, mileage, if travel is by personal auto outside of the city limits, to be at rate established from time to time by Internal Revenue Service, photocopying, and other reproduction costs. Costs and charges will be at cost to Attorneys.

7. **Consultants, Investigators and Experts.** To aid in the preparation or presentation of legal matters for the Mayor and Council and/or the Wahoo Board of Public Works, and/or the Airport Authority of the City of Wahoo, Nebraska, Attorneys may hire consultants, investigators or experts. Said persons will not be hired without prior approval of the Mayor, City Administrator, the Chair of the Wahoo Board of Public Works, or the Chair of the Airport Authority of the City of Wahoo, Nebraska, as applicable, and the agreement of the respective entity to pay their fees and charges. The Attorneys will select and hire said consultants, investigators and experts.

8. **Billing Statements.** Attorneys will send City monthly statements for fees and costs incurred pursuant to Sections 6 and 7 of this Agreement. Said statements will be promptly paid by the City pursuant to its normal claim handling policy.

9. **Discharge and Withdrawal.** The Council of the City of Wahoo, the Wahoo Board of Public Works, and/or the Airport Authority of the City of Wahoo, may discharge Attorneys at any time. Attorneys may withdraw with the consent of the Mayor, Council, the

Wahoo Board of Public Works, or the Airport Authority of the City of Wahoo, or for good cause. Good cause includes either the City of Wahoo's, the Wahoo Board of Public Works', and/or the Airport Authority of the City of Wahoo's breach of this Agreement, their refusal to cooperate with Attorneys, or to follow Attorneys' advice on a material matter or any fact or circumstance that would render Attorneys' continuing representation unlawful or unethical. When services conclude, all unpaid charges will immediately become due and payable. After services conclude and upon payment in full of all outstanding fees and costs, Attorneys will, upon request, deliver all original documents in Attorneys' file to the City of Wahoo, along with any funds or property of the City of Wahoo in Attorneys' possession.

10. **Disclaimer of Guarantee.** Nothing in this Agreement and nothing in Attorneys' statements to the Mayor and Council will be construed as a promise or guarantee about the outcome of any matter. Attorneys make no promises or guarantees. Attorneys' comments about the outcome of any matter are expressions of opinion only.

11. **Construction.** This Agreement shall be construed under the laws of the State of Nebraska.

12. **Record Retention.** We will retain your client file for ten (10) years or such longer period as required by statute. At your request, we will return your files to you or any other person designated by you. If you have not requested that we return your files, we may destroy or otherwise dispose of your files.

DATED this 24<sup>th</sup> day of November, 2025.

FOR THE FIRM:



By:

\_\_\_\_\_  
Jovan W. Lausterer, Partner  
551 North Linden  
Wahoo, NE 68066  
Phone (402) 443-3225  
Facsimile (402) 443-4005  
[jlaus@wahoolaw.com](mailto:jlaus@wahoolaw.com)  
Attorney at Law

THE MAYOR AND COUNCIL OF THE CITY OF WAHOO, NEBRASKA, hereby state that they have read and understand the foregoing terms and conditions, agree to them, and by proper motion duly seconded and adopted, authorizes the Mayor of the City of Wahoo to sign this Agreement on behalf of the City of Wahoo, Nebraska.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2025.

CITY OF WAHOO, NEBRASKA

By: \_\_\_\_\_  
Its Mayor

THE WAHOO BOARD OF PUBLIC WORKS, WAHOO, NEBRASKA, hereby state that they have read and understand the foregoing terms and conditions, agree to them, and by proper motion duly seconded and adopted, authorizes the Chair of the Wahoo Board of Public Works to sign this Agreement on behalf of the Wahoo Board of Public Works.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2025.

WAHOO BOARD OF PUBLIC WORKS,  
WAHOO, NEBRASKA

By: \_\_\_\_\_  
Its Chair

THE AIRPORT AUTHORITY OF THE CITY OF WAHOO, NEBRASKA, hereby state that they have read and understand the foregoing terms and conditions, agree to them, and by proper motion duly seconded and adopted, authorizes the Chair of the Airport Authority of the City of Wahoo, Nebraska to sign this Agreement on behalf of the Airport Authority of the City of Wahoo, Nebraska.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2025.

AIRPORT AUTHORITY OF THE CITY OF  
WAHOO, NEBRASKA

By: \_\_\_\_\_  
Its Chair

The Council met in Regular session in the Wahoo Public Library, in compliance with the agenda posted at City Hall, Post Office, and First Bank of Nebraska, and the City of Wahoo website, with each Council member being notified of the agenda prior to the meeting. The meeting was called to order by Mayor Gerald D. Johnson at 7:00 PM and opened with the Pledge of Allegiance. The public was informed of the location of posting of the Open Meetings Law. Roll call was taken with the following Council members: Ryan Ideus: Absent, Stuart Krejci: Present, Patrick Nagle: Absent, Chris Rappl: Present, Shane Sweet: Present, Carl Warford: Present.

Harrell spoke to the City Administrator's report and detailed the Building Our Future project.

City Council Member Krejci motioned, City Council Member Sweet seconded to approve the consent agenda which included acceptance of excused absence of Ideus and Nagel, approval of the November 13, 2025, minutes of the City Council, and approval of claims:

BEN – Benefits \$49,343.33,  
BLD - Baltz, Susan \$400.00, Chem-Tech \$230.79, Jackson Services \$189.20, Richard Lawver \$81.00,  
EDU – Wonderful Life Project \$235.23,  
EQU – Hotsy \$217.00, John Deere \$59.54, Murphy Tractor \$247.92, West Point Implement \$509.92,  
LIB - Center Point \$102.21, Ingram \$85.65, Lawver, Denise \$25.00,  
MED – Bound Tree \$419.10,  
MEM – POAN \$180.00,  
MISC - Bok Financial \$142,721.25, First Bank of NE \$20,708.81, Wahoo Utilities \$849.30, Water Tower Place \$49,624.72,  
PAR – Fry \$10,280.00, Miller Painting \$15,900.00,  
PAY – Payroll \$109,931.66,  
PUB – Wahoo Newspaper \$678.94,  
SUP – Amazon \$178.84, Bomgaars \$1,280.20, Simons \$37.91,  
UNI – DesignWear \$2,582.00, Macqueen \$14,080.23, Rivalry \$146.00, Witmer \$48.69,  
UTL - AT&T Mobility \$244.60, Charter \$150.00, First Wireless \$3,435.52, Omaha Public Power \$70.02, Verizon \$320.39, Windstream \$303.41,  
VEH - Cornhusker International Trucks \$265.54, O'Reilly \$66.48, Wahoo Auto Parts \$189.82.

A public hearing regarding an application for a Conditional Use Permit for a pole sign submitted by North River Auto was opened at 7:17pm. There were no comments from the public. City Council Member Rappl motioned, City Council Member Warford seconded to close the public hearing at 7:18pm. Roll call vote Rappl, yes; Warford, yes; Krejci, yes; Sweet, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

Ordinance No. 2489 was introduced by Council Member Warford entitled: AN ORDINANCE OF THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA, TO AMEND THE OFFICIAL ZONING MAP OF THE CITY OF WAHOO, NEBRASKA, PERTAINING TO THE FOLLOWING-DESCRIBED REAL ESTATE, TO WIT: BAL LOT 12 & PT LOT 13 WAHOO INDUSTRIES AIRPARK ADDITION TO CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA BY ALLOWING THEREON A PERMITTED CONDITIONAL USE, THAT BEING ERECTION OF POLE SIGN, AND ESTABLISH CONDITIONS FOR SAID USE.

Council Member Warford moved and Council Member Krejci seconded that the statutory rules in regard to the passage and adoption of ordinances be suspended so that the said ordinance might be introduced, read by title, and then moved for final passage at the same meeting. The Mayor put the question and instructed

the Clerk to call for the roll for the vote thereon. Roll call vote: Roll call vote Rappl, yes; Warford, yes; Krejci, yes; Sweet, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried. Mayor Johnson; yes. The motion having been carried by the affirmative votes of no less than three-fourths of the members of the Council, the Mayor declared the statutory rules in regard to the passage and approval of ordinance be suspended so that Ordinance No. 2489 may be read by title and moved for final passage in the same meeting.

Council Member Warford moved and Council Member Krejci seconded that Ordinance No. 2489 be approved and passed and its title agreed to. The Mayor instructed the Clerk to call the roll for the vote. Roll call vote: Warford, yes; Krejci, yes; Sweet, yes; Rappl, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

A public hearing regarding an application for a Conditional Use Permit for an electronic message sign submitted by Otte's Amoco was open at 7:21pm. There were no comments from the public. City Council Member Krejci motioned, City Council Member Rappl seconded to close the public hearing at 7:24. Roll call vote Krejci, yes; Rappl, yes; Warford, yes; Sweet, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

A public hearing regarding an application for a Conditional Use Permit for a pole sign submitted by North River Auto was opened at 7:17pm. There were no comments from the public. City Council Member Rappl motioned, City Council Member Warford seconded to close the public hearing at 7:18pm. Roll call vote Rappl, yes; Warford, yes; Krejci, yes; Sweet, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

Ordinance No. 2490 was introduced by Council Member Warford entitled: AN ORDINANCE OF THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA, TO AMEND THE OFFICIAL ZONING MAP OF THE CITY OF WAHOO, NEBRASKA, PERTAINING TO THE FOLLOWING-DESCRIBED REAL ESTATE, TO WIT: LOT 12 & E 32' LOT 11 BLOCK 7 ORIGINAL TOWN CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA BY ALLOWING THEREON A PERMITTED CONDITIONAL USE, THAT BEING ERECTION OF ELECTRONIC MESSAGE SIGN, AND ESTABLISH CONDITIONS FOR SAID USE.

Council Member Warford moved and Council Member Krejci seconded that the statutory rules in regard to the passage and adoption of ordinances be suspended so that the said ordinance might be introduced, read by title, and then moved for final passage at the same meeting. The Mayor put the question and instructed the Clerk to call for the roll for the vote thereon. Roll call vote: Roll call vote Rappl, yes; Warford, yes; Krejci, yes; Sweet, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried. Mayor Johnson; yes. The motion having been carried by the affirmative votes of no less than three-fourths of the members of the Council, the Mayor declared the statutory rules in regard to the passage and approval of ordinance be suspended so that Ordinance No. 2490 may be read by title and moved for final passage in the same meeting.

Council Member Warford moved and Council Member Krejci seconded that Ordinance No. 2490 be approved and passed and its title agreed to. The Mayor instructed the Clerk to call the roll for the vote. Roll call vote: Warford, yes; Krejci, yes; Sweet, yes; Rappl, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

The Council Convened as the CDA.

Kevin Anderson with JEO presented and spoke to the need for TIF for the proposed project located at 640 N Broadway.

City Council Member Krejci motioned, City Council Member Sweet seconded to approve a resolution to issue approval of a Redevelopment Plan Amendment, contingent on review by the Planning Commission and final approval by the City Council.

**RESOLUTION # 2025-17**  
(Redevelopment Plan Amendment –  
JBC Office Redevelopment Project)

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WAHOO, NEBRASKA, APPROVING AND ADOPTING AN AMENDMENT TO THE REDEVELOPMENT PLAN OF THE CITY OF WAHOO, NEBRASKA TO IMPLEMENT THE JBC OFFICE REDEVELOPMENT PROJECT; ADOPTING A COST-BENEFIT ANALYSIS FOR THE REDEVELOPMENT PROJECT; AND TAKING OTHER ACTIONS REQUIRED OR PERMITTED UNDER THE NEBRASKA COMMUNITY DEVELOPMENT LAW.**

RECITALS

- A. Pursuant to the Nebraska Community Development Law, Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended (the “Act”), the City of Wahoo, Nebraska (“City”) has adopted a General Redevelopment Plan for that certain portion of the City identified as Redevelopment Area 3 (the “Redevelopment Area”), a copy of which is on file and available for public inspection with the City Clerk (the “Redevelopment Plan”).
- B. The Community Development Agency of the City of Wahoo, Nebraska (“CDA”), in furtherance of the purposes and pursuant to the provisions of the Act, has prepared an amendment to the Redevelopment Plan in the form attached as Exhibit “A” (“Redevelopment Plan Amendment”).
- C. The Redevelopment Plan Amendment would create a redevelopment project in the Redevelopment Area on property described in the Redevelopment Plan Amendment identified as the JBC Office Redevelopment Project (the “Project”).
- D. The Project would use Tax Increment Financing pursuant to Section 18-2147 of the Act to assist in paying for the costs of certain eligible public improvements authorized by the Act and more particularly set forth in the Redevelopment Plan Amendment.
- E. The CDA is required under Section 18-2113(2) of the Act to conduct a cost benefit analysis for a redevelopment project which will use Tax Increment Financing.
- F. The CDA has conducted a cost benefit analysis for the Project, and said cost benefit analysis is attached to the Redevelopment Plan Amendment as Exhibit “C” (the “Project Cost Benefit Analysis”).
- G. The CDA shall submit the question of whether the Redevelopment Plan Amendment should be recommended to the City Council to the Planning Commission of the City of Wahoo, Nebraska.
- H. The CDA has determined that the Project would not occur in the Redevelopment Area and could not be financed or constructed but for the use of Tax Increment Financing.
- I. Statements of the proposed method and estimated cost of the acquisition and preparation for redevelopment of the redevelopment project area and the estimated proceeds or revenue from its disposal to redevelopers, the proposed method of financing the redevelopment project, and a feasible method proposed

for the relocation of families to be displaced from the redevelopment project area, if applicable, are set forth in the Redevelopment Plan Amendment and the Project Cost Benefit Analysis.

NOW THEREFORE, BE IT RESOLVED, by the CDA, as follows:

1. The cost and benefits set forth in the Project Cost Benefit Analysis have been found to be in the long-term best interest of the City.
2. The CDA hereby approves the Project Cost Benefit Analysis as the cost benefit analysis of the Project.

BE IT FURTHER RESOLVED, by the CDA, as follows:

1. The Redevelopment Plan Amendment is in conformance with the general plan for development of the City of Wahoo as a whole, as set forth in the Wahoo Comprehensive Plan, as amended.
2. The Redevelopment Plan Amendment will, in accordance with present and future needs, promote health, safety, morals, order, convenience, prosperity, and the general welfare, as well as efficiency and economy in the process of development, and the prevention of the recurrence of unsanitary or unsafe dwelling accommodations or conditions of blight, in the City of Wahoo.
3. The Redevelopment Plan Amendment is in conformance with the Act.
4. The Project would not be economically feasible and would not occur in the Redevelopment Area without the use of Tax Increment Financing.
5. The CDA hereby approves the Redevelopment Plan Amendment and recommends approval and adoption by the City Council of the City of Wahoo.
6. The CDA's recommendation to the City Council is subject to and conditioned upon any comments from the Planning Commission following the Planning Commission's public hearing and review of the Redevelopment Plan Amendment.

IN WITNESS WHEREOF, the CDA hereby passes and adopts this Resolution as of this 25 day of November, 2025.

Roll call vote Krejci, yes; Sweet, yes; Rappl, yes; Warford, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

City Council Member Krejci motioned, City Council Member Sweet seconded to approve a resolution to issue approval of Redevelopment Agreement, contingent on final approval by the City Council.

**RESOLUTION #2025-18**  
(Redevelopment Agreement –  
JBC Office Redevelopment Project)

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WAHOO, NEBRASKA, APPROVING THE REDEVELOPMENT AGREEMENT FOR THE JBC OFFICE REDEVELOPMENT PROJECT AND AUTHORIZING THE USE OF TAX INCREMENT FINANCING FOR SAID PROJECT; AND TAKING OTHER ACTIONS REQUIRED OR PERMITTED UNDER THE NEBRASKA COMMUNITY DEVELOPMENT LAW.**

## RECITALS

- A. Pursuant to the Nebraska Community Development Law, Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended (the “Act”), the City of Wahoo, Nebraska (“City”) has adopted a General Redevelopment Plan for that certain portion of the City identified as Redevelopment Area 3 (the “Redevelopment Area”), a copy of which is on file and available for public inspection with the City Clerk (the “Redevelopment Plan”).
- B. The Community Development Agency of the City of Wahoo, Nebraska (“CDA”), in furtherance of the purposes and pursuant to the provisions of the Act, has adopted an amendment to the Redevelopment Plan (“Redevelopment Plan Amendment”).
- C. The Redevelopment Plan Amendment shall be submitted to the Planning Commission of the City of Wahoo, Nebraska for review and recommendation to the City Council.
- D. The CDA shall submit the Redevelopment Plan Amendment to the City Council of the City of Wahoo, Nebraska for final approval and adoption pursuant to the Act.
- E. The Redevelopment Plan Amendment authorizes and creates a specific redevelopment project on a portion of the Redevelopment Area identified in the Redevelopment Plan Amendment as the JBC Office Redevelopment Project (the “Project”).
- F. The CDA has prepared a redevelopment agreement for the Project, a copy of which is attached hereto as Exhibit “A” and incorporated by this reference (the “Redevelopment Agreement”).
- G. The Project would use Tax Increment Financing pursuant to Section 18-2147 of the Act to assist in paying for the cost of certain eligible public improvements authorized by the Act and identified in the Redevelopment Plan Amendment and the Redevelopment Agreement.

NOW THEREFORE, BE IT RESOLVED, by the CDA, that the Redevelopment Agreement is hereby approved.

BE IT FURTHER RESOLVED, the CDA authorizes the Chairperson of the CDA to execute and enter into the Redevelopment Agreement on the CDA’s behalf upon the City Council’s approval of the Redevelopment Agreement.

BE IT FURTHER RESOLVED, the CDA authorizes the Chairperson of the CDA to take all such actions that are required to fulfill the terms of the Redevelopment Agreement and to consummate the agreement set forth therein.

BE IT FURTHER RESOLVED, without limitation to the foregoing, the CDA authorizes the issuance of the TIF Indebtedness as set forth in the Redevelopment Agreement without further written approval of the CDA or the City Council. Such TIF Indebtedness shall be repaid solely from the Tax Increment created by the Project and does not represent the general obligation of the CDA or the City.

BE IT FURTHER RESOLVED, the foregoing resolutions are subject to and contingent upon the City Council’s approval and adoption of the Redevelopment Plan Amendment for the Project, and if the City Council does not approve and adopt the Redevelopment Plan Amendment, the resolutions contained herein shall be void and of no effect.

BE IT FURTHER RESOLVED, that any other resolutions or actions that are contradictory or incompatible with the provisions of this Resolution are hereby rescinded.

Dated this 25 day of November, 2025.

Roll call vote Krejci, yes; Sweet, yes; Rappl, yes; Warford, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

The Council reconvened as the City Council.

City Council Member Warford motioned, City Council Member Krejci seconded to approve Certification of Open Positions for 2026 Election. Roll call vote Warford, yes; Krejci, yes; Sweet, yes; Rappl, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

City Council Member Krejci motioned, City Council Member Rappl seconded approve the parking plan for Market Suites Apartments. Roll call vote Krejci, yes; Rappl, yes; Warford, yes; Sweet, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

City Council Member Warford motioned, City Council Member Krejci seconded approve the 2nd reading of Ordinance No 2488 to adopt additional construction delivery methods including construction design-build, and construction manager at risk, as alternatives to traditional design-bid-build, as allowed by Nebraska Revised Statutes.

City Council Member Rappl motioned, City Council Member Sweet seconded approve Resolution 2025-19 declaring items as surplus.

**RESOLUTION NO. 2025-19**

WHEREAS, the City of Wahoo, Saunders County, Nebraska, is the owner of the following described personal property, to wit:

Vehicles/Equipment to be declared as surplus:

<u>Item:</u>	<u>Estimated Value:</u>
Star Trac Abductor/Adductor Machine	\$100
Matrix Treadmill	\$100
Miracle Playground Equipment (Placek Park)	\$5,000

and,

WHEREAS, the City of Wahoo, Nebraska, does not have a present need to retain ownership of said above described personal property, and,

WHEREAS, the City of Wahoo, Nebraska, deems it in the best interests of the citizens of the City of Wahoo, Nebraska, that said personal property be disposed of, as set forth herein,

WHEREAS, the City of Wahoo, Nebraska, has determined that the fair market value of the above described personal property is less than \$5,000.00, as stated in the attached Exhibit "A"

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF WAHOO, NEBRASKA, AS FOLLOWS:

1. That the above described personal property be sold by either sealed bid and/or public sale on a date, time, as advertised in a Notice of Sale of Personal Property posted in three public places in the

City of Wahoo, Nebraska, immediately after the passage of said Resolution and not later than seven (7) days prior to the sale of said items, as shall be evidenced by a Notice of Posting of the City of Wahoo Clerk, and,

2. That pursuant to Neb. Rev. Stat. §17-503.01, confirmation of the sale of said personal property by an ordinance is not required.

3. That the City of Wahoo, Nebraska, through the Clerk of the City of Wahoo, Nebraska, shall provide a bill of sale and/or certificate of title to the above personal property indicating that said personal property is being sold “as is” without warranty as to fitness or merchantability for any purpose and that buyer thereof assumes all risks from the utilization of said personal property upon buyer’s possession of said items of personal property.

4. That buyer shall receive possession of the above-described items of personal property upon payment in full of the purchase price for each item.

PASSED AND APPROVED this 25<sup>th</sup> day of November 2025

Roll call vote Rappl, yes; Sweet, yes; Warford, yes; Krejci, yes; Nagle, absent and not voting; Ideus, absent and not voting. Motion carried.

The meeting was adjourned at 7:53pm

Approved:

\_\_\_\_\_  
Christina Fasel, City Clerk

\_\_\_\_\_  
Gerald D. Johnson, Mayor

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
<b>GENERAL FUND</b>						
<b>101-01-550.000 RENTS-LAND/BLDGS/EQUIP</b>						
101-01-550.000 RENTS-LAND/BLDGS/EQUIP	First Interstate Bank	Monthly lease payment for City Hall - Jan 2026	JAN2026	12/01/2025	1,600.00	.00
Total 101-01-550.000 RENTS-LAND/BLDGS/EQUIP:					1,600.00	.00
<b>101-01-550.330 PRINTING &amp; PUBLICATION</b>						
101-01-550.330 PRINTING & PUBLICATION	Saunders County Clerk	pink post card expense for 2025	2025-PP	12/01/2025	724.39	.00
Total 101-01-550.330 PRINTING & PUBLICATION:					724.39	.00
<b>101-01-550.360 UTILITIES-ELEC./TELE./GARBAGE</b>						
101-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Paper Tiger Shredding	Paper shredding	228209	11/30/2025	35.00	.00
101-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Waste Connections of NE,	009-City Hall	7459710T054	12/01/2025	80.29	.00
101-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Waste Connections of NE,	017- downtown cans	7459710T054	12/01/2025	49.95	.00
Total 101-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					165.24	.00
<b>101-01-554.630 BUILDING MAINTENANCE</b>						
101-01-554.630 BUILDING MAINTENANCE	Baltz, Susan	2 weeks office cleaning	1DEC25	11/30/2025	400.00	.00
101-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	city hall mat and towels	5700509	12/02/2025	94.01	.00
Total 101-01-554.630 BUILDING MAINTENANCE:					494.01	.00
<b>101-01-554.660 COMPUTER/SOFTWARE MAINTENANCE</b>						
101-01-554.660 COMPUTER/SOFTWARE MAINTENANCE	Caselle, Inc.	Contract Support and maintenance charges 1/1/26-1/31/26	INV-13402	12/04/2025	1,152.65	.00
Total 101-01-554.660 COMPUTER/SOFTWARE MAINTENANCE:					1,152.65	.00
Total GENERAL FUND:					4,136.29	.00
<b>POLICE FUND</b>						
<b>102-01-550.340 GAS, OIL, FUEL - CAR &amp; EQUIP</b>						
102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	Otte's Amoco	8.632g fuel @2.799	116	12/02/2025	24.16	.00
102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	Otte's Amoco	15.766gal fuel @ 2.799	116	12/02/2025	44.13	.00
102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	Otte's Amoco	18.052g fuel @2.799	116	12/02/2025	50.53	.00
102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	Otte's Amoco	12.558gal fuel @2.799	116	12/02/2025	35.15	.00
102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	Otte's Amoco	9.850g fuel @ 2.799	116	12/02/2025	27.57	.00
Total 102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP:					181.54	.00
Total POLICE FUND:					181.54	.00
<b>STREET FUND</b>						
<b>103-01-550.310 MATERIALS &amp; SUPPLIES</b>						
103-01-550.310 MATERIALS & SUPPLIES	Wahoo Auto Parts LLC	washer	5398-313216	11/21/2025	2.00	.00
Total 103-01-550.310 MATERIALS & SUPPLIES:					2.00	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
<b>103-01-550.360 UTILITIES-ELEC./TELE./GARBAGE</b>						
103-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Butler Public Power District	Walking Trail Tunnel Lt	DEC2025	11/30/2025	35.48	.00
103-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Waste Connections of NE,	007-W Service Center	7459710T054	12/01/2025	101.71	.00
Total 103-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					137.19	.00
<b>103-01-550.390 MEMBERSHIP &amp; CERTIF. DUES</b>						
103-01-550.390 MEMBERSHIP & CERTIF. DUES	APWA	membership - Joe Wynn 2026	000902226	12/09/2025	245.00	.00
Total 103-01-550.390 MEMBERSHIP & CERTIF. DUES:					245.00	.00
<b>103-01-550.410 EDUCATION &amp; TRAINING EXPENSE</b>						
103-01-550.410 EDUCATION & TRAINING EXPENSE	Midwest CDL Training LLC	CDL training Craig Benes	000169	11/25/2025	621.00	.00
Total 103-01-550.410 EDUCATION & TRAINING EXPENSE:					621.00	.00
<b>103-01-550.490 DIGGER'S HOTLINE EXPENSE</b>						
103-01-550.490 DIGGER'S HOTLINE EXPENSE	One Call Concepts	locate tickets	5110234	11/30/2025	14.14	.00
Total 103-01-550.490 DIGGER'S HOTLINE EXPENSE:					14.14	.00
<b>103-01-550.510 ASPHALT/GRAVEL/CONCRETE</b>						
103-01-550.510 ASPHALT/GRAVEL/CONCRETE	Pavers Inc.	2.16 ton cold mix asphalt	112186	11/17/2025	360.72	.00
Total 103-01-550.510 ASPHALT/GRAVEL/CONCRETE:					360.72	.00
<b>103-01-554.630 BUILDING MAINTENANCE</b>						
103-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	Street Dept Mats	5700507	12/02/2025	34.58	.00
Total 103-01-554.630 BUILDING MAINTENANCE:					34.58	.00
<b>103-01-554.640 CAR/TRUCK MAINTENANCE</b>						
103-01-554.640 CAR/TRUCK MAINTENANCE	O'Reilly Automotive, Inc.	o ring and thermostat	5646-318468	11/19/2025	21.66	.00
103-01-554.640 CAR/TRUCK MAINTENANCE	O'Reilly Automotive, Inc.	exchange thermostat	5646-318528	11/20/2025	5.05	.00
103-01-554.640 CAR/TRUCK MAINTENANCE	O'Reilly Automotive, Inc.	horn	5646-318633	11/21/2025	19.99	.00
103-01-554.640 CAR/TRUCK MAINTENANCE	O'Reilly Automotive, Inc.	headlight	5646-318979	11/26/2025	11.82	.00
103-01-554.640 CAR/TRUCK MAINTENANCE	Wahoo Auto Parts LLC	toggle switch 3002	5398-313422	12/01/2025	15.60	.00
Total 103-01-554.640 CAR/TRUCK MAINTENANCE:					64.02	.00
<b>103-01-554.650 EQUIPMENT MAINTENANCE</b>						
103-01-554.650 EQUIPMENT MAINTENANCE	A & L Hydraulics Inc	hydro rebuild for plow	00076107	11/13/2025	2,360.95	.00
103-01-554.650 EQUIPMENT MAINTENANCE	John Deere Financial	hydro hose repair	5071842	11/24/2025	783.63	.00
103-01-554.650 EQUIPMENT MAINTENANCE	John Deere Financial	hydro hose repair	5075293	11/26/2025	76.20	.00
103-01-554.650 EQUIPMENT MAINTENANCE	O'Reilly Automotive, Inc.	becon on dog catch	5646-318838	11/24/2025	33.99	.00
103-01-554.650 EQUIPMENT MAINTENANCE	Wahoo Auto Parts LLC	hose & copler	5398-313144	11/20/2025	16.69	.00
103-01-554.650 EQUIPMENT MAINTENANCE	Wahoo Auto Parts LLC	bloer motor	5398-313258	11/24/2025	76.69	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
Total 103-01-554.650 EQUIPMENT MAINTENANCE:					3,348.15	.00
<b>103-01-923.020 CONSULTANTS-ENGINEERING</b>						
103-01-923.020 CONSULTANTS-ENGINEERING	JEO Consulting Group, Inc.	Wahoo Urban Drainage Evaluation Phase 2 Through 9/19/25	164858	09/25/2025	1,115.00	.00
103-01-923.020 CONSULTANTS-ENGINEERING	JEO Consulting Group, Inc.	Wahoo Urban Drainage Evaluation Phase 2 Through 11/21/25	169569	11/26/2025	6,122.50	.00
Total 103-01-923.020 CONSULTANTS-ENGINEERING:					7,237.50	.00
Total STREET FUND:					12,064.30	.00
<b>CEMETERY FUND</b>						
<b>104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE</b>						
104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Otte Oil Company	Cemetery heat	U0140663	11/20/2025	170.85	.00
104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Waste Connections of NE,	016-Sunrise Cemetery	7459710T054	12/01/2025	17.09	.00
Total 104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					187.94	.00
<b>104-01-554.620 LAND MAINTENANCE</b>						
104-01-554.620 LAND MAINTENANCE	Todd Valley Farms, Inc.	grass seed for cemetery	69154	09/12/2025	179.00	.00
Total 104-01-554.620 LAND MAINTENANCE:					179.00	.00
Total CEMETERY FUND:					366.94	.00
<b>PARKS &amp; RECREATION FUND</b>						
<b>105-01-927.060 DIRECT SUPPORT FOR P &amp; R</b>						
105-01-927.060 DIRECT SUPPORT FOR P & R	Wahoo Parks & Recreation	Direct Support	DEC25	12/01/2025	55,000.00	.00
Total 105-01-927.060 DIRECT SUPPORT FOR P & R:					55,000.00	.00
Total PARKS & RECREATION FUND:					55,000.00	.00
<b>FIRE FUND</b>						
<b>106-01-550.000 RENTS-LAND/BLDG./EQUIP.</b>						
106-01-550.000 RENTS-LAND/BLDG./EQUIP.	Hometown Leasing	copier lease	111925	11/19/2025	44.00	.00
Total 106-01-550.000 RENTS-LAND/BLDG./EQUIP.:					44.00	.00
<b>106-01-550.340 GAS, OIL, FUEL - CAR &amp; EQUIP</b>						
106-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	Otte's Amoco	8.374g diesel @ 3.549	116	12/02/2025	29.72	.00
Total 106-01-550.340 GAS, OIL, FUEL - CAR & EQUIP:					29.72	.00
Total FIRE FUND:					73.72	.00
<b>LIBRARY FUND</b>						
<b>108-01-550.360 UTILITIES-ELEC./TELE./GARBAGE</b>						
108-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Waste Connections of NE,	010-Library	7459710T054	12/01/2025	17.09	.00
Total 108-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					17.09	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
<b>108-01-550.560 BOOKS</b>						
108-01-550.560 BOOKS	Amazon Capital Services	books	1H3Q-W3M7-J	12/02/2025	16.50	.00
108-01-550.560 BOOKS	Amazon Capital Services	books	1M11-H1YC-9	11/24/2025	175.53	.00
108-01-550.560 BOOKS	Amazon Capital Services	books	1T6X-VQNC-H	11/25/2025	80.35	.00
108-01-550.560 BOOKS	Blackstone Publishing	book	2218573	11/20/2025	75.50	.00
108-01-550.560 BOOKS	Cengage Learning Inc.	Books	999101724001	11/17/2025	67.22	.00
108-01-550.560 BOOKS	Ingram	books	92455436	12/03/2025	26.10	.00
Total 108-01-550.560 BOOKS:					441.20	.00
<b>108-01-550.810 AV/VIDEO AND DIGITAL CONTENT</b>						
108-01-550.810 AV/VIDEO AND DIGITAL CONTENT	Blackstone Publishing	audio visual media	2218573	11/20/2025	120.48	.00
108-01-550.810 AV/VIDEO AND DIGITAL CONTENT	Midwest Tape, LLC	Audio digital	508110786	11/30/2025	523.67	.00
Total 108-01-550.810 AV/VIDEO AND DIGITAL CONTENT:					644.15	.00
<b>108-01-554.630 BUILDING MAINTENANCE</b>						
108-01-554.630 BUILDING MAINTENANCE	Heartland Office Cleaners	Library Cleaning	25245	12/01/2025	1,040.00	.00
108-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	Library Mats	5700517	12/02/2025	27.86	.00
Total 108-01-554.630 BUILDING MAINTENANCE:					1,067.86	.00
Total LIBRARY FUND:					2,170.30	.00
<b>DEBT SERVICE FUND</b>						
<b>110-01-554.660 COMPUTER/SOFTWARE MAINTENANCE</b>						
110-01-554.660 COMPUTER/SOFTWARE MAINTENANCE	Caselle, Inc.	Contract Support and maintenance charges 1/1/26-1/31/26	INV-13402	12/04/2025	207.80	.00
Total 110-01-554.660 COMPUTER/SOFTWARE MAINTENANCE:					207.80	.00
<b>110-01-930.200 BOND PRINCIPAL</b>						
110-01-930.200 BOND PRINCIPAL	Chase NYC	2020 HA Bonds	121525	12/01/2025	185,000.00	.00
Total 110-01-930.200 BOND PRINCIPAL:					185,000.00	.00
<b>110-01-930.205 BOND PRINCIPAL (REIMB)</b>						
110-01-930.205 BOND PRINCIPAL (REIMB)	Chase NYC	2020 Combined UTIL Rev Bond (FINAL)	121525	12/01/2025	95,000.00	.00
Total 110-01-930.205 BOND PRINCIPAL (REIMB):					95,000.00	.00
<b>110-01-930.210 INTEREST EXPENSE</b>						
110-01-930.210 INTEREST EXPENSE	Chase NYC	2023 GO Bond Anticipation Note - Wilmer Ridge	121525	12/01/2025	6,858.28	.00
110-01-930.210 INTEREST EXPENSE	Chase NYC	2020 HA Bonds	121525	12/01/2025	14,261.25	.00
Total 110-01-930.210 INTEREST EXPENSE:					21,119.53	.00
<b>110-01-930.215 INTEREST EXPENSE (REIMB)</b>						
110-01-930.215 INTEREST EXPENSE (REIMB)	Chase NYC	2023 Combined Util Rev Bond	121525	12/01/2025	21,850.00	.00
110-01-930.215 INTEREST EXPENSE (REIMB)	Chase NYC	2020 Combined UTIL Rev Bond (FINAL)	121525	12/01/2025	736.25	.00
Total 110-01-930.215 INTEREST EXPENSE (REIMB):					22,586.25	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
<b>110-06-930.200 BOND PRINCIPAL</b>						
110-06-930.200 BOND PRINCIPAL	Chase NYC	2020 HA Bonds - OSC	121525	12/01/2025	60,000.00	.00
Total 110-06-930.200 BOND PRINCIPAL:					60,000.00	.00
<b>110-06-930.210 INTEREST EXPENSE</b>						
110-06-930.210 INTEREST EXPENSE	Chase NYC	2020 HA Bonds - OSC	121525	12/01/2025	450.00	.00
110-06-930.210 INTEREST EXPENSE	Chase NYC	2019 VP GO Bonds - J Road	121525	12/01/2025	2,497.50	.00
Total 110-06-930.210 INTEREST EXPENSE:					2,947.50	.00
Total DEBT SERVICE FUND:					386,861.08	.00
<b>CAPITAL IMPROVEMENT FUND</b>						
<b>111-01-923.060 CONSULTANTS - OTHER</b>						
111-01-923.060 CONSULTANTS - OTHER	JEO Consulting Group, Inc.	Wahoo City Facilities Planning - EDU and Outreach through 10/17/25	165492	10/22/2025	7,420.00	.00
111-01-923.060 CONSULTANTS - OTHER	JEO Consulting Group, Inc.	Wahoo City Facilities Planning - EDU and Outreach through 11/14/25	166282	11/20/2025	4,961.25	.00
Total 111-01-923.060 CONSULTANTS - OTHER:					12,381.25	.00
<b>111-01-930.210 INTEREST EXPENSE</b>						
111-01-930.210 INTEREST EXPENSE	Chase NYC	2023 GO Bond Anticipation Notes - Wilmer Ridge	121525	12/01/2025	41,541.72	.00
Total 111-01-930.210 INTEREST EXPENSE:					41,541.72	.00
Total CAPITAL IMPROVEMENT FUND:					53,922.97	.00
<b>ECONOMIC DEVELOPMENT</b>						
<b>116-01-921.910 SPECIAL DEVELOPMENT EXPENSE</b>						
116-01-921.910 SPECIAL DEVELOPMENT EXPENSE	Wahoo Area Economic Dev	Monthly office support	DEC2025	12/01/2025	7,500.00	.00
Total 116-01-921.910 SPECIAL DEVELOPMENT EXPENSE:					7,500.00	.00
Total ECONOMIC DEVELOPMENT:					7,500.00	.00
<b>1/2 CENT SALES TAX - CAP IMPR</b>						
<b>119-01-940.740 STRUCTURES, BLDG &amp; IMPROV.</b>						
119-01-940.740 STRUCTURES, BLDG & IMPROV.	POOLEQUIP LLC	Aquatic Center Projects safety pad	25-1303-G	12/03/2025	1,297.97	.00
119-01-940.740 STRUCTURES, BLDG & IMPROV.	Waterpark Excitement, Inc.	50% deposit for clam floatable	25168-1	12/03/2025	1,510.00	.00
Total 119-01-940.740 STRUCTURES, BLDG & IMPROV.:					2,807.97	.00
Total 1/2 CENT SALES TAX - CAP IMPR:					2,807.97	.00
<b>EMS</b>						
<b>121-01-550.000 RENTS-LAND/BLDG./EQUIP.</b>						
121-01-550.000 RENTS-LAND/BLDG./EQUIP.	Hometown Leasing	copier lease	111925	11/19/2025	44.00	.00
Total 121-01-550.000 RENTS-LAND/BLDG./EQUIP.:					44.00	.00
Total EMS:					44.00	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
<b>CHESTNUT STREET PROJECT</b>						
<b>122-01-930.200 BOND PRINCIPAL</b>						
122-01-930.200 BOND PRINCIPAL	Chase NYC	2021 GO VP Bonds Chestnut Street	121525	12/01/2025	305,000.00	.00
Total 122-01-930.200 BOND PRINCIPAL:					305,000.00	.00
<b>122-01-930.210 INTEREST EXPENSE</b>						
122-01-930.210 INTEREST EXPENSE	Chase NYC	2021 GO VP Bonds Chestnut Street	121525	12/01/2025	21,611.25	.00
Total 122-01-930.210 INTEREST EXPENSE:					21,611.25	.00
Total CHESTNUT STREET PROJECT:					326,611.25	.00
Grand Totals:					851,740.36	.00

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

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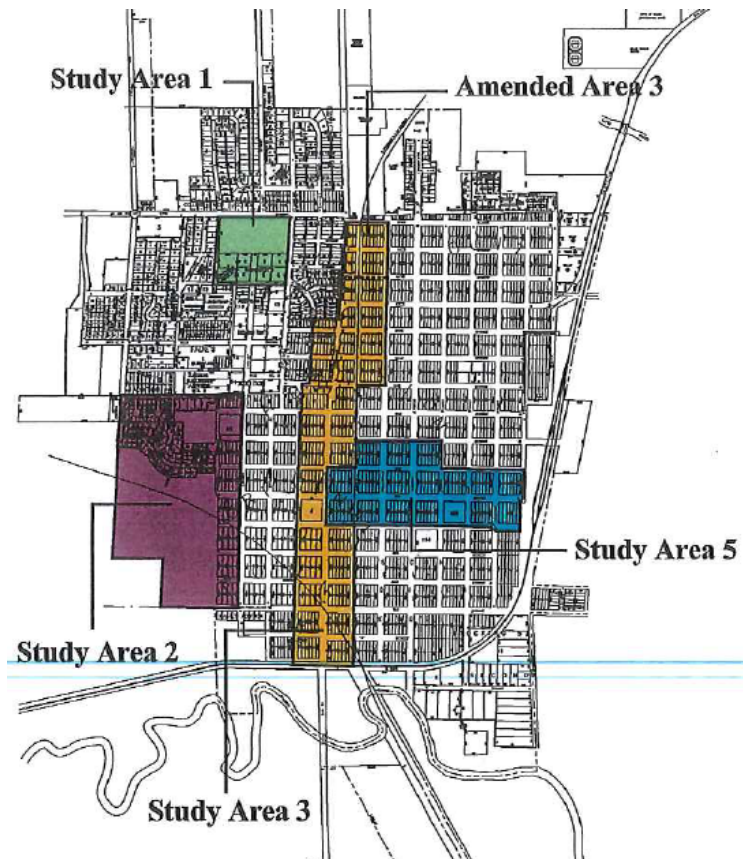
City Recorder: \_\_\_\_\_



**AMENDMENT TO THE REDEVELOPMENT PLAN  
OF THE CITY OF WAHOO, NEBRASKA  
(250 W 12<sup>TH</sup> STREET LLC REDEVELOPMENT PROJECT)**

**INTRODUCTION**

The City of Wahoo, Nebraska ("City") has undertaken a plan of redevelopment within the community pursuant to the adoption of the Original Wahoo Redevelopment Plan prepared by JEO Consulting Group, Inc. and originally approved in 2001 (the "Redevelopment Plan"). The Redevelopment Plan serves as a guide for the implementation of redevelopment activities within certain areas defined in the Redevelopment Plan (the "Redevelopment Area").



The Redevelopment Plan was approved by the City Council of the City, and has subsequently been amended from time to time pursuant to the Nebraska Community Development Law codified at Neb. Rev. Stat. §§ 18-2101 through 18-2158 (the “Act”).

Pursuant to the Act, the City created the Community Development Agency of the City of Wahoo, Nebraska (“CDA”), which administers the Redevelopment Plan for the City.

The purpose of this Amendment to the Redevelopment Plan is to identify specific property within the Redevelopment Area that is in need of redevelopment to cause the removal of blight and substandard conditions, which property is identified and legally described on the attached and incorporated Exhibit “A” (the “Project Site”), and to identify a proposed redevelopment project on the Project Site.

The Project Site is located within Redevelopment Area 3 of the City:



**250 W 12<sup>TH</sup> STREET LLC REDEVELOPMENT PROJECT**

**Project Site**

The Project Site is in need of redevelopment. The CDA has considered whether redevelopment of the Project Site will conform to the general plan and the coordinated, adjusted, and harmonious development of the City and its environs. In this consideration, the CDA finds that such a redevelopment of the Project Site will promote the health, safety, morals, order, convenience, prosperity, and the

general welfare of the community including, among other things, adequate provisions for traffic, vehicular parking, the promotion of safety from fire, panic and other dangers, adequate provisions for light and air, the promotion of the healthful and convenient distribution of population, the provision of adequate transportation, water, sewerage, and other public utilities, schools, parks, recreational and community facilities, and other public requirements, the promotion of sound design and arrangement, the wise and efficient expenditure of public funds, and the prevention of the recurrence of unsanitary and unsafe dwelling accommodations or conditions of blight.

The Project Site is the site of a former Casey’s gas station/convenience store. The gas station/store is no longer operational, and the building is in disrepair. Due to the condition of the building, the property valuation has decreased by more than 66% since 2021:

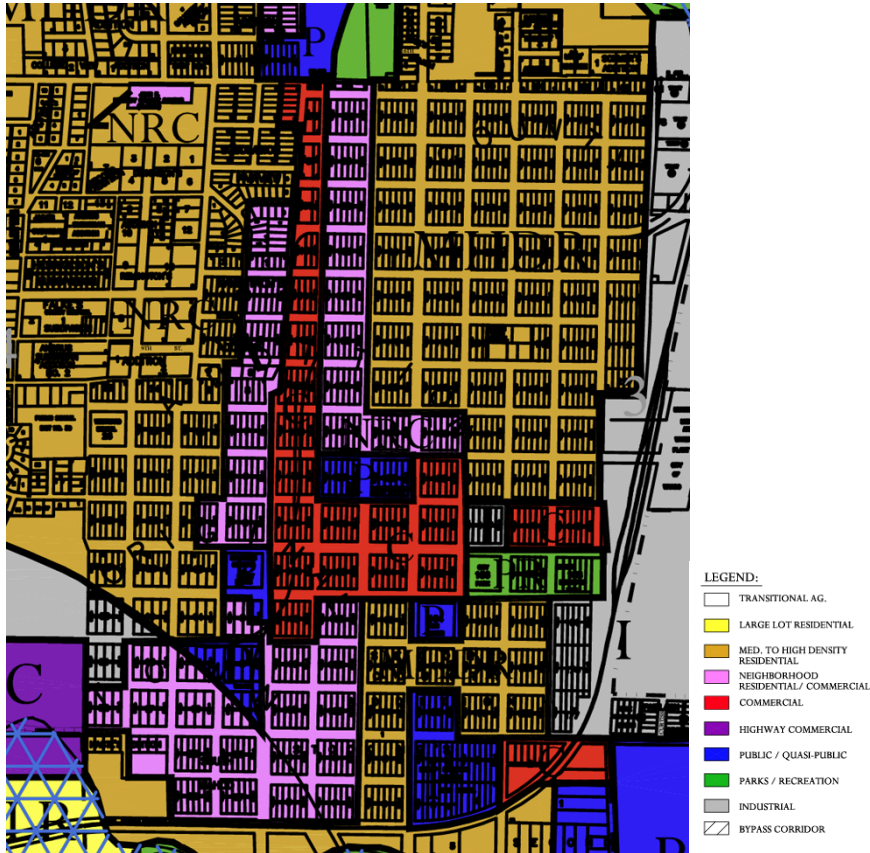
<b>Current Value Information</b>			
<b>Land Value</b>	<b>Dwelling Value</b>	<b>Improvement Value</b>	<b>Total Value</b>
\$65,962	\$0	\$56,184	\$122,146

<b>Prior Year Value Information</b>				
<b>Year</b>	<b>Land Value</b>	<b>Dwelling Value</b>	<b>Improvement Value</b>	<b>Total Value</b>
2024	\$31,841	\$0	\$55,075	\$86,916
2023	\$31,841	\$0	\$55,075	\$86,916
2022	\$31,841	\$0	\$55,075	\$86,916
2021	\$31,840	\$331,203	\$0	\$363,043
2020	\$31,840	\$260,790	\$0	\$292,630

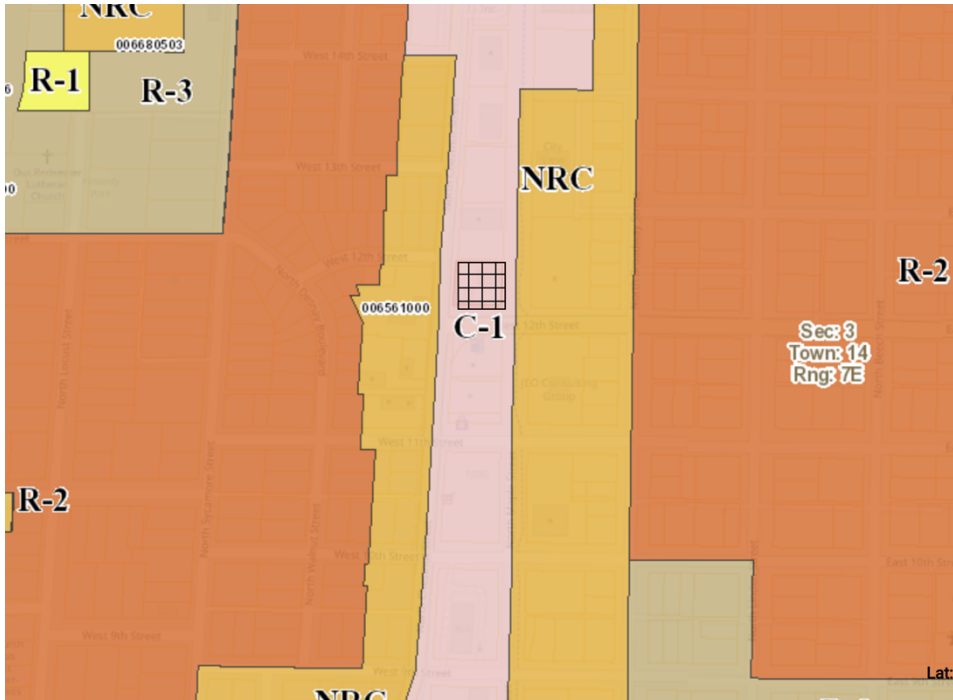
A photograph of the Project Site is set forth below:



The Future Land Use Map of the City identifies the future land use of the Project Site as Neighborhood Residential/Commercial (NRC). The portion of the Future Land Use Map which includes the Project Site and the surrounding area, along with the legend, are depicted below:



The Zoning Map of the City identifies the current zoning of the Project Site as C-1 Downtown Commercial District. That portion of the Zoning Map which includes the Project Site and the surrounding area is depicted below:



The Project Site requires significant up-front costs in order to be developed, including demolition, site preparation, and street access improvements at a minimum. Because of these additional upfront costs to prepare the Project Site, the CDA has determined that the Project is not feasible without the use of tax increment financing.

### **The Redevelopment Project**

250 W 12<sup>th</sup> Street LLC, a wholly owned subsidiary of JEO Building Company, a Nebraska corporation (“Redeveloper”) has submitted a proposal for the redevelopment of the Project Site. The proposed project consists of the redevelopment of 250 W 12th Street - formerly the Casey's General Store property. Redeveloper will redevelop and rehabilitate the 2,400 square foot building, along with significant site and landscaping improvements to utilize the property as a professional services office building (the “Project”). The Project Site will be landscaped to exceed the Gateway Corridor Overlay requirements. The current plan for the project is to consolidate the three vehicular access points off of West 12th and North Chestnut down to two access points, one off each street, respectively. The Project will also include façade enhancements above building code requirements that will contribute to the aesthetic improvements to site at this important intersection for the community. The Project Site and building located thereon will

be used and operated as a professional office building. The Redeveloper or an affiliated entity will own the Project Site and lease out space in the office building to to-be-determined tenants.

A preliminary site layout and rendering for the Project is set forth on the attached and incorporated Exhibit “B”. The plans are preliminary in nature and subject to change.

Pursuant to this Project, Redeveloper will pay the costs of the private improvements and the public improvements. As part of the Project, the CDA shall utilize tax increment financing (“TIF”) on the Project Site to assist in payment of the public improvements, but Redeveloper shall pay all the costs of the public improvements not covered by TIF.

Redeveloper estimates that the total Project costs shall be approximately \$1,171,000. The current projected TIF Uses for the Project are set forth below:

Cost of Issuance	TBD - \$7,500
Administration Fee	\$2,000
Site Acquisition	\$150,000
Demolition	\$43,600
Site Work	\$20,000
Street Access/Public Parking/Landscaping	\$106,500
Arch/Engineering	\$75,000
Legal	\$10,000
<b>Total</b>	<b>\$414,600</b>

Based upon the TIF Projections provided in Exhibit “D”, attached hereto and incorporated herein, it is projected that the Project could support TIF Indebtedness in the amount of approximately \$270,600.<sup>1</sup> The CDA will issue one TIF Note for the Project in the total principal amount of \$270,600, with a 0% interest rate. Details regarding the issuance of the TIF Indebtedness will be set forth in the redevelopment agreement for the Project.

The list of TIF Uses is preliminary and subject to change, and the costs are estimates. The actual cost of all TIF Uses must be certified to the CDA to be eligible for reimbursement. In addition, TIF-eligible expenditures will include, and Redeveloper shall pay, the CDA’s cost of issuance, including attorney fees, and the CDA’s administration fee in the amount of \$2,000.

Redeveloper anticipates construction commencement in February, 2026,

<sup>1</sup> For the purpose of the TIF Projections for this Project, the CDA: (1) has assumed the Project will capture the full 15 years of tax increment and there will not be a partial valuation in the first year; (2) has not factored any annual changes to the applicable tax levy, and (3) has not accounted for any increase in the assessed value of the Project Site during the 15 year tax increment financing period. All of these assumptions will change the actual amount of the tax increment generated by the Project.

pending TIF approval, and construction completion is approximately July, 2026. The effective date for the division of taxes for the Project shall be January 1, 2027.

The use of TIF to assist with the costs of the public improvements will make the Project as designed feasible. The Project cannot be completed as designed without the site work, demolition, and street access improvements, and the public improvements require the use of TIF to assist with the costs. The Project will also include certain façade and landscaping enhancements, which are improvements above minimum code requirements that will enhance the area and decrease blighted and substandard conditions in the area, but those enhancements add additional costs to that Project and not feasible without TIF. The redevelopment of the Project Site pursuant to the Project identified in this Amendment to the Redevelopment Plan will eliminate the current blight and substandard conditions of the Project Site and will further the purposes of the Act in conformity with the Redevelopment Plan. Redeveloper states in the TIF application that: "TIF is necessary for the feasibility of this project due to the cost burden of acquisition, site preparation, and construction of this redevelopment proposal. The difference in the project rate of return with TIF versus without TIF make this project feasible provided the level of risk when undertaking this form of redevelopment."

As described above, the Project envisions the capture of the incremental taxes created by the Project on the Project Site to assist with payment for those eligible expenditures as set forth in the Act. The additional costs of the public improvements and all the costs of the private improvements shall be paid by Redeveloper; the City and/or CDA shall not be required to incur any costs or expenses with respect to this Project other than the issuance of the TIF Indebtedness. Redeveloper shall arrange all financing necessary for the Project, including any financing relating to the TIF Indebtedness.

### **Statutory Elements**

This section includes a consideration of the statutory elements identified under the Act.

A. Property Acquisition, Demolition and Disposal

No public acquisition of private property, relocation of families or businesses, is necessary to accomplish the Project. Redeveloper has contracted to purchase the Project Site from the current owner. The existing building on the site that will be renovated is a vacant gas station that is not currently in use for any purpose.

B. Population Density

The proposed development at the Project Site is a commercial office building. No increase in population density is anticipated within the Project Site.

C. Land Coverage

The Project Site is approximately 19,841 square feet. The existing building will be redeveloped and rehabilitated, and the land coverage should be substantially the same as it is currently. The Project is subject to and must comply with the applicable land-coverage ratios and zoning requirements as required by the City of Wahoo.

D. Traffic Flow, Street Layouts, and Street Grades

The Project Site was formerly used as a gas station/convenience store, so it had a large amount of commercial traffic. The streets in this area are sufficient and designed for significant traffic. No further street improvements should be required based on the Project. Redeveloper is proposing to reduce the three vehicular access points on the Project Site down to two access points. This should increase safety and improve street traffic flow on the adjacent streets.

E. Parking

The exact number and configuration of parking stalls for the Project is still to be determined by the City, but Redeveloper shall be required to construct adequate parking for the Project. Redeveloper will be responsible for ensuring that the Project meets or exceeds the parking requirements set forth in the applicable zoning district.

F. Zoning, Building Code, and Ordinances

The Project Site is zoned C-1 Downtown Commercial District and the proposed use is permitted in said zoning district as a permitted use. No zoning, building code, or ordinance changes will be necessary for the Project. Redeveloper shall be responsible for obtaining all building permits, and for compliance with the local subdivision and zoning regulations and building codes.

**Cost-Benefit Analysis**

Pursuant to section 18-2113 of the Act, the CDA must conduct a cost-benefit analysis for any redevelopment project that will utilize TIF. The Cost-Benefit Analysis for the Project is attached hereto as Exhibit "C" and incorporated by this reference.

**Comprehensive Plan**

The Wahoo Comprehensive Plan was approved by the City Council of the City on December 14, 2017, pursuant to Ordinance #2258 (the "Comprehensive Plan"). Several goals of the Comprehensive Plan will be furthered by this Project, including, but not limited to:

**Energy Goal 1: To reduce energy use per capita in Wahoo**

- a. Ensure efficient use of land resources
  - i. Encourage new development adjacent to existing development

- ii. Encourage infill development
- iii. Encourage mixed use development

**Environmental Goals**

**ENV-2** Zoning and subdivision regulations should reflect conservation by promoting walkable, mixed-use development and utilizing conservation easements and other regulatory tools.

**Economic Development Goals**

**ED-5** Continually evaluate existing incentive program availability to ensure the competitiveness of Wahoo in business recruitment, retention, and expansion efforts.

**ED-6** Develop an incentive program to promote redevelopment and investment in the Central Business District

The Project meets and furthers the goals set forth in the Comprehensive Plan and is thus in conformance with the Comprehensive Plan.

*Note: This section is not a comprehensive analysis of the Project's conformance with the Comprehensive Plan but is meant to highlight and summarize the key points on this topic.*

**Additional Project Information from Redeveloper**

Redeveloper has represented that: (i) without the use of TIF, this Project would not be feasible and the Redeveloper could not develop this Project on the Project Site; (ii) no families will be displaced or relocated from the Project Site based upon this Project, and (iii) Redeveloper does not intend to file an application with the Department of Revenue to receive tax incentives under the ImagiNE Nebraska Act.

**EXHIBIT "A"**  
**Legal Description of the Project Site**

The Project Site is identified as PID 006089000 and legally described as follows:

Lots 3 and 4, Block 88, County Addition to Wahoo, Saunders County,  
Nebraska

The general location of the Project Site is identified below:

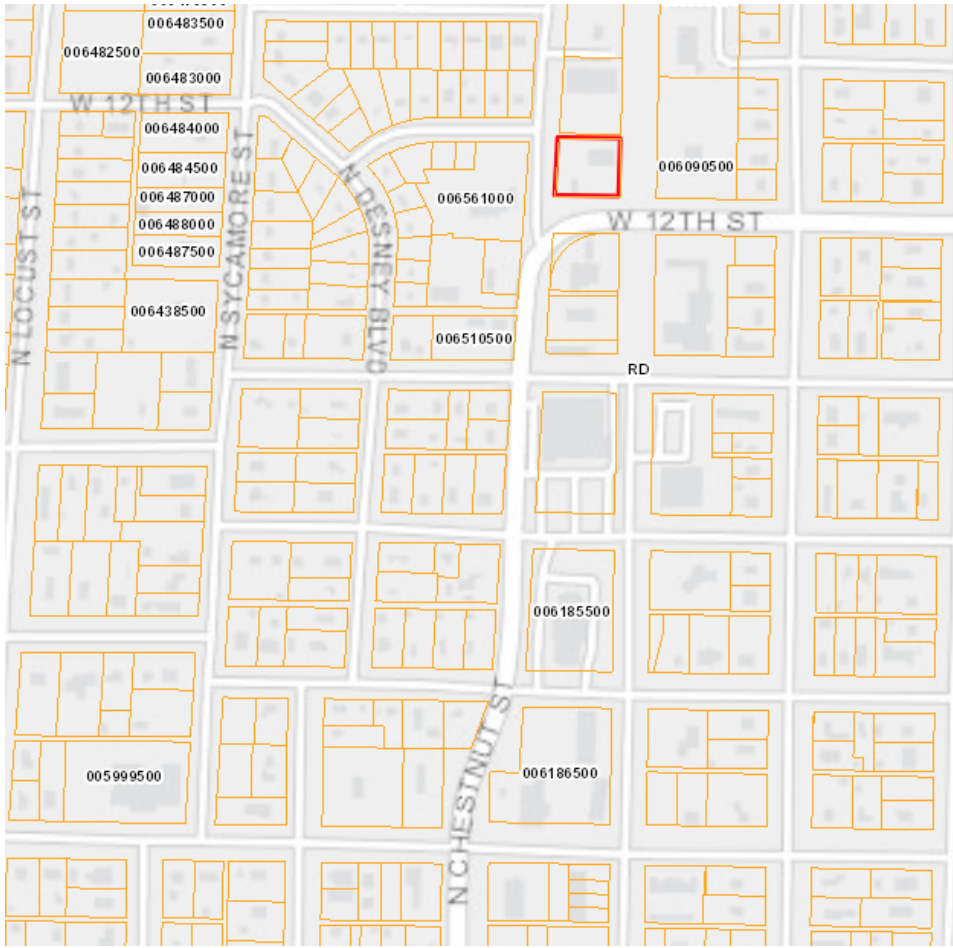


Exhibit "A"

**EXHIBIT "B"**  
**Preliminary Site Layout and Rendering**



Exhibit "B"



Exhibit "B"

**EXHIBIT “C”**  
**Cost Benefit Analysis**  
**(Pursuant to Neb. Rev. Stat. § 18-2113)**

The cost-benefit analysis for the 250 W 12<sup>th</sup> Street LLC Redevelopment Project, as described in the Amendment to the Redevelopment Plan to which this cost-benefit analysis is attached, is presented below. The above-referenced project will utilize Tax Increment Financing funds authorized by Neb. Rev. Stat. § 18-2147.

**1. Tax shifts resulting from the approval of the use of funds pursuant to Section 18-2147:**

The taxes generated by the current value of the property shall continue to be allocated between taxing jurisdictions pursuant to standard statutory requirements. Only the incremental taxes created by the Project will be captured to pay eligible public expenditures. Since the incremental taxes would not exist without the use of TIF to support the Project, the true tax shift of this Project is a positive shift in taxes after 15 years. However, for the purposes of illustrating the incremental taxes used for TIF, the 15 year tax shift for the entire Project (both phases combined) is as follows:

a.	Base Valuation:	\$122,146
b.	Projected Completed Project Assessed Valuation:	\$1,171,000
c.	Projected Tax Increment Base:	\$1,048,854
d.	Estimated Tax Levy:	1.72
e.	Annual Projected Tax Shift:	\$18,040

Additionally, as stated in the Redevelopment Plan Amendment, the valuation of the property has decreased by \$240,000 since 2019, which equates to approximately \$4,200 per year in lost property taxes. It is not unreasonable to anticipate further decrease in value of the property if the building is allowed to deteriorate further with no redevelopment of the site.

*Note: The Projected Tax Increment is based on assumed values and levy rates; actual amounts and rates will vary from those assumptions, and it is understood that the actual tax shift may vary materially from the projected amount. The levy rate is an assumed levy rate set forth above. There has been no accounting for a partial valuation in the first year of the TIF period for either phase. There has been no accounting for incremental growth or change in the tax levy over the 15 year TIF period.*

**2. Public infrastructure and community public service needs impacts and local tax impacts arising from the approval of the redevelopment project:**

a. Public infrastructure improvements and impacts:

The Project is an infill development of a previously used commercial site, so it is not anticipated to have a material impact on public infrastructure

improvements. The Project Site will include site work and demolition, improvements to the site access from the public streets which should have a positive impact on traffic overall in the area, public parking improvements, and other public improvements. The CDA and Redeveloper do not anticipate that the Project will have a negative impact on now-existing City infrastructure or any community public services.

b. Local Tax impacts (in addition to impacts of Tax Shifts described above):

The Project will create material tax and other public revenue for the City and other local taxing jurisdictions. While the use of tax increment financing will defer receipt of a majority of new ad valorem real property taxes generated by the Project, the Project should generate immediate tax growth for the City. It is anticipated that the tenants of the building may generate sales tax, will pay personal property taxes on the personal property associated with the businesses that are located in the new space, and will require and pay for City services. It is not anticipated that the Project will have any material adverse impact on such City services, but will generate revenue providing support for those services.

**3. Impacts on employers and employees of firms locating or expanding within the boundaries of the area of the redevelopment project:**

The Project is anticipated to have a material positive impact on employers and employees of firms locating or expanding within the boundaries of the area of the redevelopment project. The Project will create additional office space for expansion or relocation of businesses. The tenants are not known at this time, and could change over the course of the TIF period, but the creation of additional general office space should not be considered a material adverse effect on businesses.

**4. Impacts on other employers and employees within the City and the immediate area that is located outside of the boundaries of the area of the redevelopment project:**

The Project should have a material positive impact on private sector businesses in and around the area outside the boundaries of the redevelopment project. The Project is not anticipated to impose a burden or have a negative impact on other local area employers. The Project will create office space for businesses to relocate or expand. This should increase the overall robustness and vibrancy of the employment sector in the Redevelopment Area. The businesses are unknown at this time, but the Project should increase the need for services and products from existing businesses. New office uses will naturally increase traffic to other local businesses and restaurants, and will need services provided by other local businesses. This should create a positive effect on all businesses in the City.

**5. Impacts on the student populations of school districts within the City:**

It is not anticipated that the Project will have a material impact on the student populations of the school district within the City. The Project will result in additional office space in the City, but the actual increase in jobs, and therefore potential population increase, is unknown and too speculative to calculate. However, the based on the size of the project and the fact that there is no residential component, the overall potential impact on the student population is deemed to not be material or substantial.

**6. Other impacts determined by the agency to be relevant to the consideration of costs and benefits arising from the redevelopment project:**

There are no other material impacts determined by the agency relevant to the consideration of the cost of benefits arising from the Project.

**7. Summary of Findings:**

The Project will facilitate the development of a blighted and substandard area of the City without the incurrence of significant public cost. Additionally, the Project will increase property tax revenue in the long-term. The benefits outweigh the costs of the proposed Project.

**EXHIBIT "D"**  
**TIF Projections**

**TIF SOURCES**

1. General Assumptions

Tax Levy	1.72
Interest Rate	0%
Number of Years	15

2. Property Valuation Assumptions

Base Value	\$122,146
Final Value	\$1,171,000

3. TIF Calculations

	Assessed Value	Est. Taxes
Base Value	\$122,146	\$2,101
Final Value	\$1,171,000	\$20,141
Increment	\$1,048,854	\$18,040
Annual TIF Amount	\$18,040	
Total TIF	\$270,600	
<b>TIF Indebtedness</b>	<b>\$270,600</b>	

**TIF USES**

Cost of Issuance	\$7,500
Administration Fee	\$2,000
Site Acquisition	\$150,000
Demolition	\$43,600
Site Prep	\$20,000
Parking/landscaping	\$106,500
Arch/Engineering	\$75,000
Legal	\$10,000
<b>Total</b>	<b>\$414,600</b>

**Commented [TH1]:** Did not match info presented on page 6

**CITY OF WAHOO, NEBRASKA**

**RESOLUTION # \_\_\_\_\_**

(Redevelopment Plan Amendment –  
JBC Office Redevelopment Project)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WAHOO,  
NEBRASKA, APPROVING AN AMENDMENT TO THE REDEVELOPMENT PLAN FOR  
THE CITY OF WAHOO, NEBRASKA, INCLUDING THE JBC OFFICE  
REDEVELOPMENT PROJECT.**

RECITALS

A. Pursuant to the Nebraska Community Development Law, Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended (the “Act”), the City of Wahoo, Nebraska (“City”) has adopted a General Redevelopment Plan for that certain portion of the City identified as Redevelopment Area 3 (the “Redevelopment Area”), a copy of which is on file and available for public inspection with the City Clerk (the “Redevelopment Plan”).

B. The Community Development Agency of the City of Wahoo, Nebraska (“CDA”) has recommended that the Redevelopment Plan should be amended to include a project for the redevelopment of certain real property within the Redevelopment Area identified in said amendment (the “Project Site”).

C. The proposed amendment to the Redevelopment Plan (“Redevelopment Plan Amendment”) is on file and available for public inspection with the City Clerk.

D. The Redevelopment Plan Amendment includes a redevelopment project identified as the JBC Office Redevelopment Project (the “Project”) that will utilize Tax Increment Financing pursuant to Neb. Rev. Stat. § 18-2147.

E. The CDA submitted the question of whether the Redevelopment Plan Amendment should be recommended to the City Council to the Planning Commission of the City of Wahoo, Nebraska.

F. The Planning Commission recommended the approval of the Redevelopment Plan Amendment.

G. Notice of public hearing regarding the adoption and approval of the Redevelopment Plan Amendment by the City Council was provided in conformity with the Open Meetings Act, Neb. Rev. Stat. § 84-1407 et seq., the Act, and Nebraska law.

H. On December 9, 2025, the City Council held a public hearing relating to the question of whether the Redevelopment Plan Amendment should be adopted and approved by the City. All interested parties were afforded at such public hearing a reasonable opportunity to express their views respecting the submitted question.

I. The City Council has reviewed the Redevelopment Plan Amendment, the cost benefit analysis prepared by the CDA, and the recommendations of the Planning

Commission, and has duly considered all statements made and material submitted related to the submitted question.

NOW THEREFORE, it is found by the City Council of the City of Wahoo, Nebraska, in accordance with the Act, as follows:

1. The Project Site is in need of redevelopment to remove blight and substandard conditions identified pursuant to the Act.
2. The Redevelopment Plan Amendment will, in accordance with the present and future needs of the City of Wahoo, promote the health, safety, morals, order, convenience, prosperity, and the general welfare of the community in conformance with the legislative declarations and determinations set forth in the Act.
3. The Redevelopment Plan Amendment is in conformance with the general plan for development of the City of Wahoo as a whole, as set forth in the Wahoo Comprehensive Plan, as amended.
4. The cost and benefits set forth in the cost-benefit analysis for the Project are found to be in the long-term best interest of the City of Wahoo.
5. The Project would not be economically feasible without the use of Tax Increment Financing.
6. The Project would not occur on the Redevelopment Area without the use of Tax Increment Financing.

BE IT FURTHER RESOLVED, that pursuant to the provisions of the Act and in light of the foregoing findings and determinations, the Redevelopment Plan Amendment is hereby approved and adopted by the City Council as the governing body for the City of Wahoo.

Dated this 9th day of December, 2025.

CITY OF WAHOO, NEBRASKA

By: \_\_\_\_\_  
Mayor

ATTEST: \_\_\_\_\_  
City Clerk

**REDEVELOPMENT AGREEMENT  
(250 W 12<sup>th</sup> Street LLC Redevelopment Project)**

This Redevelopment Agreement is made and entered into effective as of the 9<sup>th</sup> day of December, 2025, by and between the Community Development Agency of the City of Wahoo, Nebraska (“CDA”) and 250 W 12<sup>th</sup> Street LLC, a wholly owned subsidiary of JEO Building Company, a Nebraska corporation (“Redeveloper”).

**RECITALS**

A. The CDA is a duly organized and existing community development agency, a body politic and corporate under the laws of the State of Nebraska, with lawful power and authority to enter into this Redevelopment Agreement.

B. The City, in furtherance of the purposes and pursuant to the provisions of the Act, has adopted a Redevelopment Plan for a blighted and substandard area designated by the City, including the Redevelopment Area.

C. Redeveloper is under contract to purchase the Project Site which is located in the Redevelopment Area, and Redeveloper has site control of the Project Site.

D. Redeveloper submitted a redevelopment project proposal to redevelop the Project Site.

E. Redeveloper’s proposed redevelopment project will consist of the construction of a commercial building for operation as a professional office building and associated improvements on the Project Site.

F. The CDA has approved Redeveloper’s proposed Redevelopment Plan, including the utilization of tax-increment financing to assist in the cost of the Public Improvements and expenses defined in this Redevelopment Agreement.

G. The CDA and Redeveloper desire to enter into this Redevelopment Agreement for redevelopment of the Project Site.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth, the CDA and Redeveloper do hereby covenant, agree and bind themselves as follows:

**ARTICLE I  
DEFINITIONS AND INTERPRETATION**

**Section 1.01 Terms Defined in this Redevelopment Agreement.**

Unless the context otherwise requires, the following terms shall have the following meanings for all purposes of this Redevelopment Agreement, such

definitions to be equally applicable to both the singular and plural forms and masculine, feminine and neuter gender of any of the terms defined:

A. “Act” means Article VIII, Section 12 of the Nebraska Constitution, Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended, and acts amendatory thereof and supplemental thereto.

B. “CDA” means the Community Development Agency of the City of Wahoo, Nebraska.

C. “City” means the City of Wahoo, Nebraska.

D. “County” means Saunders County, Nebraska.

E. “Effective Date” means January 1, 2027.

F. “Eligible Project Costs” means only costs or expenses incurred by Redeveloper for Public Improvements and other items eligible for reimbursement under the Act.

G. “Minimum Project Valuation” means the amount of One Million One Hundred Seventy-One Thousand and No/100 Dollars (\$1,171,000.00).

H. “Private Improvements” means all the private improvements to be constructed on the Project Site as more particularly described on Exhibit “A”.

I. “Project” means the Project Site and includes improvements to the Project Site and adjacent thereto, including the Private Improvements and Public Improvements defined herein and described on Exhibit “A”.

J. “Project Completion Date” means on or before December 31, 2026.

K. “Project Site” means all that certain real property situated in the City, more particularly described on Exhibit “A”.

L. “Public Improvements” shall include all the public improvements more particularly described on Exhibit “A” which are eligible improvements under the Act. The costs of the Public Improvements include the debt service payments of the TIF Indebtedness.

M. “Redeveloper” means 250 W 12<sup>th</sup> Street LLC, a wholly owned subsidiary of JEO Building Company, a Nebraska corporation.

N. “Redevelopment Agreement” means this Redevelopment Agreement between the CDA and Redeveloper with respect to the Project.

O. “Redevelopment Area” means Redevelopment Area 3 as set forth in the Redevelopment Plan.

P. "Redevelopment Plan" means the Original Wahoo Redevelopment Plan prepared by JEO Consulting Group, Inc. and originally approved in 2001, as amended from time to time.

Q. "Tax Increment" means, in accordance with Neb. Rev. Stat. § 18-2147, the difference between the ad valorem tax which is produced by the tax levy (fixed each year by the County Board of Equalization) for the Project Site starting with the year prior to the Effective Date (defined in Neb. Rev. Stat. § 18-2103(29) as the "Redevelopment Project Valuation"), and the portion of the ad valorem tax in excess of the Redevelopment Project Valuation which is produced by the tax levy for the Project Site after completion of construction of the Private Improvements as part of the Project.

R. "TIF Indebtedness" means the sums payable under any bonds, notes, loans and advances of money or other indebtedness, including interest thereon, issued by the CDA or the City secured in whole or in part by Tax Increment.

**Section 1.02      Construction and Interpretation.**

The provisions of this Redevelopment Agreement shall be construed and interpreted in accordance with the following provisions:

(a) This Redevelopment Agreement shall be interpreted in accordance with and governed by the laws of the State of Nebraska, including the Act.

(b) Wherever in this Redevelopment Agreement it is provided that any person may do or perform any act or thing the word "may" shall be deemed permissive and not mandatory and it shall be construed that such person shall have the right, but shall not be obligated, to do and perform any such act or thing.

(c) The phrase "at any time" shall be construed as meaning "at any time or from time to time."

(d) The word "including" shall be construed as meaning "including, but not limited to."

(e) The words "will" and "shall" shall each be construed as mandatory.

(f) The words "herein," "hereof," "hereunder," "hereinafter" and words of similar import shall refer to the Redevelopment Agreement as a whole rather than to any particular paragraph, section or subsection, unless the context specifically refers thereto.

(g) Forms of words in the singular, plural, masculine, feminine or neuter shall be construed to include the other forms as the context may require.

(h) The captions to the sections of this Redevelopment Agreement are for convenience only and shall not be deemed part of the text of the respective sections and shall not vary by implication or otherwise any of the provisions hereof.

**ARTICLE II  
REPRESENTATIONS**

**Section 2.01      Representations by the CDA.**

The CDA makes the following representations and findings:

(a) The CDA is a duly organized and validly existing community development agency under the Act.

(b) The CDA deems it to be in the public interest and in furtherance of the purposes of the Act to accept the proposal submitted by Redeveloper for the redevelopment of the Project Site as specified herein.

(c) The Project will achieve the public purposes of the Act by, among other things, increasing the tax base and lessening blighted and substandard conditions in the Redevelopment Area.

(d) The costs and benefits of the Project, including costs and benefits to other affected political subdivisions, the economy of the community, and the demand for public and private services have been analyzed by the CDA and have been found to be in the long-term best interest of the community impacted by the Project.

**Section 2.02      Representations of Redeveloper.**

Redeveloper makes the following representations and findings:

(a) Redeveloper is a Nebraska corporation in good standing and has the power to enter into this Redevelopment Agreement and perform all obligations contained herein.

(b) The execution and delivery of the Redevelopment Agreement and the consummation of the transactions contemplated herein will not conflict with or constitute a breach of or default under any bond, debenture, note or other evidence of indebtedness or any contract, loan agreement or lease to which Redeveloper is a party or by which it is bound, or result in the creation or imposition of any lien, charge or encumbrance of any nature upon any of the property or assets of Redeveloper contrary to the terms of any instrument or agreement.

(c) There is no litigation pending or to the best of its knowledge threatened against Redeveloper affecting its ability to carry out the acquisition, construction, equipping and furnishing of the Project or the carrying into effect of this Redevelopment Agreement or, except as disclosed in writing to the CDA, as to any

other matter materially affecting the ability of Redeveloper to perform its obligations hereunder.

(d) Redeveloper owns the Project Site or has site control and shall own the Project Site in fee simple and free from any liens, encumbrances, or restrictions which would prevent the performance of this Redevelopment Agreement by Redeveloper.

(e) Pursuant to Neb. Rev. Stat. § 18-2119, Redeveloper certifies to the CDA that Redeveloper does not intend to file an application with the Nebraska Department of Revenue to receive tax incentives under the ImagiNE Nebraska Act.

(f) The Project would not be economically feasible without the use of tax increment financing.

(g) The Project would not occur in the Redevelopment Area without the use of tax increment financing.

**ARTICLE III  
OBLIGATIONS OF THE CDA AND PUBLIC IMPROVEMENTS**

**Section 3.01      Capture of Tax Increment.**

Subject to the contingencies described below and to all of the terms and conditions of this Redevelopment Agreement, commencing with the tax year of the Effective Date and continuing thereafter, the CDA shall capture the Tax Increment from the Private Improvements pursuant to the Act. The CDA shall capture the Tax Increment generated by the Project Site for a total period of not to exceed fifteen (15) years after the Private Improvements have been included in the assessed valuation of the Project Site and the Project Site is generating the Tax Increment subject to capture by the CDA. The effective date of this provision shall be the Effective Date. The CDA shall file with the Saunders County Assessor the "Notice to Divide Tax" on or prior to July 1 in the year of the Effective Date.

**Section 3.02      Issuance of TIF Indebtedness.**

On or after thirty (30) days following the approval and execution of this Redevelopment Agreement, the CDA shall incur or issue TIF Indebtedness in an amount not to exceed Two Hundred Seventy Thousand Six Hundred and No/100 Dollars (\$270,600.00), as calculated on the attached and incorporated Exhibit "B". The TIF Indebtedness shall be issued in a TIF Promissory Note in the form attached hereto as Exhibit "E" ("Note"). The TIF Indebtedness shall not be a general obligation of the CDA or City which shall issue such Notes solely as a conduit.

The TIF Indebtedness shall be issued to Redeveloper, or otherwise collaterally assigned to a lender of Redeveloper. If Redeveloper does not acquire and fund the TIF Indebtedness itself, Redeveloper shall locate a lender or other entity to acquire and fund the acquisition of the Notes for the TIF Indebtedness. The TIF

Indebtedness shall be secured by a pledge or assignment of the Tax Increment or otherwise secured by Redeveloper as required by the lender. The issuance of the TIF Indebtedness may be accomplished by offset so that the Redeveloper retains the TIF Revenues and no bankable currency is exchanged at closing of the TIF Indebtedness and issuance of the Notes, except as otherwise provided herein.

In addition, at or prior to the issuance of the Note, Redeveloper shall pay to the CDA an amount equal to: (a) the CDA's cost of issuance, including attorney fees; and (b) the CDA's administration fee in the amount of Two Thousand and No/100 Dollars (\$2,000.00). The cost of issuance and CDA fees are TIF-eligible expenses.

**Section 3.03      Use of TIF Indebtedness.**

The CDA will collect the Tax Increment and use said Tax Increment to pay debt service on the TIF Indebtedness incurred as provided in Section 3.02 of this Redevelopment Agreement. Notwithstanding the foregoing, the amount of the TIF Indebtedness that the CDA agrees to service and repay with the Tax Increment shall not exceed the amount of the Eligible Project Costs certified pursuant to Section 4.03. The Tax Increment shall be paid pursuant to the terms of the Note and this Redevelopment Agreement.

**Section 3.04      Creation of Fund.**

The CDA will create a special fund to collect and hold the receipts of the Tax Increment. Such special fund shall be used for no purpose other than to pay TIF Indebtedness issued pursuant to Section 3.02 above.

**Section 3.05      Projected TIF Sources and Uses.**

In addition to the TIF Indebtedness calculation formula set forth on Exhibit "B", Redeveloper's anticipated TIF sources and eligible uses are attached and incorporated for the parties' reference as Exhibit "C".

**ARTICLE IV  
OBLIGATIONS OF REDEVELOPER**

**Section 4.01      Evidence of Financial Ability.**

(a) Prior to commencing construction on the Project, Redeveloper shall provide to the CDA evidence of availability of the specific amount of finances necessary for purposes of carrying out the commitment of Redeveloper in connection with construction of the Public Improvements and the Private Improvements which may come in a form of a letter by Redeveloper's construction lender. To the extent allowed by law, the CDA agrees to keep said information confidential. Such information shall state the amount and source of liquid assets on hand or immediately available to Redeveloper for use in constructing the Public Improvements and the Private Improvements; and shall state the amount and source of debt financing which is available, or irrevocably committed, to Redeveloper

for use in completing the Public Improvements and the Private Improvements. Such information shall be provided in a form reasonably satisfactory to the CDA, and evidence of loan commitments shall include all of the documents evidencing the loan commitment, acceptance by Redeveloper, the purposes of the loan, the authorized use of loan funds, and all other terms and conditions of the loan commitment, the acceptance, and the loan.

(b) Timely submittal of such financial information set forth above in a form reasonably satisfactory to the CDA shall be a condition precedent to the requirement of the CDA to proceed with its obligations under this Redevelopment Agreement.

**Section 4.02      Construction of Project; Insurance.**

(a) Prior to commencing construction on the Project, Redeveloper shall provide satisfactory documentation to the CDA that Redeveloper has entered into a construction contract and is ready, willing, and able to timely commence construction of the Private Improvements. Timely submittal of such information set forth above in a form reasonably satisfactory to the CDA shall be a condition precedent to the requirement of the CDA to proceed with its obligations under this Redevelopment Agreement.

(b) Redeveloper shall commence construction of the Project within thirty (30) days following the CDA's acceptance and approval of the required documentation set forth in Section 4.01(a) and 4.02(b), but Redeveloper shall have no right to commence construction prior to CDA's acceptance and approval. Redeveloper acknowledges that any delay in construction of the Private Improvements will result in less tax increment overall based on the delay in achieving projected final valuation.

**Commented [A1]:** A little aggressive, if not consequences, then no issue; else needs to be 90 days at least.  
**Commented [MH2R1]:** I am okay with 90 days.

(c) If Redeveloper does not commence construction of the Project (following the CDA required approval) prior to June 1, 2026, this Agreement shall terminate and be of no further force and effect, and neither party shall have any obligations hereunder.

(d) Redeveloper shall permit the representatives of the CDA to enter Project Site at any and all reasonable times, as the CDA may deem necessary for the purposes of this Redevelopment Agreement, including but not limited to work and inspection of all work being performed in connection with the construction of the Project. The CDA shall provide notice at least 24 hours prior to any requested access to the Project Site. The CDA's right of access granted under this Section shall terminate upon issuance by the CDA of the Redeveloper's Certificate of Completion.

(e) Redeveloper shall complete the Public Improvements and the Private Improvements and install all equipment necessary to operate the Public Improvements and the Private Improvements no later than the Project Completion Date. Redeveloper shall be solely responsible for obtaining all permits and approvals necessary to acquire, construct and equip the Public Improvements and the Private

Improvements. Until construction of the Public Improvements and the Private Improvements has been completed, Redeveloper shall make reports in such detail and at such times as may be reasonably requested by the CDA as to the actual progress of Redeveloper with respect to construction of the Public Improvements and the Private Improvements.

(f) Promptly after completion by Redeveloper of the Public Improvements and the Private Improvements, Redeveloper shall furnish to the CDA a Certificate of Completion in the form attached hereto as Exhibit "F" from Redeveloper's engineer or architect, or owner's representative. When accepted in writing by the CDA, the certification by Redeveloper shall be a conclusive determination of satisfaction of the agreements and covenants in this Redevelopment Agreement with respect to the obligations of Redeveloper to construct the Public Improvements and the Private Improvements.

(g) Any contractor chosen by Redeveloper or Redeveloper itself shall be required to obtain and keep in force at all times until completion of construction, policies of insurance including coverage for contractors' general liability and completed operations (provided that Redeveloper may self-insure in lieu of obtaining and keeping in force such policy of insurance). The CDA, the City, and Redeveloper shall be named as additional insureds. Any contractor chosen by Redeveloper or Redeveloper itself, as an owner, shall be required to purchase and maintain property insurance upon the Project to the full insurable value thereof (provided that Redeveloper may self-insure in lieu of obtaining and keeping in force such policy of insurance). This insurance shall insure against the perils of fire and extended coverage and shall include "special causes of loss" insurance for physical loss or damage.

(h) Pursuant to Neb. Rev. Stat. § 18-2151, Redeveloper shall furnish or cause to be furnished to the CDA, prior to commencement of construction of the Project, a penal bond in an amount equal in the amount of all work to be performed in the public right-of-way and/or on any public property with a corporate surety authorized to do business in the State of Nebraska. The form of the Penal Bond or such other acceptable alternative form of assurance that the Public Improvements shall be completed shall be approved by the CDA, which approval shall not be unreasonably withheld. Such penal bond shall stay in place until the CDA executes the Certificate of Completion for the Project and shall be conditioned upon Redeveloper or Redeveloper's contractor making payment of all amounts lawfully due to all persons supplying or furnishing Redeveloper, Redeveloper's contractor, or his or her subcontractors with labor or materials performed or used in the prosecution of the Public Improvements and Private Improvements. Proof of such penal bond or such other alternative form of assurance acceptable to the CDA shall be supplied to and approved by the CDA prior to the start of construction of the Project.

**Section 4.03      Cost Certification.**

(a) Redeveloper shall submit to the CDA a certification of Eligible Project Costs in the form of the certification attached hereto as Exhibit "G" ("Eligible Project Costs Certification"), after expenditure of such project costs. Redeveloper may, at its option, submit one or more partial Eligible Project Costs Certifications prior to expenditure of all Eligible Project Costs providing certification of receipt of billings for work in progress.

(b) All Eligible Project Costs Certifications shall be subject to review and approval by the CDA. Determinations by the CDA whether costs included in the Eligible Project Costs Certification are properly included in Eligible Project Costs as defined in this Redevelopment Agreement shall be made in its sole discretion and shall be conclusive and binding on Redeveloper.

(c) No Tax Increment shall be paid to the Redeveloper prior to the CDA's acceptance of Redeveloper's cost certification.

(d) The TIF Indebtedness shall not exceed the actual and certified Eligible Project Costs for the Project. In the event that the certified Eligible Project Costs for the Project are less than the TIF Indebtedness, the CDA shall reduce the TIF Indebtedness amount and Redeveloper shall repay to the CDA within ten (10) days of said cost certification any amount in excess of the Eligible Project Costs issued prior to the Eligible Project Costs Certification.

**Section 4.04      No Discrimination.**

Redeveloper agrees and covenants for itself, its successors and assigns that as long as this Redevelopment Agreement is outstanding, it will not discriminate against any person or group of persons on account of race, sex, color, religion, national origin, ancestry, disability, marital status or receipt of public assistance in connection with the Project. Redeveloper, for itself and its successors and assigns, agrees that during the construction of the Project, Redeveloper will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, disability, marital status or receipt of public assistance. Redeveloper will comply with all applicable federal, state and local laws related to the Project.

**Section 4.05      Pay Real Estate Taxes.**

(a) Redeveloper shall create a taxable real property valuation of the Project and the Project Site of not less than the Minimum Project Valuation no later than January 1 after the Completion Date. During the period of this Redevelopment Agreement, Redeveloper, its successors and assigns, will: (1) not protest a real estate property valuation of the Project Site to a sum less than the Minimum Project Valuation; and (2) and not convey the Project Site or structures thereon to any entity which would be exempt from the payment of real estate taxes or cause the nonpayment of such real estate taxes.

(b) If, during the period of this Redevelopment Agreement, the Project Site is assessed at less than the Minimum Project Valuation: (1) if a lender or third party other than Redeveloper funds and holds the Notes, Redeveloper shall be solely responsible for all payments (“Deficiency Payments”) due to such lender or third party; and (2) in the event of a shortfall of Tax Increment available as debt service on the Notes, Redeveloper agrees to defer receipt of any such shortfall. If Redeveloper defers the receipt of any such shortfall amounts, Redeveloper shall be entitled to receive reimbursement of any such shortfall amounts to the extent Tax Increment later become available during the TIF Period in an amount in excess of the amount necessary to meet the current debt service payments. Redeveloper shall and hereby does unconditionally forgive any such shortfall amounts remaining unpaid on the Note at the end of the TIF Period for all reasons except for default of the CDA.

**Section 4.06      Use Restrictions.**

Redeveloper hereby represents and agrees that no portion of the Project Site shall be used, directly or indirectly, for the following uses:

- (1) any business whose predominant operation is the retail sale of alcoholic beverages for consumption on and off the premises (predominant shall mean retail gross sales of alcoholic beverages in excess of 50% of gross sales on the premises); except that up to 50% of the overall retail space contained in the New Building may be used for restaurants wherein the gross sales of alcoholic beverages exceed 50% of gross retail sales, provided such restaurants have a licensed kitchen and offer a full menu during the hours of 5:00 p.m. to 8:00 p.m. or any such business that has an unreasonable pattern of unlawful disturbances or liquor law violations (this restriction shall not include micro-breweries, craft distilleries, wine bars, pharmacies, or grocery stores);
- (2) any business whose predominant operation is the retail sale of tobacco products (predominant shall mean retail gross sales of tobacco products, including mixed products, in excess of 50% of gross sales on the premises) or any such business that has an unreasonable pattern of unlawful disturbances or tobacco law violations (does not include pharmacies, cigar bars, or grocery stores);
- (3) any business operated or held out to the public as a sexually oriented business including any business in sexually oriented entertainment or materials such as any: sexually oriented show, movie, picture, exhibition, performance, demonstration, film, video, book, or other depictions of a sexually explicit nature; sexually oriented live entertainment or exotic dance; sex toys or sexually oriented paraphernalia; sexually oriented telecommunication, internet or similar service; sexually oriented massage parlor; or escort service;

- (4) any business involving gambling or wagering even if otherwise permitted by law including keno, bingo, slot machines, video lottery machines, casino games, or off-site pari-mutuel wagering sites, but excluding the retail sale of lottery tickets as permitted by applicable law
- (5) any business whose predominant operation is the retail sale of guns or other weapons; or
- (6) any business providing payday loans, liens, check cashing services, or other similar services except for banks, savings and loans, insurance companies, investment companies, stockbrokers, credit unions, and automated teller machines.

**Section 4.07      No Assignment or Conveyance.**

Redeveloper shall not convey, assign or transfer the Project Site or any interest therein prior to: (1) the termination of the fifteen (15) year period commencing on the Effective Date, or (2) the payment of the TIF Indebtedness, whichever occurs first, without the prior written consent of the CDA, which shall not be unreasonably withheld and which the CDA may make subject to any terms or conditions it reasonably deems appropriate, except for the following conveyance, which shall be permitted without consent of the CDA: (i) any conveyance as security for indebtedness incurred by Redeveloper for Project costs or any subsequent physical improvements to the premises (whether incurred prior to or after the effective date of this Redevelopment Agreement) with the outstanding principal amount of all such indebtedness secured by the Project Site which shall have lien priority over the obligations of Redeveloper pursuant to this Redevelopment Agreement; or (ii) any additional or subsequent conveyance as security for indebtedness incurred by Redeveloper for Project costs or any subsequent physical improvements to the premises provided that any such conveyance shall be subject to the obligations of Redeveloper pursuant to this Redevelopment Agreement.

**ARTICLE V  
FINANCING PROJECT; ENCUMBRANCES**

**Section 5.01      Financing.**

Redeveloper shall pay all costs for the construction of the Private Improvements and the Public Improvements. Redeveloper shall be responsible for arranging all necessary financing for the construction of the Public Improvements and Private Improvements, including, with respect to the Public Improvements, the TIF Indebtedness.

**Section 5.02      Encumbrances.**

Redeveloper shall not create any lien, encumbrance or mortgage on the Project or the Project Site except: (a) encumbrances which secure indebtedness

incurred to acquire, construct and equip and otherwise operate the Project or for any other physical improvements to the Project Site, (b) easements and rights of entry granted by Redeveloper, (c) construction and materialman liens that may be filed in connection with the construction of the Private Improvements so long as any such lien is discharged or bonded within ninety (90) days of completion of the Private Improvements, and (d) any other liens so long as any such lien is satisfied and released or substitute security is posted in lieu thereof within ninety (90) days of Redeveloper receiving notice thereof.

**ARTICLE VI**  
**DEFAULT, REMEDIES; INDEMNIFICATION**

**Section 6.01      Default.**

In the event Redeveloper fails to perform or comply with any term, condition, or obligation of this Redevelopment Agreement and does not cure such defect within thirty (30) days after receiving written notice from the CDA specifying the nature of the breach of the Redevelopment Agreement, then Redeveloper shall be in default.

**Section 6.02      Remedies.**

In the event that Redeveloper is in default pursuant to Section 6.01, the CDA may pursue any remedy available at law or in equity, including without limitation, one or more of the following: (1) the CDA may terminate this Redevelopment Agreement and neither party shall have any further obligation hereunder; and/or (2) the CDA may terminate the Note and declare said Note void and thereafter shall not be obligated to remit any Tax Increment as debt service thereon.

**Section 6.03      Other Rights and Remedies; No Waiver by Delay.**

The CDA shall have the right to institute any such action or proceeding as it may deem desirable for effectuating the purposes of this Redevelopment Agreement. Any delay in instituting or prosecuting any action or proceeding or otherwise asserting its rights under this Redevelopment Agreement shall not operate as a waiver of such rights to deprive the CDA of or limit such rights in any way.

**Section 6.04      Rights and Remedies Cumulative.**

The rights and remedies of the CDA, whether provided by law or by this Redevelopment Agreement, shall be cumulative and the exercise by the CDA of any one or more such remedies shall not preclude the exercise by it, at the same or different times, of any other such remedies for any other default or breach by the Redeveloper. A waiver of any right of the CDA conferred by this Redevelopment Agreement shall be effective only if such waiver is in writing and only to the extent as so specified in writing.

**Section 6.05      Limitation of Liability; Indemnification.**

(a) Notwithstanding anything in this Article VI or this Redevelopment Agreement to the contrary, neither the CDA, City, nor their officers, directors, employees, agents or their governing bodies shall have any pecuniary obligation or monetary liability under this Redevelopment Agreement. The obligation of the CDA on any TIF Indebtedness shall be limited solely to the Tax Increment pledged as security for such TIF Indebtedness. Specifically, but without limitation, neither the CDA, City, nor their officers, directors, employees, agents or their governing bodies shall be liable for any costs, liabilities, actions, demands, or damages for failure of any representations, warranties or obligations hereunder. Redeveloper releases the CDA, City, and their respective officers, directors, employees, agents and governing bodies from and agrees that the CDA, City, and their respective officers, directors, employees, agents and governing bodies shall not be liable for any loss or damage to property or any injury to or death of any person that may be occasioned by any cause whatsoever pertaining to the Private Improvements. Provided, however, that such release shall not be deemed to include such liability actions as arise directly out of the sole negligence or willful misconduct of the CDA or the City.

(b) Redeveloper shall indemnify, defend (at the CDA's and/or the City's option) and hold harmless the CDA, the City, their respective employees, officials, agents, representatives and volunteers from and against any and all liabilities, damages, injuries (including death), property damage (including loss of use), claims, liens, judgments, costs, expenses, suits, actions, or proceedings and reasonable attorney's fees, and actual damages of any kind or nature, arising out of or in connection with any aspect of the acts, omissions, negligence or willful misconduct of Redeveloper, its employees, agents, officers, contractors or subcontractors, or Redeveloper's performance or failure to perform under the terms and conditions of this Redevelopment Agreement. Such indemnification, hold harmless and defense obligation shall exclude only such liability actions as arise directly out of the sole negligence or willful misconduct of the CDA or the City. The indemnification and defense obligations set forth herein shall survive the termination of this Redevelopment Agreement.

## **ARTICLE VII MISCELLANEOUS**

### **Section 7.01      Memorandum.**

A Memorandum of this Redevelopment Agreement shall be recorded with the County Register of Deeds. The form of the Memorandum is attached as Exhibit "D" and incorporated by this reference.

### **Section 7.02      Governing Law.**

This Redevelopment Agreement shall be governed by the laws of the State of Nebraska, including the Act.

**Section 7.03      Binding Effect; Amendment.**

This Redevelopment Agreement shall be binding on the parties hereto and their respective successors and assigns. This Redevelopment Agreement shall run with the Project Site. The Redevelopment Agreement shall not be amended except by a writing signed by the party to be bound.

**Section 7.04      No Agency or Partnership.**

This Redevelopment Agreement is not intended and shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture or association as between: (i) the CDA and/or the City; and (ii) Redeveloper, or any officer, employee, contractor or representative of Redeveloper. No joint employment is intended or created by this Redevelopment Agreement for any purpose. Redeveloper agrees to inform its employees, agents, contractors and subcontractors who are involved in the implementation of or construction under this Redevelopment Agreement.

**Section 7.05      Document Retention.**

Redeveloper shall retain copies of all supporting documents that are associated with the Redevelopment Plan, Project, or this Redevelopment Agreement and that are received or generated by Redeveloper for three (3) years following the end of the last fiscal year in which ad valorem taxes are divided for the Project and provide such copies to the City as needed to comply with the City's retention requirements under the Act. Supporting documents shall include, but not be limited to, any cost-benefit analysis conducted pursuant to Section 18-2113 of the Act and any invoice, receipt, claim, or contract received or generated by Redeveloper that provides support for receipts or payments associated with the division of taxes.

**Section 7.06      Notice to Redeveloper.**

For the purpose of any notice requirement set forth in this Redevelopment Agreement, Redeveloper's address shall be:

250 W 12<sup>th</sup> Street LLC  
Attn: Tyler Hevlin  
1937 N. Chestnut Street  
Wahoo, NE 68066  
Email: thevlin@jeo.com

**(Signature page follows)**

IN WITNESS WHEREOF, the CDA and Redeveloper have signed this Redevelopment Agreement as of the date and year first above written.

**“CDA”**  
COMMUNITY DEVELOPMENT  
AGENCY OF THE CITY OF WAHOO,  
NEBRASKA

ATTEST:

By: \_\_\_\_\_ By: \_\_\_\_\_  
Secretary Chairperson

**“REDEVELOPER”**  
250 W 12<sup>TH</sup> STREET LLC

By: \_\_\_\_\_  
Name: Tyler L. Hevlin  
Title: Director, JEO Building  
Company, sole member of  
250 W 12<sup>th</sup> Street LLC

**EXHIBIT "A"**  
**DESCRIPTION OF PROJECT**

The Project undertaken by Redeveloper on the Project Site, consisting of the real estate identified as PID 006089000 legally described as:

Lots 3 and 4, Block 88, County Addition to Wahoo, Saunders County,  
Nebraska

shall consist of the following:

- (a) **Private Improvements.** The redevelopment and renovation of an approximately 2,400 square foot building that was formerly used as a gas station/convenience store, and the conversion of said building into a professional services office building, and associated improvements on the Project Site.
  
- (b) **Public Improvements.** Site acquisition, demolition, site preparation, street access improvements, landscaping and façade enhancements, public parking, architectural fees, engineering fees, and other eligible public improvements on the Project Site and in the Redevelopment Area, which public improvements are eligible improvements under the Act pursuant to this Redevelopment Agreement; paid for, in part, by the Tax Increment created by the Private Improvements

**EXHIBIT "B"**  
**TIF INDEBTEDNESS**

1. Projected Base Value: \$122,146
2. Projected Minimum Final Value: \$1,171,000
3. Projected Incremental Valuation: \$1,048,854
4. Assumed Tax Levy: 1.72
5. Anticipated Tax Increment: \$18,040
6. TIF Indebtedness:
  - a. **Principal Amount.** The principal amount of the TIF Indebtedness shall be \$270,600.
  - b. **Interest Rate.** The interest rate for the TIF Indebtedness shall be 0%.
  - c. **Payments.** Semi-annually commencing when real estate taxes are fully collected for the tax year of the Effective Date. The final payment on the TIF Indebtedness shall occur when real estate taxes are fully collected for the fifteenth (15<sup>th</sup>) year of the TIF Period. In no case whatsoever shall the annual debt service payment on the TIF Indebtedness exceed the amount of Tax Increment received by the CDA in said year of the payment. The CDA shall only be obligated to make payments up to the actual amount of Tax Increment received by the CDA for the Project.
  - d. **Maturity Date.** On or before December 15, 2042.
  - e. **TIF Period.** The period for the division of taxes for this Project shall be fifteen (15) years, anticipated to commence on the Effective Date of January 1, 2027 (2027 taxes paid in 2028) and terminating on December 31, 2041 (2041 taxes paid in 2042). Payment of ad valorem taxes in arrears pursuant to customary payments in Nebraska shall not affect the fifteen (15) year TIF period.

Note: All calculations are based on assumptions and estimates of future values that may be different than the values that are actually calculated or may vary from year to year.

**EXHIBIT "C"**  
**PROJECTED TIF SOURCES AND USES**

**TIF SOURCES**

1. General Assumptions

Tax Levy	1.72
Interest Rate	0%
Number of Years	15

2. Property Valuation Assumptions

Base Value	\$122,146
Final Value	\$1,171,000

3. TIF Calculations

	Assessed Value	Est. Taxes
Base Value	\$122,146	\$2,101
Final Value	\$1,171,000	\$20,141
Increment	\$1,048,854	\$18,040
Annual TIF Amount	\$18,040	
Total TIF	\$270,600	
<b>TIF Indebtedness</b>	<b>\$270,600</b>	

**TIF USES**

Cost of Issuance	\$7,500
Administration Fee	\$2,000
Site Acquisition	\$150,000
Demolition	\$43,600
Site Prep	\$20,000
Parking/landscaping	\$106,500
Arch/Engineering	\$75,000
Legal	10,000
<b>Total</b>	<b>\$414,600</b>

**Commented [A3]:** Updated to match all other cost breakdowns

Note: All costs are estimates and are subject to final confirmation and adjustment upon construction completion.

**EXHIBIT “D”**

After recording please return to:  
Melissa Harrell  
City Administrator/Treasurer  
605 North Broadway  
Wahoo, NE 68066

**MEMORANDUM OF REDEVELOPMENT AGREEMENT  
(250 W 12<sup>th</sup> Street LLC Redevelopment Project)**

This Memorandum of Redevelopment Agreement (“Memorandum”) is made effective as of the 9<sup>th</sup> day of December, 2025, by and between the Community Development Agency of the City of Wahoo, Nebraska (“CDA”) and 250 W 12<sup>th</sup> Street LLC (“Redeveloper”).

1. **Redevelopment Agreement.** The CDA and Redeveloper have entered into that certain Redevelopment Agreement dated as of this even date, describing the public improvements and the private improvements being made to real property owned by Redeveloper legally described as:

Lots 3 and 4, Block 88, County Addition to Wahoo, Saunders County, Nebraska (the “Project Site”).

2. **Tax Increment Financing.** The Redevelopment Agreement provides for the capture of the Tax Increment, as defined therein, by the CDA of the private improvements to be made by Redeveloper on the Project Site for a period not to exceed fifteen (15) years after the Effective Date set forth in the Redevelopment Agreement. The Tax Increment so captured by the CDA shall be used to make the public improvements as described in the Redevelopment Agreement.

3. **Remaining Terms.** The rest and remaining terms of the Redevelopment Agreement are hereby incorporated into this Memorandum as if they were set forth in full. A full and correct copy of the Redevelopment Agreement may be inspected at the CDA offices in Wahoo, Nebraska.

**“CDA”**  
COMMUNITY DEVELOPMENT AGENCY OF  
THE CITY OF WAHOO, NEBRASKA

ATTEST:

By: \_\_\_\_\_ By: \_\_\_\_\_  
Secretary Chairperson

STATE OF NEBRASKA )  
 ) ss.  
COUNTY OF SAUNDERS )

The foregoing instrument was acknowledged before me this \_\_\_ day of December, 2024, by \_\_\_\_\_ and \_\_\_\_\_, Chairperson and Secretary respectively of the Community Development Agency of the City of Wahoo, Nebraska, a public body corporate and politic, on behalf of the Agency.

\_\_\_\_\_  
Notary Public

**“REDEVELOPER”**  
250 W 12<sup>TH</sup> STREET LLC

By: \_\_\_\_\_  
Name: Tyler L. Hevlin  
Title: Director, JEO Building  
Company, sole member of  
250 W 12<sup>th</sup> Street LLC

STATE OF NEBRASKA )  
 ) ss.  
COUNTY OF SAUNDERS )

The foregoing instrument was acknowledged before me this \_\_\_ day of December, 2024, by \_\_\_\_\_, \_\_\_\_\_ of 250 W 12<sup>TH</sup> STREET LLC, on behalf of the corporation.

\_\_\_\_\_  
Notary Public

**EXHIBIT “E”  
FORM OF TIF PROMISSORY NOTE**

THIS NOTE HAS NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933 (“THE 1933 ACT”) AND MAY NOT BE TRANSFERRED, ASSIGNED, SOLD OR HYPOTHECATED UNLESS A REGISTRATION STATEMENT UNDER THE 1933 ACT SHALL BE IN EFFECT WITH RESPECT THERETO AND THERE SHALL HAVE BEEN COMPLIANCE WITH THE 1933 ACT AND ALL APPLICABLE RULES AND REGULATIONS THEREUNDER, OR THERE SHALL HAVE BEEN DELIVERED TO THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WAHOO, NEBRASKA PRIOR TO TRANSFER, ASSIGNMENT, SALE OR HYPOTHECATION AN OPINION OF COUNSEL, SATISFACTORY TO THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WAHOO, NEBRASKA TO THE EFFECT THAT REGISTRATION UNDER THE 1933 ACT IS NOT REQUIRED.

UNITED STATES OF AMERICA  
STATE OF NEBRASKA  
COMMUNITY DEVELOPMENT AGENCY  
OF THE CITY OF WAHOO, NEBRASKA

REDEVELOPMENT REVENUE NOTE  
(250 W 12<sup>TH</sup> STREET LLC REDEVELOPMENT PROJECT)

Maturity Date	Interest Rate	Original Issuance Date
December 15, 2042	0%	

Registered Holder	Principal Amount
250 W 12 <sup>TH</sup> STREET LLC	\$270,600.00

THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WAHOO, NEBRASKA (the “Issuer”), a body politic and corporate organized and existing under the laws of the State of Nebraska, for value received hereby promises to pay, solely from the source and as hereinafter provided, to the Registered Holder identified above, or registered assigns, the Principal Amount identified above at the office of the City Treasurer, as Paying Agent and Registrar, and in like manner to pay solely from said source interest on said principal sum at the Interest Rate identified above from the Original Issuance Date or from the most recent date to which interest has not been paid. Principal and accrued interest shall be payable in thirty (30) semi-annual installments due June 15, 2028, December 15, 2028, and each June 15 and December 15 thereafter through December 15, 2042, when all principal and accrued interest shall be due and payable. Except with respect to interest not punctually paid, the principal and interest on this Note will be paid by check or draft mailed to the Registered Holder in whose name this Note is registered at the close of business on the fifteenth calendar day next preceding the applicable payment date at his address as it appears on such note registration books. The principal and interest of this Note is payable in any coin or currency

of the United States of America which on the respective dates of payment is legal tender for the payment of public and private debts.

This Note is designated the Community Development Agency of the City of Wahoo, Nebraska Redevelopment Revenue Note (250 W 12<sup>th</sup> Street LLC Redevelopment Project), aggregating Two Hundred Seventy Thousand Six Hundred and No/100 Dollars (\$270,600.00) (the "Note") in principal amount which has been issued pursuant to the Section 12 of Article VIII of the Nebraska Constitution and Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended and supplemented (the "Act") and under and pursuant to the terms of that certain Redevelopment Agreement between the Issuer and JEO Building Company, a Nebraska corporation, for the 250 W 12<sup>th</sup> Street LLC Redevelopment Project (the "Redevelopment Agreement"), to aid in the financing of a redevelopment project pursuant to the Act. This Note does not represent a debt or pledge of the faith or credit of the Issuer or grant to the Registered Holder of this Note any right to have the Issuer levy any taxes or appropriate any funds for the payment of the principal hereof or the interest hereon nor is this Note a general obligation of the Issuer, or the individual officials, officers or agents thereof. This Note is payable solely and only out of the Tax Increment generated by the Project defined in the Redevelopment Agreement (the "Project"). All such revenue has been duly pledged for the purpose of paying this Note.

THIS NOTE AND THE INTEREST HEREON DOES NOT NOW AND SHALL NEVER CONSTITUTE AN INDEBTEDNESS OF THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WAHOO, NEBRASKA, OR THE CITY OF WAHOO, NEBRASKA, WITHIN THE MEANING OF ANY STATE CONSTITUTIONAL PROVISION OR STATUTORY LIMITATION, NOR SHALL THIS NOTE AND THE INTEREST HEREON EVER GIVE RISE TO ANY PECUNIARY LIABILITY OF THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WAHOO, NEBRASKA, OR THE CITY OF WAHOO, NEBRASKA, A CHARGE AGAINST ITS GENERAL CREDIT OR TAXING POWERS.

No recourse shall be had for the payment of the principal of or interest on this Note, or for any claim based hereon or upon any obligation, covenant or agreement contained in the Redevelopment Agreement against any past, present or future employee, member or elected official of the Issuer, or any incorporator, officer, director, member or trustee of any successor corporation, as such, either directly or through the Issuer or any successor corporation, under any rule of law or equity, statute or constitution or by the enforcement of any assessment or penalty or otherwise, and all such liability of any such incorporator, officer, director or member as such is hereby expressly waived and released as a condition of and in consideration of the issuance of this Note.

It is hereby certified and recited and the Issuer has found: that the Project is an eligible "redevelopment project" as defined in the Act; that the issuance of this Note and the construction of the Project will promote the public welfare and carry out the purposes of the Act by, among other things, contributing to the development of a blighted and substandard area of the City of Wahoo, Nebraska,

pursuant to a Redevelopment Plan adopted by the City; that all acts, conditions and things required to be done precedent to and in the issuance of this Note have been properly done, have happened and have been performed in regular and due time, form and manner as required by law; and, that this Note does not constitute a debt of the Issuer within the meaning of any constitutional or statutory limitations.

This Note is transferable only upon the books of the Issuer kept for that purpose at the office of the Registrar by the Registered Holder hereof in person, or by the Registered Holder's duly authorized attorney, upon written documentation of transfer satisfactory to the Issuer and the Registrar duly executed by the Registered Holder and the assignee/transferee, together with a purchase letter in a form provided by Issuer and any other documentation required by the Issuer. Prior to the approval of any transfer of this Note, the Registered Holder shall pay all of the Issuer's costs, including attorney's fees, relating to the transfer of the Note. The Issuer and the Paying Agent may deem and treat the person in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal hereof and premium, if any, and interest due hereon and for all other purposes.

The Note is prepayable at any time in whole or in part, to the extent there are any funds in the debt service fund in excess of amounts necessary to pay scheduled debt service. Prepayments shall reduce the number, but not the amount, of scheduled debt service payments on the Note, in inverse order of maturity.

It is hereby certified and recited that all conditions, acts and things required by law and the Redevelopment Agreement to exist, to have happened and to have been performed precedent to and in the issuance of this Note, exist, have happened and have been performed and that the issue of this Note, together with all other indebtedness of the Issuer, is within every debt and other limit prescribed by the laws of the State of Nebraska.

This Note shall not be entitled to any benefit or be valid or become obligatory for any purpose until this Note shall have been authenticated by the execution by the Registrar of the Certificate of Authentication hereon.

IN WITNESS WHEREOF, THE COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WAHOO, NEBRASKA has caused this Note to be signed in its name and on its behalf by the signature of its chairperson and attested by the signature of its Secretary, as of the Original Issuance Date identified above.

COMMUNITY DEVELOPMENT AGENCY  
OF THE CITY OF WAHOO, NEBRASKA

ATTEST:

By: \_\_\_\_\_ By: \_\_\_\_\_  
Secretary Chairperson

**CERTIFICATE OF AUTHENTICATION**

City Treasurer, City of Wahoo  
as Paying Agent and Registrar

By: \_\_\_\_\_  
Authorized Signatory

**EXHIBIT "F"**  
**FORM OF CERTIFICATE OF COMPLETION**  
**(250 W 12<sup>th</sup> Street LLC Redevelopment Project)**

The undersigned certifies, represents and warrants to the City of Wahoo, Nebraska, and the Community Development Agency of the City of Wahoo, Nebraska ("CDA") with regard to the following real property situated in the City of Wahoo, Saunders County, Nebraska, to wit:

Lots 3 and 4, Block 88, County Addition to Wahoo, Saunders County, Nebraska

that the Private Improvements and Public Improvements required to be constructed by Redeveloper upon the above-described property have been satisfactorily completed in accordance with the requirements of the Redevelopment Agreement dated December 9, 2025.

**"REDEVELOPER"**  
250 W 12<sup>TH</sup> STREET LLC

By: \_\_\_\_\_  
Name: Tyler L. Hevlin  
Title: Director, JEO Building  
Company, sole member of  
250 W 12<sup>th</sup> Street LLC

ACCEPTED by the Community Development Agency of the City of Wahoo, Nebraska this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**"CDA"**  
COMMUNITY DEVELOPMENT  
AGENCY OF THE CITY OF WAHOO,  
NEBRASKA

ATTEST:

By: \_\_\_\_\_ By: \_\_\_\_\_  
Secretary Chairperson

**EXHIBIT "G"**  
**FORM OF A CERTIFICATION OF ELIGIBLE PROJECT COSTS**  
**(250 W 12<sup>th</sup> Street LLC Redevelopment Project)**

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

250 W 12<sup>th</sup> Street LLC ("Redeveloper"), hereby certifies that it has incurred and paid the Eligible Costs indicated herein, pursuant to the terms of the Redevelopment Agreement between Redeveloper and the Community Development Agency of the City of Wahoo, Nebraska. The portion of the Project as indicted herein is substantially completed. Attached hereto are documents substantiating the actual Eligible Costs and payment by Redeveloper.

REDEVELOPMENT ELIGIBLE COSTS

Certified and Requested

Cost of Issuance	\$ _____
Administration Fee	\$ _____
Site Acquisition	\$ _____
Site Preparation	\$ _____
Utilities	\$ _____
Street/Alley	\$ _____
Façade Enhancements	\$ _____
Architectural/Engineering Fees	\$ _____
Total:	\$ _____ *

**\*Principal Amount of TIF Indebtedness shall not exceed \$270,600.**

250 W 12<sup>th</sup> Street LLC

By: \_\_\_\_\_  
Name: Tyler L. Hevlin  
Title: Director, JEO Building Company,  
sole member of 250 W 12<sup>th</sup> Street  
LLC

COPIES OF PROOF OF PAYMENT ARE ATTACHED HERETO.

**Approved the by Chairperson of the CDA:**

\_\_\_\_\_  
Chairperson

**CITY OF WAHOO, NEBRASKA**

**RESOLUTION # \_\_\_\_\_**  
(Redevelopment Agreement –  
JBC Office Redevelopment Project)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WAHOO,  
NEBRASKA, APPROVING THE FORM OF THE REDEVELOPMENT AGREEMENT  
AND AUTHORIZING THE COMMUNITY DEVELOPMENT AGENCY TO ENTER INTO  
SAID AGREEMENT.**

RECITALS

- A. Pursuant to the Nebraska Community Development Law, Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended (the “Act”), the City of Wahoo, Nebraska (“City”) has adopted a General Redevelopment Plan for that certain portion of the City identified as Redevelopment Area 3 (the “Redevelopment Area”), a copy of which is on file and available for public inspection with the City Clerk (the “Redevelopment Plan”).
- B. The Redevelopment Plan, as amended, includes a specific redevelopment project identified as the JBC Office Redevelopment Project that will include the use of Tax Increment Financing (the “Project”).
- C. On \_\_\_\_\_, 2025, the Community Development Agency of the City of Wahoo, Nebraska (“CDA”) approved the Redevelopment Agreement for the Project between the CDA and JEO Building Company, a Nebraska corporation, a copy of which is on file and available for public inspection with the City Clerk.
- D. The City Council has reviewed the Redevelopment Agreement and has found it to be in conformity with the Act and the Wahoo Comprehensive Plan, as amended, and in the best interests of the City.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Wahoo, Nebraska, that the Redevelopment Agreement is hereby approved.

BE IT FURTHER RESOLVED, the CDA is hereby authorized to execute and deliver the Redevelopment Agreement, with such changes, modifications, additions, and deletions therein and shall they seem necessary, desirable or appropriate, for and on behalf of the CDA.

BE IT FURTHER RESOLVED, the CDA is hereby authorized to take all actions contemplated and required in the Redevelopment Agreement including, without limitation, the issuance of such TIF Indebtedness as set forth in the Redevelopment Agreement. Such TIF Indebtedness shall be repaid solely from the Tax Increment created by the Project and does not represent the general obligation of the CDA or the City.

BE IT FURTHER RESOLVED, that all Resolutions or parts thereof in conflict with the provisions of this Resolution or to the extent of such conflicts, are hereby repealed.

Dated this 9th day of December, 2025.

CITY OF WAHOO, NEBRASKA

By: \_\_\_\_\_  
Mayor

ATTEST: \_\_\_\_\_  
City Clerk

2025

# City of Wahoo East Industrial Area Blight Study

Adopted XXX, XX, 2025 – Resolution XX-XXXX



## **Executive Summary**

This report presents the findings of the East Industrial Area Blight and Substandard Study conducted by Ray Planning Solutions for the City of Wahoo. The study evaluates the designated area for conditions that meet the statutory definitions of "blighted" and "substandard" under Nebraska Community Development Law. Based on field surveys, data analysis, and statutory criteria, the study concludes that the area qualifies for designation as blighted and substandard, enabling the city to pursue redevelopment strategies.

## **Purpose of the Study**

This East Industrial Area Blight and Substandard Study of the designated study area is intended to give the Community Development Agency and City Council the basis for considering the existence of blight and substandard conditions within the delineated study area. Through this process, the City of Wahoo's Community Development Agency may employ and exercise the power authorized in Nebraska Community Development Law to eliminate and prevent blighted and substandard conditions that are detrimental to the future public health, safety, morals, and general welfare of the entire community as well as the surrounding region. If the City of Wahoo finds and determines, based on substantial evidence in the record before it, that the recommended Blight and Substandard Area (detailed below and referred to herein as "East Industrial Area Blight Study Area") meets the statutory conditions for an area that is blighted, substandard, and in need of redevelopment, the designated study area will become a Redevelopment Area under the Community Development Law (Neb. Rev. Stat. §§ 18-2101 to 18-2158).

Through the redevelopment process, the City of Wahoo can guide future development in the community and provide financial incentives for development. The use of the Nebraska Community Development Law by the City of Wahoo is intended to improve the community and enhance the quality of life for all residents by eliminating conditions that contribute to the spread of blight or hinder private reinvestment in the area due to these factors. Using the Nebraska Community Development Law, Wahoo can eliminate negative factors and implement programs and/or projects identified to improve conditions, thereby removing, or preventing blight and substandard conditions.

This blight and substandard study examines the existing conditions of land use, physical and other constraints, buildings, and structures within the designated study area in the City of Wahoo to determine its eligibility for redevelopment activities. Potential opportunities for redevelopment exist throughout the designated study area, which would allow the City of Wahoo to overcome blighted and substandard conditions and avoid issues that could lead to blight and substandard conditions. When evaluating blight and substandard conditions, the City of Wahoo must adhere to Nebraska Community Development Law.

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## Nebraska Revised State Statutes

The Community Development Law provides guidelines under which municipalities may address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating area, as well as the prevention and elimination of substandard and blighted area. The Legislature has declared, in pertinent part:

*It is hereby found and declared that there exist in cities of all classes and villages of this state area which have deteriorated and become substandard and blighted because of the unsafe, insanitary, inadequate, or overcrowded condition of the dwellings therein, or because of inadequate planning of the area, or excessive land coverage by the buildings thereon, or the lack of proper light and air and open space, or because of the defective design and arrangement of the buildings thereon, or faulty street or lot layout, or congested traffic conditions, or economically or socially undesirable land uses...These conditions are beyond remedy and control solely by regulatory process in the exercise of the police power and cannot be dealt with effectively by the ordinary operations of private enterprise without the aids herein provided...It is further found and declared that the prevention and elimination of blight is a matter of state policy, public interest, and statewide concern and within the powers and authority inhering in and reserved to the state, in order that the state and its municipalities shall not continue to be endangered by area which are focal centers of disease, promote juvenile delinquency, and consume an excessive proportion of their revenue. §18-2102*

Consistent with these findings, municipalities have been granted the power to address deterioration, substandard conditions, and blight through any number of means, including “the formulation of a workable program, the approval of community redevelopment plans consistent with the general plan for the development of the city, the exercise of its zoning powers, the enforcement of other laws, codes, and regulations, relating to the use of land and the use and occupancy of buildings and improvements, the disposition of any property acquired, and the providing of necessary public improvements.” Neb. Rev. Stat. §18-2104.

Nebraska Revised Statute §18-2104 enables a municipality to declare that blight and substandard conditions exist. The statute reads,

*The governing body of a city, to the greatest extent it deems to be feasible in carrying out the provisions, shall afford maximum opportunity, consistent with sound needs of the city, to the rehabilitation or redevelopment of the community redevelopment area by private enterprises. The governing body of a city shall give consideration to this objective in exercising its powers, including the formulation of a workable program, the approval of community redevelopment plans consistent with the general plan for the development of the city, the exercise of its zoning powers, the enforcement of other laws, codes, and regulations relating to the use and occupancy of buildings and improvements, the disposition of any property acquired, and providing of necessary public improvements.*

The process of improving an area begins with the creation of a municipality-wide workable program for utilizing appropriate private and public resources to address the specific conditions to be improved. Such workable programs may include “provision for the prevention of the

spread of blight into areas of the municipality which are free from blight through diligent enforcement of housing, zoning, and occupancy controls and standards; the rehabilitation or conservation of substandard and blighted area or portions thereof by re-planning, removing congestion, providing parks, playgrounds, and other public improvements by encouraging voluntary rehabilitation and by compelling the repair and rehabilitation of deteriorated or deteriorating structures; and the clearance and redevelopment of substandard and blighted area or portions thereof.” Neb. Rev. Stat. §18-2105.

The statutes provide a means for the governing body of a municipality to address and develop strategies for rehabilitation and redevelopment of the community. Nebraska Revised Statute §18-2105 also grants authority to the governing body to formulate a redevelopment program. The statute reads:

*The governing body of a city or an authority at its direction for the purposes of the Community Development Law may formulate for the entire municipality a workable program for utilizing appropriate private and public resources to eliminate or prevent the development or spread of urban blight, to encourage needed urban rehabilitation, to provide for the redevelopment of substandard and blighted area, or to undertake such of the aforesaid activities or other feasible municipal activities as may be suitably employed to achieve the objectives of such workable program. Such workable program may include, without limitation, provision for the prevention of the spread of blight into area of the municipality which are free from blight through diligent enforcement of housing, zoning and occupancy controls and standards; the rehabilitation or conservation of substandard or blighted area or portions thereof by replanning, removing congestion, providing parks, playgrounds, and other public improvements by encouraging voluntary rehabilitation and by compelling the repair and rehabilitation of deteriorated or deteriorating structures; and the clearance and redevelopment of substandard and blighted area or portions thereof. §18-2105*

Prior to the adoption of a redevelopment plan, a municipality must have an adopted comprehensive plan (§18-2110) and shall have declared the redevelopment area to be a substandard and blighted area in need of redevelopment (§18-2109).

The important community development terms are defined in Nebraska Revised Statute §18-2103, several of which are shown below (organization and emphasis added):

**Substandard area** means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare;

---

**Blighted area** means an area, which

(a) by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, unsanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use; and,

(b) in which there is at least one of the following conditions:

(i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average;

(ii) the average age of the residential or commercial units in the area is at least forty years;

(iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time;

(iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or

(v) the area has had either stable or decreasing population based on the last two decennial censuses.

*In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted.*

## Substandard and Blight Analysis

As set forth in section 18-2103(31), **substandard area** shall mean an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which by reason of the following:

### 1. Dilapidation/deterioration\*

Exterior inspection of buildings to note deficiencies (sound, minor, major, dilapidated)

- Examples include structural (walls, foundation, roof), building systems (gutters, roof surface, chimney), and architectural systems (fire escapes, weatherization, steps, exterior paint, site conditions).

### 2. Age or obsolescence

Estimate age of structures (40+ years criteria)

### 3. Inadequate provision for ventilation, light, air, sanitation, or open spaces

Overall sight conditions

- Examples include junked cars or debris, cluttered alleyways, antiquated infrastructure systems (overhead power lines), outdoor storage/sanitation facilities, unpaved parking/outdoor storage.

### 4. Other substandard conditions

- (a) High density of population and overcrowding (census); or
- (b) The existence of conditions which endanger life or property by fire and other causes or unsanitary and unsafe conditions ; or
- (c) Any combination of such factors which is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime; is detrimental to the public health, safety, morals, or welfare (includes sanitation concerns, inadequate infrastructure systems (sewer, water service mains, storm sewers), poor lighting, crime statistics, floodplain area, outdoor storage, site clutter).

As set forth in the Community Development Law, a **blighted area** shall mean an area, which by reason of the presence of:

### 1. A substantial number of deteriorated or deteriorating structures\*

Exterior inspection of buildings to note deficiencies (sound, minor, major, dilapidated)

- Examples include structural (walls, foundation, roof), building systems (gutters, roof surface, chimney), and architectural systems (fire escapes, weatherization, steps, exterior paint, site conditions).

### 2. Existence of defective or inadequate street layout

Condition of streets/inadequate access including sidewalks

- Examples include street conditions, dead ends, railroad crossings, linear downtown, narrow alleyways, blind crossings, and sidewalk condition.

### 3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness

Conditions associated with accessibility/usefulness of the lots

- Examples include land locked parcels, odd shaped lots, undersized lots, lots with accessibility concerns.

- 
4. **Unsanitary or unsafe conditions**  
Conditions which pose a threat to public health and safety
    - Examples include age and physical condition of structures, floodplain, lack of public infrastructure systems, unsanitary conditions, ventilation concerns.
  5. **Deterioration of site or other improvements**  
Field observation of age and condition of public utilities, debris, and inadequate public improvements
    - Examples include lack of off-street parking, storm drainage, junk cars, dilapidated structures, debris, on-site storage, congested overhead power lines.
  6. **Diversity of ownership**  
The total number of unduplicated owners
    - Examples include the necessity to acquire numerous lots is a hindrance to redevelopment. However, land assemblage of larger proportions necessary for major developments, is more economically feasible and will attract financial support, as well as public patronage required to repay such financial support. Such assemblage is difficult without public intervention.
  7. **Tax or special assessment delinquency exceeding the fair value of the land**  
Examination of public records to determine the status of taxation of properties
    - Examples include delinquent taxes, real estate taxes or special assessments exceeding the fair market value.
  8. **Defective or unusual conditions of title**  
Examine public records to determine any defective or unusual title defects
    - Examples include improper filings, liens, defective titles, etc.
  9. **Improper subdivision or obsolete platting**  
Examine public records to determine improper subdivision and obsolete platting
    - Examples include undersized lots, improper zoning, lot configuration, easement concerns, never recorded vacated streets, accessibility concerns.
  10. **The existence of conditions which endanger life or property by fire or other causes**  
Examine conditions which endanger life or property
    - Examples include inadequate, undersized, or inoperative public infrastructure systems, floodplain, building materials, site access, on-site storage (cars), secluded area for pests and vermin to thrive, inadequate surface drainage, street/sidewalk conditions, etc.
  11. **Any combination of such factors, substantially impairs or arrests the sound growth of the community, hinders the provision of housing accommodations, or constitutes an economic or social liability**  
Economic and/or socially undesirable land uses
    - Examples include incompatible land uses, economic obsolescence, functional obsolescence which relates to the property's ability to compete in the marketplace.
  12. **Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:**
    - (a) Unemployment in the designated blighted area is at least one hundred twenty percent of the state or national average (Census statistics);

- (b) The average age of the residential or commercial units in the area is at least 40 years (Public Records);
- (c) More than half of the plotted and subdivided property in the area is unimproved land that has been within the city for 40 years and has remained unimproved during that time (Public records);
- (d) The per capita income of the designated blighted area is lower than the average per capita income of the city or village in which the area is designated (Census); or
- (e) The area has had either stable or decreasing population based on the last two decennial censuses (Census).

\*Where structural conditions are evaluated, individual structures are rated in accordance with the following rating schedule as defined by the U.S. Department of Housing and Urban Development: no problem, adequate condition, deteriorating condition, or dilapidated condition. The following descriptions define the rating schedule used to assess and evaluate building and structure conditions:

**No Problem**

- No structural or aesthetic problems are visible.

**Adequate Condition**

- Slight damage to porches, steps, roofs, etc. is present on the structure,
- Slight wearing away of mortar between bricks, stones, or concrete blocks,
- Small cracks in walls or chimneys,
- Cracked windows,
- Lack of paint, and
- Slight wear on steps, doors, and door and window frames.

**Deteriorating Condition**

- Holes, open cracks, rotted, loose, or missing materials in parts of the foundation, walls (up to one-quarter of the wall), or roof (up to one-quarter of roof),
- Shaky, broken, or missing steps or railings,
- Numerous missing and cracked windowpanes,
- Some rotted or loose windows or doors (no longer wind or waterproof),
- Missing bricks or other masonry of chimney, and
- Makeshift (un-insulated) chimney.

**Dilapidated Condition**

- Holes, open cracks, or rotted, loose or missing material (siding, shingles, brick, concrete, tiles, plaster, floorboards) over large area of foundation, on walls or on roof,
- Substantial sagging of roof, floors, or walls,
- Extensive damage by fire, flood, or storm, and
- Inadequate original construction such as makeshift walls, roofs made of scrap materials, foundations or floors lacking, or converted barns, sheds, and other structures not adequate for housing.

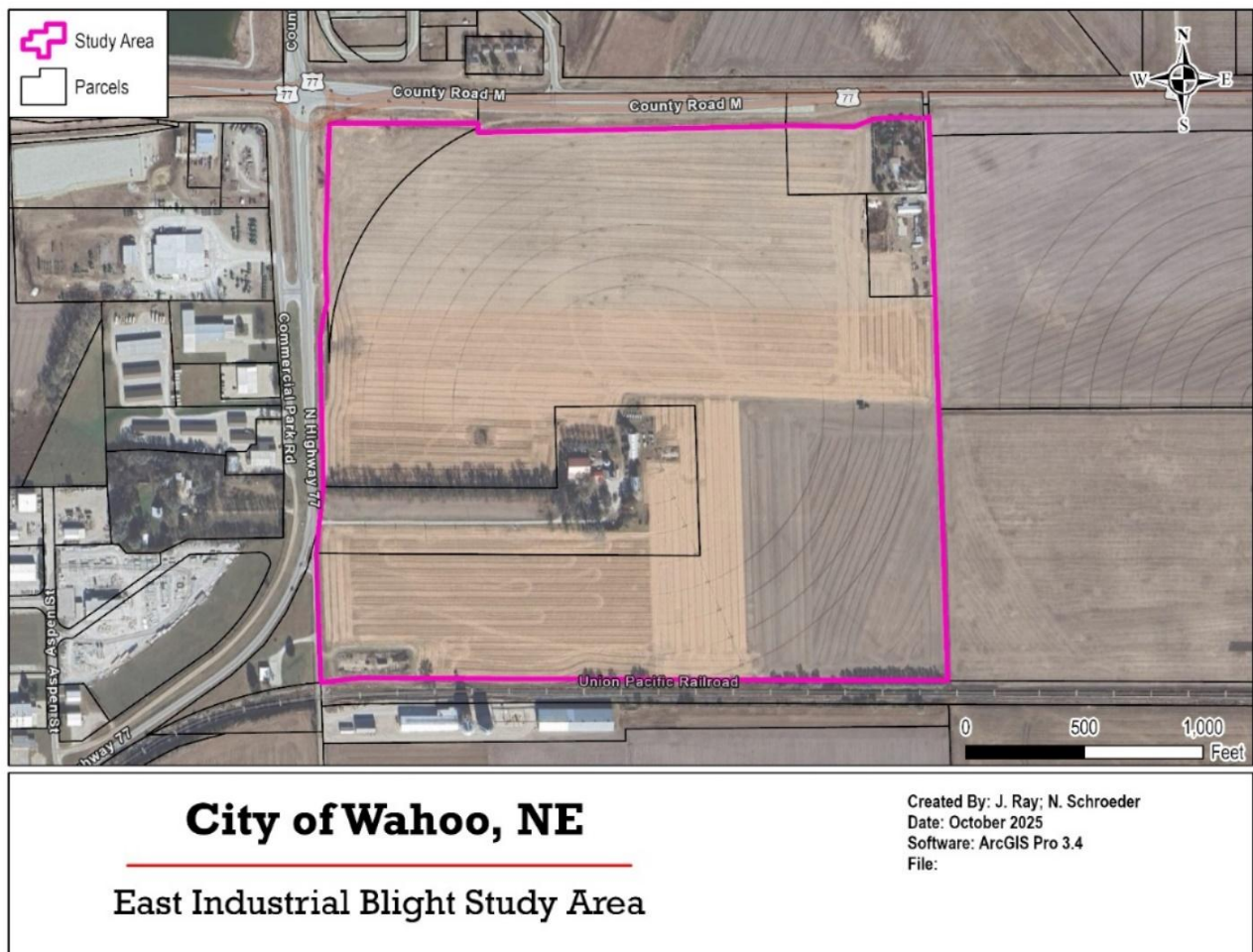
## Designated Study Area

The designated study area is property outside the current Corporate Limits of the City of Wahoo. The designated study area was selected for a number of reasons, including:

1. The presence of blighted and substandard characteristics within the study area.
2. The potential for private development and redevelopment activities in the study area.
3. The need for improvements in infrastructure due to specific existing conditions.
4. The economical and functional obsolescence of certain properties within the study area.
5. The need for public intervention to stimulate the development and redevelopment of vital infrastructure systems and housing to support these private redevelopment efforts.

The study area as identified can be found in Figure 1. For this study, the study area will be known as the “Designated Study Area” which was reviewed for substandard and blight characteristics.

Figure 1: Designated Study Area



The designated study area is located outside but adjacent to the corporate limits of the City of Wahoo and within the City’s extra-territorial jurisdiction. Because the designated study area is not yet located within the corporate limits, the area or portions thereof will need to be annexed to be included in the Community Development Agency’s area of operation to become eligible for Tax Increment Financing, as specific projects make application to the CDA for a redevelopment project.

**Recommended Blight and Substandard Area**

Based upon the review of the designated study area, and its context with the community, Ray Planning Solutions recommends the designated study area be recommended as a Blight and Substandard Area. This area consists of approximately 139.3 acres. The following boundary description delineates the Recommended Area:

A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF SECTION 35, TOWNSHIP 15 NORTH, RANGE 7 EAST OF THE SIXTH P.M., SAUNDERS COUNTY, NEBRASKA, BEING DESCRIBED AS FOLLOWS: REFERRING TO THE NORTHEAST CORNER OF THE NORTHWEST QUARTER OF SAID SECTION 35; THENCE S04°03'15"E (ASSUMED BEARING) ON THE EAST LINE OF SAID NORTHWEST QUARTER, A DISTANCE OF 151.55 FEET TO THE SOUTHERLY RIGHT OF WAY LINE OF U.S. HIGHWAY 77 AND NEBRASKA HIGHWAY 92 AND THE POINT OF BEGINNING; THENCE CONTINUING S04°03'15"E ON SAID EAST LINE, A DISTANCE OF 2340.86 FEET OT THE NORTH RIGHT OF WAY LINE OF THE UNION PACIFIC RAILROAD; THENCE S88°18'33"W ON SAID NORTH RIGHT OF WAY LINE, A DISTANCE OF 2425.97 FEET TO A POINT OF CURVATURE; THENCE WESTERLY CONTINUING ON SAID NORTH RIGHT OF WAY LINE, ON A 1820.67 FOOT RADIUS CURVE TO THE LEFT AND ARC DISTANCE OF 226.89 FEET TO THE WEST LINE OF SAID NORTHWEST QUARTER; THENCE N04°14'10"W ON SAID WEST LINE, A DISTANCE OF 765.11 FEET TO A POINT ON THE EASTERLY RIGHT OF WAY LINE OF OLD HIGHWAY 77; THENCE NORTHERLY ON SAID EASTERLY RIGHT OF WAY LINE THE FOLLOWING 5 COURSES: N85°45'51"E, 33.00 FEET; N01°01'23"E, 72.27 FEET; N00°23'23"W, 452.95 FEET; N04°14'09"W, 391.18 FEET; N00°23'46"E, 526.01 FEET; THENCE EASTERLY ON THE SOUTHERLY RIGHT OF WAY LINE OF U.S. HIGHWAY 77 AND NEBRASKA HIGHWAY 92 THE FOLLOWING 12 COURSES: N62°52'08"E, 157.00 FEET; N67°08'02"E, 187.45 FEET; N89°14'03"E, 354.93 FEET; S31°04'44"W, 20.13 FEET; THENCE N86°05'31"E, A DISTANCE OF 1577.01 FEET; THENCE N87°12'23"E, A DISTANCE OF 698.71 FEET; THENCE N89°00'21"E, A DISTANCE OF 286.48 FEET; THENCE N65°53'31"E, A DISTANCE OF 88.35 FEET; THENCE N83°16'20"E, A DISTANCE OF 81.56 FEET; THENCE N88°13'21"E, A DISTANCE OF 82.02 FEET; THENCE S86°36'43"E, A DISTANCE OF 48.88 FEET; THENCE S04°03'07"E, A DISTANCE OF 40.31 FEET; THENCE N83°21'22"E, A DISTANCE OF 24.02 FEET TO THE POINT OF BEGINNING, CONTAINING 139.27 ACRES, MORE OR LESS..

### **Findings and Contributing Factors**

The intent of this study is to determine whether the East Industrial Area Blight Study Area within the community has experienced structural and site deterioration or if there are other negative factors which are decreasing the development potential for the area. The field survey conducted on September 5, 2025, indicated the study area has such, thus the study area warrants further examination regarding blighted and substandard conditions. The following factors were evaluated to determine if there is a reasonable presence of blight and substandard conditions within the East Industrial Area Blight Study Area.

This section reviews the building and structure conditions, infrastructure, site conditions, county assessor's records and land use found within the East Industrial Area Blight Study Area based upon the statutory definitions, planning team observations during the field survey, and explains the identified contributing factors. Appendix A provides a visual description and documents examples of the different conditions that led to each factor's determination. See Appendix A for a visual description of the site conditions, debris, condition of public infrastructure, deteriorating structures, and other observed conditions within the East Industrial Area Blight Study Area.

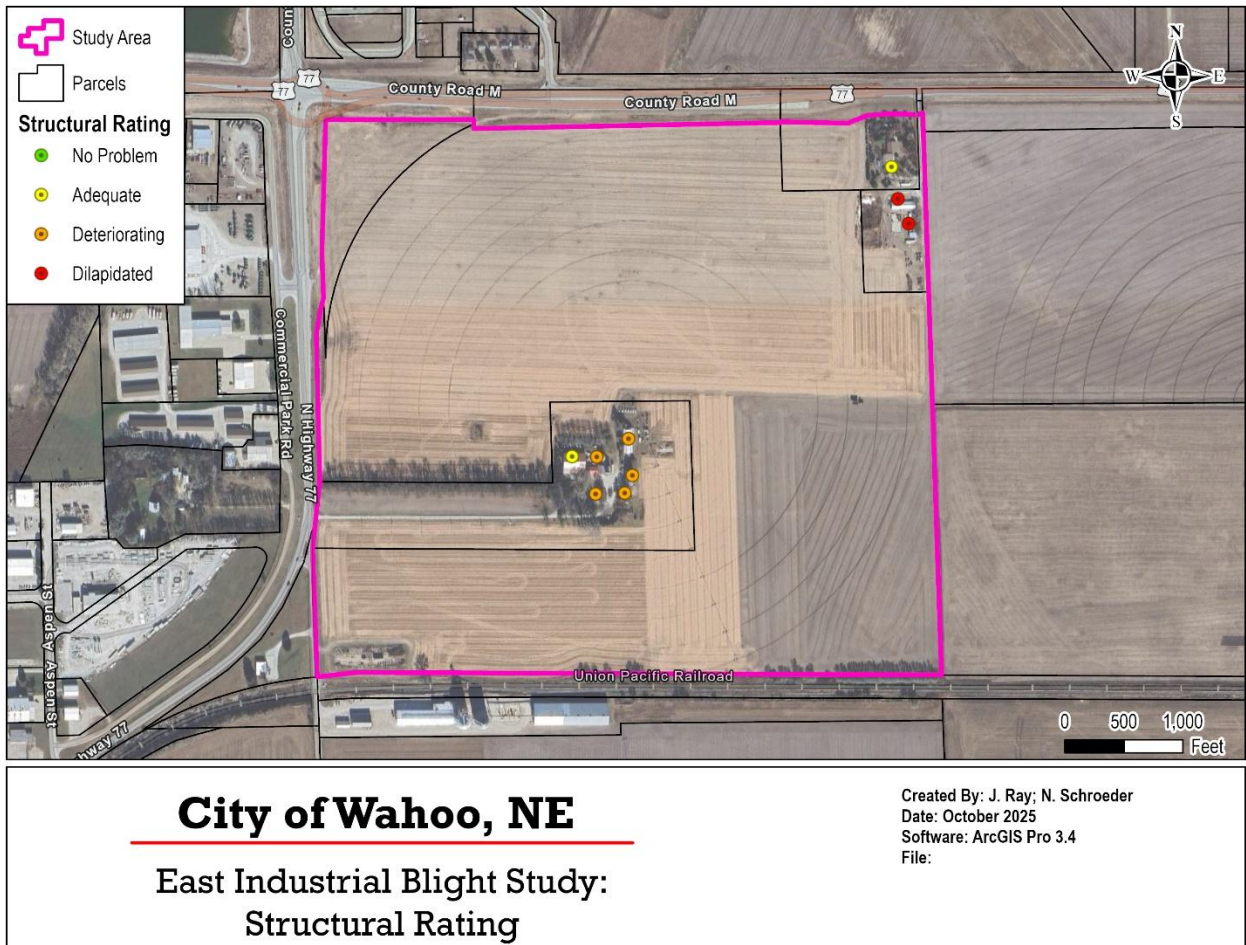
**BLIGHTED CRITERIA CONDITIONS**

As set forth in the Nebraska legislation, a **blighted area** shall mean an area, which by reason of the presence of the following.

***Substantial Number of Deteriorated or Deteriorating Structures***

The structures for each parcel within the East Industrial Area Blight Study Area were examined: two residential and seven agricultural accessory structures. Fifty percent of the primary residential structures and 86% of the accessory structures within the designated study area were graded as deteriorating or dilapidated. Figure 2 illustrates the distribution of the structural ratings within the study area. This is considered a significant contributing factor.

**Figure 2, Structural Rating**

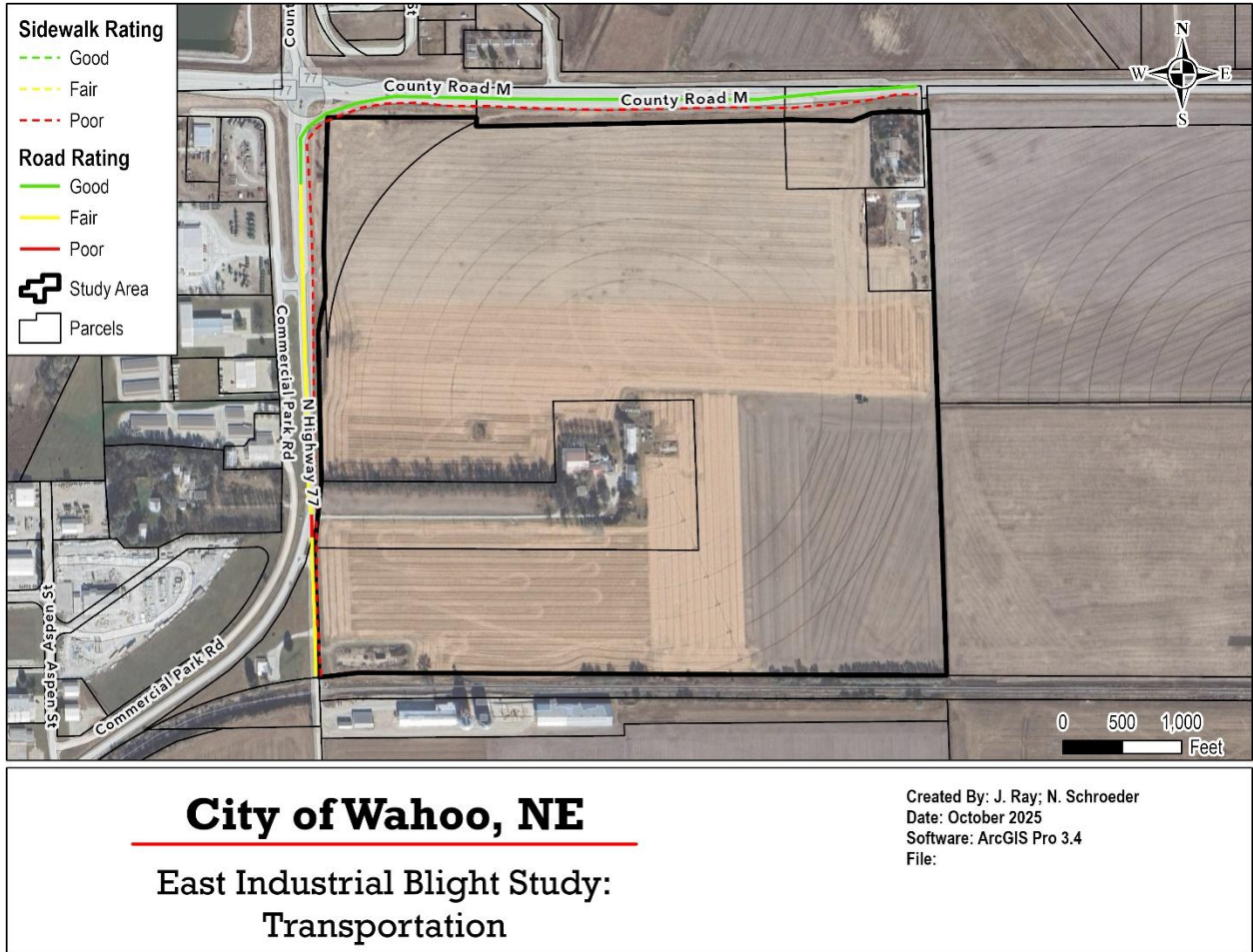


***Defective or Inadequate Street Layout***

***Street Conditions and Accessibility***

Street and sidewalk conditions within the East Industrial Area Blight Study Area were evaluated in relation to the provision of safe and efficient public circulation and access, and with regard to ease of travel and appearance. The transportation infrastructure conditions are illustrated on Figure 3.

Figure 3, Transportation



The surface of the streets is generally in good condition. However, all are rural section roads and lack sidewalks and curb and gutter. While this may pose difficulty for pedestrians, it is not considered significant enough to warrant a contributing factor designation.

***Faulty lot layout in relation to size, adequacy, accessibility, or usefulness***

Throughout the East Industrial Area Blight Study Area, the lot sizes and shapes vary. The Highway 92 and 109/16 roundabout results in a curve in the northwestern portion of the study area. While the majority is one lot with a peninsula lot cut out and a land locked lot. The large irregular shaped lot is too large for modern commercial or residential development and needs to be subdivided. These characteristics diminish the usefulness and



accessibility to adequately accommodate building standards. Overall, this factor is considered to be a contributing factor.



***Unsanitary or unsafe conditions***

*Conditions which pose a threat to public health and safety*

**Rubbish Pit**

The unprotected basement remnant of a structure has been partially filled with tree debris and vegetation. This poses a potential unsafe condition for people and or vehicles in the area. In addition, the debris can pose a fire hazard and provide rodent habitat, which can

spread disease to people.

**Sidewalks**

The lack of sidewalks through the study area and broken and displaced pavement on sites pose hazards to pedestrians via tripping hazards or conflicts with vehicles by walking in the roadway.

**Age of Structure**

Structures constructed prior to 1978 may contain lead-based paint which can pose health and human development risks to children with chipping or peeling. The two-thirds of the structures may contain this potential hazard.

**Junked Vehicles**

The site contains two areas with junked vehicles or farm equipment. The vehicles can leak petroleum and other pollutants into the soil.

As a result, this factor is contributing to the recommended blight designation.

***Deterioration of site or other improvements***

The age of the structures and condition of public utilities, debris, and inadequate public improvements.

### **Dilapidated and Deteriorating Buildings**

Multiple dilapidated and deteriorating Buildings were noted in the field analysis.

### **Parking and driveways**

The field analysis noted parking areas, driveways and outdoor storage areas that lacked hard surfaces and were in poor condition.

### **Sidewalks**

The lack of sidewalks throughout the study on sites pose hazards to pedestrians via tripping hazards or conflicts with vehicles by walking in the roadway.

### **Public Utilities**

The lack of public water and sanitary sewer systems in the area an impediment to urban development.

As a result, this factor is considered to be contributing the recommended blight designation.

### ***Defective or unusual conditions of title***

There was no evidence identified of defective or unusual conditions of title of the parcels in the study area. As a result, this factor is not considered to be contributing to the recommended blight designation.

### ***Improper subdivision or obsolete platting***

#### **Obsolete platting**

For the majority of the area, the existing parcels too large and obsolete for urban development.

#### **Improper Subdivision**

One lot does not abut a public right of way and is considered improper platting.

As a result of the obsolete platting, this factor is not significant enough to be considered a contributing to the recommended blight designation.

### ***Diversity of ownership***

The diversity of ownership is not evident in the East Industrial Area Blight Study Area. There are three unique private property owners for the properties in the East Industrial Area Blight Study Area. As a result, this factor is not considered to be contributing to the recommended blight designation.



**Tax or special assessment delinquency exceeding the fair value of the land**

There was no evidence identified of taxes or special assessments exceeding the fair market value of the parcels in the study area.

**The existence of conditions which endanger life or property**

*Conditions which pose a threat to public health and safety*

**Dilapidated and Deteriorating Buildings**

Multiple dilapidated and deteriorating Buildings were noted in the field analysis.

**Rubbish Pit**

The unprotected basement remnant of a structure with steep walls has been partially filled with tree debris and vegetation. This poses a potential unsafe condition for people and or vehicles in the area. In addition, the debris can pose a fire hazard and provide rodent habitat, which can spread disease to people.

**Junked Vehicles**

The site contains two areas with junked vehicles or farm equipment. The vehicles can leak petroleum and other pollutants into the soil.

**Debris**

Debris piles were noted in the field survey. These can endanger life or property by harboring rodents and vermin which carry diseases or can pose a potential fire hazard.

**Transportation**

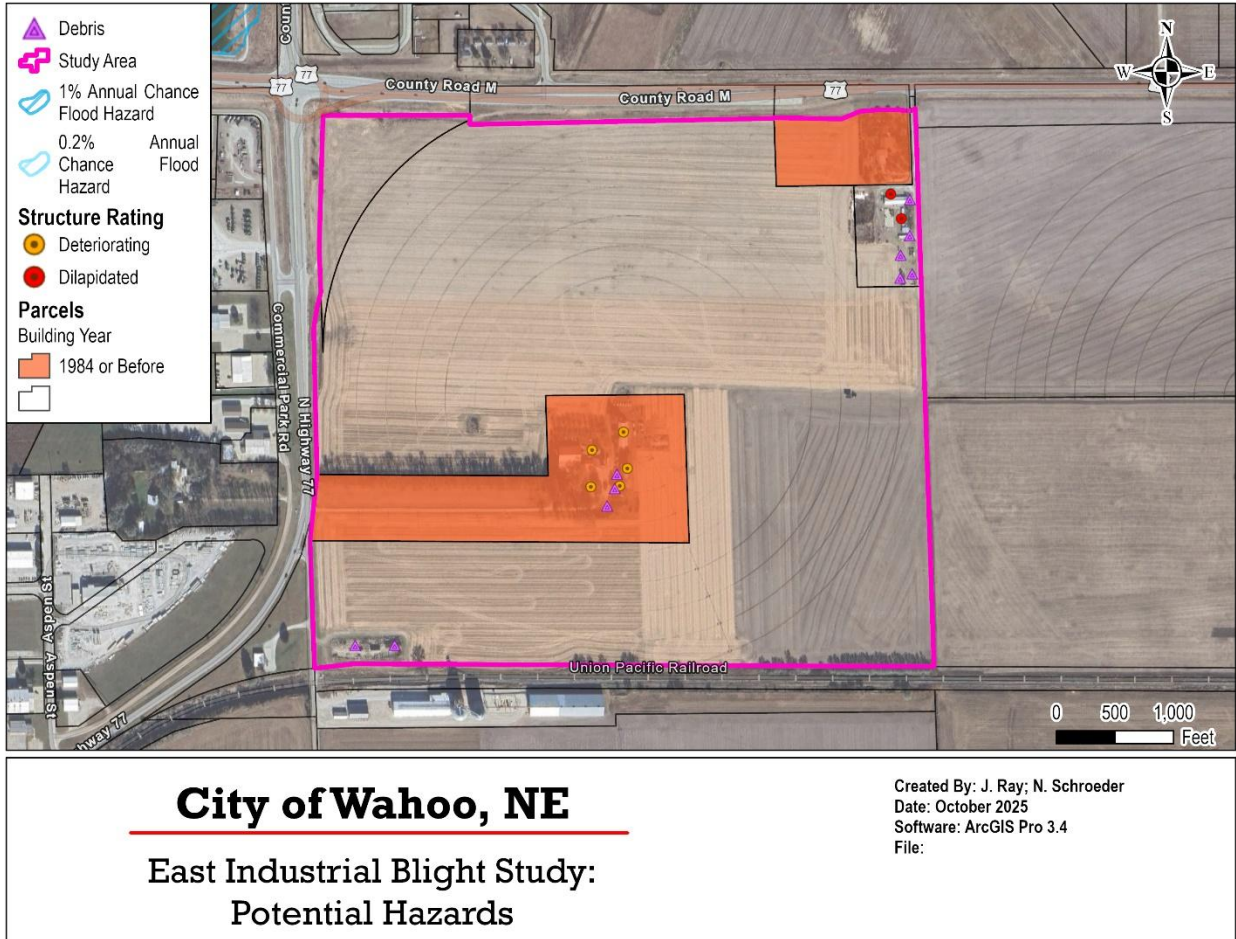
The lack of sidewalks throughout the study area and broken and displaced pavement in the study area pose hazards to vehicles and pedestrians via potholes, tripping hazards, or conflicts with vehicles by walking in the roadway.

**Age of Structure**

Structures constructed prior to 1978 may contain lead-based paint which can pose health and human development risks to children with chipping or peeling. The two-thirds of the structures may contain this potential hazard.

As a result of these contributing factors, conditions which endanger life or property is considered a contributing factor.

Figure 4: Potentially Hazardous Conditions



**Any combination of such factors that substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability.**

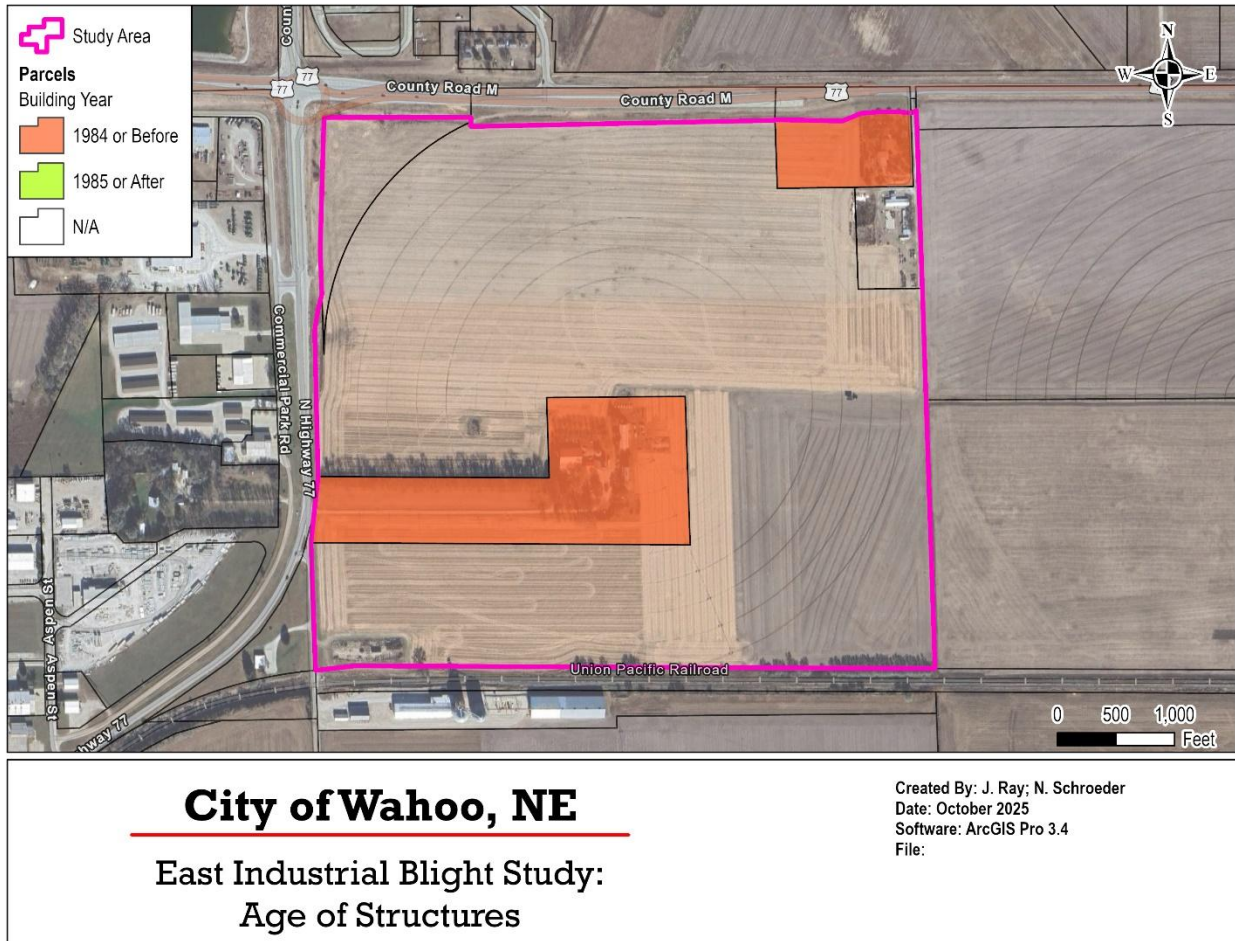
The combination of deterioration of the structures, the condition or lack of site improvements, junked vehicles and debris are factors observed in the field analysis that could impair sound growth or redevelopment of the community and is a significant factor impacting growth. As a result, it is considered a substantial contributor to the East Industrial Area Blight Study Area to be considered blighted.

**Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:**

**Average Age of Structure Greater than 40 years**

The age of the residential structure is 58 years old according to the Saunders County Assessor. This is considered a substantial contributor to the East Industrial Area Blight Study Area to be considered blighted.

Figure 5: Age of Structures



**SUBSTANDARD CRITERIA**

A **standard area** shall mean an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which by reason of the following:

***Dilapidation/deterioration***

As part of the Blight and Substandard Study, a Structural Conditions Survey was completed along with an analysis of the land-use patterns in the East Industrial Area Blight Study Area.

Fifty percent of the primary residential structures and 86% of the accessory structures within the designated study area were graded as deteriorating or dilapidated. Figure 2 illustrates the distribution of the structural ratings within the study area. This is considered a significant contributing factor.

***Age or obsolescence***

Information regarding the age of the permanent structures within the East Industrial Area Blight Study Area was provided by the Saunders County Assessor’s Office.

The majority of the agricultural accessory buildings were rated as deteriorating or dilapidated. The age of the residential structure is 58 years old according to the Saunders County Assessor. Thus, Age and obsolescence is considered a contributing factor.

**Inadequate provision for ventilation, light, air, sanitation, or open spaces**

**Junked Vehicles and Debris**

The East Industrial Area Blight Study Area contains areas of junked vehicles and debris. However, this is not considered significant to be a contributing factor.

**Other Substandard Conditions**

The existence of conditions which endanger life or property by fire or other unsanitary conditions.

**Dilapidated and Deteriorating Buildings**

Multiple dilapidated and deteriorating Buildings were noted in the field analysis.

**Rubbish Pit**

The unprotected basement remnant of a structure with steep walls has been partially filled with tree debris and vegetation. This poses a potential unsafe condition for people and or vehicles in the area. In addition, the debris can pose a fire hazard and provide rodent habitat, which can spread disease to people.

**Junked Vehicles**

The site contains two areas with junked vehicles or farm equipment. The vehicles can leak petroleum and other pollutants into the soil.

**Debris**

Debris piles were noted in the field survey. These can endanger life or property by harboring rodents and vermin which carry diseases or can pose a potential fire hazard.

**Transportation**

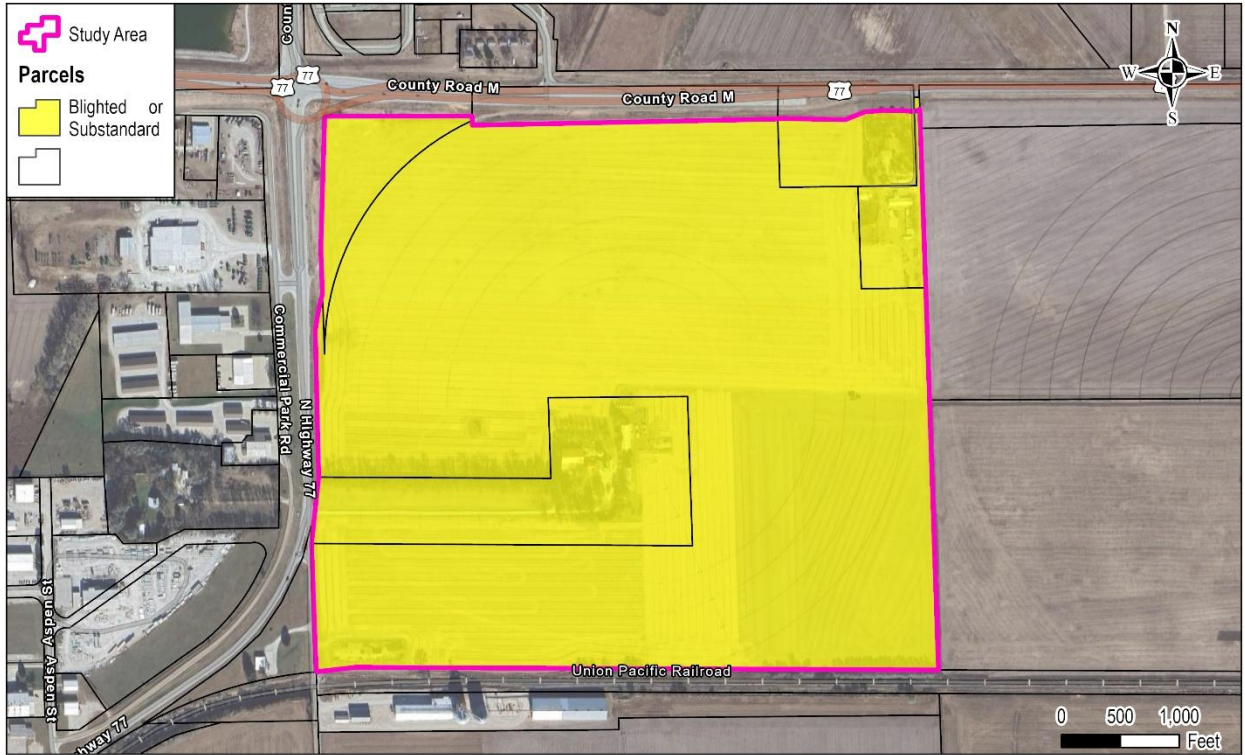
The lack of sidewalks throughout the study area and broken and displaced pavement in the study area pose hazards to vehicles and pedestrians via potholes, tripping hazards, or conflicts with vehicles by walking in the roadway.

**Age of Structure**

Structures constructed prior to 1978 may contain lead-based paint which can pose health and human development risks to children with chipping or peeling. The two-thirds of the structures may contain this potential hazard.

The combination of these factors is considered significant and a contributing factor.

Figure 6: Parcels Showing Blight and Substandard Criteria



## City of Wahoo, NE

### East Industrial Blight Study: Characteristics of Blight & Substandard Area

Created By: J. Ray; N. Schroeder  
Date: October 2025  
Software: ArcGIS Pro 3.4  
File:

## Blighted and Substandard Findings

The East Industrial Area Blight Study Area has many items contributing to the blight and substandard conditions. Based on the information collected and analyzed pursuant to Nebraska Revised Statutes, the area has a myriad of items that were considered beyond the remedy and control of the normal regulatory process of the City of Wahoo or impossible to reverse through the ordinary operations of private enterprise. These conditions include:

**Table 1: Summary Matrix**

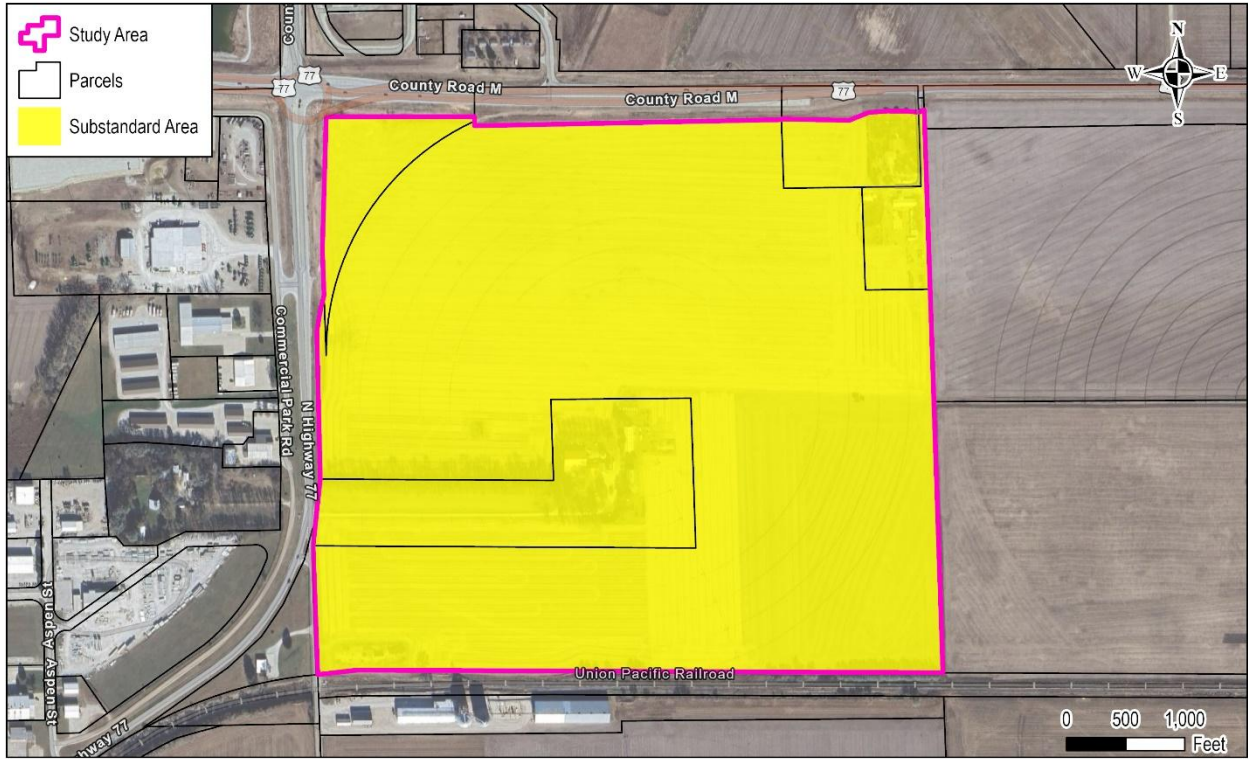
Criteria	
Structure condition	Yes
Street layout	No
Faulty lot layout	Yes
Unsanitary or unsafe conditions	Yes
Deterioration of site	Yes
Diversity of owners	No
Tax special assessment	No
Titles conditions	No
Obsolete platting	Yes
Endanger life/property	Yes
Any combination	Yes
Age of structure	Yes
<b>BLIGHT TOTALS</b>	<b>8/12</b>
Exterior inspection of structures	Yes
Age of structures	Yes
Inadequate provision for ventilation, sanitation	No
Other Substandard – (conducive to ill health, floodplain, endanger life)	Yes
<b>SUBSTANDARD TOTALS</b>	<b>3/4</b>
<b>TOTALS</b>	<b>11/16</b>

## Conclusion

Approximately two-thirds of the criteria conditions within the East Industrial Area were observed during the field survey or analysis which warrant a designation as blighted and substandard. The conditions showing evidence of blight are interspersed throughout the East Industrial Area Blight Study Area, and as such, parcels within the boundaries of the East Industrial Area Blight Study Area are recommended for further action.

It is the professional opinion of the consultant, based on the information collected and analyzed pursuant to Nebraska Revised Statutes, that the East Industrial Area Blight Study Area contains the required conditions that would warrant a designation as blighted and substandard by the City of Wahoo and the Community Development Agency. The City of Wahoo should review this Blight and Substandard Study, and if satisfied with the findings contained in this study, may, by resolution, designate the East Industrial Area Blight Study Area as “Blighted and Substandard” as provided for in the Community Development Law.

Figure 7 Recommended Blight and Substandard Designation

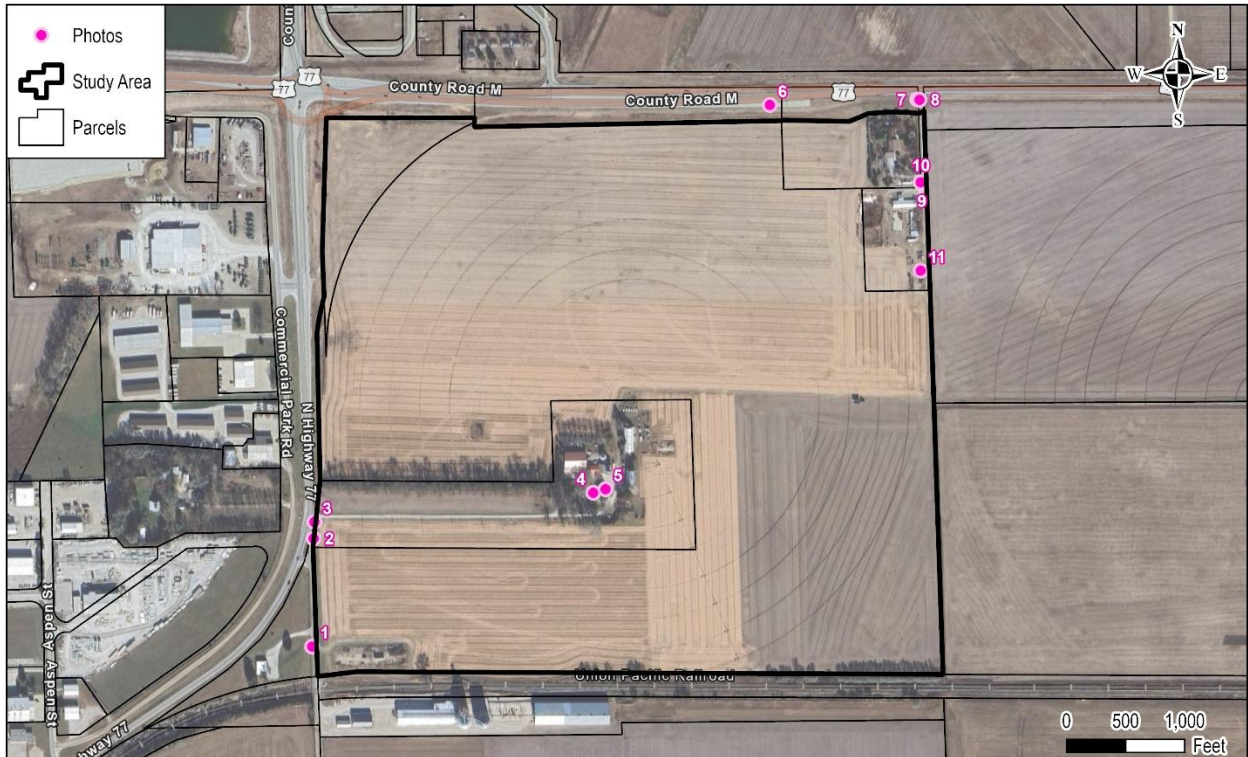


## City of Wahoo, NE

### East Industrial Blight Study: Recommended Blight & Substandard Area

Created By: J. Ray; N. Schroeder  
Date: October 2025  
Software: ArcGIS Pro 3.4  
File:

**Appendix A  
Photo Exhibit**



## City of Wahoo, NE

### East Industrial Blight Study: Photo Guide

Created By: J. Ray; N. Schroeder  
Date: October 2025  
Software: ArcGIS Pro 3.4  
File:

Location 1



Location 1



Location 3



Location 3



Location 4



Location 5



Location 6



Location 7



Location 8



Location 9



Location 9



Location 10



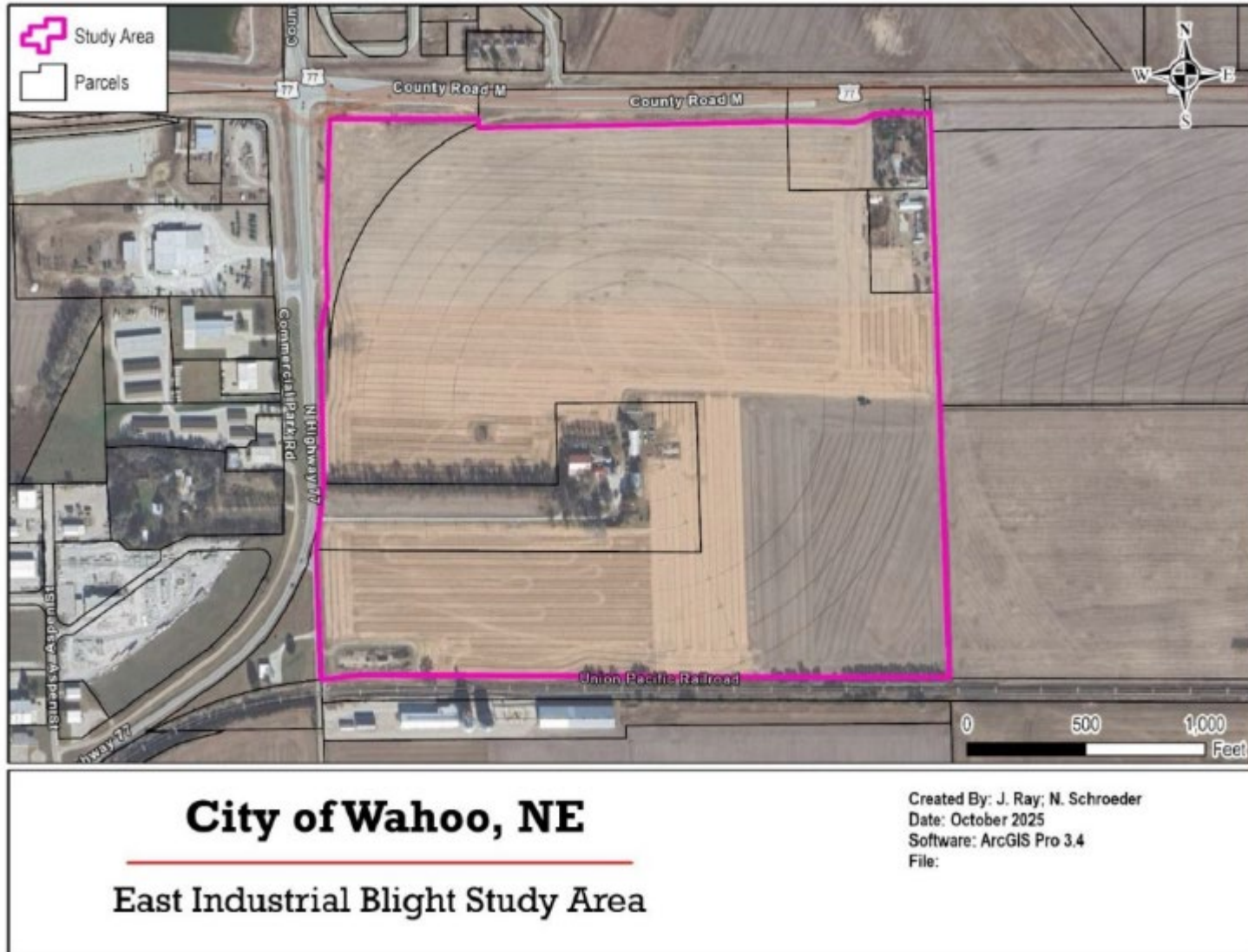
Location 11



Location 11



Figure 1: Designated Study Area



**CITY OF WAHOO, NEBRASKA**

**RESOLUTION # \_\_\_\_\_**  
(Blight and Substandard Declaration)

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WAHOO, NEBRASKA, DECLARING A PORTION OF THE CITY OF WAHOO, NEBRASKA TO BE BLIGHTED AND SUBSTANDARD.**

RECITALS

- A. It is desirable and in the public interest of the City of Wahoo, Nebraska (the “City”) to undertake and carry-out redevelopment projects in areas of the City that are determined to be substandard and blighted and in need of redevelopment.
- B. The Nebraska Community Development Law, Neb. Rev. Stat. §§ 18-2101 through 18-2158, as amended (the “Act”), prescribes the requirements and procedures for the planning and implementation of redevelopment projects.
- C. Section 18-2109 of the Act requires that, prior to the preparation of a redevelopment plan for a redevelopment project, the City Council as the governing body of the City, by resolution, declare the area to be a substandard and blighted area in need of redevelopment.
- D. Ray Planning Solutions has prepared the Blight and Substandard Study (the “Blight and Substandard Study”) for a certain portion of the City described as:

A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF SECTION 35, TOWNSHIP 15 NORTH, RANGE 7 EAST OF THE SIXTH P.M., SAUNDERS COUNTY, NEBRASKA, BEING DESCRIBED AS FOLLOWS: REFERRING TO THE NORTHEAST CORNER OF THE NORTHWEST QUARTER OF SAID SECTION 35; THENCE S04°03'15"E (ASSUMED BEARING) ON THE EAST LINE OF SAID NORTHWEST QUARTER, A DISTANCE OF 151.55 FEET TO THE SOUTHERLY RIGHT OF WAY LINE OF U.S. HIGHWAY 77 AND NEBRASKA HIGHWAY 92 AND THE POINT OF BEGINNING; THENCE CONTINUING S04°03'15"E ON SAID EAST LINE, A DISTANCE OF 2340.86 FEET OT THE NORTH RIGHT OF WAY LINE OF THE UNION PACIFIC RAILROAD; THENCE S88°18'33"W ON SAID NORTH RIGHT OF WAY LINE, A DISTANCE OF 2425.97 FEET TO A POINT OF CURVATURE; THENCE WESTERLY CONTINUING ON SAID NORTH RIGHT OF WAY LINE, ON A 1820.67 FOOT RADIUS CURVE TO THE LEFT AND ARC DISTANCE OF 226.89 FEET TO THE WEST LINE OF SAID NORTHWEST QUARTER; THENCE N04°14'10"W ON SAID WEST LINE, A DISTANCE OF 765.11 FEET TO A POINT ON THE EASTERLY RIGHT OF WAY LINE OF OLD HIGHWAY 77; THENCE NORTHERLY ON SAID EASTERLY RIGHT OF WAY LINE THE FOLLOWING 5 COURSES: N85°45'51"E, 33.00 FEET; N01°01'23"E, 72.27 FEET; N00°23'23"W, 452.95 FEET; N04°14'09"W, 391.18 FEET; N00°23'46"E, 526.01 FEET; THENCE EASTERLY ON THE SOUTHERLY RIGHT OF WAY LINE OF U.S. HIGHWAY 77 AND NEBRASKA HIGHWAY 92 THE FOLLOWING 12 COURSES: N62°52'08"E,157.00 FEET; N67°08'02"E, 187.45 FEET; N89°14'03"E, 354.93 FEET; S31°04'44"W, 20.13 FEET; THENCE N86°05'31"E, A DISTANCE OF 1577.01 FEET; THENCE N87°12'23"E, A DISTANCE OF 698.71 FEET; THENCE N89°00'21"E, A DISTANCE OF 286.48 FEET; THENCE N65°53'31"E, A DISTANCE OF 88.35 FEET; THENCE N83°16'20"E, A DISTANCE OF 81.56 FEET; THENCE N88°13'21"E, A DISTANCE OF 82.02 FEET; THENCE S86°36'43"E, A DISTANCE OF 48.88 FEET; THENCE S04°03'07"E, A DISTANCE OF 40.31 FEET; THENCE N83°21'22"E, A DISTANCE OF 24.02 FEET TO THE POINT OF BEGINNING, CONTAINING 139.27 ACRES, MORE OR LESS (the “Subject Area”).

E. A copy of the Blight and Substandard Study is on file with the City Clerk.

F. On December 9, 2025, the City Council held a public hearing on the question of whether the Subject Area is substandard and blighted and in need of redevelopment, as defined in and pursuant to the Act. All interested parties were afforded a reasonable opportunity to express their views respecting the submitted question.

G. Prior to the public hearing, said question was submitted to the Planning Commission of the City for its review and recommendation. The Planning Commission recommended that Subject Area be declared substandard and blighted and in need of redevelopment in accordance with the Act.

H. The City Council has reviewed the Blight and Substandard Study and the blight and substandard requirements set forth in the Act.

I. The City Council has reviewed the recommendations received from the Planning Commission and has duly considered all statements made and material submitted related to the submitted question.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Wahoo, Nebraska as follows:

1. The Subject Area is hereby declared to be substandard and in need of redevelopment pursuant to the Act, in that conditions now exist in said area meeting the criteria set forth in Section 2103(31) of the Act, as described and set forth in the Blight and Substandard Study.
2. The Subject Area is hereby declared to be blighted and in need of redevelopment pursuant to the Act, in that conditions now exists in said area which meet one or more of the factors set forth in Section 18-2103(3)(a) of the Act and at least one of the factors set forth in (i) to (v) of Section 18-2103(3)(b) of the Act, as described and set forth in the Blight and Substandard Study.
3. The blighted and substandard conditions existing in the Subject Area are beyond remedy and control solely through the regulatory process and the exercise of police power and cannot be dealt with effectively by the ordinary operations of private enterprise without the aids provided by the Act, and the elimination of said blighted and substandard conditions under the authority of the Act is hereby found to be a public purpose and declared to be in the public interest.
4. The Subject Area is in need of redevelopment and is an eligible site for a redevelopment project under the provisions of the Act.

Dated this 9th day of December, 2025.

CITY OF WAHOO, NEBRASKA

By: \_\_\_\_\_  
Mayor

ATTEST: \_\_\_\_\_  
City Clerk

December 8, 2025

TO: Mayor & Council

FROM: Melissa Harrell, City Administrator

RE: Preliminary Plat, Krumel Industrial Subdivision

As requested by the developer, I would ask that the public hearing on this preliminary plat be opened but then continued to the first City Council meeting in January. The developer indicated they some adjustments the preliminary plat to complete before holding the hearing. Updated submittals will be provided to you as they are available.

At their December 4, 2025 meeting, the Planning Commission opened the public hearing as advertised and then voted to continue the hearing until their meeting in January where the hearing will be continued and then closed to public comment. This is what I am requesting the Council to do as well.



## 2026 Budget Report

2026 is going to be a great year for Wahoo Utilities, and the budget reflects the investments we are making in our infrastructure and the future of Wahoo. I believe we are making the best use of our funds to continue investing wisely. Finding the balance between reliability and affordability is always on my mind as General Manager. We are still in the middle of historic investments across all departments. I wish I could say that we have a year ahead when we can slow down, but the needs are still in front of us, and this budget reflects the continued investment required.

I will get into the specifics of many of the projects for 2026 in each department. Most of the projects you are very familiar with, as you have approved the design work and, in some cases, the awarding of projects. You will notice the list of projects is beginning to slow down, and we are looking much closer to balanced budgets.

On the revenue side of the budget, we have stayed with the policy of not accounting for growth or rate changes. One major change this year involves the years included in the 3-year average. As a reminder, we base revenues on a 3-year average to help eliminate weather-related fluctuations in year-to-year budgeting. This year I used the current year, as I have done previously—so 2023 actuals, 2024 actuals, and 2025 annualized. One of the main reasons for this was that we cannot know exactly how the year will end and how 4th quarter revenues will turn out. With rate changes being what they have been since 2022, I felt using actuals for 2025 in the 3-year average would not be as accurate.

The method I landed on to estimate the 4th quarter of 2025—and the 2025 annualized revenue—was to take the 4th quarter actuals from 2022, 2023, and 2024, compare them to each year’s total actuals, and use that as a 4th quarter percentage average for annualizing 2025. An example is shown below.

<b>4th Quarter Revenues for 2025 annualized calculation</b>			
Revenues	2022	2023	2024
December	\$ (549,299.21)	\$ (564,441.74)	\$ (585,357.74)
November	\$ (462,728.57)	\$ (474,097.41)	\$ (502,547.49)
October	\$ (518,227.30)	\$ (643,841.29)	\$ (511,079.49)
Total 4th Quarter	\$ (1,530,255.08)	\$ (1,682,380.44)	\$ (1,598,984.72)
4th quarter to annual revenue percentage	22.49%	24.14%	22.27%
<b>4th quarter percentage average</b>	<b>22.97%</b>		

Like all methodologies, this is not perfect, but I feel it gives us a very strong estimate of what revenues will be in 2026. Another significant change in 2026 revenues is the increase in our Capacity Purchase Agreement payment. There will be a deduction based on accreditation value from the Southwest Power Pool (SPP), but we still increase to \$648,000, up from \$438,000 the previous year.

I have also included, in the revenues across all departments, the loans and grants received. For Water, I included loans and grants for West Loup and the LSL & GRR Replacement Program. For Wastewater, I included SRF loan revenue for the Wastewater Plant improvements. For Electric, I included bonding for the West Loup project. For Natural Gas, I included the PHMSA Pipeline Modernization Grant and bonding for West Loup.

As mentioned earlier, the bottom line for many departments looks better than in years past, but we still need to reach a point of projected net revenues sufficient to build cash reserves. I anticipate rate increases in a few departments. Specifically, the Wastewater and Natural Gas departments appear to be significantly in the red.

Lastly, at the end of this report you will find my capital project list from 2020–2030. I attempted to include only projects we have moved forward with in the past and our goals through 2030. Most of what we are working on today will be completed by 2026.

For equipment planning, with the help of Robert Spicka, we have attempted to assign all vehicles a life expectancy, a replacement year, and an estimated replacement cost based on today's value. This was a goal that Al Grandgenett laid out when I first became GM. To be honest, it would be much harder to achieve without Robert's help. Now, looking forward, we should have a clearer idea of when and how much we will be spending to replace vehicles and equipment.

## Electric Department

Operationally, I adjusted our purchased power costs based on a 1% reduction in the NPPD PCA for 2025. We also expect to see a decrease in the drought adder from WAPA in 2025, but the reduction is marginal and should not significantly impact purchased power budgeting. I also incorporated the cost of power from our solar farm. Again, I used a 3-year average based on the 2025 annualized figures using the 4th quarter methodology.

Keep in mind that increased purchased power tied to additional kWh sales would also increase revenues, so this is simply a matter of using sound budgeting practices.

Operationally, there were no other major changes for 2026.

<u>Infrastructure</u>	<u>2026</u>
Power Plant Main Transformer Repairs	\$ 40,000.00
Load Control Devices	\$ 12,000.00
Power Plant Expansion Design	\$ 500,000.00
Darling Circuit Regulator	\$ 60,000.00
West Loop	\$ 1,980,000.00
Transformers for inventory	\$ 100,000.00
Potential Commercial Development	\$ 50,000.00
New Building For Maintenance	\$ 300,000.00
Roof	\$ 50,000.00
<u>Equipment</u>	
Service Truck	\$ 250,000.00
Power Plant New Truck	\$ 45,000.00
Replacing 230 (Mike's Truck)	\$ 68,000.00
<u>Total</u>	\$ 3,455,000.00

The largest project is a carryover from last year's budget. We had hoped to begin in 2025, but we are still waiting for permits from Union Pacific. Once those permits are received, we will bid the project.

Another large project is the design work for the Power Plant expansion. With contract negotiations with NPPD complete and the BOPW decision to move forward with the project, we want to include design in this budget. The siting study will provide more precise cost estimates, and we can plan impacts to ratepayers at that time.

We also want to continue purchasing transformers to build inventory for distribution system resilience. We reviewed our existing 3-phase transformer inventory and the needs within the system to establish minimum quantities by voltage and kVA. You may notice this was budgeted last year as well, but we have not placed orders due to juggling multiple projects and needing precise counts.

The roof improvements at the power plant—specifically the flat roof over Engines 5 and 6—are something we have evaluated for several years. We are considering removing and replacing the current membrane. We will also seek quotes for resealing, which may be more cost-effective.

You will also see a large expense for a new maintenance building. Historically, our mechanic has worked on equipment outdoors at the plant. We discussed working out of the East Service Center, but the mechanic needs to remain available to the plant. We considered renovating the old tin shed next to the

substation, but the building is used for large inventory storage and has a deteriorated floor. We hope to construct a new building sized appropriately for equipment maintenance while keeping the design simple to control costs.

Equipment purchases this year are larger than last year. We plan to replace a vehicle for the power plant and one for the line crew. We also intend to order another small bucket truck (service truck). Lead times remain long—approval of the budget will allow us to place the order, though delivery may not occur until 2027.

**Water Department**

Operationally, we included funding for a 7th employee for the Water & Wastewater Department. With the decision to complete the GRR LSL project in-house, I wanted the option to add another employee if needed. I believe having a dedicated construction crew for this project and others may be a necessary operational change. My vision is a crew capable of taking on many of our new water main improvements in northeast Wahoo. With budgeted labor and material costs each year, we may be able to fit this into our rates without increasing debt. We have decades of work ahead, and it is not sustainable to continue large projects like the downtown water main replacement. For now, service line replacement projects remain preferable with current staffing.

Here is the 2026 Capital Projects

**Infrastructure** **2026**

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LSL/GRR Replacement	\$ 450,000.00
West Loop	\$ 2,000,000.00

**Equipment**

Utility Truck (Half between Water & Wastewater)	\$ 34,000.00
Snow Blade (Half)	\$ 3,500.00

Total	\$ 2,487,500.00
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The Water Department is moving into a phase of finalizing large investments through SRF funding. The West Loup project would use remaining SRF funds under the first loan agreement. If we cannot expand that agreement to cover the funding gap, we will likely need to pursue traditional bonding. The LSL GRR project cost reflects only what we expect to spend in 2026; we anticipate it being a three-year project.

We are also replacing the old Ford Ranger used by Water & Wastewater and adding a snow blade for the skid steer. This equipment is used at the plant as well as in alleys to assist the Street Department.

## Wastewater Department

Operationally, not much has changed. We again included \$50,000 for sewer cleaning and inspection by Johnson Services. Here is a list of our 2026 capital projects

<u>Infrastructure</u>	<u>2026</u>
Sewer Lining	\$ 130,000.00
New Manholes	\$ 50,000.00
Wastewater Plant Improvements	\$ 3,700,000.00
Wahoo North Sewer Expansion Section 3 (2026 design Only)	\$ 70,000.00
<u>Equipment</u>	
Utility Truck (Half between Water & Wastewater)	\$ 34,000.00
Snow Blade	\$ 3,500.00
<u>Total</u>	<u>\$ 3,987,500.00</u>

The Wastewater Plant design will use SRF funding for improvements and equipment replacement planned for 2026. Most of this investment is driven by aging equipment and the need for automation and sensor-based operational improvements. We hope to identify some grant funding, but if not, SRF will remain the financing source.

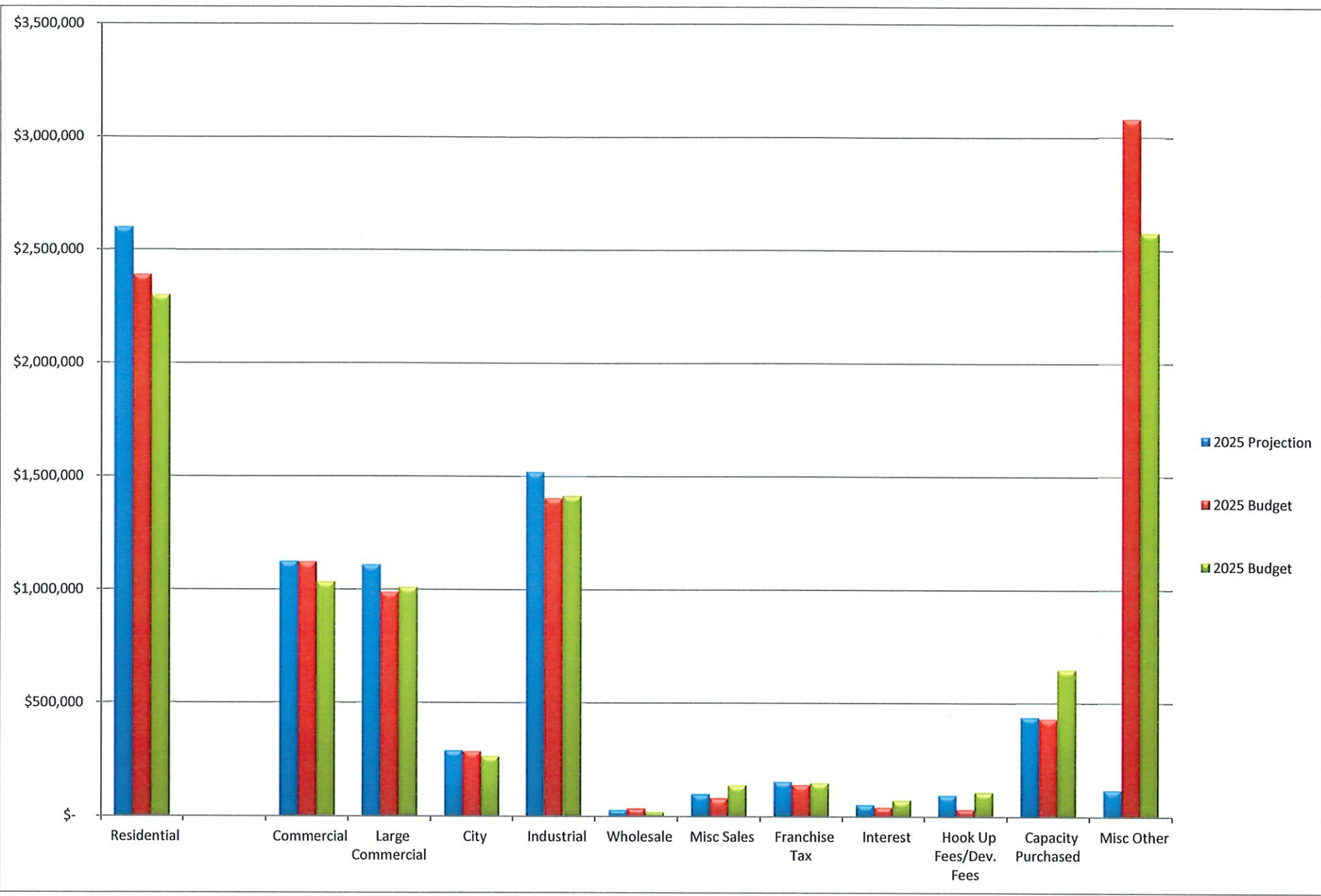
We annually budget \$50,000 for new manholes, though we have not spent this in recent years—not due to lack of need, but due to limited staff time. Before the City completes downtown street improvements, we want to install needed manholes. Several long pipe runs around Wahoo exceed appropriate lengths for cleaning equipment.

Lastly, we are budgeting another \$130,000 for sewer lining. I want this project included but will monitor cash reserves throughout 2026 before proceeding. Ultimately, this department needs to reach a financially sustainable point where operational costs, debt service, and annual capital reinvestment can be funded without deficits. Sewer lining remains extremely important—estimated at one-tenth the cost of traditional replacement—making it a worthwhile investment. A rate increase is likely necessary for long-term stability.

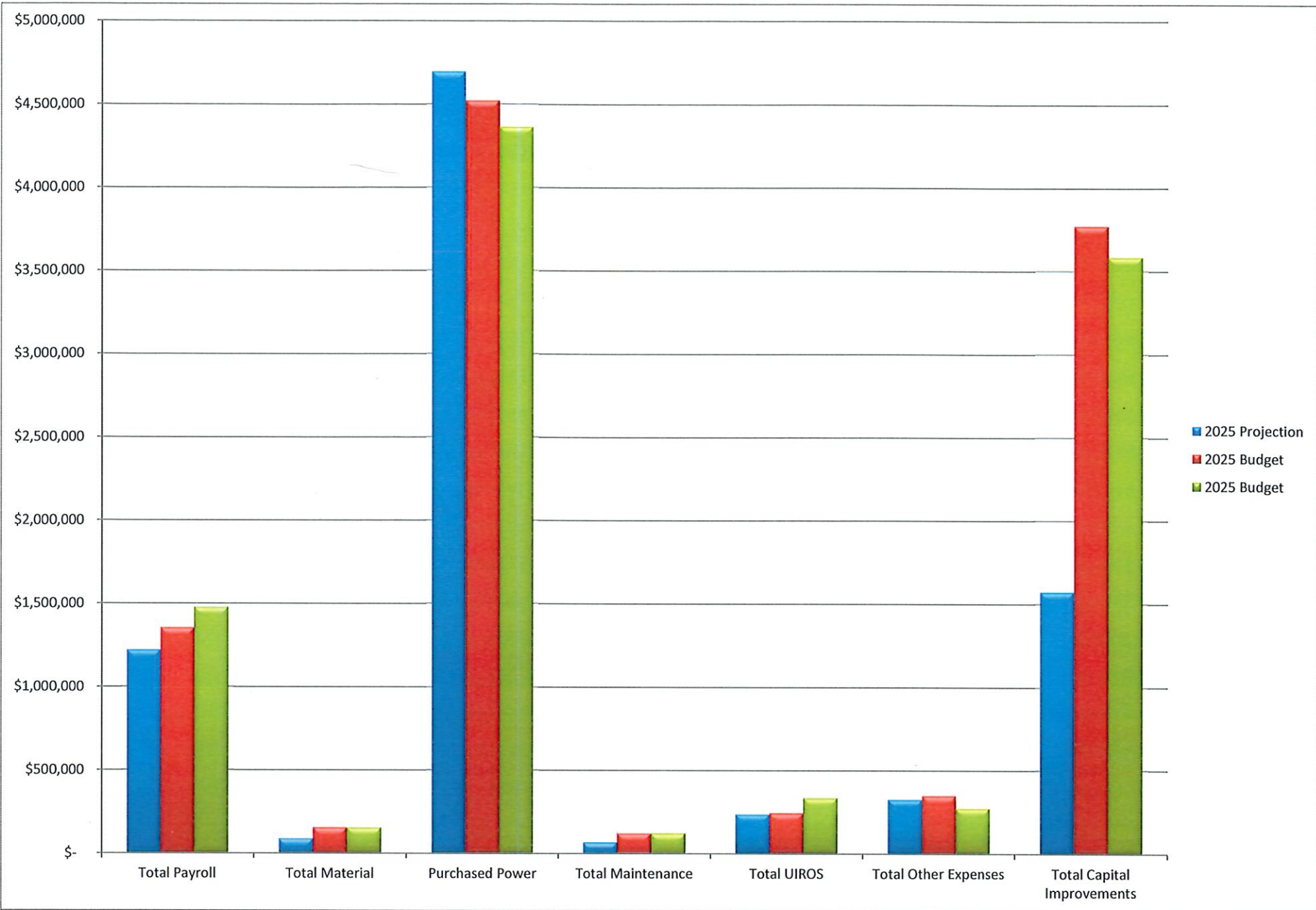


## 2026 Captial Expenses

	Electric	Water	Sewer	Gas	Total
Misc. Office	7,000.00	6,000.00	6,000.00	6,000.00	\$ 25,000.00
Load Controll devices	12,000.00				\$ 12,000.00
Light Plant Expansion	500,000.00				
Light Plant Shop	300,000.00				\$ 300,000.00
Light Plant Roof	50,000.00				\$ 50,000.00
Light Plant New Truck	43,000.00				\$ 43,000.00
New Transformers	100,000.00				\$ 100,000.00
Transformer upggrade	40,000.00				\$ 40,000.00
Regularator for Darling Line	60,000.00				\$ 60,000.00
West Loop	1,980,000.00	2,000,000.00		1,880,000.00	\$ 5,860,000.00
New Development	50,000.00			15,000.00	\$ 65,000.00
New Service Truck	250,000.00				\$ 250,000.00
New Truck	68,000.00				\$ 68,000.00
Wells		30,000.00			\$ 30,000.00
Lead & Galvanized		450,000.00			\$ 450,000.00
New Truck		34,000.00	34,000.00		\$ 68,000.00
Snow Blade		3,500.00			\$ 3,500.00
WWTP Imprvoements			3,700,000.00		\$ 3,700,000.00
Sewer Linings			130,000.00		\$ 130,000.00
Man Holes			50,000.00		\$ 50,000.00
Wahoo N Expansion #3			70,000.00		\$ 70,000.00
Bare Steel				775,000.00	\$ 775,000.00
Odorator/bucket for bobcate/gas detector				12,000.00	\$ 12,000.00
	<b>\$ 3,460,000.00</b>	<b>\$ 2,523,500.00</b>	<b>\$ 3,990,000.00</b>	<b>\$ 2,688,000.00</b>	<b>\$ 12,161,500.00</b>



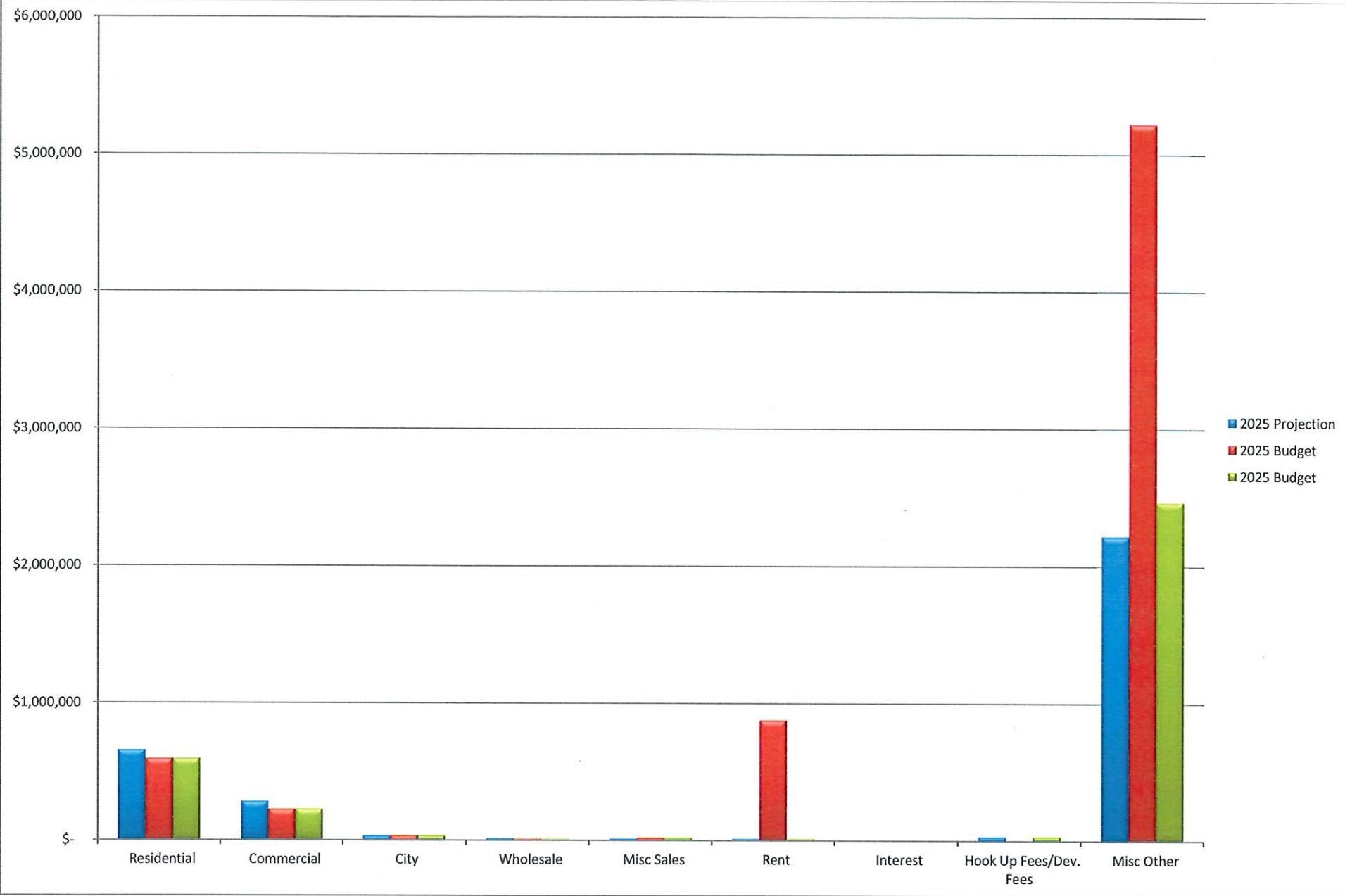
Electric Revenue



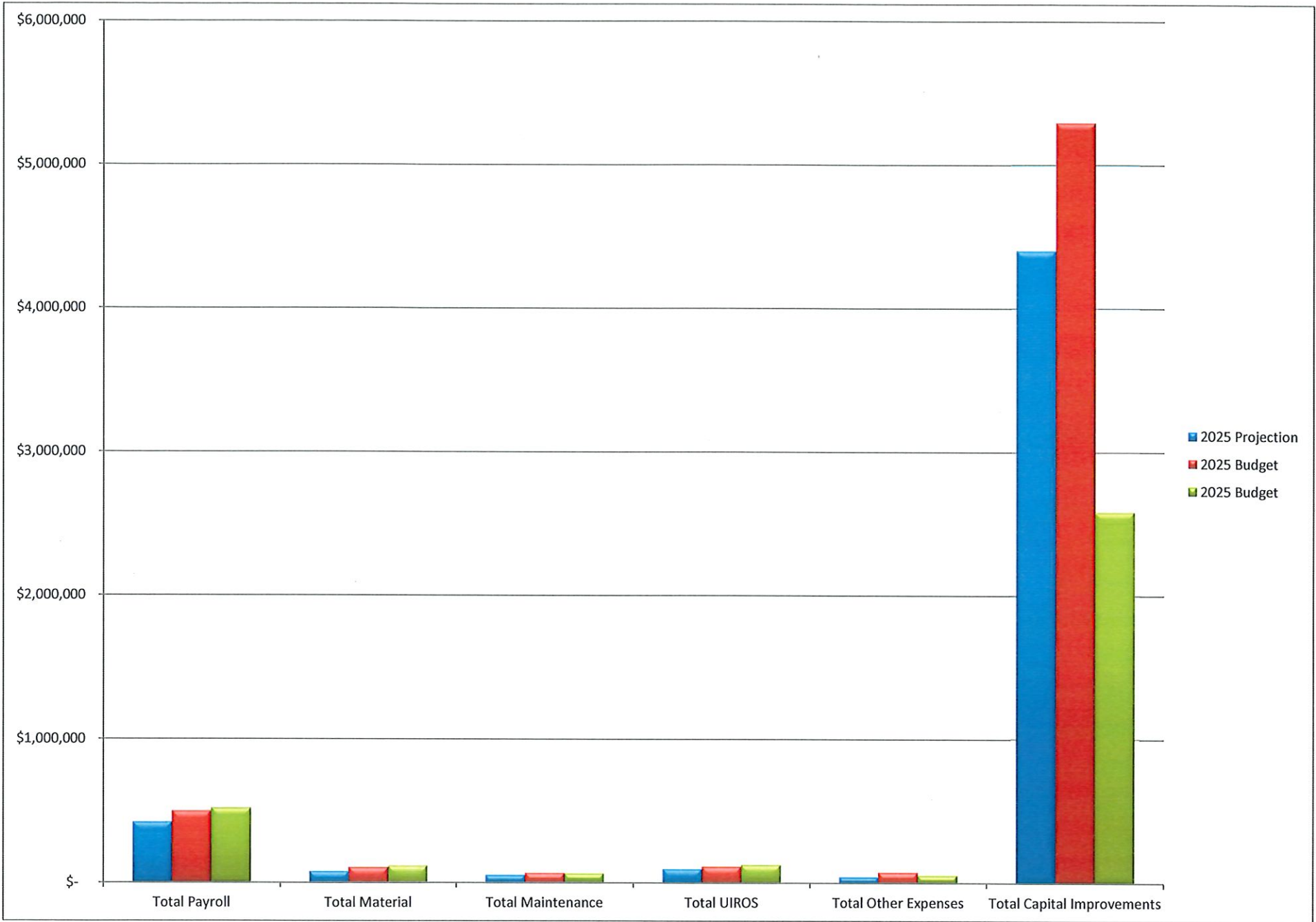
Electric Expenses

## Electric Department

	2025 Year End Projection	2025 Budget	2026 Budget	Difference between 2025 Projection & 2025 Budget
<b>Sales</b>				
Residential	\$2,598,895	\$ 2,389,920	\$2,301,000	-\$208,975
Lrg. Industrial Primary			\$0	\$0
Commercial	\$1,123,625	\$ 1,121,640	\$1,033,000	-\$1,985
Large Commercial	\$1,109,174	\$ 988,000	\$1,009,000	-\$121,174
City	\$289,082	\$ 285,260	\$263,000	-\$3,822
Industrial	\$1,520,067	\$ 1,404,520	\$1,414,000	-\$115,547
Wholesale	\$28,427	\$ 33,280	\$17,000	\$4,853
Misc Sales	\$97,796	\$ 79,500	\$137,000	-\$18,296
<b>Total Sales</b>	<b>\$6,767,066</b>	<b>\$6,302,120</b>	<b>\$6,174,000</b>	<b>-\$464,946</b>
<b>Other Revenues</b>				
Franchise Tax	\$153,352	\$ 140,000	\$ 148,000	-\$13,352
Interest	\$53,872	\$ 40,000	\$ 72,000	-\$13,872
Hook Up Fees/Dev. Fees	\$95,166	\$ 30,500	\$ 106,000	-\$64,666
Capacity Purchased	\$438,000	\$ 430,000	\$ 648,000	-\$8,000
Misc Other	\$118,002	\$ 3,080,000	\$ 2,577,000	\$2,961,998
<b>Total Other</b>	<b>\$858,392</b>	<b>\$3,720,500</b>	<b>\$3,551,000</b>	<b>\$2,862,108</b>
<b>Total Revenue</b>	<b>\$7,625,458</b>	<b>\$10,022,620</b>	<b>\$9,725,000</b>	<b>\$2,397,162</b>
<b>OPS Expense</b>				
<b>Payroll</b>				
Administration	\$63,905	\$ 66,075	\$ 77,000	\$13,095
Production	\$348,954	\$ 527,785	\$ 567,125	\$218,171
Distribution	\$633,001	\$ 510,919	\$ 646,175	\$13,174
Office	\$151,535	\$ 231,295	\$ 164,520	\$12,985
Street Light & Rental Lights	\$22,582	\$ 16,175	\$ 20,600	-\$1,982
<b>Total Payroll</b>	<b>\$1,219,977</b>	<b>\$1,352,249</b>	<b>\$1,475,420</b>	<b>\$255,443</b>
<b>Materials</b>				
Administration	\$5,030	\$ 10,375	\$ 10,625	\$5,345
Production	\$9,050	\$ 26,560	\$ 23,110	\$17,510
Distribution	\$63,564	\$ 101,050	\$ 102,250	\$37,486
Office	\$5,561	\$ 12,050	\$ 14,050	\$6,489
Street Light & Rental Lights	\$2,468	\$ 1,000	\$ 1,450	-\$1,468
<b>Total Material</b>	<b>\$85,673</b>	<b>\$151,035</b>	<b>\$151,485</b>	<b>\$65,362</b>
<b>Purchased Power</b>	<b>\$4,695,699</b>	<b>\$ 4,520,000</b>	<b>\$ 4,363,000</b>	<b>-\$175,699</b>
<b>Maintenance</b>				
Administration	\$4,742	\$ 8,250	\$ 8,250	\$3,508
Production	\$17,380	\$ 22,750	\$ 25,750	\$5,370
Distribution	\$37,973	\$ 77,700	\$ 77,700	\$39,727
Office	\$6,458	\$ 11,075	\$ 9,075	\$4,617
Street Light & Rental Lights	\$0			\$0
<b>Total Maintenance</b>	<b>\$66,553</b>	<b>\$ 119,775</b>	<b>\$ 120,775</b>	<b>\$53,222</b>
<b>UIROS</b>				
Administration	\$49,518	\$ 66,700	\$ 134,000	\$17,182
Production	\$127,607	\$ 119,150	\$ 136,800	-\$8,457
Distribution	\$54,427	\$ 50,750	\$ 57,000	-\$3,677
Office	\$3,876	\$ 4,900	\$ 5,700	\$1,024
<b>Total UIROS</b>	<b>\$235,428</b>	<b>\$ 241,500</b>	<b>\$ 333,500</b>	<b>\$6,072</b>
<b>Other</b>				
Administration	\$313,324	\$ 307,830	\$ 233,875	-\$79,449
Production	\$2,531	\$ 2,000	\$ 4,050	\$1,519
Distribution	\$9,307	\$ 28,750	\$ 23,750	\$14,443
Office	\$1,022	\$ 9,250	\$ 8,950	\$7,928
<b>Total Other Expenses</b>	<b>\$326,184</b>	<b>\$ 347,830</b>	<b>\$ 270,625</b>	<b>-\$55,559</b>
<b>Total Expenses</b>	<b>\$6,629,514</b>	<b>\$ 6,732,389</b>	<b>\$ 6,714,805</b>	<b>\$148,841</b>
<b>Capital Improvements</b>				
Administration	\$287	\$ 9,200	\$ 9,200	\$8,913
Production	\$9,708	\$ 1,109,875	\$ 919,075	\$909,367
Distribution	\$723,325	\$ 2,651,625	\$ 2,655,200	\$1,931,875
Const. in Progress	\$839,533			-\$839,533
<b>Total Capital Improvements</b>	<b>\$1,572,853</b>	<b>\$ 3,770,700</b>	<b>\$ 3,583,475</b>	<b>\$2,010,622</b>
<b>Depreciation</b>				
Administration	\$9,773	\$ -	\$ 9,515	-\$258
Production	\$29,210	\$ -	\$ 30,960	\$1,750
Distribution	\$391,615	\$ -	\$ 374,450	-\$17,165
<b>Total Depreciation</b>	<b>\$430,598</b>	<b>\$ -</b>	<b>\$ 414,925</b>	<b>-\$15,673</b>
<b>Operating Profit/Loss</b>	<b>\$995,944</b>	<b>\$3,290,231</b>	<b>\$ 3,010,195</b>	
less Capital Improvements	\$1,572,853	\$ 3,770,700	\$ 3,583,475	
<b>Actual Profit/Loss</b>	<b>-\$576,909</b>	<b>-\$480,469</b>	<b>(573,280)</b>	
Less Depreciation	\$430,598	\$ -	\$ 414,925	
<b>Overall Profit/Loss</b>	<b>-\$1,007,507</b>	<b>-\$480,469</b>	<b>(988,205)</b>	



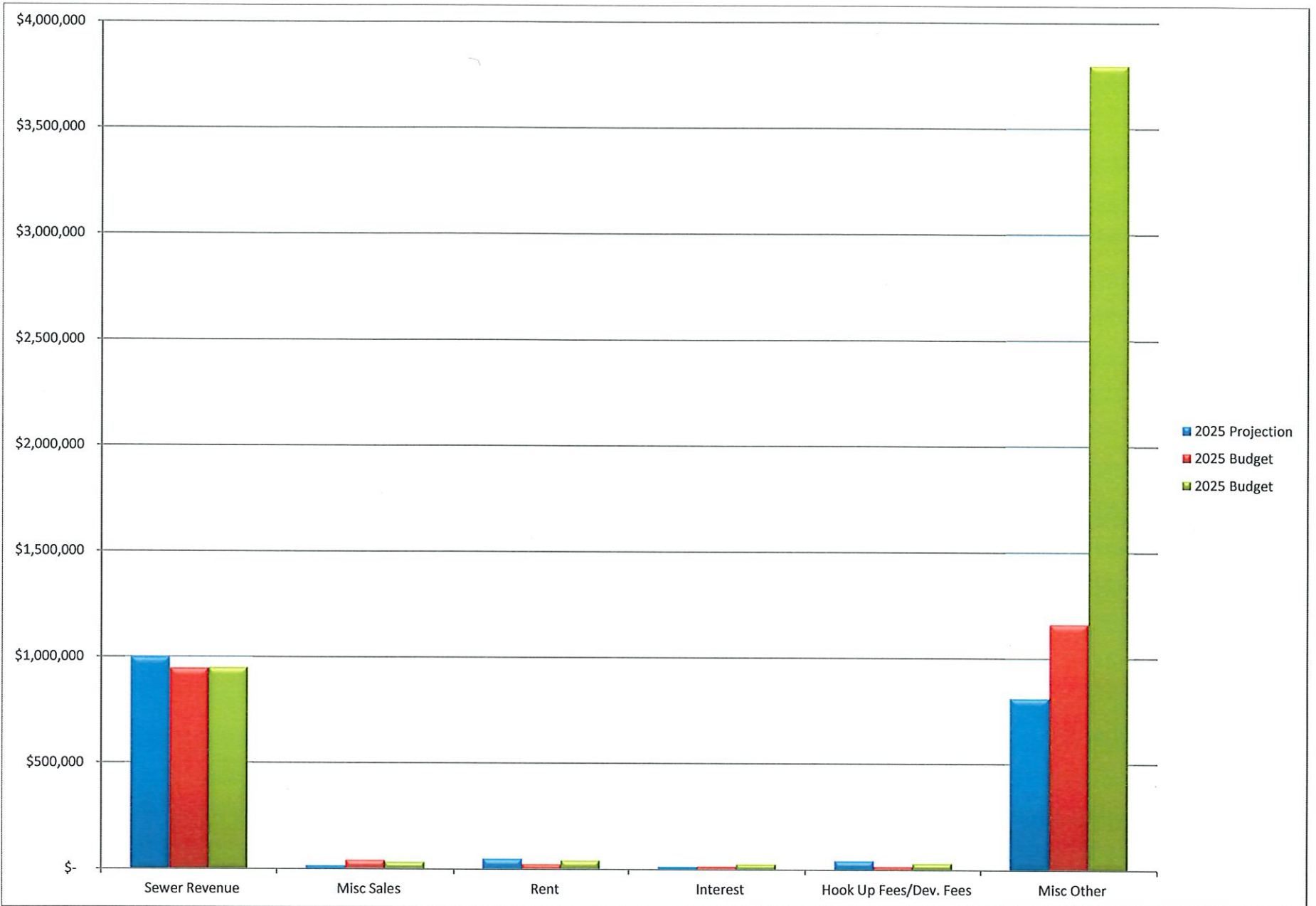
Water Revenue



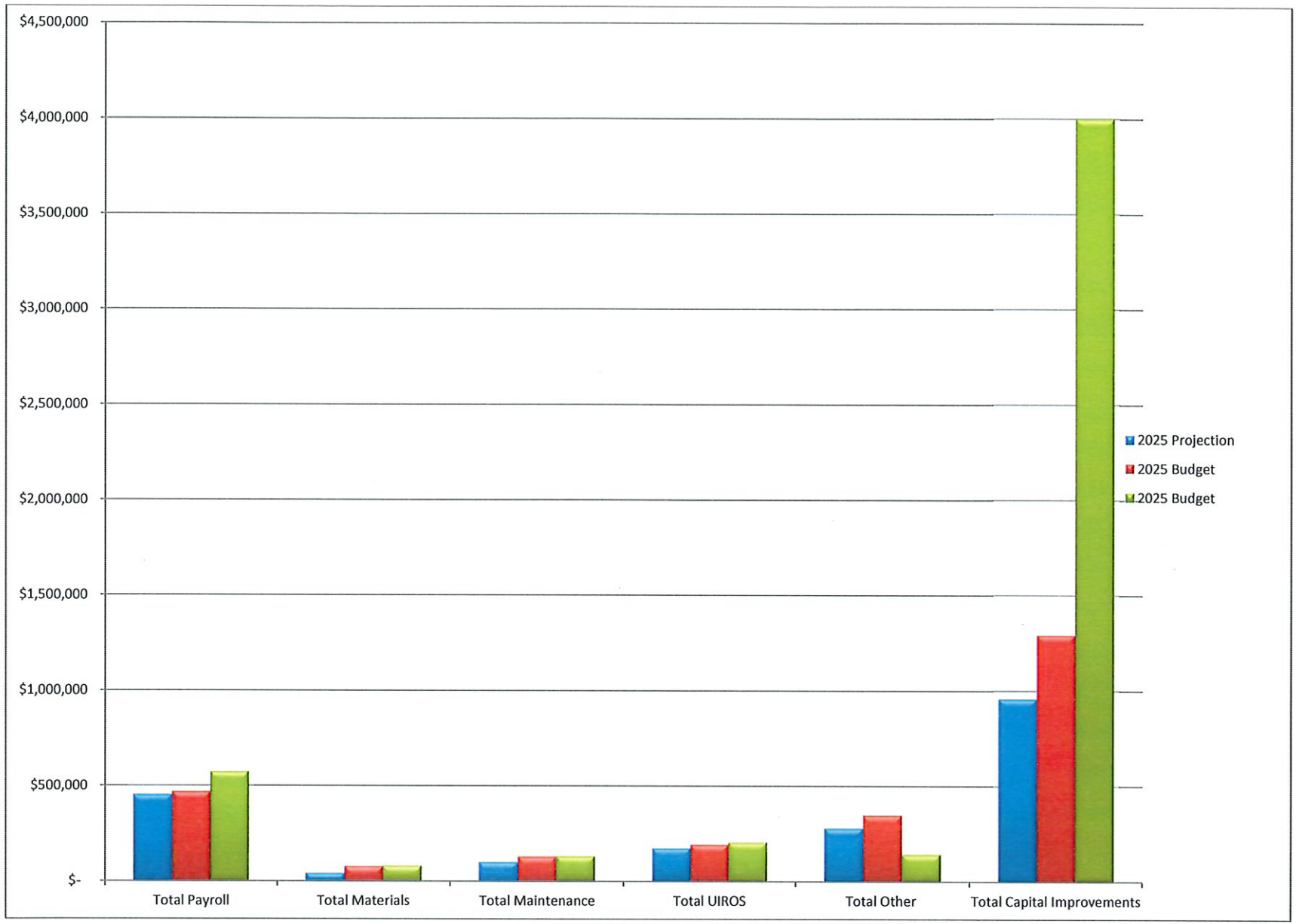
Water Expenses

**Water Department**

	2025 Year End Projection	2025 Budget	2026 Budget	Difference between 2025 Projection & 2025 Budget
<b>Sales</b>				
Residential	\$654,270	\$ 591,600	\$ 631,000	-\$62,670
Commercial	\$280,352	\$ 224,800	\$ 276,000	-\$55,552
City	\$31,903	\$ 30,600	\$ 39,000	-\$1,303
Wholesale	\$14,644	\$ 11,220	\$ 13,000	
Misc Sales	\$15,385	\$ 18,000	\$ 23,000	\$2,615
<b>Total Sales</b>	<b>\$996,554</b>	<b>\$876,220</b>	<b>\$982,000</b>	<b>-\$116,910</b>
<b>Other Revenues</b>				
Rent	\$14,400	\$ 5,600	\$14,000	-\$400
Interest	\$3,236	\$ 6,600	\$6,000	\$2,764
Hook Up Fees/Dev. Fees	\$29,743	\$ 20,000	\$29,000	-\$743
Misc Other	\$2,218,486	\$ 5,222,000	\$2,467,000	\$248,514
<b>Total Other</b>	<b>\$2,265,865</b>	<b>\$5,254,200</b>	<b>\$2,516,000</b>	<b>\$250,135</b>
<b>Total Revenue</b>	<b>\$3,262,419</b>	<b>\$6,130,420</b>	<b>\$3,498,000</b>	<b>\$133,225</b>
<b>OPS Expense</b>				
<b>Payroll</b>				
Administration	\$23,395	\$ 46,335	\$34,580	\$11,185
Production	\$7,541	\$ 11,425	\$12,155	\$4,614
Distribution	\$299,373	\$ 335,295	\$373,565	\$74,192
Office	\$89,853	\$ 103,650	\$97,110	\$7,257
<b>Total Payroll</b>	<b>\$420,162</b>	<b>\$496,705</b>	<b>\$517,410</b>	<b>\$97,248</b>
<b>Materials</b>				
Administration	\$3,589	\$ 10,050	\$7,100	\$3,511
Production	\$4,483	\$ 11,725	\$13,275	\$8,792
Distribution	\$63,263	\$ 67,650	\$77,650	\$14,387
Office	\$5,552	\$ 14,800	\$16,600	\$11,048
<b>Total Material</b>	<b>\$76,887</b>	<b>\$104,225</b>	<b>\$114,625</b>	<b>\$37,738</b>
<b>Maintenance</b>				
Administration	\$4,724	\$ 6,300	\$6,300	\$1,576
Production	\$15,156	\$ 5,200	\$8,200	-\$6,956
Distribution	\$25,353	\$ 44,000	\$39,750	\$14,397
Office	\$6,610	\$ 10,000	\$9,000	\$2,390
<b>Total Maintenance</b>	<b>\$51,843</b>	<b>\$65,500</b>	<b>\$63,250</b>	<b>\$11,407</b>
<b>UIROS</b>				
Administration	\$30,876	\$ 33,700	\$43,500	\$12,624
Production	\$48,504	\$ 51,500	\$53,250	\$4,746
Distribution	\$15,879	\$ 21,850	\$23,210	\$7,331
Office	\$1,942	\$ 4,750	\$4,700	\$2,758
<b>Total UIROS</b>	<b>\$97,201</b>	<b>\$111,800</b>	<b>\$124,660</b>	<b>\$27,459</b>
<b>Other</b>				
Administration	\$36,789	\$ 55,050	\$33,825	-\$2,964
Production		\$ 2,500	\$2,500	\$2,500
Distribution	\$3,061	\$ 11,200	\$11,400	\$8,339
Office	\$589	\$ 4,150	\$4,150	\$3,561
<b>Total Other Expenses</b>	<b>\$40,439</b>	<b>\$72,900</b>	<b>\$51,875</b>	<b>\$11,436</b>
<b>Total Expenses</b>	<b>\$686,532</b>	<b>\$851,130</b>	<b>\$871,820</b>	<b>\$185,288</b>
<b>Capital Improvements</b>				
Administration	\$21,775	\$ 21,750	\$35,250	\$13,475
Production	\$26,439	\$ 20,000	\$30,000	\$3,561
Distribution	\$1,918,364	\$ 5,252,000	\$2,517,500	\$599,136
Const. in Progress	\$2,436,032			-\$2,436,032
<b>Total Capital Improvements</b>	<b>\$4,402,610</b>	<b>\$5,293,750</b>	<b>\$2,582,750</b>	<b>-\$1,819,860</b>
<b>Depreciation</b>				
Administration	\$10,315		\$0	-\$10,315
Production	\$28,179		\$0	-\$28,179
Distribution	\$188,082		\$0	-\$188,082
<b>Total Depreciation</b>	<b>\$226,576</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$226,576</b>
<b>Operating Profit/Loss</b>	<b>\$2,575,887</b>	<b>\$5,279,290</b>	<b>\$2,626,180</b>	
less Capital Improvements	\$4,402,610	\$5,293,750	\$2,582,750	
<b>Actual Profit/Loss</b>	<b>-\$1,826,723</b>	<b>-\$14,460</b>	<b>\$43,430</b>	
Less Depreciation	\$226,576	\$0	\$0	
<b>Overall Profit/Loss</b>	<b>-\$2,053,299</b>	<b>-\$14,460</b>	<b>\$43,430</b>	



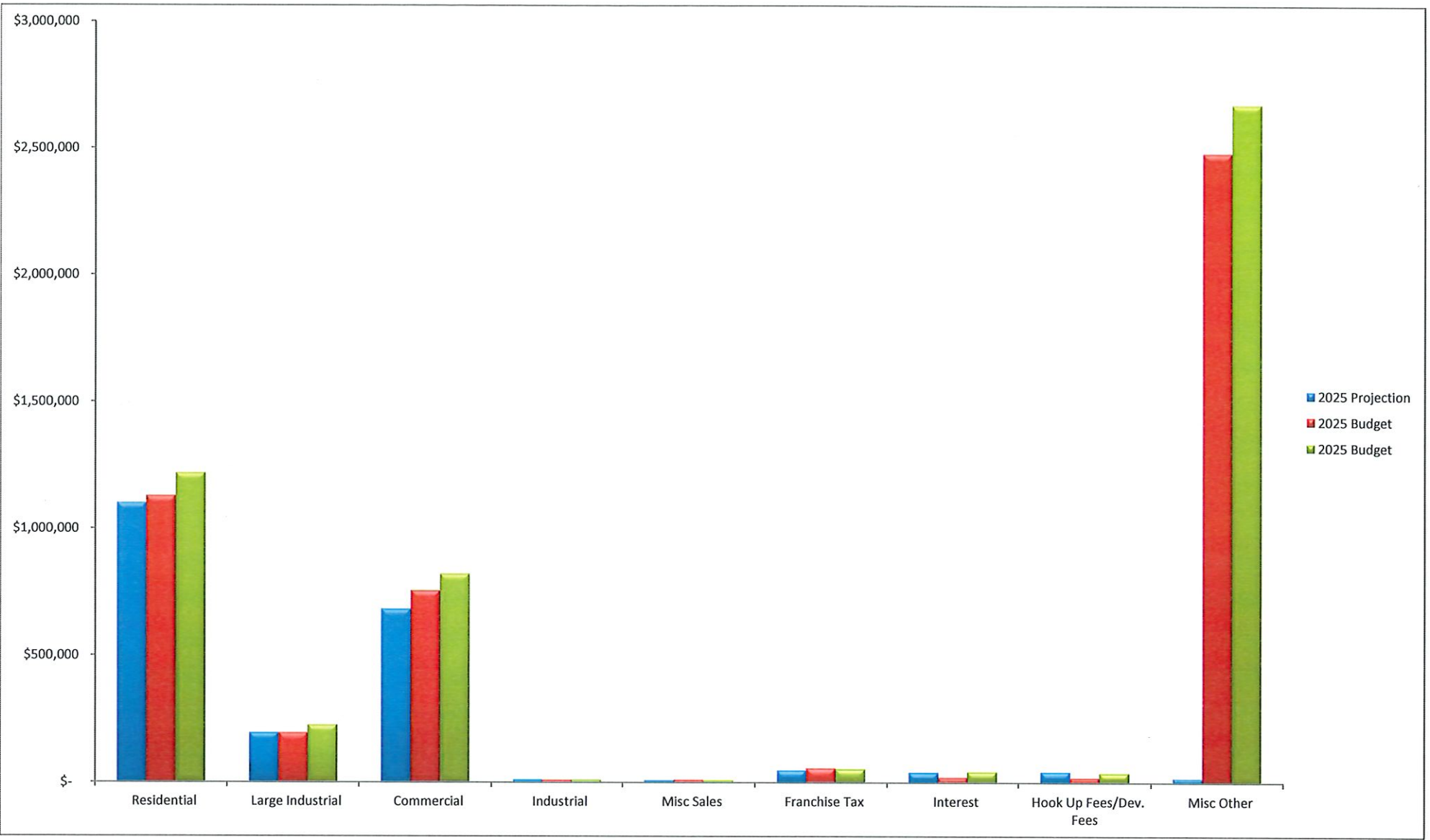
Sewer Revenue



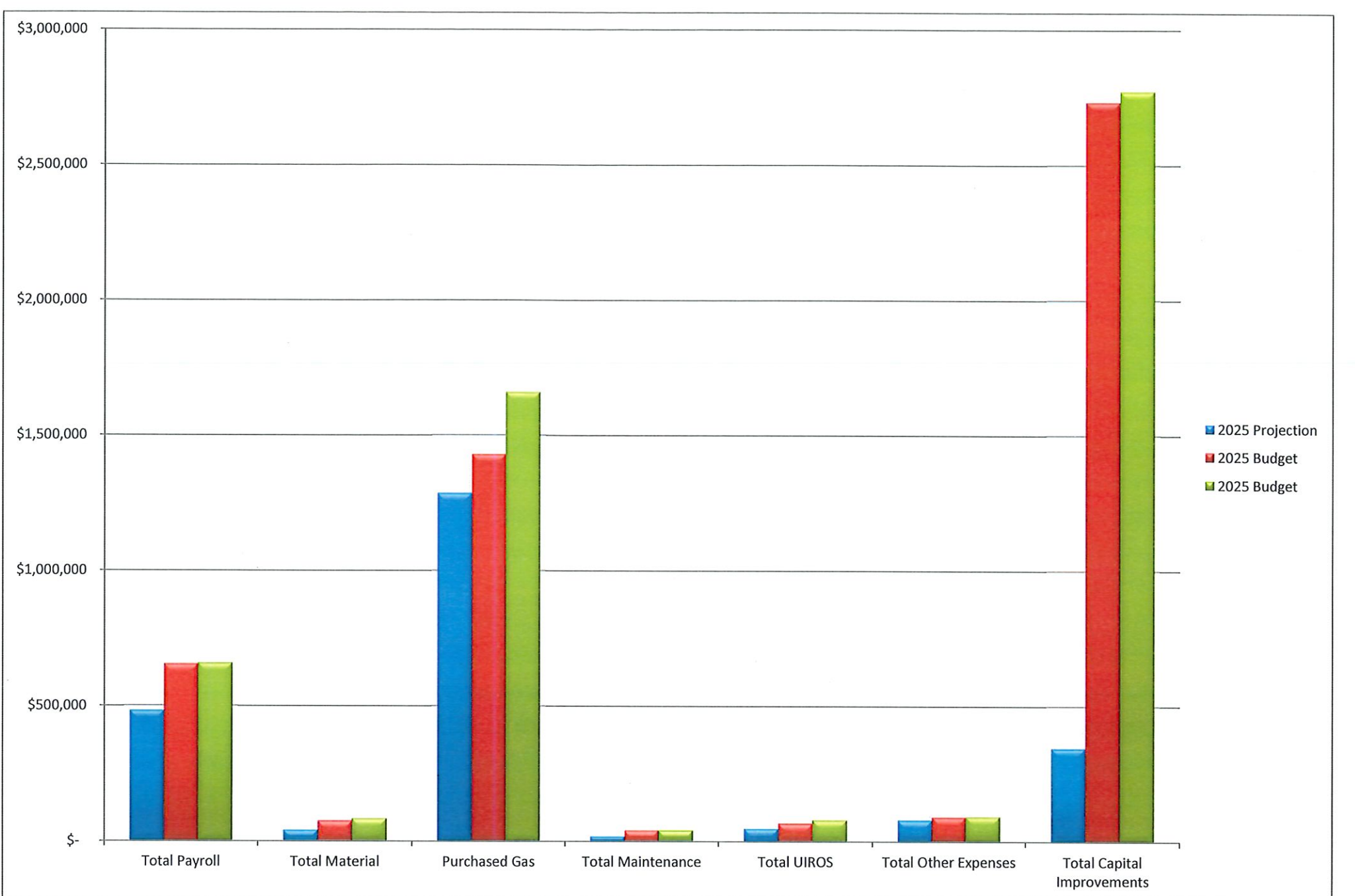
Sewer Expenses

**Sewer Department**

	2025 Year End Projection	2025 Budget	2026 Budget	Difference between 2025 Projection & 2025 Budget
<b>Sales</b>				
Sewer Revenue	\$ 997,512	\$ 944,320	\$947,000	-\$50,512
Misc Sales	\$ 15,290	\$ 40,500	\$32,000	\$16,710
<b>Total Sales</b>	<b>\$ 1,012,802</b>	<b>\$984,820</b>	<b>\$ 979,000</b>	<b>-\$33,802</b>
<b>Other Revenues</b>				
Rent	\$48,660	\$ 22,000	\$40,000	-\$8,660
Interest	\$13,748	\$ 12,000	\$24,000	\$10,252
Hook Up Fees/Dev. Fees	\$42,500	\$ 14,000	\$30,000	-\$12,500
Misc Other	\$811,696	\$ 1,160,000	\$3,798,000	\$2,986,304
<b>Total Other</b>	<b>\$ 916,604</b>	<b>\$1,208,000</b>	<b>\$ 3,892,000</b>	<b>\$ 2,975,395.84</b>
<b>Total Revenue</b>	<b>\$ 1,929,406</b>	<b>\$2,192,820</b>	<b>\$ 4,871,000</b>	<b>\$ 2,941,593.84</b>
<b>OPS Expense</b>				
<b>Payroll</b>				
Administration	\$43,035	\$ 48,825	\$67,230	\$24,195
Production	\$197,473	\$ 152,650	\$240,025	\$42,552
Distribution	\$138,000	\$ 187,550	\$182,030	\$44,030
Office	\$73,726	\$ 78,250	\$81,835	\$8,109
<b>Total Payroll</b>	<b>\$ 452,234</b>	<b>\$467,275</b>	<b>\$ 571,120</b>	<b>\$ 118,886.00</b>
<b>Materials</b>				
Administration	\$3,048	\$ 5,850	\$4,965	\$1,917
Production	\$19,944	\$ 30,400	\$32,400	\$12,456
Distribution	\$13,402	\$ 28,400	\$30,050	\$16,648
Office	\$4,324	\$ 10,850	\$11,050	\$6,726
<b>Total Materials</b>	<b>\$ 40,718</b>	<b>\$75,500</b>	<b>\$ 78,465</b>	<b>\$ 37,747.00</b>
<b>Maintenance</b>				
Administration	\$4,724	\$ 5,300	\$6,000	\$1,276
Production	\$19,648	\$ 36,400	\$36,400	\$16,752
Distribution	\$69,610	\$ 78,000	\$80,000	\$10,390
Office	\$5,148	\$ 7,000	\$7,000	\$1,852
<b>Total Maintenance</b>	<b>\$ 99,130</b>	<b>\$126,700</b>	<b>\$ 129,400</b>	<b>\$ 30,270.00</b>
<b>UIROS</b>				
Administration	\$17,636	\$ 29,200	\$31,965	\$14,329
Production	\$141,306	\$ 144,500	\$152,000	\$10,694
Distribution	\$13,849	\$ 15,900	\$17,500	\$3,651
Office	\$924	\$ 1,950	\$2,000	\$1,076
<b>Total UIROS</b>	<b>\$ 173,715</b>	<b>\$191,550</b>	<b>\$ 203,465</b>	<b>\$ 29,750.00</b>
<b>Other</b>				
Administration	\$273,696	\$ 329,350	\$122,950	-\$150,746
Production	\$3,859	\$ 6,800	\$7,500	\$3,641
Distribution	\$1,087	\$ 7,250	\$7,250	\$6,163
Office	\$559	\$ 3,650	\$3,650	\$3,091
<b>Total Other Expenses</b>	<b>\$ 279,201</b>	<b>\$347,050</b>	<b>\$ 141,350</b>	<b>(\$137,851.00)</b>
<b>Total Expenses</b>	<b>\$ 1,044,998</b>	<b>\$ 1,208,075</b>	<b>\$ 1,123,800</b>	<b>\$ 78,802.00</b>
<b>Capital Improvements</b>				
Administration	\$4,166	\$ 6,900	\$11,970	\$7,804
Production	\$69,770	\$ 170,000	\$3,700,000	\$3,630,230
Distribution	\$145,499	\$ 1,115,000	\$287,850	\$142,351
Const. in Progress	\$738,709			
<b>Total Capital Improvements</b>	<b>\$ 958,144</b>	<b>\$1,291,900</b>	<b>\$ 3,999,820</b>	<b>\$ 3,780,385.00</b>
<b>Depreciation</b>				
Administration	\$2,439	\$0	\$0	-\$2,439
Production	\$158,438	\$0	\$0	-\$158,438
Distribution	\$193,523	\$0	\$0	-\$193,523
<b>Total Depreciation</b>	<b>\$ 354,400</b>	<b>\$0</b>	<b>\$ -</b>	<b>(\$354,400.00)</b>
<b>Operating Profit/Loss</b>	<b>\$ 884,408</b>	<b>\$984,745</b>	<b>\$ 3,747,200</b>	
less Capital Improvements	\$ 958,144	\$1,291,900	\$ 3,999,820	
<b>Actual Profit/Loss</b>	<b>\$ (73,736)</b>	<b>-\$307,155</b>	<b>(\$252,620)</b>	
Less Depreciation	\$ 354,400	\$0	\$ -	
<b>Overall Profit/Loss</b>	<b>\$ (428,136)</b>	<b>-\$307,155</b>	<b>(\$252,620)</b>	



Gas Revenue



Gas Expenses

## Gas Department

	2025 Year End Projection	2025 Budget	2026 Budget	Difference between 2025 Projection & 2025 Budget
<b>Sales</b>				
Residential	\$1,100,958	\$ 1,128,000	\$1,218,000	\$ 117,042
Large Industrial	\$194,271	\$ 193,928	\$225,000	\$ 30,729
Commercial	\$681,897	\$ 754,080	\$819,000	\$ 137,103
Industrial	\$10,930	\$ 9,180	\$10,000	\$ (930)
Misc Sales	\$9,070	\$ 9,900	\$9,000	\$ (70)
<b>Total Sales</b>	<b>\$ 1,997,126</b>	<b>\$ 2,095,088</b>	<b>\$ 2,281,000</b>	<b>\$ 283,874</b>
<b>Other Revenues</b>				
Franchise Tax	\$48,660	\$ 56,000	\$53,000	\$ 4,340
Interest	\$40,698	\$ 20,000	\$43,000	\$ 2,302
Hook Up Fees/Dev. Fees	\$43,300	\$ 18,500	\$38,000	\$ (5,300)
Misc Other	\$17,545	\$ 2,480,200	\$2,673,000	\$ 2,655,455
<b>Total Other</b>	<b>\$ 150,203</b>	<b>\$ 2,574,700</b>	<b>\$ 2,807,000</b>	<b>\$ 2,656,797</b>
<b>Total Revenue</b>	<b>\$ 2,147,329</b>	<b>\$ 4,669,788</b>	<b>\$ 5,088,000</b>	<b>\$ 2,940,671</b>
<b>OPS Expense</b>				
<b>Payroll</b>				
Administration	\$48,718	\$ 50,000	\$72,925	\$ 24,207
Production	\$9	\$ -	\$30	\$ 21
Distribution	\$354,813	\$ 505,940	\$498,895	\$ 144,082
Office	\$77,803	\$ 97,300	\$84,710	\$ 6,907
<b>Total Payroll</b>	<b>\$ 481,343</b>	<b>\$ 653,240</b>	<b>\$ 656,560</b>	<b>\$ 175,217</b>
<b>Materials</b>				
Administration	\$9,255	\$9,650	\$12,500	\$ 3,245
Production	\$0	\$4,500	\$4,500	\$ 4,500
Distribution	\$25,681	\$49,250	\$53,600	\$ 27,919
Office	\$5,311	\$11,350	\$12,000	\$ 6,689
<b>Total Material</b>	<b>\$ 40,247</b>	<b>\$ 74,750</b>	<b>\$ 82,600</b>	<b>\$ 42,353</b>
<b>Purchased Gas</b>	<b>\$1,286,368</b>	<b>\$1,429,000</b>	<b>\$1,658,875</b>	<b>\$ 229,875</b>
<b>Maintenance</b>				
Administration	\$4,724	\$ 8,300	\$8,300	\$ 3,576
Production	\$	\$ -	\$0	\$ -
Distribution	\$7,315	\$ 21,750	\$22,750	\$ 15,435
Office	\$6,484	\$ 10,000	\$9,500	\$ 3,016
<b>Total Maintenance</b>	<b>\$ 18,523</b>	<b>\$ 40,050</b>	<b>\$ 40,550</b>	<b>\$ 22,027</b>
<b>UIROS</b>				
Administration	\$24,310	\$ 35,750	\$44,250	\$ 19,940
Production	\$0	\$ -	\$0	\$ -
Distribution	\$21,374	\$ 27,525	\$32,000	\$ 10,626
Office	\$1,862	\$ 3,000	\$2,750	\$ 888
<b>Total UIROS</b>	<b>\$ 47,546</b>	<b>\$ 66,275</b>	<b>\$ 79,000</b>	<b>\$ 31,454</b>
<b>Other</b>				
Administration	\$69,787	\$ 71,175	\$69,450	\$ (337)
Production	\$0	\$ -	\$0	\$ -
Distribution	\$8,885	\$ 13,950	\$18,100	\$ 9,215
Office	\$769	\$ 4,150	\$4,200	\$ 3,431
<b>Total Other Expenses</b>	<b>\$ 79,441</b>	<b>\$ 89,275</b>	<b>\$ 91,750</b>	<b>\$ 12,309</b>
<b>Total Expenses</b>	<b>\$ 1,953,468</b>	<b>\$ 2,352,590</b>	<b>\$ 2,609,335</b>	<b>\$ 513,235</b>
<b>Capital Improvements</b>				
Administration	\$667	\$ 6,200	\$6,820	\$ 6,153
Production	\$0	\$ -	\$0	\$ -
Distribution	\$77,338	\$ 2,727,000	\$2,766,150	\$ 2,688,812
Const. in Progress	\$267,292	\$ -	\$ -	\$ (267,292)
<b>Total Capital Improvements</b>	<b>\$ 345,297</b>	<b>\$ 2,733,200</b>	<b>\$ 2,772,970</b>	<b>\$ 2,427,673</b>
<b>Depreciation</b>				
Administration	\$10,777	\$ -	\$ -	\$ (10,777)
Production	\$9,315	\$ -	\$ -	\$ (9,315)
Distribution	\$133,698	\$ -	\$ -	\$ (133,698)
<b>Total Depreciation</b>	<b>\$ 153,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (153,790)</b>
<b>Operating Profit/Loss</b>	<b>\$ 193,861</b>	<b>\$ 2,317,198</b>	<b>\$ 2,478,665</b>	<b>\$ 2,478,665</b>
<b>less Capital Improvements</b>	<b>\$ 345,297</b>	<b>\$ 2,733,200</b>	<b>\$ 2,772,970</b>	<b>\$ 2,772,970</b>
<b>Actual Profit/Loss</b>	<b>\$ (151,436)</b>	<b>\$ (416,002)</b>	<b>\$ (294,305)</b>	<b>\$ (294,305)</b>
<b>Less Depreciation</b>	<b>\$ 153,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Overall Profit/Loss</b>	<b>\$ (305,226)</b>	<b>\$ (416,002)</b>	<b>\$ (294,305)</b>	<b>\$ (294,305)</b>

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

AN ORDINANCE OF THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA, TO AMEND WAHOO MUNICIPAL CODE BY THE ADDITION OF LANGUAGE TO PROVIDE ALTERNATIVE CONSTRUCTION DELIVERY METHODS OF DESIGN-BUILD AND CONSTRUCTION MANAGER AT RISK; TO PROVIDE THAT THE MAYOR AND THE APPROPRIATE DEPARTMENT, WHETHER ONE OR MORE, OF THE CITY OF WAHOO, NEBRASKA, ARE AUTHORIZED AND DIRECTED TO IMPLEMENT THIS ORDINANCE; TO PROVIDE FOR THE SEVERABILITY OF ANY SECTION, CLAUSE, OR PROVISION OR PORTION OF THIS ORDINANCE FOUND UNCONSTITUTIONAL OR INVALID; TO PROVIDE FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT HEREWITH; TO PROVIDE THAT THIS ORDINANCE SHALL BE PUBLISHED WITHIN THE FIRST FIFTEEN (15) DAYS AFTER ITS PASSAGE AND APPROVAL, IN PAMPHLET FORM, IN THE CITY OF WAHOO, NEBRASKA, AND SHALL BE IN FULL FORCE AND TAKE EFFECT FROM AND AFTER ITS PASSAGE, APPROVAL, AND PUBLICATION, AS PROVIDED BY LAW, AND AS PROVIDED HEREIN; AND THAT IT IS THE INTENTION OF THE MAYOR AND COUNCIL OF THE CITY OF WAHOO, NEBRASKA, AND IT IS HEREBY ORDAINED, THAT THE PROVISIONS OF THIS ORDINANCE SHALL BECOME AND BE MADE A PART OF WAHOO MUNICIPAL CODE, AND THE SECTIONS OF THIS ORDINANCE MAY BE RENUMBERED TO ACCOMPLISH SUCH INTENTION.

WHEREAS, on January 24, 2002, the Mayor and Council of the City of Wahoo, Nebraska, did adopt the Wahoo Municipal Code, and,

WHEREAS, the Mayor and Council of the City of Wahoo, Nebraska, deem it in the best interests of the citizens of the City of Wahoo, Nebraska, that language to provide for additional construction delivery methods be adopted, specifically to provide for design-build and construction manager at risk as options in addition to the traditional design-bid-build process,

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF WAHOO, NEBRASKA, as follows:

1. That the findings hereinabove should be and are hereby made a part of this Ordinance as fully as if set out at length herein.

**PROCUREMENT CONTRUCTION ALTERNATIVES**

**Section 1. Purpose**

The purpose of this Article is to authorize the City of Wahoo to enter into a design-build contract which is subject to qualification-based selection or a construction management at risk contract for a City project if the City adheres to the procedures set forth in the Nebraska Political Subdivisions Construction Alternatives Act and this Article.

## Section 2. Definitions

For purposes of this Article:

*Construction Management at Risk Contract.* A contract by which a construction manager (a) assumes the legal responsibility to deliver a construction project within a contracted price to the City, (b) acts as a construction consultant to the City during the design development phase of the project when the City's architect or engineer designs the project, and (c) serves as the builder during the construction phase of the project.

*Construction Manager.* The legal entity which proposes to enter into a construction management at risk contract pursuant to this Article.

*Design-build Contract.* This contract involves a single entity, the design-builder, providing both design and construction services. The contract is subject to qualification-based selection between the City and a design-builder to furnish (a) architectural, engineering, and related design services for a project pursuant to this Article and (b) labor, materials, supplies, equipment, and construction services for a project pursuant to this Article.

*Design-builder.* The legal entity which proposes to enter into a design-build contract which is subject to qualification-based selection pursuant to this Article.

*Letter of Interest.* A statement indicating interest to enter into a design-build contract or a construction management at risk contract for a project pursuant to this Article.

*Nebraska Consultant's Competitive Negotiation Act.* This is a statutory framework presently designed to regulate the process of competitive negotiations for the acquisition of professional services in Nebraska. Specifically, it governs the hiring of consultants for professional architectural, engineering, landscape architecture, or land surveying services.

*Nebraska Political Subdivisions Constructions Alternatives Act.* The Act is presently found in Neb. Rev. Stat. §§ 13-2901 et. seq. and authorizes political subdivisions to utilize alternative construction delivery methods, specifically design-build contracts and construction management at risk contracts, for public projects. These methods are subject to qualification-based selection and require adherence to specific procedures outlined in the Act.

*Performance-criteria Developer.* Any person licensed or any organization issued a certificate of authorization to practice architecture or engineering pursuant to the Engineers and Architects Regulation Act of the State of Nebraska who is selected by the City to assist the City in the development of project performance criteria, requests for proposals, evaluation of proposals, evaluation of the construction under a design-build contract to determine adherence to the performance criteria, and any additional services requested by the City to represent its interest in relation to a project.

*Project Performance Criteria.* The performance requirements of the project suitable to allow the design-builder to make a proposal. Performance requirements include the following, if required by the project: Capacity, durability, standards, ingress and egress requirements, description of the site, surveys, soil and environmental information concerning the site, interior space requirements, material quality standards, design and construction schedules, site development requirements, provisions for utilities, storm water

retention and disposal, parking requirements, applicable governmental code requirements, and other criteria for the intended use of the project.

*Qualification-based Selection Process.* A process of selecting a design-builder based first on the qualifications of the design-builder and then on the design-builder's proposed approach to the design and construction of the project.

*Request for Letters of Interest.* The documentation or publication by which the City solicits letters of interest.

*Request for Proposals.* The documentation by which the City solicits proposals.

### **Section 3. Contracts authorized; City Council; resolution required**

A. Notwithstanding the procedures for public lettings in Neb. Rev. Stat. §§73-101 to 73-106 or any other statute or City Code relating to the letting of bids by the City, the City may solicit and execute a design-build contract or a construction management at risk contract.

B. The City Council shall adopt a resolution selecting the design-build contract or construction management at risk contract delivery system provided under this Article prior to proceeding with the provisions of this Article. The resolution shall require the affirmative vote of at least two-thirds of the City Council of the City. For a project authorized under subsection (B) of Section 13, the resolution shall include a statement that the City has made a determination that the design-build contract or construction management at risk contract delivery system is in the public interest based, at a minimum, on one of the following criteria:

1. Savings in cost or time; or
2. Requirement of specialized or complex construction methods suitable for the design-build contract or construction management at risk contract delivery system.

### **Section 4. Policies; requirements**

All design-build contracts or construction management at risk contracts shall include the following:

- A. Procedures for selecting and hiring on its behalf a performance-criteria developer when soliciting and executing a design-build contract. The procedures shall be consistent with the Nebraska Consultants' Competitive Negotiation Act and shall provide within the performance-criteria that developer:
  1. Is ineligible to be included as a provider of any services in a proposal for the project on which it has acted as a performance-criteria developer; and
  2. Is not employed by or does not have a financial or other interest in a design-builder or construction manager who will submit a proposal;
- B. Procedures for the preparation and content of requests for proposals;
- C. Procedures and standards to be used to prequalify design-builders and construction managers. The procedures and standards shall provide that the City will evaluate prospective design builders and construction managers based on the information submitted to the City in response to a request for letters of interest and will select design-builders or construction managers who are prequalified and consequently eligible to respond to the request for proposals;
- D. Procedures for preparing and submitting proposals;
- E. Procedures for evaluating proposals in accordance with Sections 7, 9, and 10 of the proposed regulations;

- F. Procedures for negotiations between the City and the design-builders or construction managers submitting proposals prior to the acceptance of a proposal if any such negotiations are contemplated;
- G. Procedures for filing and acting on formal protests relating to the solicitation or execution of design-build contracts or construction management at risk contracts; and
- H. Procedures for the evaluation of construction under a design-build contract by the performance-criteria developer to determine adherence to the performance criteria.

**Section 5. Letters of interest; requirements**

- A. The City shall prepare a request for letters of interest for design-build proposals and shall prequalify design-builders in accordance with this section. The request for letters of interest shall describe the project in sufficient detail to permit a design-builder to submit a letter of interest.
- B. The request for letters of interest shall be (a) published in a newspaper of general circulation within the City at least thirty (30) days prior to the deadline for receiving letters of interest and (b) sent by first-class mail to any design-builder upon their written request.
- C. Letters of interest shall be reviewed by the City in consultation with the performance-criteria developer. The City shall select prospective design-builders in accordance with the procedures and standards adopted by the City in Section 4 of the proposed regulations. The City shall select at least three (3) prospective design-builders, except that if only two (2) design-builders have submitted letters of interest, the City shall select those two (2) prospective design-builders. The selected design-builders shall then be considered prequalified and eligible to receive requests for proposals. If only one letter of interest is received, the City shall re-issue the request for letters of interest.

**Section 6. Design-build contract; request for proposals; requirements**

The City shall prepare a request for proposals for each design-build contract in accordance with this section. Notice of the request for proposals shall be published in a newspaper of general circulation within the City at least thirty (30) days prior to the deadline for receiving and opening proposals. The request for proposals shall contain, at a minimum, the following elements:

- A. The identity of the City for which the project will be built and execute the design-build contract;
- B. Policies adopted by the City in accordance with Section 4 of the proposed regulations;
- C. The proposed terms and conditions of the design-build contract, including any terms and conditions which are subject to further negotiation. The proposed general terms and conditions shall be consistent with nationally recognized model general terms and conditions which are standard in the design and construction industry in Nebraska;
- D. A project statement which contains information about the scope and nature of the project;
- E. Project performance criteria;
- F. Budget parameters for the project;
- G. Any bonds and insurance required by law;
- H. The criteria for evaluation of proposals and the relative weight of each criterion;
- I. A requirement that the design-builder provide a written statement of the design-builder's proposed approach to the design and construction of the project;
- J. A requirement that the design-builder agree to the following conditions:
  - a. An architect or engineer licensed to practice in Nebraska will participate substantially in those aspects of the offering which involve architectural or engineering services;

- b. At the time of the design-build offering, the design-builder will furnish to the governing body of the political subdivision a written statement identifying the architect or engineer who will perform the architectural or engineering work for the design-build project;
  - c. The architect or engineer engaged by the design-builder to perform the architectural or engineering work with respect to the design-build project will have direct supervision of such work and may not be removed by the design-builder prior to the completion of the project without the written consent of the governing body of the political subdivision;
  - d. A design-builder offering design-build services with its own employees who are design professionals licensed to practice in Nebraska will: (i) comply with the Engineers and Architects Regulation Act by procuring a certificate of authorization to practice architecture or engineering; and (ii) submit proof of sufficient professional liability insurance; and
  - e. The rendering of architectural or engineering services by a licensed architect or engineer employed by the design-builder will conform to the Engineers and Architects Regulation Act and rules and regulations adopted under the act; and
- K. Other information which the City chooses, but is not obligated, to require.

**Section 7. Design-build contract; evaluation of proposals; requirements; negotiations**

- A. The City shall evaluate proposals for a design-build contract in accordance with this section.
- B. The request for proposals shall be sent only to the prequalified design-builders selected pursuant to Section 5 of the proposed regulations.
- C. Design-builders shall submit proposals as required by the request for proposals. The City may only proceed to negotiate and enter into a design-build contract if there are at least two (2) proposals from prequalified design-builders.
- D. Proposals shall be sealed and shall not be opened until expiration of the time established for making proposals as set forth in the request for proposals.
- E. Proposals may be withdrawn at any time prior to acceptance. The City shall have the right to reject any and all proposals except for the purpose of evading the provisions and policies of the Political Subdivisions Construction Alternatives Act and this Article. The City may thereafter solicit new proposals using the same or different project performance criteria.
- F. The City shall rank in order of preference the design-builders pursuant to the criteria in the request for proposals and taking into consideration the recommendation of the selection committee pursuant to Section 10 of the proposed regulations.
- G. The City may attempt to negotiate a design-build contract with the highest ranked design-builder selected by the City and may enter into a design-build contract after negotiations. The negotiations shall include a final determination of the manner by which the design-builder selects a subcontractor. If the City is unable to negotiate a satisfactory design-build contract with the highest ranked design-builder, the City may terminate negotiations with that design-builder. The City may then undertake negotiations with the second highest ranked design-builder and may enter into a design-build contract after negotiations. If the City is unable to negotiate a satisfactory contract with the second highest ranked design-builder, the City may undertake negotiations with the third highest ranked design-builder, if any, and may enter into a design-build contract after negotiations.
- H. If the City is unable to negotiate a satisfactory contact with any of the ranked design-builders, the City may either revise the request for proposals and solicit new proposals or cancel the design-build process under the Act and this Article.

**Section 8. Construction management at risk contract; request for proposals; requirements**

The City shall prepare a request for proposals for each construction management at risk contract in accordance with this section. The notice for the request for proposals shall be published in a newspaper of general circulation in the City at least thirty (30) days prior to the deadline for receiving and opening proposals. The request for proposals shall contain, at a minimum, the following elements:

- A. The identity of the City for which the project will be built and that will execute the contract;
- B. Policies adopted by the City in accordance with Section 4 of the proposed regulations;
- C. The proposed terms and conditions of the contract, including any terms and conditions which are subject to further negotiation. The proposed general terms and conditions shall be consistent with nationally recognized model general terms and conditions which are standard in the design and construction industry in Nebraska;
- D. Any bonds and insurance required by law;
- E. General information about the project which will assist the City in its selection of the construction manager, including a project statement which contains information about the scope and nature of the project, the project site, the schedule, and the estimated budget;
- F. The criteria for evaluation of proposals and the relative weight of each criterion; and
- G. A description of any other information which the City chooses, but is not obligated, to require.

#### **Section 9. Construction management at risk contract; evaluation of proposals; requirements; negotiations**

- A. The City shall evaluate proposals for a construction management at risk contract in accordance with this section.
- B. The City shall evaluate and rank each proposal on the basis of best meeting the criteria in the request for proposals and taking into consideration the recommendation of the selection committee pursuant to Section 10 of the proposed regulations.
- C. The City shall attempt to negotiate a construction management at risk contract with the highest ranked construction manager and may enter into a construction management at risk contract after negotiations. The negotiations shall include a final determination of the manner by which the construction manager selects a subcontractor. If the political subdivision is unable to negotiate a satisfactory contract with the highest ranked construction manager, the City may terminate negotiations with the construction manager. The City may then undertake negotiations with the second highest ranked construction manager and may enter into a construction management at risk contract after negotiations. If the political subdivision is unable to negotiate a satisfactory contract with the second highest ranked construction manager, the City may undertake negotiations with the third highest ranked construction manager, if any, and may enter into a construction management at risk contract after negotiations.
- D. If the City is unable to negotiate a satisfactory contract with any of the ranked construction managers, the City may either revise the request for proposals and solicit new proposals or cancel the construction management at risk process under the Political Subdivisions Construction Alternatives Act and this Article.

#### **Section 10. Contract proposals; evaluation; selection committee; duties**

- A. In evaluating proposals in accordance with Sections 7 and 9 of the proposed regulations, the City shall refer the proposals for recommendation to a selection committee. The selection committee shall be a group of at least five (5) persons designated by the City. Members of the selection committee shall include (a) members of the City Council, (b) members of the administration or staff of the City, (c) the performance-criteria developer when evaluating proposals from design-builders under Section 7 of the proposed regulations or the City's architect or engineer when

evaluating proposals from construction managers under Section 9 of the proposed regulations, (d) any person having special expertise relevant to selection of a design-builder or construction manager under the Political Subdivisions Construction Alternatives Act and this Article, and (e) a resident of the City other than an individual included in subdivisions (A) through (D) of his subsection. A member of the selection committee designated under subdivision (D) or (E) of this subsection shall not be employed by or have a financial or other interest in a design-builder or construction manager who has a proposal being evaluated and shall not be employed by the City or the performance-criteria developer.

B. The selection committee and the City shall evaluate proposals taking into consideration the criteria enumerated in subdivisions (A) through (G) of this subsection with the maximum percentage of total points for evaluation which may be assigned to each criterion set forth following the criterion. The following criteria shall be evaluated, when applicable:

1. The financial resources of the design-builder or construction manager to complete the project, ten (10) percent;
2. The ability of the proposed personnel of the design-builder or construction manager to perform, thirty (30) percent;
3. The character, integrity, reputation, judgment, experience, and efficiency of the design-builder or construction manager, thirty (30) percent;
4. The quality of performance on previous projects, thirty (30) percent;
5. The ability of the design-builder or construction manager to perform within the time specified, thirty (30) percent;
6. The previous and existing compliance of the design-builder or construction manager with law relating to the contract, ten (10) percent; and
7. Such other information as may be secured having a bearing on the selection, twenty (20) percent.

C. The records of the selection committee in evaluating proposals and making recommendations shall be considered public records for purposes of Neb. Rev. Stat. § 84-712.01.

### **Section 11. Contracts; refinements; changes authorized**

A design-build contract and a construction management at risk contract may be conditioned upon later refinements in scope and price and may permit the political subdivision in agreement with the design-builder or construction manager to make changes in the project without invalidating the contract. Later refinements under this section shall not exceed the scope of the project statement contained in the request for proposals pursuant to Sections 6 or 8 of the proposed regulations.

### **Section 12. Act; bonding or insurance requirements**

Nothing in the Political Subdivisions Construction Alternatives Act or this Article shall limit or reduce statutory or regulatory requirements regarding bonding or insurance.

### **Section 13. Road, street, or highway construction projects excluded; water, wastewater, utility, or sewer construction projects permitted**

A. The City shall not use a design-build contract or construction management at risk contract under the Political Subdivisions Construction Alternatives Act or this Article for a project, in whole or in part, for road, street, or highway construction.

- B. The City may use a design-build contract or construction management at risk contract under the Political Subdivisions Construction Alternatives Act or this Article for a project, in whole or in part, for water, wastewater, utility, or sewer construction.
- C. Any City project using Federal funding shall not use a design-build contract or a construction management at risk contract in whole or in part.

4. That the Mayor and the appropriate Department, whether one or more, of the City of Wahoo, Nebraska, are hereby authorized and directed to implement this Ordinance.

5. That should any section, paragraph, sentence or word of this Ordinance hereby adopted be declared for any reason be invalid, it is the intent of Mayor and Council of the City of Wahoo, Nebraska, that it would have passed all other portions of this Ordinance independent of the elimination herefrom of any such portion as may be declared invalid.

6. That all ordinances or parts of ordinances passed and approved prior to the passage, approval, and publication of this Ordinance and in conflict herewith, are hereby repealed.

7. That this Ordinance shall be published within the first fifteen (15) days after its passage and approval in pamphlet form within the City of Wahoo, Nebraska, and shall be effective on the fifteenth (15<sup>th</sup>) day from and after its passage and approval as provided by law.

8. That the provisions of this Ordinance shall become and be made a part of the Wahoo Municipal Code and the sections of this Ordinance may be renumbered to accomplish such intention.

PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

CITY OF WAHOO, NEBRASKA

By: \_\_\_\_\_  
Gerald D. Johnson, Its Mayor

ATTEST:

\_\_\_\_\_  
Christina Fasel, Its Clerk  
(SEAL)

	Current	Final
<b>Financial resources of the company</b>	10	
<b>Ability of the proposed personnel of the company</b>	30	
<b>Character, integrity, reputation, judgement, experience, efficiency of the company</b>	30	
<b>Quality of performance of the company</b>	30	
<b>Ability to perform within the time specified</b>	30	
<b>Pervious and exisiting compliance with law of the company</b>	10	
<b>Other such informaiton as may be secured having bearing on the selection</b>	20	
<b>Other?</b>		



**AGREEMENT  
BETWEEN CLIENT AND JEO CONSULTING GROUP, INC.  
FOR  
PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as \_\_\_\_\_ (“Effective Date”) between City of Wahoo, NE (“Client”) and JEO Consulting Group, Inc. (“JEO”).

Client’s project, of which JEO’s services under this Agreement are a part, is generally identified as follows:

Wahoo Public Safety – Programming and Preliminary Design Services (“Project”).

JEO Project Number: 250706.00

Client and JEO further agree as follows:

**ARTICLE 1 - SERVICES OF JEO**

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**1.01 Scope**

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

**ARTICLE 2 - CLIENT’S RESPONSIBILITIES**

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**2.01 Client Responsibilities**

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

**ARTICLE 3 - COMPENSATION**

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**3.01 Compensation**

- A. Client shall pay JEO as set forth in Exhibit A and per the terms in Exhibit B.
- B. The fee for the Project is: \$30,000.00
- C. The Standard Hourly Rates Schedule shall be adjusted annually (as of approximately January 1st) to reflect equitable changes in the compensation payable to JEO. The current hourly rate schedule can be provided upon request.

**ARTICLE 4 - EXHIBITS AND SPECIAL PROVISIONS**

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**4.01 Exhibits**

Exhibit A – Scope of Services  
Exhibit B – General Conditions

**4.02 Total Agreement**

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

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

Client: City of Wahoo, NE

JEO Consulting Group, Inc.

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By: \_\_\_\_\_

By: Corey E. Brodersen

Title: \_\_\_\_\_

Title: JEO Department Leader

Date Signed: \_\_\_\_\_

Date Signed: 11-12-2025

Address for giving notices:

Address for giving notices:

City of Wahoo, NE

JEO Consulting Group, Inc.

605 North Broadway

1937 N Chestnut St,

Wahoo, NE 68066

Wahoo, NE 68066

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**SCOPE OF SERVICES**  
**WAHOO PUBLIC SAFETY – PROGRAMMING AND PRELIMINARY DESIGN**

**YOUR PROJECT:**

Your project consists of having JEO assist in the initial planning efforts which will provide options to the City of Wahoo for repurposing of the existing City Municipal Building. JEO understands the focus of this initial programming and preliminary design phase is to identify potential programming needs for a Public Safety facility and develop options illustrating how the identified needs can be designed within the existing building structure. This initial project phase will also examine potential modifications to the existing building façade to tie it in with the adjacent Wahoo Fire and Rescue building. Our Programming and Preliminary Design phase will include the following scope of services:

**SCOPE OF SERVICES:**

The scope of services for the Wahoo Public Safety – Programming and Preliminary Design services is limited initially to efforts related to program planning and design options for repurposing the existing Wahoo Municipal Offices/Police Station, located at 605 N Broadway Street into a fully functioning Public Safety facility to include Police/EMS and tied to the adjacent Fire Station. Architectural programming is the process of defining the goals, requirements, and constraints of a project before the design phase begins.

1. Study / Evaluate the Existing Building:
  - a. JEO will provide a nondestructive visual observation of the existing facility to identify deficiencies, restrictions as well as opportunities for repurposing the building.
  - b. JEO will field verify existing conditions to confirm measurements of existing spaces.
  - c. The City of Wahoo will provide JEO with any existing reports that may have been previously completed (i.e. asbestos reports, etc.)
2. Architectural Programming with Key Stakeholders:
  - a. JEO will meet with key stakeholders to better understand and define project goals and share in ideas to develop a building program that includes space requirement needs. This programming phase will serve as a critical foundation by ensuring that the design meets the functional, spatial, and operational needs of the end-user(s).
  - b. We anticipate one stakeholder group meeting to be held at the existing Wahoo Municipal Office/Police Station at the initial project commencement.
3. Design Options:
  - a. Based on the information gathered, JEO will develop a concept plan layout for the space requirements of the future Public Safety facility. In addition, JEO will study the existing building façade and make a design recommendation on potential modifications to tie the Public Safety building in with the adjacent Fire Station.
  - b. The concept plan and recommended exterior modifications will be developed to a level which will illustrate space allocations and façade modifications for the proposed future Public Safety facility to include the Fire Station.

- c. We anticipate one or two stakeholder group meetings to be held at the existing Wahoo Municipal Office/Police Station to review and discuss design options.
4. Deliverables:
  - a. Programming report with space requirements and conceptual planning diagrams.
  - b. Conceptual site plan and building massing studies.
  - c. Preliminary floor plans and building façade design option(s).
  - d. 3D renderings of the Wahoo Public Safety facility.
  - e. Initial preliminary opinion of construction cost estimate.

**TERMS AND CONDITIONS:**

1. Fees: JEO proposes to provide the services defined above for the Wahoo Public Safety – Programming and Preliminary Design, for a lump-sum fee of \$30,000.00.
2. Reimbursable Expenses: JEO does not anticipate any reimbursable expenses related to this initial project scope.
3. Contract Time: If the Basic Services covered by this Agreement have not been completed by July 1, 2026, through no fault of JEO, extension of JEO’s services beyond that time shall be compensated as additional services.

**ADDITIONAL SERVICES:**

**SERVICES NOT INCLUDED AS A PART OF THIS AGREEMENT**

Additional project phases that follow this first programming and preliminary design phase and not included as a part of this agreement include: development of the design (Schematic and Design Development Phases), development of documents for construction (Construction Documents Phase), services related to bidding the project (Bidding Phase) and oversight and administration of the contract between the City of Wahoo and General Contractor during construction (Construction Administration Phase).

**JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC****GENERAL CONDITIONS**

**1. SCOPE OF SERVICES:** JEO Consulting Group, Inc. ("JEO") shall perform the services described in Exhibit A. JEO shall invoice the client for these services at the fee stated in Exhibit A.

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

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

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

Client is responsible for paying the sales tax/fees on services provided, if sales tax/fees are required by the jurisdiction of the project. This amount may not be included in the fee for the project.

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

If specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided, and if such periods of time or date are changed through no fault of JEO, the rates and amounts of compensation provided for herein shall be subject to equitable adjustment. If the client has

requested changes in the scope, extent, or character of the project, the time of performance of JEO's services shall be adjusted equitably.

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

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

**6. STANDARD OF CARE:** The standard of care for all services performed or furnished by JEO under the agreement shall be the care and skill ordinarily used by members of JEO's profession practicing under similar circumstances at the same time and in the same locality. JEO makes no warranties, express or implied, under this agreement or otherwise, in connection with JEO's services.

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

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

**8. ELECTRONIC FILES:** Copies of Documents that may be relied upon by the client are limited to the printed copies (also known as hard copies) that are signed or sealed by JEO. Files in electronic media format of text,

# JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC

## GENERAL CONDITIONS

data, graphics, or of other types that are furnished by JEO to the client are only for convenience of the client. Any conclusion or information obtained or derived from such electronic files shall be at the user's sole risk.

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

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

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

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

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

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

**10. INDEMNIFICATION:** To the fullest extent permitted by law, JEO and the client shall indemnify and hold each other harmless and their respective officers, directors, partners, employees, and consultants from and against any and all claims, losses, damages, and expenses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) to the extent such claims, losses, damages, or expenses are caused by the indemnifying parties' negligent acts, errors, or omissions. In the event claims, losses, damages, or expenses are caused by the joint or concurrent

negligence of JEO and the client, they shall be borne by each party in proportion to its negligence.

**11. INSURANCE:** JEO shall procure and maintain the following insurance with limits not less than shown during the performance of services under this agreement:

a. Workers' Compensation: Statutory

b. Employer's Liability

i. Each Accident: \$500,000

ii. Disease, Policy Limit: \$500,000

iii. Disease, Each Employee: \$500,000

c. General Liability

i. Each Occurrence (Bodily Injury and Property Damage): \$1,000,000

ii. General Aggregate: \$2,000,000

d. Auto Liability

i. Combined Single: \$1,000,000

e. Excess or Umbrella Liability

i. Each Occurrence: \$1,000,000

ii. General Aggregate: \$1,000,000

f. Professional Liability:

i. Each Occurrence: \$1,000,000

ii. General Aggregate: \$2,000,000

g. All policies of property insurance shall contain provisions to the effect that JEO and JEO's consultants' interests are covered and that in the event of payment of any loss or damage the insurers shall have no rights of recovery against any of the insureds or additional insureds thereunder.

h. For projects with construction services, the client shall require the contractor to purchase and maintain general liability and other insurance as specified in the Contract Documents and to cause JEO and JEO's consultants to be listed as additional insured with respect to such liability and other insurance purchased and maintained by the contractor for the project.

i. The client shall reimburse JEO for any additional limits or coverages that the client requires for the project.

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

## JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC

### GENERAL CONDITIONS

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

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

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

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

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

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

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

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

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

**19. WAIVER OF CONSEQUENTIAL DAMAGES:** Client and JEO expressly waive any and all claims for consequential damages for the Project including, but not limited to, loss of use, profits, business, reputation, financing, rental expenses, loss of income, and overhead.

**20. DISPUTE RESOLUTION:** In the event of any dispute between the Parties related to the Project, the Parties agree to first negotiate in good faith toward a resolution with participation by representatives of each Party holding sufficient authority to resolve the dispute. If such dispute cannot be resolved within fifteen (15) business days, before any action or litigation is initiated other than as required to secure lien rights, the dispute shall be submitted to mediation using a mediator mutually selected by the Parties. Such mediation shall be completed within forty-five (45) days of either the Party's written demand, with each Party to bear its share of the mediation fees and its own respective costs.

**GENERAL ADMINISTRATION AGREEMENT  
WAHOO PLANNING | 25PP012**

**THIS AGREEMENT** made and entered into by and between the **City of Wahoo, Nebraska** (hereinafter referred to as the City) and **Southeast Nebraska Development District**, (hereinafter referred to as the Consultant).

**WITNESSES THAT:**

**WHEREAS**, the City, 605 N. Broadway, Wahoo, NE 68066, and the Consultant, 7407 O St., Lincoln, NE 68510, are desirous of entering into a contract to formalize their relationship, and

**WHEREAS**, pursuant to Title I of the Housing and Community Development Act of 1974, as amended through 1981 and 24 CFR 570, the State of Nebraska Department of Economic Development (the Department) is authorized by the federal Department of Housing and Urban Development (HUD) to provide Community Development Block Grant Program funds (hereinafter referred to as CDBG funds) to units of local government selected to undertake and carry out certain programs and projects under the Nebraska State Community Development Block Grant Program in compliance with all applicable local, state and federal laws, regulations and policies, and

**WHEREAS**, the City, as part of its 2025 CDBG grant agreement with the Department, under contract number **25PP012**, has been awarded CDBG funds for the purposes set forth herein, and

**WHEREAS**, the Scope of Work included in this contract is authorized as part of the City's approved CDBG program, and

**WHEREAS**, it would be beneficial to the City to utilize the Consultant as an independent entity to accomplish the Scope of Work set forth herein and such endeavor would tend to best accomplish the objectives of the local CDBG program.

**NOW, THEREFORE**, in consideration of the mutual promises, covenants and provisions contained herein and the mutual benefits to be derived therefrom, the parties hereto agree as follows:

**1. Services to be Provided by the Parties**

- a. The Consultant shall complete, in a satisfactory and proper manner as determined by the City, the work activities described in the Scope of Work (**Attachment "A"**).
- b. The City will provide such assistance and guidance as may be required to support the objectives set forth in the Scope of Work and will provide compensation for services as set forth in Section 3 Compensation below.

## 2. Time of Performance

The effective date of this contract shall coincide with the issuance of the Notice of Approval by the Nebraska Department of Economic Development (NDED), **November 20<sup>th</sup>, 2025**. The termination date of the contract shall coincide with the issuance of the **Certificate of Completion** by NDED.

## 3. Compensation

The City shall reimburse the Consultant for all allowable expenses agreed upon by the parties to complete the Scope of Work. Use of cost-plus or percentage of cost basis is not allowable. In no event shall the total amount reimbursed by the City exceed the sum of **\$3,000.00** (Three Thousand Dollars). Reimbursement under this contract shall be based on billings that are supported by appropriate documentation of costs actually incurred. It is expressly understood that claims for reimbursement shall not be submitted in excess of actual, immediate cash requirements necessary to carry out the purposes of this agreement.

It is also understood that this contract is funded in whole or in part with funds through the State of Nebraska Community Development Block Grant Program as administered by the Department and is subject to those regulations and restrictions normally associated with federally funded programs.

## 4. Record Maintenance, Record Retention, and Access to Records

The Consultant agrees to maintain such records and follow such procedures as may be required under 2 CFR §200.300–345 and any such procedures that the City or the Department may prescribe. In general, such records will include information pertaining to the contract, obligations and unobligated balances, assets and liabilities, outlays, equal opportunity, labor standards (as appropriate), and performance.

All such records and all other records pertinent to this contract and work undertaken under this contract shall be retained by the Consultant for a period of ten years after the final audit of the City's CDBG project unless a longer period is required to resolve audit findings or litigation. In such cases, the City shall request a longer period for record retention.

The City, the Department, and duly authorized officials of the state and federal government shall have full access and the right to examine any pertinent documents, papers, records and books of the Consultant involving transactions to this local program and contract.

## 5. Relationship

The relationship of the Consultant to the City shall be that of an independent Consultant rendering professional services. The Consultant shall have no authority to execute contracts or to make commitments on behalf of the City and nothing

contained herein shall be deemed to create the relationship of employer and employee or principal and agent between the City and the Consultant.

## **6. Suspension, Termination and Close Out**

If the Consultant fails to comply with the terms and conditions of this contract the City may pursue such remedies as are legally available including, but not limited to the suspension or termination of this contract in the manner specified herein:

- a. **Suspension:** If the Consultant fails to comply with the terms and conditions of this contract, or whenever the Consultant is unable to substantiate full compliance with the provisions of this contract, the City may suspend the contract pending corrective actions or investigation, effective not less than 7 days following written notification to the Consultant or its authorized representative. The suspension will remain in full force and effect until the Consultant has taken corrective action to the satisfaction of the City and is able to substantiate its full compliance with the terms and conditions of this contract. No obligations incurred by the Consultant or its authorized representatives during the period of suspension will be allowable under the contract except:
  - i. Reasonable, proper and otherwise allowable costs which the Consultant could not avoid during the period of suspension.
  - ii. If upon investigation, the Consultant is able to substantiate complete compliance with the terms and conditions of this contract, otherwise allowable costs incurred during the period of suspension will be allowed.
  - iii. In the event all or any portion of the work prepared or partially prepared by the Consultant be suspended, abandoned, or otherwise terminated the City shall pay the Consultant for work performed to the satisfaction of the City, in accordance with the percentage of the work completed.
- b. **Termination for Cause:** The City may terminate its contract with the Consultant if the Consultant fails to comply with the terms and conditions of this contract and any of the following conditions exist:
  - i. The lack of compliance with the provisions of this contract are of such scope and nature that the City deems continuation of the contract to be substantially detrimental to the interests of the City;
  - ii. The Consultant has failed to take satisfactory action as directed by the City or its authorized representative within the time specified by same;

- iii. The Consultant has failed within the time specified by the City or its authorized representative to satisfactorily substantiate its compliance with the terms and conditions of this contract; then, the City may terminate this contract in whole or in part, and thereupon shall notify the Consultant of the termination, the reasons therefore, and the effective date provided such effective date shall not be prior to notification of the Consultant. After this effective date, no charges incurred under any terminated portions are allowable.

c. **Termination for Other Grounds:** This contract may also be terminated in whole or in part:

- i. By the City, with the consent of the Consultant, or by the Consultant with the consent of the City, in which case the two parties shall devise by mutual agreement, the conditions of termination including effective date and in case of termination in part, that portion to be terminated.
- ii. If the funds allocated by the City via this contract are from anticipated sources of revenue, and if the anticipated sources of revenue do not become available for use in purchasing said services.
- iii. In the event the City fails to pay the Consultant promptly or within 60 days after invoices are rendered, the City agrees that the Consultant shall have the right to consider said default a breach of this agreement and the duties of the Consultant under this agreement terminated. In such an event, the City shall then promptly pay the Consultant for all services performed and all allowable expenses incurred.
- iv. The City may terminate this contract at any time giving at least 10-days' notice in writing to the Consultant. If the contract is terminated for convenience of the City as provided herein, the Consultant will be paid for time provided and expenses incurred up to the termination date.

## **7. Changes, Amendments, Modifications**

The City may, from time to time, require changes or modifications in the scope of services to be performed hereunder. Such changes, including any increase or decrease in the amount of compensation therefore, which are mutually agreed upon by the City and the Consultant shall be incorporated in written amendments to this contract.

## **8. Personnel**

The Consultant represents that he/she has, or will secure at his/her own expense, all personnel required in performing the services under this contract. Such personnel shall not be employees or have any contractual relationship to the City.

All services required hereunder will be performed by the Consultant or under his supervision and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state or local law to perform such services.

None of the work or services covered by this contract shall be subcontracted without prior written approval of the City. Any work or services subcontracted hereunder shall be specified by written contract or agreement and shall be subject to each provision of this contract.

## **9. Assignability**

The Consultant shall not assign any interest on this contract and shall not transfer any interest on this contract (whether by assignment or notation), without prior written consent of the City thereto: Provided, however, that claims for money by the Consultant from the City under this contract may be assigned to a bank, trust company, or other financial institutions without such approval. Written notice of any such assignment or transfer shall be furnished promptly to the City.

## **10. Reports and Information**

The Consultant, at such times and in such forms as the City may require, shall furnish the City such periodic reports as it may request pertaining to the work or services undertaken pursuant to this contract, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this contract.

## **11. Findings Confidential**

All of the reports, information, data, etc., prepared or assembled by the Consultant under this contract are confidential and the Consultant agrees that they shall not be made available to any individual or organization without prior written approval of the City.

## **12. Copyright**

No reports, maps, or other documents produced in whole or in part under this contract shall be subject of an application for copyright by or on behalf of the Consultant.

## **13. Compliance With Local Laws**

The Consultant shall comply with all applicable laws, ordinances and codes of the state and local governments and the Consultant shall save the City harmless with

respect to any damages arising from any tort done in performing any of the work embraced by this contract.

#### **14. Title VI of the Civil Rights Act of 1964**

No person shall, on the grounds of race, color or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

#### **15. Section 109 of the Housing and Community Development Act of 1974**

No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied benefits of or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this title.

#### **16. Build America, Buy America Act (BABA).**

Pursuant to the Build America, Buy America Act (BABA), enacted as part of the Infrastructure Investment and Jobs Act (IIJA). Pub. L. 117-58, 41 U.S.C. § 8301 note, the Federal Financial Assistance used to fund this infrastructure project is required to apply a domestic content procurement preference (the “Buy America Preference” or “BAP”) for all construction, alteration, maintenance, or repair of infrastructure, including buildings and real property, unless application of the BAP has been waived by HUD.

The City shall include this BABA clause in any procurement bid/contract documents to ensure BABA compliance by subrecipients, developers and/or contractors.

#### **17. Section 3 Compliance in the Provision of Training, Employment and Business Opportunities**

- a. The work to be performed under this contract is on a project assisted under a program providing direct federal financial assistance from the Department of Housing and Urban Development and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u. Section 3 requires that to the greatest extent feasible opportunities for training and employment arising in connection with Section 3 projects are provided to Section 3 workers (as defined in 24 CFR Part 75) within the metropolitan area (or nonmetropolitan county) in which the project is located and contracts for work awarded in connection with Section 3 projects are provided to business concerns that provide economic opportunities to Section 3 workers residing in the metropolitan area (or nonmetropolitan county) in which the project is located.
- b. The parties to this contract will comply with the provisions of said Section 3. The parties to this contract certify and agree that they

are under no contractual or other disability which would prevent them from complying with these provisions.

- c. The Consultant will send to each labor organization or representative or workers with which he/she has collective bargaining agreement or other contract or understanding, if any, a notice advising the said labor organization or workers' representative of his/her commitments under this Section 3 clause and shall post copies of the notice in conspicuous places available to employees and applicants for employment or training.
- d. The Consultant will include this Section 3 clause in every subcontract for work in connection with the project and will, at the direction of the applicant for, or receipt of federal financial assistance, take appropriate action pursuant to the subcontract upon a finding that the subcontractor is in violation of regulations issued by the Secretary of Housing and Urban Development, 24 CFR Part 75. The Consultant will not subcontract with any subcontractor where it has notice or knowledge that the latter has been found in violation of regulations under 24 CFR Part 75 and will not let any subcontract unless the subcontractor has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.
- e. Compliance with the provisions of Section 3, the regulations set forth in 24 CFR Part 75, and all applicable rules and orders of the Department issued hereunder prior to the execution of the contract, shall be a condition of the federal financial assistance provided to the project, binding upon the applicant or recipient for such assistance, its successors and assigns. Failure to fulfill these requirements shall subject the applicant or recipient, its consultants and subcontractors, its successors and assigns to those sanctions specified by the grant or loan agreement or contract through which federal assistance is provided, and to such sanctions as are specified by 24 CFR Part 75.

#### **18. Age Discrimination Act of 1975, As Amended (42 U.S.C. 6101 et. seq.)**

No person will be excluded from participation, denied program benefits or subjected to discrimination on the basis of age under any program or activity receiving federal funding assistance.

#### **19. Section 504 of the Rehabilitation Act of 1973, As Amended (29 U.S.C. 794)**

No otherwise qualified individual will, solely by reason of his or her handicap, be excluded from participation (including employment), denied program benefits or subjected to discrimination under any program or activity receiving federal assistance funds.

## **20. Executive Order 11246, As Amended**

This Order applies to all federally assisted construction contracts/subcontracts (that exceed \$10,000) and non-construction/service contracts and subcontracts (that exceed \$50,000). The Subrecipient and subcontractors, if any, will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Grantee and subcontractors, if any, will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin.

## **21. Conflict of Interest 2 CFR §200.318**

No officer, employee or agent of the Grantee who will participate in the selection, the award, or the administration of this grant may obtain a personal or financial interest or benefit from the activity or have an interest in any contract, subcontract or agreement with respect thereto, or the proceeds thereunder either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter. It is further required that this stipulation be included in all subcontracts to this contract. Upon written request, exceptions may be granted upon a case-by-case basis when it is determined that such an exception will serve to further the purposes of the Act and the effective and efficient administration of the recipient's program or project. These exceptions are granted by the Department.

## **22. Audits and Inspections**

The City, the Department, the State Auditor and HUD or their delegates shall have the right to review and monitor the financial and other components of the work and services provided and undertaken as part of the CDBG project and this contract, by whatever legal and reasonable means are deemed expedient by the City, DED, the State Auditor and HUD

## **23. Hold Harmless**

The Consultant agrees to indemnify and hold harmless the City, its appointed and elected officers and employees, from and against all loss and expense, including attorney's fees and costs by reason of any and all claims and demands upon the City, its elected or appointed officers and employees from damages sustained by any person or persons, arising out of or in consequence of the Consultant's and its agents' negligent performance of work associated with this agreement. The Consultant shall not be liable for property and bodily injury as may result from the negligence of any construction contractor or construction subcontractor.

## **24. Governing Law**

This Agreement will be governed by the laws of the State of Nebraska, without regard to that body of law controlling conflicts of law. Any legal proceeding arising

out of, or relating to this Agreement, shall be instituted in any court of general jurisdiction in the State of Nebraska.

This agreement contains all terms and conditions agreed to by the City and the Consultant. The attachments to this agreement are identified as follows:

**ATTACHMENT "A"**

**SCOPE OF WORK and FEES** for WAHOO, NEBRASKA for GENERAL ADMINISTRATION consisting of 1 pages.

**IN WITNESS WHEREOF**, the City and the Consultant have executed this contract agreement as of the date and year last written below.

**CITY (City of Wahoo)**

By: \_\_\_\_\_

Printed Name: Gerald Johnson

Title: Mayor

Address: 605 N. Broadway, Wahoo, NE 68066

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

**CONSULTANT (Southeast Nebraska Development District)**

By: \_\_\_\_\_

Printed Name: Tom Bliss

Title: SENDD Executive Director

Address: 7407 O St, Lincoln, NE 68510

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

**APPROVED as to legal form:**

City Attorney

By: \_\_\_\_\_

Printed Name:

Title: City Attorney

Address:

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

December 4, 2025

TO: Mayor & Council  
FROM: Melissa Harrell, City Administrator  
RE: Purchase of 216 West 3rd Street

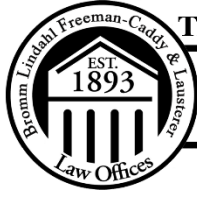
Over the past week we have been working with our auditors on the completion of field work for the FY 2024-25 audit. As they reviewed the transactions, the purchase of the above listed property was discussed. As mentioned when the purchase was authorized, the funds used for this project came from the ½ cent sales tax collection (for capital purchases). However, the action recorded in the minutes for that meeting did not specifically state that the funds would come from the ½ cent sales tax collection. That revenue was approved by the voters and was stated on the ballot as shown below:

SALES AND USE TAX ELECTION  
CITY OF WAHOO, NEBRASKA  
TUESDAY, NOVEMBER 4, 2014

“Shall the city of Wahoo, Nebraska, continue to levy a sales and use tax of one-half of one percent (0.50%) upon the same transactions within the City of Wahoo on which the State of Nebraska is authorized to impose a sales and use tax, to begin when the current one-half of one percent (0.50%) sales and use tax sunsets; the continuing one half of one percent (0.50%) sales and use tax to be used to provide funds for City capital projects principally consisting of the improvement, development, and maintenance of parks and recreation facilities, each of which capital projects shall be approved by the Mayor and City Council?”

They have asked for a legal letter of support for the use of these funds and suggested that we have the Council vote to ratify this previous action of spending the ½ cent sales tax revenue on this purchase.

Therefore, the item on the agenda is at the request of our auditors. As a reminder, we had previously allocated \$290,000 through past budgets as set aside funds for City Hall remodel. This was explained to the Council during the meetings where the purchase of this property was discussed, so in my opinion it was fully understood by the Council that these are the funds we would be using to complete the purchase.



The Law Offices of

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# Bromm Lindahl Freeman-Caddy & Lausterer

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An Organization of Professional Corporations

Curtis A. Bromm, P.C.  
Loren L. Lindahl, P.C.

Maureen Freeman-Caddy, P.C., L.L.O.  
Jovan W. Lausterer, P.C., L.L.O.

TO: City Council and Mayor  
FROM: Jovan W. Lausterer, Attorney At Law  
RE: Ordinance No. 2174  
DATE: December 8, 2025

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**QUESTION PRESENTED:** This communication is being provided in response to the auditors request for a legal opinion regarding Ordinance No. 2174. Specifically, whether the one-half of one percent (0.5%) sales tax referendum passed in 2014 through a voter referendum affords the city council of the City of Wahoo with the authority to use said sales and use tax for real estate acquisition of a temporary police station for the City of Wahoo, Nebraska.

**PROVISION CONSIDERED:** Ordinance No. 2174 provides as follows (c) That at the sunset of the additional sales and use tax of one-half of one percent (0.50%) set forth in subsection (B), when the outstanding bonded indebtedness set forth in said subsection is paid in full, then said additional sales and use tax of one-half of one percent (0.50%) shall continue and be used to provide funds for **City capital projects principally consisting of** the improvement, development, and maintenance of park and recreation facilities, each of which capital projects shall be approved by the Mayor and City Council. (**emphasis added**)

**DISCUSSION:**

Background- The City of Wahoo, Nebraska adopted Ordinance No. 2174, which continues an additional sales and use tax of one-half of one percent (0.50%). The ordinance was preceded by Resolution No. 2014-08, passed on August 14, 2014, which submitted to voters the proposition of continuing the sales tax "to be used to provide funds for capital projects principally consisting of the improvement, development, and maintenance of parks and recreation facilities". The proposition was approved by a majority of qualified electors at the November 4, 2014 election. The current ordinance provides that the additional sales tax "shall continue and be used to provide funds for City capital projects principally consisting of the improvement, development, and maintenance of parks and recreation facilities, each of which capital projects shall be approved by the Mayor and City Council".

Legal Standards/Rules- Nebraska municipalities are authorized to impose sales and use taxes under specific statutory frameworks. Nebraska Revised Statute § 77-27,142 provides that incorporated municipalities may impose sales and use taxes of one-half or one percent upon the same transactions on which the state is authorized to impose tax. Administrative Determination Document, 1994 Neb. AG LEXIS 63, Opinion No. 94065, Opinion No. 94065. Significantly, Nebraska law recognizes flexibility in municipal use of additional sales tax revenue. The statute provides that "a municipality is not required to use all of the additional revenue generated by a sales and use tax imposed at a rate greater than one and one-half percent or increased to a rate greater than one and one-half percent under this subsection for the purposes of the interlocal cooperation agreement or joint public agency agreement." *Omaha Public Power Dist. v. Nebraska State Tax Comm'r*, 210 Neb. 309.

Analysis- The term "principally" in Wahoo's Ordinance No. 2174 does not create an exclusive limitation on the use of sales tax funds for park and recreation capital projects. Several factors support this interpretation under Nebraska law.

First, the statutory framework demonstrates legislative recognition that municipalities need flexibility in revenue allocation. The express provision that municipalities are "not required to use all of the additional revenue" for specified purposes indicates the legislature's intent to avoid rigid restrictions on municipal fund usage. *Omaha Public Power Dist. v. Nebraska State Tax Comm'r*, 210 Neb. 309. This statutory language suggests that even when funds are designated for specific purposes, complete exclusivity is not mandated.

Second, the use of "principally" rather than "exclusively" or "solely" in the ordinance language is legally significant. The ordinance states that funds shall be used for "capital projects principally consisting of the improvement, development, and maintenance of parks and recreation facilities." The word "principally" denotes primary or main purpose rather than exclusive purpose, allowing for incidental or secondary uses that support the primary objective.

Third, the ordinance includes the additional requirement that "each of which capital projects shall be approved by the Mayor and City Council." This approval mechanism provides municipal discretion in determining which capital projects qualify, suggesting flexibility in implementation rather than rigid categorical restrictions.

Fourth, the application of funds for real estate acquisition and/or subsequent improvements thereto is "capital" in nature. While the term "capital" is not a defined term in the ordinance one can reasonably interpret it to mean projects that are about physical things- from developing real estate and changing community spaces, to planting forests and restoring wetlands, or building infrastructure for

municipal purposes. The building that was purchased in the case at hand is a capital asset of the City of Wahoo and thus squarely falls under a reasonable interpretation of a capital project.

Fifth, the use of funds for policing authority is an ancillary benefit to parks and recreation activities as the police activities support monitoring, oversight, and safety of all associated functions of the park and recreation department.

Sixth, the use of the funds is both emergency and temporary in nature given the City's intentions to commence with renovations to the existing police station and city hall and the fact that upon completion of the project the property in question may be sold with funds then being available to go back towards more direct park and recreation projects.

Seventh, the history of the use of the funds supports that the City of Wahoo has "principally" used the funds for park and recreation projects. More specifically, the following:

**Projects:**

Aquatics Center (paint bathhouse, refinish slide and play feature)	\$(27,564.79)
Civic Center/Senior Center (demo boiler room, roof replacement, sidewalk replacement, conceptual plan, fitness and weight equipment, indoor pool filter and mechanical renovation, HVAC replacement, Senior Center Roof)	\$(475,638.14)
Forestry Management - Treemoval/Replacement	\$(26,270.00)
Hackberry Park (batting cages, concession stand and restroom building, drive entrance, entrance/ID signs, Field #6 lighting, Field 1 improvements/rennovation, land acquisition, new field improvements, press box for Field 1, scoreboards, site amenities for new fields, solar lighting for parking)	\$(1,847,270.00)
Highland Park (Landscaping/Design Services)	\$(6,000.00)
Park Operations Building (Security cameras/concrete, awning, sign)	\$(18,720.55)
Sam Crawford (Entrance Apron, storage building)	\$(30,589.56)
Smith Park (Landscaping/Design Services - Renovation, spring riders, park ID signs)	\$(24,129.01)
Trail - Maple Street South - Planning	\$(29,375.00)
Wahoo Dog Park - Fencing	\$(45,305.00)
Wanahoo Trail - Tunnel Lighting	\$(2,041.73)
<b>Public Safety Facility</b>	<b>\$(200,144.88)</b>

## CONCLUSION:

Under Nebraska law, the use of "principally" in Wahoo's Ordinance No. 2174 does not create an exclusive limitation on sales tax fund usage. The statutory framework recognizes municipal flexibility in revenue allocation, and the ordinance language permits capital projects that principally, but not exclusively, serve park and recreation purposes. The City has historically used the funds for this purpose. While the primary use must continue focused on park and recreation capital projects as approved by voters, incidental or secondary uses that support these primary objectives (such as policing activities) appear permissible under the current legal framework.

ORDINANCE NO. 2491

AN ORDINANCE OF THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA, TO VACATE A PORTION OF A ALLEY, SAID PUBLIC WAY TO BE VACATED BEING DESCRIBED AS FOLLOWS: THE SOUTH THREE FOOT OF THE PLATED ALLEY BETWEEN NINTH AND TENTH ALLEYS CONNECTING SYCAMORE AND WALNUT ALLEYS LOCATED IN BLOCK 6, WAHLSTROMS ADDITION TO THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA; AND TO RETAIN OWNERSHIP IN FAVOR OF THE CITY OF WAHOO, NEBRASKA, FOR THE PURPOSE OF INGRESS AND EGRESS OVER, ACROSS, AND UNDER THE ABOVE-DESCRIBED REAL ESTATE FOR THE PURPOSE OF SURVEYING, CONSTRUCTING, RELOCATING, ALTERING, INSPECTING, REPAIRING, REPLACING, ADDING TO, MAINTAINING AND OPERATING, AT ANY TIME, UTILITIES OR ANY OTHER PHYSICAL CITY IMPROVEMENT, WITH APPURTENANCES AND ACCESSORIES THERETO, THEREIN OR IN THE FUTURE LOCATED THEREIN; TO APPROVE THE WAIVER OF THE APPOINTMENT OF A SPECIAL COMMISSION TO ASCERTAIN THE AMOUNT OF SPECIAL DAMAGES TO THE ABUTTING PROPERTY OWNERS OF THE VACATED ALLEY AS CONTAINED WITHIN §95.067 OF THE WAHOO MUNICIPAL CODE; TO PROVIDE THAT THE MAYOR AND COUNCIL AND THE APPROPRIATE DEPARTMENT, WHETHER ONE OR MORE, OF THE CITY OF WAHOO, NEBRASKA, SHALL BE AUTHORIZED TO IMPLEMENT THIS ORDINANCE; TO PROVIDE FOR THE SEVERABILITY OF ANY SECTION, CLAUSE, PROVISION OR PORTION HEREOF FOUND UNCONSTITUTIONAL OR INVALID; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH; TO PROVIDE THAT THIS ORDINANCE SHALL BE PUBLISHED WITHIN THE FIRST FIFTEEN DAYS AFTER ITS PASSAGE AND APPROVAL IN PAMPHLET FORM IN THE CITY OF WAHOO, NEBRASKA, AND SHALL BE IN FULL FORCE AND TAKE EFFECT FROM AND AFTER ITS PASSAGE AND APPROVAL, AS PROVIDED BY LAW AND AS PROVIDED HEREIN; AND TO PROVIDE THAT THE PROVISIONS OF THIS ORDINANCE SHALL NOT BECOME A PART OF THE WAHOO MUNICIPAL CODE OF THE CITY OF WAHOO, NEBRASKA.

WHEREAS, it has been determined by the Mayor and Council of the City of Wahoo, Nebraska, that it is expedient for the public good or in the best interest of the City of Wahoo, Nebraska, that the hereinafter described Alley be vacated, to wit:

THE SOUTH THREE FOOT OF THE PLATED ALLEY BETWEEN NINTH AND TENTH ALLEYS CONNECTING SYCAMORE AND WALNUT ALLEYS LOCATED IN BLOCK 6, WAHLSTROMS ADDITION TO THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA

and,

WHEREAS, the City of Wahoo, Nebraska, does desire to retain the right, on behalf of the City of Wahoo, Nebraska, and its franchisees, to maintain ownership for right of ingress and egress for the purpose of surveying, constructing, reconstructing, relocating, altering, inspecting, repairing, replacing, adding to, maintaining and operating, at any time, utilities or any other physical city improvement, with appurtenances and accessories thereto, now located and which may be located therein in the future, within said 14th Alley to be vacated, and

WHEREAS, Section 95.067 (C) of the Wahoo Municipal Code requires that the Mayor appoint three, five or seven disinterested residents of the city to a special commission to ascertain the amount of special damages that the abutting property owners are entitled to receive, pursuant to Section 95.067 (D) as a result of the vacation of a public way, and,

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF WAHOO, NEBRASKA, as follows:

Section 1. That the findings hereinabove made should be, and are hereby made a part of this Ordinance as fully as if set out at length herein.

Section 2. That the following Alley shall be vacated, to wit:

THE SOUTH THREE FOOT OF THE PLATED ALLEY BETWEEN NINTH AND TENTH ALLEYS CONNECTING SYCAMORE AND WALNUT ALLEYS LOCATED IN BLOCK 6, WAHLSTROMS ADDITION TO THE CITY OF WAHOO, SAUNDERS COUNTY, NEBRASKA

Section 3. That the City of Wahoo, Nebraska, shall retain the right, on behalf of the City of Wahoo, Nebraska, and its franchisees, to maintain ownership for right of ingress and egress for the purpose of surveying, constructing, reconstructing, relocating, altering, inspecting, repairing, replacing, adding to, maintaining and operating, at any time, utilities or any other physical city improvement, with appurtenances and accessories thereto, now located and which may be located therein in the future, within said 14th Alley to be vacated by this Ordinance.

Section 4. That the Clerk of the City of Wahoo, Nebraska, be instructed to file a certified copy of this Ordinance with the Saunders County Register of Deeds within thirty (30) days after the effective date of this Ordinance.

Section 6. That the Mayor and Council of the City of Wahoo, Nebraska, its Clerk, and any other department, whether one or more, of the City of Wahoo, Nebraska, are hereby authorized and directed to implement this Ordinance.

Section 7. That should any section, paragraph, sentence or word of this Ordinance hereby adopted be declared for any reason to be invalid, it is the intent of the Mayor and Council of the City of Wahoo, Nebraska, that it would have passed all other portions of this Ordinance independent of the elimination herefrom of any such portion as may be declared invalid.

Section 8. That all Ordinances and parts of Ordinances passed and approved prior to the passage, approval, and publication of this Ordinance, in conflict herewith, are hereby repealed.

Section 9. That this Ordinance shall be published within the first fifteen (15) days after its passage and approval in pamphlet form, and shall be effective the 15<sup>th</sup> day from and after it is passage, approval, and publication as provided herein.

Section 10. That it is the intention of the Mayor and Council of the City of Wahoo, Nebraska, and it is hereby ordained that the provisions of this Ordinance shall not become a part of the Wahoo Municipal Code of the City of Wahoo, Nebraska.

PASSED AND APPROVED this 9th day of December 2025.

CITY OF WAHOO

By: \_\_\_\_\_  
Gerald D. Johnson, Its Mayor

ATTEST:

\_\_\_\_\_  
Christina Fasel, Its Clerk

(SEAL)