

WAHOO CITY COUNCIL AGENDA
Tuesday, March 24, 2026 - 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, 637 N Maple St, Wahoo, Nebraska, 68066, telephone 402-443-3222 as far in advance as possible, but no later than 48 hours before the scheduled event.

Pledge of Allegiance

Announcement of the Open Meetings Act

Call to order and roll call

Proclamation

Audience comments on items not listed on the agenda

Department head reports

Consent Agenda

1. Acceptance of excused absence of Mayor or Council member(s)
2. Approval of the March 10, 2026 minutes of the City Council
3. Approval of claims

Public hearing and associated action items

1. Public Hearing regarding an application for class C liquor license as requested by Salt Creek Farm and Table LLC for Fariner located at 521 N Broadway St

Action items not requiring a public hearing

1. Dry Run Commons Subdivision Agreement and Construction Reimbursement Agreement
2. Discussion regarding Kennedy Campus Green Space

3. Resolution No 2026-07 to amend the agreement with PEFA, Inc. to extend the Gas Supply Agreement and authorize the Mayor and Clerk to sign any necessary documents associated with the extension.
4. Approval of Audit Waiver for Wahoo Public Building & Grounds Association for FY ending 12/31/2025
5. Approval of Resolution 2026-09 declaring property as surplus
6. Discussion regarding annexation of areas identified in the 2023 City Annexation Study
7. Discussion and possible action regarding change to publication for Public Notices

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

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: Present, Stuart Krejci: Present, Patrick Nagle: Present, Chris Rappl: Present, Shane Sweet: Present, Carl Warford: Present.

City Administrator Harrell introduced the new EMS director.

Street Superintendent Wynn gave an update on the Street and Cemetery Departments

City Council Member Krejci motioned, and City Council Member Sweet seconded to approve the consent agenda which included approval of the February 24, 2026 minutes of the City Council, approval of new job descriptions and associated pay scales for the following positions: Natural Gas Distribution Assistant Supervisor, Assistant Electric Line Supervisor, and Water/Wastewater Construction Supervisor; authorization to open the positions to internal candidates prior to opening to external candidates and approval of claims:

- BLD – Creighton Power, \$290.00, Hancock Construction \$4,350.00, Heartland Office Cleaners \$1,040.00, Jackson Services \$165.62, Mead Signs \$500.00, Menards \$453.82, Openpath \$1,680.00, Mike Lawver \$55.00,
- COM – Apple \$1,398.00, Reditech \$3,087.40,
- EDU – Benchmark \$379.55, NE State Patrol \$538.25, Nebraska Law Enforcement Training \$175.00,
- EQU – Eakes \$75.52, Hometown Leasing \$83.00, Ty's Outdoor Power \$2,777.82,
- LIB – ABDO \$1,514.95, Amazon \$2,328.60, Gumdrop Books \$798.08, Midwest Tape \$499.65, Paraclete Press \$19.78,
- MISC – Critical Hire \$25.00, First Interstate Bank \$1,600.00, Tonniges, Tammie \$500.00, Virgl, Tyler \$455.70, Wahoo Parks and Rec \$50,000.00,
- PAR – Waterpark Excitement \$1,510.00
- PRO – Bromm, Lindahl \$500.00, Felsburg Holt & Ullevig \$8,750.00, JEO \$956.25, One Call Concepts \$11.44, Paper Tiger \$35.00,
- STR – MacQueen \$7,437.02, Michael Todd \$142.80, Newman \$3,960.13, Pavers \$793.25,
- SUB – Caselle \$1,394.40, Celebrate Life Co \$2,350.00,
- SUP – Bomgaars \$103.69, Quill \$159.96, Simons \$535.79,
- UNI – Witmer \$550.00,
- UTL – AT&T Mobility \$246.94, Butler Power \$39.67, Charter \$274.98, US Cellular \$77.40, Verizon \$320.39, Wahoo Utilities \$6,270.98, Waste Connections \$234.70,
- VEH – Breuning Supply \$5,691.17, O'Reilly \$8.52, Peterbilt \$100,000.00, Saunders County Tire \$60.00, Sid Dillion \$97.38, Wahoo Auto Parts \$590.60, Woita Auto Body \$104.49

A Public Hearing regarding the approval of a replat of lots 51 and 52 North Highlands Subdivision was opened at 7:17pm. There were no comments from the public. City Council Member Warford motioned, and City Council Member Krejci seconded to close the public hearing at 7:21pm. Roll call vote Warford, yes; Krejci, yes; Ideus, yes; Sweet, yes; Rappl, yes; Nagle, yes. Motion carried.

City Council Member Warford motioned, and City Council Member Krejci seconded to approval the application for replat of lots 51 and 52 North Highlands Subdivision. of lots 51 and 52 North Highlands Subdivision. Roll call vote Warford, yes; Krejci, yes; Ideus, yes; Sweet, yes; Rappl, yes; Nagle, yes. Motion carried.

City Council Member Ideus motioned, and City Council Member Rappl seconded to approve interlocal agreement template for mosquito control by the City of Wahoo for various villages for 2026. Roll call vote Ideus, yes; Rappl, yes; Nagle, yes; Warford, yes; Sweet, yes; Krejci, yes. Motion carried.

City Council Member Krejci motioned, and City Council Member Rappl seconded table approval of an audit waiver for Wahoo Public Building and Grounds Association for FY ending 12/31/2025. Roll call vote Krejci, yes; Rappl, yes; Nagle, yes; Sweet, yes; Warford, yes; Ideus, yes. Motion carried.

City Council Member Krejci motioned, and City Council Member Ideus seconded to authorize Mayor to sign Certificate of Substantial Completion for the Elm Street Cul-de-Sac project and accept the project into the City of Wahoo system. Roll call vote Krejci, yes; Ideus, yes; Sweet, yes; Warford, yes; Rappl, yes; Nagle, yes. Motion carried.

City Council Member Krejci motioned, and City Council Member Warford seconded to approve a keno agreement with Four Sons Keno to operate keno in Wahoo, providing a five-year agreement, with an additional five-year extension option. Roll call vote Krejci, yes; Warford, yes; Ideus, yes; Sweet, yes, Rappl, yes; Nagle, yes. Motion carried.

The meeting was adjourned at 7:36 pm

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
GENERAL FUND						
101-01-550.310 MATERIALS & SUPPLIES						
101-01-550.310 MATERIALS & SUPPLIES	Quill Corporation	4 cartons printer paper	47969059	02/27/2026	159.96	.00
Total 101-01-550.310 MATERIALS & SUPPLIES:					159.96	.00
101-01-550.330 PRINTING & PUBLICATION						
101-01-550.330 PRINTING & PUBLICATION	First Edition Printing	green claim forms and payroll envelopes	12434	03/10/2026	443.81	.00
Total 101-01-550.330 PRINTING & PUBLICATION:					443.81	.00
101-01-550.340 GAS, OIL, FUEL - CAR & EQUIP						
101-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Jan 2026 - 11.275 gal gas	37498	03/17/2026	31.68	.00
101-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Feb 2026 - 11.464 gal gas	37498	03/17/2026	31.64	.00
Total 101-01-550.340 GAS, OIL, FUEL - CAR & EQUIP:					63.32	.00
101-01-550.410 EDUCATION & TRAINING EXPENSE						
101-01-550.410 EDUCATION & TRAINING EXPENSE	HireRight LLC	Background screening service fee Dec 2025-Dec 2026	P1305954	12/31/2025	317.35	.00
101-01-550.410 EDUCATION & TRAINING EXPENSE	League of Nebraska Municipi	2026 midwinter conference Harrell, Johnson + meal for cost for Storm	195403	03/04/2026	985.00	.00
101-01-550.410 EDUCATION & TRAINING EXPENSE	Wonderful Life Project	mileage and meal expense for mediation	26	03/09/2026	157.65	.00
101-01-550.410 EDUCATION & TRAINING EXPENSE	Wonderful Life Project	training	27	03/19/2026	308.80	.00
101-01-550.410 EDUCATION & TRAINING EXPENSE	Wonderful Life Project	training	28	03/19/2026	166.67	.00
Total 101-01-550.410 EDUCATION & TRAINING EXPENSE:					1,935.47	.00
101-01-550.420 INSURANCE & BONDS						
101-01-550.420 INSURANCE & BONDS	Old Republic Surety Group	RPE2120778 - Bond	5126	03/01/2026	66.00	.00
Total 101-01-550.420 INSURANCE & BONDS:					66.00	.00
101-01-554.660 COMPUTER/SOFTWARE MAINTENANCE						
101-01-554.660 COMPUTER/SOFTWARE MAINTENANCE	FES LLC	Web hosting 4/1/26-3/31/27	INV004707	03/01/2026	1,650.00	.00
101-01-554.660 COMPUTER/SOFTWARE MAINTENANCE	Sparq Data Solutions	Sparq meeting subscription April 1 2026-March 31 2027	S-4092	01/11/2026	2,125.00	.00
Total 101-01-554.660 COMPUTER/SOFTWARE MAINTENANCE:					3,775.00	.00
Total GENERAL FUND:					6,443.56	.00
POLICE FUND						
102-01-550.310 MATERIALS & SUPPLIES						
102-01-550.310 MATERIALS & SUPPLIES	Bomgaars	cleaning supplies	273787966	02/19/2026	15.18	.00
102-01-550.310 MATERIALS & SUPPLIES	Bomgaars	snow brush x3	27388235	02/19/2026	30.97	.00
Total 102-01-550.310 MATERIALS & SUPPLIES:					46.15	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP						
102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Jan 2026 - 326.297 gal gas	37496	03/17/2026	916.89	.00
102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Feb 2026 - 260.291 gal gas	37496	03/17/2026	718.40	.00
Total 102-01-550.340 GAS, OIL, FUEL - CAR & EQUIP:					1,635.29	.00
102-01-550.360 UTILITIES-ELEC./TELE./GARBAGE						
102-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	AT&T Mobility	Department Issued Phones	287360387910	03/03/2026	246.94	.00
102-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Charter Communications	Acct # 260862801 Police Department Internet 3/1/26 -3/31/26	260862801030	03/01/2026	170.00	.00
Total 102-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					416.94	.00
102-01-550.410 EDUCATION & TRAINING EXPENSE						
102-01-550.410 EDUCATION & TRAINING EXPENSE	Nebraska Law Enforcemen	training certification fee - Jonas	16398	03/12/2026	75.00	.00
Total 102-01-550.410 EDUCATION & TRAINING EXPENSE:					75.00	.00
Total POLICE FUND:					2,173.38	.00
STREET FUND						
103-01-546.110 SALARIES & WAGES						
103-01-546.110 SALARIES & WAGES	Wahoo Utilities	GIS wage reimbursement	31326	03/07/2026	389.65	.00
Total 103-01-546.110 SALARIES & WAGES:					389.65	.00
103-01-546.215 EMPLOYEE BENEFITS						
103-01-546.215 EMPLOYEE BENEFITS	Wahoo Utilities	GIS benefits reimbursement	31326	03/07/2026	38.14	.00
Total 103-01-546.215 EMPLOYEE BENEFITS:					38.14	.00
103-01-550.310 MATERIALS & SUPPLIES						
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	windshield washer fluid x15	27390441	02/27/2026	34.35	.00
103-01-550.310 MATERIALS & SUPPLIES	Bomgaars	extension cord and staples	27394200	03/11/2026	6.48	.00
103-01-550.310 MATERIALS & SUPPLIES	Wahoo Auto Parts LLC	lube	5398-316359	03/02/2026	17.49	.00
Total 103-01-550.310 MATERIALS & SUPPLIES:					58.32	.00
103-01-550.340 GAS, OIL, FUEL - CAR & EQUIP						
103-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	Bomgaars	50-50 oil 2 cycle	27391366	03/02/2026	29.99	.00
103-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Jan 2026 - 429.185 gal diesel	37499	03/17/2026	1,433.48	.00
103-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Jan 2026 - 162.243 gal gas	37499	03/17/2026	455.91	.00
103-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Feb 2026 - 318.955 gal diesel	37499	03/17/2026	988.76	.00
103-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Feb 2026 - 125.428 gal gas	37499	03/17/2026	346.18	.00
Total 103-01-550.340 GAS, OIL, FUEL - CAR & EQUIP:					3,254.32	.00
103-01-550.510 ASPHALT/GRAVEL/CONCRETE						
103-01-550.510 ASPHALT/GRAVEL/CONCRETE	National Concrete Cutting I	asphalt millings	30314	02/17/2026	460.78	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
Total 103-01-550.510 ASPHALT/GRAVEL/CONCRETE:					460.78	.00
103-01-554.630 BUILDING MAINTENANCE						
103-01-554.630 BUILDING MAINTENANCE	Bomgaars	faucet for bathroom	27394250	03/11/2026	47.99	.00
Total 103-01-554.630 BUILDING MAINTENANCE:					47.99	.00
103-01-554.640 CAR/TRUCK MAINTENANCE						
103-01-554.640 CAR/TRUCK MAINTENANCE	Bomgaars	battery	27391410	03/02/2026	54.99	.00
103-01-554.640 CAR/TRUCK MAINTENANCE	O'Reilly Automotive, Inc.	fuse	5646-327165	03/20/2026	5.52	.00
Total 103-01-554.640 CAR/TRUCK MAINTENANCE:					60.51	.00
103-01-554.650 EQUIPMENT MAINTENANCE						
103-01-554.650 EQUIPMENT MAINTENANCE	Bomgaars	snow plow hydro oil	27388152	02/19/2026	18.98	.00
103-01-554.650 EQUIPMENT MAINTENANCE	Macqueen Equipment, LLC	Street Sweeper Rocker switch	P17271	03/12/2026	35.34	.00
Total 103-01-554.650 EQUIPMENT MAINTENANCE:					54.32	.00
Total STREET FUND:					4,364.03	.00
CEMETERY FUND						
104-01-550.310 MATERIALS & SUPPLIES						
104-01-550.310 MATERIALS & SUPPLIES	Bomgaars	rat bait	27394050	03/10/2026	24.29	.00
Total 104-01-550.310 MATERIALS & SUPPLIES:					24.29	.00
104-01-550.340 GAS, OIL, FUEL - CAR & EQUIP						
104-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Jan 2026 - 34.092 gal diesel	37499	03/17/2026	113.86	.00
104-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Feb 2026 - 25.71 gal diesel	37499	03/17/2026	79.70	.00
Total 104-01-550.340 GAS, OIL, FUEL - CAR & EQUIP:					193.56	.00
104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE						
104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE	Omaha Public Power Distri	Cemetery electrical service charge	APR2026	03/12/2026	67.18	.00
Total 104-01-550.360 UTILITIES-ELEC./TELE./GARBAGE:					67.18	.00
104-01-554.620 LAND MAINTENANCE						
104-01-554.620 LAND MAINTENANCE	Bobcat of Omaha/Omaha T	stump grinder rental 3/2/26 -3/9/26	R8638	03/09/2026	925.00	.00
104-01-554.620 LAND MAINTENANCE	Todd Valley Farms, Inc.	grass seed for cemetery	70214	03/04/2026	254.00	.00
Total 104-01-554.620 LAND MAINTENANCE:					1,179.00	.00
Total CEMETERY FUND:					1,464.03	.00
PARKS & RECREATION FUND						
105-01-940.720 OTHER EQUIPMENT						
105-01-940.720 OTHER EQUIPMENT	Bobcat of Omaha/Omaha T	toolcat rental 3/1/26-3/1/27 300 hours per year	R86904	03/11/2026	7,700.00	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
Total 105-01-940.720 OTHER EQUIPMENT:					7,700.00	.00
Total PARKS & RECREATION FUND:					7,700.00	.00
FIRE FUND						
106-01-550.340 GAS, OIL, FUEL - CAR & EQUIP						
106-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Jan 2026 - 32.46 gal diesel	37497	03/17/2026	108.42	.00
106-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Feb 2026 - 55.103 gal diesel	37497	03/17/2026	170.82	.00
106-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Feb 2026 - 8.522 gal gasoline	37497	03/17/2026	23.52	.00
Total 106-01-550.340 GAS, OIL, FUEL - CAR & EQUIP:					302.76	.00
106-01-554.630 BUILDING MAINTENANCE						
106-01-554.630 BUILDING MAINTENANCE	Wahoo Utilities	NIFCO Annual Backflow Testing	10802	03/16/2026	50.00	.00
Total 106-01-554.630 BUILDING MAINTENANCE:					50.00	.00
106-01-554.650 EQUIPMENT MAINTENANCE						
106-01-554.650 EQUIPMENT MAINTENANCE	Bomgaars	nuts for side by side	27378441	01/17/2026	3.40	.00
Total 106-01-554.650 EQUIPMENT MAINTENANCE:					3.40	.00
Total FIRE FUND:					356.16	.00
LIBRARY FUND						
108-01-550.000 RENTS-LAND/BLDG./EQUIP.						
108-01-550.000 RENTS-LAND/BLDG./EQUIP.	Eakes Office Solutions	Copier lease rent	INV746085	03/09/2026	218.84	.00
Total 108-01-550.000 RENTS-LAND/BLDG./EQUIP.:					218.84	.00
108-01-550.560 BOOKS						
108-01-550.560 BOOKS	Amazon Capital Services	books	11Y1-RPJV-M3	03/14/2026	93.41	.00
108-01-550.560 BOOKS	Amazon Capital Services	books	14Q9-CPK7-Q	03/09/2026	20.40	.00
108-01-550.560 BOOKS	Amazon Capital Services	books	163T-963H-WC	03/08/2026	74.18	.00
108-01-550.560 BOOKS	Amazon Capital Services	books	1PKH-7KML-94	03/17/2026	48.95	.00
108-01-550.560 BOOKS	Ingram	books	94976799	03/05/2026	20.78	.00
108-01-550.560 BOOKS	Ingram	books	95030490	03/09/2026	134.23	.00
108-01-550.560 BOOKS	Ingram	books	95234447	03/17/2026	25.53	.00
Total 108-01-550.560 BOOKS:					417.48	.00
108-01-554.630 BUILDING MAINTENANCE						
108-01-554.630 BUILDING MAINTENANCE	Jackson Services, Inc.	Library Mats	5765651	03/10/2026	27.86	.00
Total 108-01-554.630 BUILDING MAINTENANCE:					27.86	.00
Total LIBRARY FUND:					664.18	.00
BUILDING & ZONING FUND						
115-01-550.340 GAS, OIL, FUEL - CAR & EQUIP						
115-01-550.340 GAS, OIL, FUEL - CAR & EQUIP	CITY OF WAHOO	Jan 2026 - 28.503 gal gas	37495	03/17/2026	80.10	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
Total 115-01-550.340 GAS, OIL, FUEL - CAR & EQUIP:					80.10	.00
115-01-554.660 COMPUTER/SOFTWARE MAINTENANCE						
115-01-554.660 COMPUTER/SOFTWARE MAINTENANCE	Sparq Data Solutions	Sparq meeting subscription April 1 2026-March 31 2025	S-4092	01/11/2026	1,062.50	.00
Total 115-01-554.660 COMPUTER/SOFTWARE MAINTENANCE:					1,062.50	.00
Total BUILDING & ZONING FUND:					1,142.60	.00
1/2 CENT SALES TAX - CAP IMPR						
119-01-940.740 STRUCTURES, BLDG & IMPROV.						
119-01-940.740 & IMPROV.	JEO Consulting Group, Inc.	Kennedy Park conceptals	172277	03/10/2026	1,500.00	.00
119-01-940.740 & IMPROV.	Next Generation Recreatio	Placek Park Playground Equipment install	2245	03/08/2026	82,228.00	.00
119-01-940.740 & IMPROV.	Next Generation Recreatio	Placek Park turf and install	2273	02/23/2026	95,328.00	.00
Total 119-01-940.740 STRUCTURES, BLDG & IMPROV.:					179,056.00	.00
Total 1/2 CENT SALES TAX - CAP IMPR:					179,056.00	.00
EMS						
121-01-550.340 GAS, OIL, FUEL - CAR & EQUIP						
121-01-550.340 CAR & EQUIP	CITY OF WAHOO	Jan 2026 - 194.582 gal diesel	37494	03/17/2026	649.91	.00
121-01-550.340 CAR & EQUIP	CITY OF WAHOO	Jan 2026 - 19.641 gal gas	37494	03/17/2026	55.20	.00
121-01-550.340 CAR & EQUIP	CITY OF WAHOO	Feb 2026 - 208.357 gal diesel	37494	03/17/2026	645.90	.00
121-01-550.340 CAR & EQUIP	CITY OF WAHOO	Feb 2026 - 21.341 gal gas	37494	03/17/2026	58.90	.00
Total 121-01-550.340 GAS, OIL, FUEL - CAR & EQUIP:					1,409.91	.00
121-01-550.355 MEDICAL SUPPLIES						
121-01-550.355 MEDICAL SUPPLIES	Airgas Inc	Oxygen	9169022802	02/04/2026	113.17	.00
121-01-550.355 MEDICAL SUPPLIES	BoundTree Medical LLC	Medical supplies	86100939	02/16/2026	170.58	.00
121-01-550.355 MEDICAL SUPPLIES	BoundTree Medical LLC	Medical supplies	86102801	02/17/2026	396.44	.00
Total 121-01-550.355 MEDICAL SUPPLIES:					680.19	.00
121-01-550.700 CONTRACTED BILLING FEES						
121-01-550.700 BILLING FEES	One Billing Solutions, LLC	Monthly Billing	INV270882	03/01/2026	3,969.38	.00
Total 121-01-550.700 CONTRACTED BILLING FEES:					3,969.38	.00
121-01-554.640 CAR/TRUCK MAINTENANCE						
121-01-554.640 MAINTENANCE	Sid Dillon Chevrolet	oil and fuel filter	9FCS1459768	02/11/2026	568.77	.00
Total 121-01-554.640 CAR/TRUCK MAINTENANCE:					568.77	.00
Total EMS:					6,628.25	.00
Grand Totals:					209,992.19	.00

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid
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Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____



Nebraska Liquor Control

301 Centennial Mall
South - 1st Floor PO
Box 95046 Lincoln
NE 68508

Application Copy

File Number: 150576

LICENSE TYPE Class C Beer, Wine, Spirits On and Off Sale	APPLICATION DATE RECEIVED 2026-02-05
SECONDARY LICENSE(S) None selected	
LICENSEE SALT CREEK FARM TABLE LLC	LICENSEE TYPE Corporation
MARITAL STATUS Single	
MANAGED BY AGENT No	
PREMISES TYPE Bar/Lounge (on prem)	PREMISES NAME Fariner
OPERATOR Jared Hiscock	CORPORATE LIMIT DESIGNATION Inside
LEASE OR OWN Lease	EXPIRATION DATE 2026-09-30
PHYSICAL ADDRESS 521 N Broadway St Wahoo, NE 68066	
MAILING ADDRESS 240 N 16th St Ashland, NE 68003	

CONTACT NAME Damie Elder-Hiscock	PREFERRED CONTACT METHOD Email
CONTACT PHONE (402) 202-8427	ALTERNATE PHONE
FAX	EMAIL farinerbakery@gmail.com
PREMISES MANAGER Jared Hiscock	PREMISES MANAGER EMAIL Jared.Hiscock@gmail.com

QUESTIONS

Class C Beer, Wine, Spirits On a

1. READ CAREFULLY. ANSWER COMPLETELY AND ACCURATELY

Has any officer, member, owner, or manager named in this application; or their spouse, EVER been convicted of or plead guilty to any charge?

*The Commission must be notified of any arrests and/or convictions that may occur after the date of this application.

No

2. What are the building dimensions: Enter length and width in feet separated by a comma (i.e. L20, W15) *Not square feet*

A simple sketch of the area to be licensed will be required to be uploaded in the Documents Section.. Include the length x width, direction of NORTH and number of floors of the building. (NO BLUEPRINTS)

48,20

3. Is there an outdoor area?

*Permanent fence or barrier is required for outdoor areas. Please contact the local governing body for other requirements regarding fencing.

No

4. Will a basement be used for alcoholic storage or sale?

Yes

L48, W20

5. How many floors of the building? (excluding basement) Please indicate which floors will be included in the liquor license.

1

6. Is premises to be licensed within 150 feet of a church, school, hospital, home for indigent persons or for veterans, their wives, and children?

No

7. Is premises to be licensed within 300 feet of a college campus or university?

No

8. Are you acquiring any alcohol prior to obtaining this liquor license? If you are purchasing a business with a current license; this includes alcohol purchased as part of a business purchase agreement.

No

9. What date do you intend to open for business?

3/4/26

10 What are the anticipated hours of operation?

W, R - 2-8pm, F, Sa - 2-10pm

11 Are you borrowing any money from any source, including family or friends, to establish and/or operate the business?

Yes

Square, Kalamata

12 Will any person or entity, other than the applicant, be entitled to a share of the profits of this business?

No

13 Is anyone listed on this application a law enforcement officer?

No

14 What is the primary bank and/or financial institution to be utilized by the business AND list the individual(s) who are authorized to write checks and/or withdrawals on accounts at this institution.

Farmers and Merchants of Ashland - Jared Hiscock and Damie Elder-Hiscock

15 Do you have prior experience or training in selling, serving or managing alcohol sales?

Yes

Ownership and Management of Fariner Bakery

16 Are all individuals named in this application as a part of the ownership and/or manager over 21 years of age?

Yes

17 Do you intend to sell cocktails to go as allowed under Neb Rev. Statute 53-123.04(4)?

No

18 Do you intend to allow drive through services (curb side pick up) allowed under Neb Rev. Statute 53-178.01(2)

No

19 List all past and present liquor licenses held in Nebraska or any other state by any person named in this application. List the license holder name, location of license, and license number (if available). Also list reason for termination of license(s) previously held.

Salt Creek Farm Table, 120 N 14th St, Ashland, NE 68003, 126390.
Not terminating.

20 Has the premises location been previously licensed within the last 2 years?

No

21 Are you applying for a Temporary Operating Permit?

No

22 Is the lease or deed for the premises listed under the applicant's name (LLC, Corporation, or Individual)? If the property is owned personally but the application is under an LLC or Corporation, a lease agreement must be made between the owner and the entity applying for the license.

Yes

23 If applying as a LLC or Corporation; is your LLC or Corporation active with the Nebraska Secretary of State? (Please mark yes if applying as an individual or partnership)

Yes

24 Per Nebraska Revised Statute 53-103.18 - Manager, defined: Manager means a person appointed by a corporation or limited liability company to oversee the daily operation of the business licensed in Nebraska. A manager shall meet all the requirements of the Nebraska Liquor Control Act as though he or she were the applicant, including residency.

What is the premises manager's name?

Jared Hiscock

25 What is the manager's address?

204 N 16TH ST
Ashland, NE 68003

26 What is the manager's phone number?

509-200-1290

27 What county is the manager registered to vote in?

The manager must be a resident of the state of Nebraska. If the manager is not registered to vote they can complete their voter registration here - <https://www.nebraska.gov/apps-sos-voter-registration/>

Saunders

28 What is the manager's email address? An email will be sent to them to obtain their personal information.

Jared.hiscock@gmail.com

29 Is the manager married?

Yes

Damie Elder-Hiscock - damie.elder@gmail.com

DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Premises Description & Diagram	Loft Wahoo.jpg	
Premises Description & Diagram	Floorplan Wahoo.jpg	
Lease / Deed / Purchase Agreement	Lease Wahoo.pdf	
Business Plan	Screenshot 2026-02-05 4.05.04 PM.png	
Privacy Act Statement	Screenshot 2026-02-05 4.07.09 PM.png	

APPLICANT

Damie Elder-Hiscock

DECLARATION

I (We) the applicant(s) agree and consent

By checking the box next to "I (We) the applicant(s) agree and consent", the applicant(s) hereby consent(s) to an investigation of background and release present and future records of every kind and description including, but not limited to, police records, tax records, bank or lending institution records, and corporate records. I consent to the release of any documents supporting any declarations made in this application and agree to provide any documents supporting these declarations to the Nebraska Liquor Control Commission (NLCC) or the Nebraska State Patrol (NSP) immediately upon demand. I agree to provide any record needed in furtherance of any investigation related to this application immediately upon demand to the NLCC or the NSP. I waive any right or cause of action that I may have against the NLCC, the NSP, or any other individual or entity disclosing or releasing any investigatory or supporting records related to this application or the review of this application.

I acknowledge that false information submitted in this application is grounds for denial of a license. Any license issued based on the information submitted in this application is subject to additional conditions, cancellation, revocation, or suspension if the information contained herein is incomplete, inaccurate, or fraudulent. I acknowledge that any changes to the information contained in this application must be reported to the NLCC. I acknowledge the review of this application will involve a criminal record check of all owners, partners, managers, officers and stockholders or members owning 25% interest in the applying entity and their spouses. Any license granted by the NLCC is subject to the provisions of the Nebraska Liquor Control Act and the Rules & Regulations of the NLCC, and that failure to comply with these provisions and rules may subject the license to suspension, cancellations, or revocation. I acknowledge that a licensee must keep complete, accurate, and separate records and that a licensee's records and books are subject to inspection by the NLCC. NLCC auditors and law enforcement officers are authorized to enter and inspect the licensed premises at any time to determine whether any provision of the Act, rule or regulation, or ordinance has been or is being violated. I acknowledge that it is the licensee's responsibility to comply with the provisions of the Nebraska Liquor Control Act and the Commission's rules and regulations.

If I am an individual applicant, I will supervise in person the management and operation of the business and operate the business authorized by the license for myself and not as an agency for any other person or entity. If I am a corporate applicant, I will ensure that an approved manager will supervise in person the management and operation of the business. If I am a partnership applicant, I will ensure one partner supervises the management and operation of the business.

I will operate the licensed business in compliance with all applicable laws, rules and regulations, and ordinances and to cooperate fully with any authorized agent of the NLCC.

I declare under penalty of perjury that I have read the contents of this application and, to the best of my knowledge, believe all statements made in this application are true, correct, and complete.

Applicant Notification and Record Challenge: An applicant's fingerprints will be used to check the criminal history records of the FBI. The applicant may complete or challenge the accuracy of the information contained in the FBI Identification Record. The procedures for obtaining a change, correction, or updating an FBI identification record are set forth in 28 CFR 16.34.

**(DRY RUN COMMONS SUBDIVISION)
CONSTRUCTION AND REIMBURSEMENT AGREEMENT**

THIS CONSTRUCTION AND REIMBURSEMENT AGREEMENT (the “Agreement”) is made this 24th day of March, 2026 (the “Effective Date”), by and between JEO Investments, Inc. (“Developer”), and the City of Wahoo, a political subdivision of the State of Nebraska (“City”), (each, a “Party” and collectively, the “Parties”).

RECITALS:

Developer is the owner of the real property located in a tract of land in the Northwest quarter of Section 4, Township 14 North, Range 7 East, Saunders County, Nebraska, as more accurately described in Exhibit “A” attached hereto (the “Property”), which Property is located within the City’s corporate boundary at the time of submission of the Developer’s preliminary plat application with the City;

The Property is currently vacant ground, and Developer intends to develop a commercial subdivision on the Property as further described within this Agreement (the “Project”);

Developer has requested City to approve preliminary and final platting of the Property. A copy of the “Final Plat” is attached hereto as Exhibit “B”;

The City Planning Commission approved the Preliminary Plat at its January 8, 2026 meeting, and the City Council approved the Preliminary Plat at its meeting on January 13, 2026.

The Developer intends to complete the construction of the Project’s infrastructure in one phase consisting of commercial lots and Outlot A as further depicted on Exhibit “C” attached hereto;

On October 19, 2022, the City of Wahoo Utilities amended their Development Fee policy which sets the fees to be paid by the Developer relating to electric, natural gas, water and wastewater services provided for the Project by the City. The Development Fee policy is attached hereto as Exhibit “D”;

It is anticipated that Developer will be responsible for all infrastructure design for the Project (with the exception of electric and natural gas) and will further be responsible for all site grading as approved by the City. The Developer will act as lead agent to construct and install all infrastructure improvements (with the exception of electrical and natural gas) within the Project (collectively, the “DRY RUN COMMONS SUBDIVISION Improvements”).

Developer and City have agreed to enter into this Agreement to establish the terms and conditions of City’s Reimbursement Obligation, including those criteria and milestones Developer must satisfy as consideration for City’s Reimbursement Obligation (“Developer’s Additional Obligations”).

NOW, THEREFORE, the Parties mutually agree as follows:

SECTION I

LEGAL DESCRIPTION, OWNERSHIP, PHASING, AND LEAD AGENCY

A. Property Legal Description and Ownership.

1. Legal Description. The Property's legal description is attached hereto as Exhibit A.
2. Ownership. The Property is owned by JEO Investments Inc., a Nebraska Corporation.

B. Phased Platting, Dedication, and Construction.

1. No More than One Phase for Construction. Pursuant to the terms of a separate subdivision agreement between City and Developer (the "Subdivision Agreement"), the Parties have agreed that the Property will be final platted and developed in one phase as conceptually depicted in Final Plat attached hereto as Exhibit "B" and as defined in the Subdivision Agreement.

C. Design, Construction and Installation Responsibilities.

1. Design and Commencement of Street Construction. Developer shall immediately commence the design of the street improvements within the Project. All designs must adhere to City specifications, except for waivers agreed to by both parties as described in Paragraph 5 of the Subdivision Agreement, for public roadways in general, and specifications that are applicable to the street improvements within the Project. Following submission and approval of said designs, the Developer shall commence with construction and installation of street improvements, certain of which costs will be designated as a general obligation of the City.

City of Wahoo Subdivision Regulations, Section 4.27 Minimum Street Standards, state the minimum street width of a Local Street, as Dry Run Drive is designated, shall be 31' wide and have a minimum pavement thickness of 7" of "Portland Cement Concrete as per design standards by AASHTO or per geotechnical report". Because extending paving width to 36' wide and paving thickness to 8" is in the best interests of the City, the cost differences shall be deemed a general obligation of the City. In addition, the removal and replacement of existing portions of Dry Run Drive near the north end of this Project, as agreed to by the City, shall also be deemed a general obligation of the City. Said paving dimensions and intersections of the Project are identified in Exhibit "E" attached hereto.

2. Design and Commencement of Electricity and Natural Gas Construction. The City will perform the design work on the electric and natural gas utilities to the Project. The City shall also be responsible for construction and

installation of electric and natural gas improvements which fees will be charged back to the lots on a per lot basis. Said fee payment shall be tendered to the City in lump sum form by no later than thirty (30) days following final plat approval.

3. Design and Commencement of Water Construction. Developer shall immediately coordinate the design of the water improvements within the Project with City of Wahoo Utilities, more particularly the previously designed water West Loop project. All designs must adhere to City specifications, except for waivers agreed to by both parties, for public utilities. Following submission and approval of said designs, the Developer shall commence with construction and installation of water improvements and shall pay the costs equal to the furnishing and installation of an 8” diameter water main. The cost difference between the furnishing and installation of an 8” and a 12” diameter main and appurtenances shall be designated as a general obligation of the City. All fees for approval and acceptance of the water improvements due to NDWEE shall be the cost of the designer of the project.
4. Design and Commencement of Sanitary Sewer Service Construction. Developer shall immediately commence the design of the sanitary sewer service line improvements within the Project. All designs must adhere to City specifications, except for waivers agreed to by both parties, for public utilities. Following submission and approval of said designs, the Developer shall commence with construction and installation of the sanitary sewer service line improvements. If there are any fees for approval and acceptance of the sanitary sewer improvements due to NDWEE, the cost shall be covered by the designer of the Project.
5. Design and Commencement of Storm Sewer Construction. Developer shall immediately commence the design of the storm sewer improvements within the Project. All designs must adhere to City specifications, except for waivers agreed to by both parties. Following submission and approval of said designs, the Developer shall commence with construction and installation of the storm sewer improvements.
6. Standards. Developer shall cause the design of all improvements to be in accordance with the terms of this Agreement, the Subdivision Agreement, any applicable state, federal, or City laws, regulations, or Ordinances, and any additional standards required by the City Engineer, as specially designated by the City for this project, at the time such modifications or improvements are made.
7. ~~Contractor/subcontractor requirements. Any contractor or subcontractor selected by the Developer to complete the installation of improvements described in this section must carry (Insurance requirements) and (Performance bond) (to comply with 7.03, 7.04, 7.05 of the Subdivision Regulations.~~

SECTION II

CITY'S REIMBURSEMENT OBLIGATION

A. City's Reimbursement Obligation.

1. Streets. The City shall pay the cost difference between 36' wide street and 31' wide street paving and shall pay the cost of the difference between 8" thick paving and 7" thick paving. This shall be paid to the Developer upon acceptance of the project by the City.

Estimated cost to the City – 36' paving = ~~\$18,497.00~~10,971.00
Estimated cost to the City – 8" thick paving = \$10,614.50

2. Existing Dry Run Drive repairs. The City shall pay the cost of removing and replacing a portion of the existing Dry Run Drive, as agreed to by City staff. This shall be paid to the Developer upon acceptance of the project by the City.

Estimated cost to the City - ~~\$1,420.00~~8,946.00

3. Water. The City shall pay the cost difference between installation of an 8" water main and a 12" water main. This shall be paid to the Developer upon acceptance of the project by the City.

Estimated cost to the City - \$19,987.00

SECTION III

DEVELOPER'S ADDITIONAL OBLIGATIONS

- #### A. Developer's Additional Obligations. As further consideration for City's contribution of City's Reimbursement Obligation, Developer shall abide by the following additional terms ("Developer's Additional Obligations"):

1. Community Park Fees. Developer shall pay \$13,330.40 to the City of Wahoo as a park fee. This sum is intended to satisfy the community park fee requirement the Developer has under the City's subdivision regulations (Section 6.03.04).
2. City Review/Oversight Fee. The Parties agree that the Developer shall pay a review fee to the City equal to 1.0% of the anticipated construction costs of the Project in lieu of the fees listed in Sections 7.10 and 7.13 of the City's subdivision regulations with no additional construction oversight fee to be paid by the Developer to the City.

This fee is currently estimated to be \$2,780.00 based upon the anticipated construction costs of the Project.

3. City of Wahoo Utilities Development Fees. The Developer shall be responsible for payment of development fees for utilities:
 - a) Electric Development Fee: TBD
 - b) Natural Gas Development Fee: TBD
 - c) Sanitary Sewer Development Fee: \$4,073.60
4. Testing Requirements. The parties agree to Section 7.12 of the City's Subdivision Regulations, with the following changes:
 - a) Water Main Testing is to be completed by the Contractor (or their subcontractor) and costs for such included in the Contractor's bid for the work to provide and install the water main.
5. Testing Contractor and Fees. The parties agree a certified testing contractor (as required per Section 7.12 of the City's Subdivision Regulations) that is agreeable to both parties will be hired by the Developer and all fees, except those described in Paragraph 3 of this Section, will be paid by the Developer.
6. No Inundation, Damage, or Disturbance. Developer shall take all necessary steps to ensure that Developer's development of the Property shall not result in any inundation of soil, erosion disturbance of any adjacent privately or publicly owned property, or cause damage thereto (collectively, "Damage"). In the event Developer's development of the Property results in Damage, Developer agrees to take all necessary steps required by the City Administrator and the City Engineer to mitigate said Damage. The City may elect, at City's sole discretion, to reduce the City's Reimbursement Obligation, or any pro rata share thereof, in the amount of such verifiable Damage not paid by Developer.
7. Outlots A. Outlot A consists of a 1.1-acre (47,916 sq ft) parcel of land and Developer agrees that as part of final plat approval the Outlot shall be deeded fee simple title to the City and shall be designated as a public easement restricting any future development within the Outlot as the areas are reserved exclusively for storm water run-off, and public trail development as deemed appropriate by the City of Wahoo.
8. Subdivision Improvements Guarantee. In lieu of the Subdivision Improvement Guarantees described in Sections 7.03-7.05 of the City's Subdivision Regulations, the Developer shall provide the City with a letter stating sufficient funding is available for this Project from the Developer's bank.

SECTION IV

MISCELLANEOUS PROVISIONS

- A. Incorporation of Recitals. The recitals set forth above are, by this reference, incorporated into and deemed part of this Agreement.
- B. Non-Assignability. This Agreement shall not be assigned by the Developer to any other person or entity without the express prior written approval of City, which approval may be withheld by City at City's sole discretion. Any attempted assignment without such approval shall be null and void. This Agreement shall inure to the benefit of and be binding on the Parties and their respective successors and those assigns approved in writing by City (the "Permitted Assigns").
- C. Termination of Agreement. This Agreement shall immediately terminate only upon:
1. Written agreement between Developer and City; or
 2. Written notice of termination by City for: (i) Developer's continued failure to commence action toward satisfying any of Developer's Criteria and Milestone Obligations thirty (30) working days after City has provided notice to Developer of the same, (ii) Developer's continued failure to satisfy any of Developer's Additional Obligations thirty (30) working days after City has provided notice to Developer of the same, or (iii) any other material breach or default by Developer which remains uncured thirty (30) working days after City has provided notice to Developer of the same. If Developer has commenced an attempt to cure any of the foregoing failures, breaches, or defaults upon receiving notice of the same, and such attempt to cure takes longer than thirty (30) working days, then as long as City determines substantial progress is being made by Developer, the cure period may be extended administratively by City, at City's sole discretion, for another thirty (30) working days, or as otherwise agreed to by City and Developer, to allow any such progress to be completed.

No termination shall relieve Developer of any unperformed obligation required as of the effective date of termination nor any liability which may have then accrued, each of which shall survive such termination. Notwithstanding the foregoing, City may terminate this Agreement immediately upon written notice of termination without providing Developer an opportunity to cure in the event of an unreasonable recurrence of any failure, breach, or default for which City has previously provided notice and which Developer has previously cured. This provision shall survive the expiration or termination of this Agreement.

- B. Non-Discrimination. In the performance of this Agreement, the Parties, their agents, contractors, subcontractors, and consultants shall not discriminate, or permit discrimination, against any person on account of disability, race, color, sex, age, political or religious opinions or affiliations, or national origin in violation of any applicable

laws, rules, or regulations of any governmental entity or agency with jurisdiction over any such matter.

- C. Governing Law. In performing the obligations of this Agreement, the Parties shall conform to all existing and applicable City ordinances, resolutions, state and federal laws, and all existing and applicable rules and regulations. Any dispute arising from this contractual relationship shall be governed solely and exclusively by Nebraska law except to the extent such provisions may be superseded by applicable federal law, in which case the latter shall apply.
- D. Forum Selection and Personal Jurisdiction. Any lawsuit arising from this contractual relationship shall be solely and exclusively filed in, conducted in, and decided by the District Court of Saunders County, Nebraska. As such, the Parties also agree to exclusive personal jurisdiction in such court.
- E. Related Contract(s) Voidable. No elected official or any officer or employee of City shall have a financial interest, direct or indirect, in any City contract related to this Agreement. Any violation of this subsection with the knowledge of the person or limited liability company contracting with City shall render said contract(s) voidable by the Mayor or City Council.
- F. No Waiver of Regulations. None of the foregoing provisions shall be construed to imply any waiver of any provision of the Wahoo Municipal Code, Zoning Regulations, Subdivision Regulations, or any other section other City ordinances or regulations, except those waivers specifically requested by Developer and approved by City as noted in the Subdivision Agreement.
- G. No Continuing Waivers. A waiver by any Party of any default, breach, or failure of another shall not be construed as a continuing waiver of the same or of any subsequent or different default, breach, or failure.
- H. Developer Indemnity. Developer shall defend, indemnify, and hold City and its respective employees, agents, and assigns harmless from and against any and all claims, suits, demands, penalties, court costs, attorneys' fees, other litigation costs, demands, penalties, judgments, actions, losses, damages, or injuries of any nature whatsoever, whether compensatory or punitive, or expenses arising therefrom, either at law or in equity, resulting or arising from or out of or otherwise occurring in relation to any negligence, intentional acts, lack of performance, subdivision layout, or public improvement design, bidding, construction, and installation by Developer, or Developer's employees, agents, contractors, subcontractors, or other representatives in relation to this Agreement or the financing or development of the Property, except to the extent such injury is caused by the gross negligence or intentional acts of City. Other litigation costs, as referenced herein, shall include reasonable attorneys' fees, consultants' fees, and expert witness fees. Without limiting the generality of the foregoing, such indemnity shall specifically include, but not be limited to any and all claims, suits, demands, penalties, court costs, attorneys' fees, other litigation costs, demands, penalties, judgments, actions, losses, damages, or injuries of any nature

whatsoever to any person or entity which may otherwise arise from, out of, or may be caused by Developer's breach, default, or failure to perform or properly perform any of Developer's obligations required by any warranty, representation, obligation, or responsibility arising out of state, federal, or local law, or from any provision of this Agreement.

- I. City Indemnity. City shall defend, indemnify, and hold Developer and its respective employees, agents, and assigns harmless from and against any and all claims, suits, demands, penalties, court costs, attorneys' fees, other litigation costs, demands, penalties, judgments, actions, losses, damages, or injuries of any nature whatsoever, whether compensatory or punitive, or expenses arising therefrom, either at law or in equity, resulting or arising from or out of or otherwise occurring in relation to any negligence, intentional acts, lack of performance, public improvement design, bidding, construction, and installation by City, or City's employees, agents, contractors, subcontractors, or other representatives in relation to this Agreement or the financing or development of the Property, except to the extent such injury is caused by the gross negligence or intentional acts of Developer. Other litigation costs, as referenced herein, shall include reasonable attorneys' fees, consultants' fees, and expert witness fees. Without limiting the generality of the foregoing, such indemnity shall specifically include, but not be limited to any and all claims, suits, demands, penalties, court costs, attorneys' fees, other litigation costs, demands, penalties, judgments, actions, losses, damages, or injuries of any nature whatsoever to any person or entity which may otherwise arise from, out of, or may be caused by City's breach, default, or failure to perform or properly perform any of City's obligations required by any warranty, representation, obligation, or responsibility arising out of state, federal, or local law, or from any provision of this Agreement.
- J. Entire Agreement. This Agreement and all exhibits and documents attached hereto or referenced herein, which are hereby incorporated and specifically made a part of this Agreement by this reference, express the entire understanding and all agreements of the Parties. Specifically, this Agreement supersedes any prior written or oral agreement or understanding between or among any of the Parties, whether individually or collectively, concerning the subject matter of the respective obligations of the Parties under this Agreement.
- K. Modification by Agreement. This Agreement may be modified or amended only by a written amendment agreement executed by all Parties. Any modifications to this Agreement must cause this Agreement and all performance obligations hereunder to conform to the requirements of any applicable laws, rules, regulations, standards, and specifications of any governmental agency with jurisdiction over any such matter, including any amendment or change thereto, without cost to City.
- L. Notices, Consents, and Approval. Unless expressly stated otherwise herein, all notices, statements, demands, requests, consents, approvals, authorizations, or other submissions or communications required to be made by the Parties shall be in writing, whether or not so stated, and shall be deemed sufficient and served upon the other only if sent by

United States registered mail, return receipt requested, postage prepaid and addressed as follows.

1. For Developer: JEO Investments, Inc.
c/o Robert Brigham, President
1937 North Chestnut Street
Wahoo, NE 68066

2. For City: Attn: City Administrator
City of Wahoo
608 N Linden Street, Suite B
PO Box 398
Wahoo, NE 68066

Such addresses may be changed from time to time by written notice to the other Party.

- M. Headings. The section headings appearing in this Agreement are inserted only as a matter of convenience, and in no way define or limit the scope of any section.
- N. Counterparts. This Agreement may be signed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall constitute one executed instrument.
- O. Severability. In the event that any provision of this Agreement proves to be invalid, void, or illegal by a court of competent jurisdiction, such decision shall in no way affect, impair, or invalidate any other provisions of this Agreement, and such other provisions shall remain in full force and effect as if the invalid, void, or illegal provision was never part of this Agreement.
- P. Approval of Final Plat. Developer acknowledges that City's approval of the Final Plat is specifically subject to and conditioned on Developer's execution and compliance with this Agreement.
- Q. Approval of the Subdivision Agreement. Developer acknowledges that City's approval of the separate Subdivision Agreement is specifically subject to and conditioned on Developer's execution and compliance with this Agreement. Similarly, City's approval of this Agreement is specifically subject to and conditioned on City and Developer's execution and compliance with the Subdivision Agreement.

IN WITNESS WHEREOF, the Parties have fully executed this Construction and Reimbursement Agreement as of the Effective Date set forth above.

ATTEST:

CITY OF WAHOO,
a Political Subdivision of the State of Nebraska

City Clerk

By: _____
Gerald Johnson, Mayor

DEVELOPER:

JEO Investments, Inc.,
a Nebraska corporation

By: _____
Robert Brigham, President

STATE OF NEBRASKA)
)
COUNTY OF SAUNDERS) ss.

The foregoing Construction and Reimbursement Agreement was acknowledged before me on this _____ day of March 2026, by _____, President of JEO Investments, Inc., a Nebraska corporation, on behalf of said corporation.

Notary Public

Exhibit A

Legal Description

ALL OF DRY RUN COMMONS ADDITION, WAHOO, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

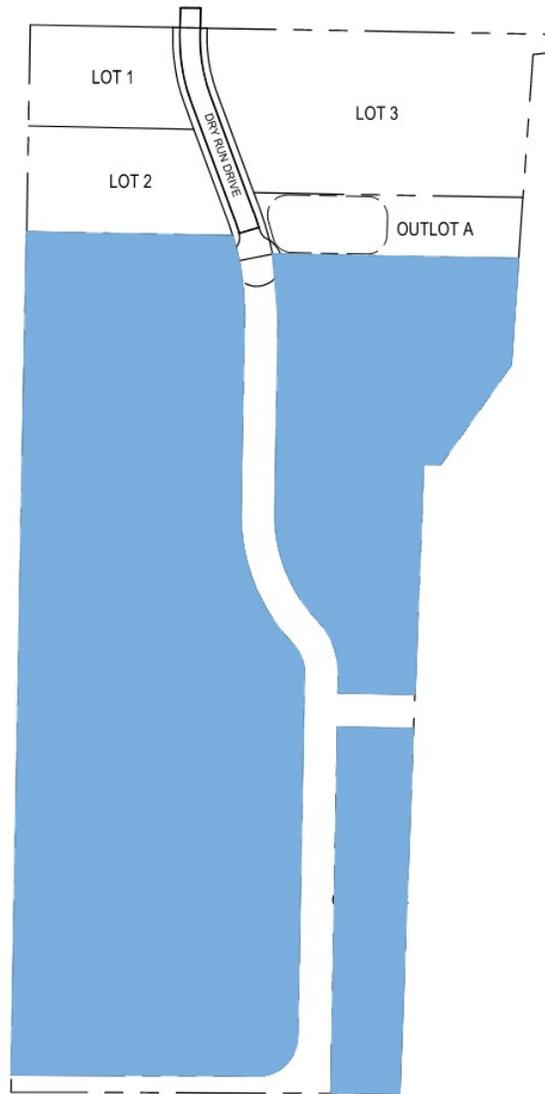
A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF SECTION 4, TOWNSHIP 14 NORTH, RANGE 7 EAST OF THE SIXTH P.M., SAUNDERS COUNTY, NEBRASKA, BEING DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHWEST CORNER OF LOT 1, DRY RUN SUBDIVISION AS PLATTED IN THE CITY OF WAHOO; THENCE N88°16'57"E (ASSUMED BEARING) ON THE SOUTH LINE OF SAID DRY RUN SUBDIVISION AND THE SOUTH LINE OF LOT 3R, REPLAT OF LOT 2, DRY RUN SUBDIVISION, A DISTANCE OF 911.28 FEET TO THE SOUTHEAST CORNER OF SAID LOT 3R; THENCE S00°23'37"E ON THE CENTERLINE OF VACATED WILLOW STREET, A DISTANCE OF 26.64 FEET; THENCE S09°35'37"E CONTINUING ON SAID CENTERLINE, A DISTANCE OF 5.48 FEET; THENCE S80°24'17"W, PERPENDICULAR TO SAID CENTERLINE, A DISTANCE OF 29.97 FEET TO THE EASTERLY LINE OF A TRACT OF LAND DESCRBED IN DEED BOOK 143, PAGE 105; THENCE S01°17'32"W ON SAID EASTERLY LINE, A DISTANCE OF 358.40 FETT; THENCE S88°18'18"W, A DISTANCE OF 431.21 FEET; THENCE NORTHERLY ON A 530.00 FOOT RADIUS CURVE THE LEFT, AN ARC DISTANCE OF 51.15 FEET, THE CHORD OF SAID CURVE BEARS N16°51'57"W, A DISTANCE OF 51.13 FEET; THENCE S70°22'10"W, A DISTANCE OF 60.00 FEET; THENCE S88°16'57"W, A DISTANCE OF 361.24 FEET TO THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 77 AS DESCRIPED IN GENERAL BOOK 267, PAGE 696; THENCE N01°43'03"W ON SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 363.00 FEET TO THE POINT BEGINNING, CONTAINING 7.60 ACRES, MORE OR LESS.

Exhibit C

Project Phasing

Exhibit C

Project Phasing



LEGEND



AREA NOT TO BE PLATTED
AT THIS TIME



GRAPHIC SCALE
0 125 250 500
UNIT OF MEASURE IS FEET



Exhibit D

City of Wahoo Development Fee's

Electric - Water
Sewer - Gas
Utilities



Est. 1908

605 NORTH BROADWAY

WAHOO, NE 68066

(402) 443-3222

FAX (402) 443-5483

New Development Fee's adopted Policy

10/19/2022

With the potential for many new developments and the change in management it is a good time to come to a solid ground policy on our fees associated with new developments. In the past the Wahoo Utilities has passed on a development fee to the developer which was established on a case-by-case for every new development, both commercial and residential. How each were calculated has differed according to the notes I have found from previous management. The proposed policy is meant for all types of residential and commercial development that meet the requirements, with the discretion still left to the Board of Public Works (BPW) on final fees assessed.

ELECTRIC AND NATURAL GAS

The fees I am proposing are based on an evaluation of previous projects we have done and potential project estimates. The goal of the fees I am proposing is to cover close to 50% of our average cost/lot for electric and natural gas. The return on investment (ROI) would generally be 5-7 years on electric and 2-4 years on natural gas.

All fees are based on the development being within 300 feet of a primary power circuit and natural gas piping capable of handling the size of the development. Any major upgrades beyond that would be negotiated on a case-by-case bases.

I believe this helps the community by lowering the up-front cost of residential development, while not exposing the utilities department to bearing all the risk associated with new development.

Electric Fees

For R1 & R2 residential (small lot/single family lot developments & Low to medium density homes such as duplexes) I am recommending a \$1500/Lot development fee for electric infrastructure.

For R3 Higher density/Multi-family development, we will evaluate on a case-by-case basis. Because this type of development can vary greatly, we will treat this style of development like commercial or R2 depending on the development.

Large Lot Residential outside city limits I am proposing a \$3000/lot development fee.

All commercial developments and upgrades will be evaluated on a case-by-case basis. The guiding policy will be based on the ROI. For new businesses to town the ROI goal will be 12-24 months. For existing business upgrades on established businesses with 5 or more years of service history, a 24-36-month ROI will be used. With all new commercial projects, the BPW reserves the right to require a shorter or longer ROI depending on the risk on Wahoo Utilities.

Natural Gas Fees

For R1 residential (small lot/singe family lot development) and R2 residential (low to medium density/duplexes and multi-family) a \$200/lot or unit fee is recommended.

For R3 higher density/multi-family development we will take a case-by-case basis. Because this type of development can vary greatly, we will treat this style of development like commercial or R2 depending on the development.

Large Lot Residential outside city limits I am proposing a \$400/lot development fee.

All commercial developments and upgrades will be taken on a case-by-case basis. The guiding policy will be based on the ROI. With new businesses to town the ROI goal will be 12-24 months. With existing business upgrades on established businesses with 5 or more years of service history, a 24-36-month ROI will be used. With all new commercial projects, the BPW reserves the right to require a shorter or longer ROI depending on the risk on Wahoo Utilities.

WATER AND WASTEWATER

On all new developments, it is the preference of the BPW that the water and wastewater infrastructures are installed by the developer, meeting the specifications of the City of Wahoo, at the developer's cost. If the developer chooses to have the City of Wahoo/Wahoo Utilities install the water and wastewater infrastructure, all costs are subject to a development fee. For the purposes of supporting housing needs at the discretion of the BOPW Wahoo Utilities will share in cost of Water infrastructure. This will be done in one of two ways. If capable Wahoo Utilities will install the water infrastructure and Developer would be responsible for material cost. If this is not available, then Wahoo Utilities will offer a 36-month credit of the monthly water service charge for every lot on final plat.

Improvements to existing infrastructure to meet the needs of the developer will be subject to review by the BPW for any fees to be assessed. It is the practice that a per acre fee will be assessed based on improvements that can be readily shown to be beneficial to future developments beyond the proposed development. A 36-month credit will be given for total future service connections based on final plat for trunk sewer projects.

All Commercial improvements will be treated like residential improvements with the added component of impact on our water production and wastewater treatment capabilities. Costs associated with improvements needed or added pretreatment monitoring will be passed to the development at the discretion of the BPW.

This policy is intended as an internal guiding document for Wahoo Utilities Board of Public Works. All new developments must follow Article 7 of the City of Wahoo Subdivision Regulations and must be constructed to meet City of Wahoo Infrastructure Standards.

Exhibit E

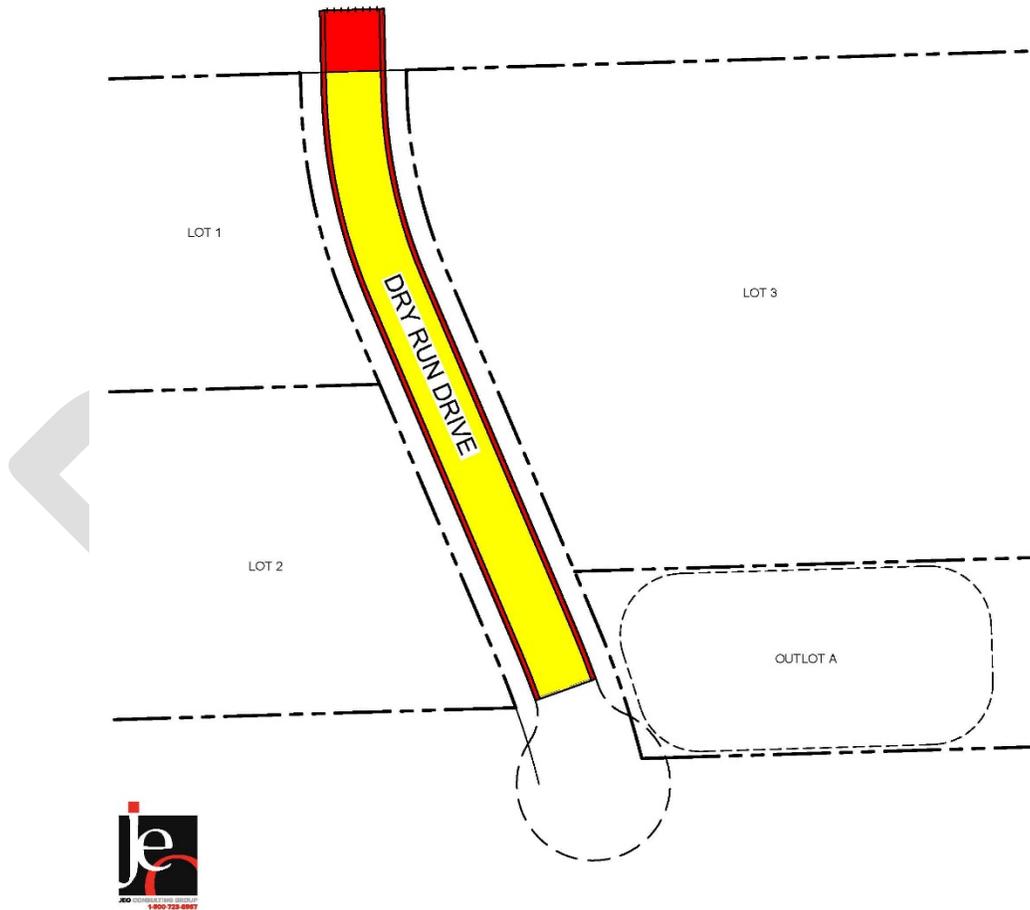
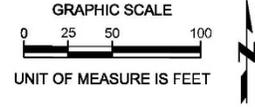
Paving Exhibit

8"
8" PAVEMENT AREAS

 WAHOO AREA = 349 SY
(OUTSIDE 31' TYPICAL WIDTH)

 DEVELOPER AREA = 1,284 SY
(INSIDE 31' TYPICAL WIDTH)

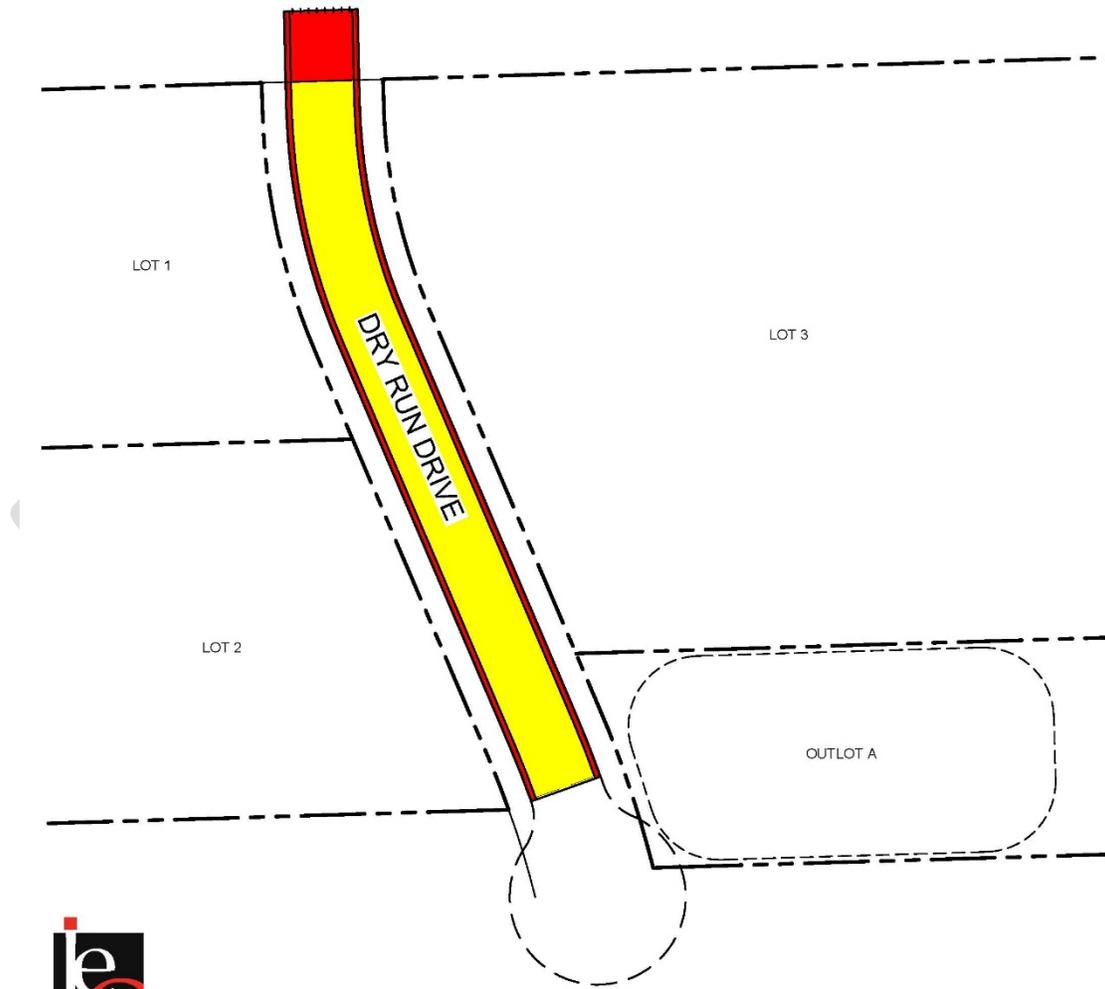
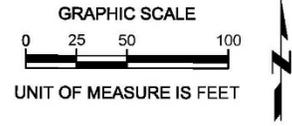
8"
TOTAL PAVEMENT AREA = 1,633 SY



8" PAVEMENT AREAS

-  WAHOO AREA = 349 SY
(OUTSIDE 31' TYPICAL WIDTH)
-  DEVELOPER AREA = 1,284 SY
(INSIDE 31' TYPICAL WIDTH)

TOTAL 8" PAVEMENT AREA = 1,633 SY



SUBDIVISION AGREEMENT
“Dry Run Commons Subdivision”

THIS SUBDIVISION AGREEMENT is dated for reference purposes only as of the 24th day of March, 2026, by and between the CITY OF WAHOO, Saunders County, Nebraska, a political subdivision and a City of the second class of the State of Nebraska, hereinafter referred to as ‘CITY’, and JEO Investments, Inc., a Nebraska Corporation whose business address is 1937 North Chestnut Street, Wahoo, NE 68066, hereinafter referred to as ‘SUBDIVIDER’.

WHEREAS, the SUBDIVIDER is the owner of the land included within the proposed Final Plat which is attached hereto, marked Exhibit “A”, and incorporated herein by reference, which parcel of land, hereinafter referred to as “Dry Run Commons Subdivision” is within the corporate limits of the CITY, and,

WHEREAS, SUBDIVIDER wishes to connect the commercial lots in Dry Run Commons Subdivision to the existing street and storm water system, water distribution system, sanitary sewer system, electrical system, and natural gas system of CITY, and,

WHEREAS, SUBDIVIDER and CITY desire to agree upon the manner in which the aforementioned utilities of CITY will be provided to the respective commercial lots in Dry Run Commons Subdivision, and,

WHEREAS, due to the direct and indirect economic benefits and stimulus to and around the CITY by the development of a commercial development subdivision to be known as the Dry Run Commons Subdivision (the “Project”), the SUBDIVIDER and CITY have agreed to entered into a Construction and Reimbursement Agreement which is attached hereto, marked Exhibit “B”, and incorporated herein by reference, and,

NOW, THEREFORE, IT IS AGREED BETWEEN CITY AND SUBDIVIDER AS FOLLOWS:

1. **Definitions.** For the purpose of this Subdivision Agreement, the word or phrase “cost” or “entire cost” shall be deemed to include all construction costs, engineering fees, attorney fees, testing expenses, publication costs, financing costs, and miscellaneous costs unless otherwise set forth.
2. **Subdivision.** SUBDIVIDER has submitted a subdivision application to CITY for “Dry Run Commons Subdivision”. A Final Plat of the “Dry Run Commons Subdivision” showing the requested subdivision is attached hereto, marked Exhibit “A”, and incorporated herein by reference.
3. **Existing Public Improvements.** Adjacent to Dry Run Commons Subdivision are the following public improvements, to wit:

- A. Public streets;
- B. Water mains, fire hydrants and related appurtenances;
- C. Storm water drainage system; and
- D. Sanitary sewer mains and manholes.

4. **Public Improvements to be Constructed.** Contemporaneously with the filing of the Final Plat (Exhibit "A"), CITY and SUBDIVIDER agree to the following:

- A. SUBDIVIDER shall be responsible for the design of the street improvements within the Project. All designs must adhere to CITY specifications for public roadways in general, and specifications that are applicable to the street improvements within the Project. Following submission and approval of said designs, the SUBDIVIDER shall commence with construction and installation of street improvements.
- B. CITY shall be responsible for the design work on the electric and natural gas utilities within the Project. All designs must adhere to CITY specifications. The CITY shall also be responsible for construction and installation of electric and natural gas improvements.
- C. SUBDIVIDER shall be responsible for the design of the water improvements within the Project. All designs must adhere to CITY specifications for public utilities. Following submission and approval of said designs, the SUBDIVIDER shall commence with construction and installation of public water improvements.
- D. SUBDIVIDER shall be responsible for design of the sanitary sewer service lines improvements within the Project. All designs must adhere to CITY specifications. Following submission and approval of said designs, the SUBDIVIDER shall commence with construction and installation of the improvements.
- E. SUBDIVIDER shall be responsible for the design of the storm sewer improvements within the Project. All designs must adhere to CITY specifications. Following submission and approval of said designs, the SUBDIVIDER shall commence with construction and installation of the improvements.
- F. SUBDIVIDER shall cause the design of all improvements to be in accordance with the terms of this Agreement, any applicable state, federal, or CITY laws, regulations, or Ordinances, and any additional standards required by the CITY Engineer at the time such modifications or improvements are made.

- G. CITY shall be responsible for all street and roadway signage within the Project. This does not include any development or entrance signage which the SUBDIVIDER may choose to provide.
- H. No street striping is intended to occur within the Project. Should CITY believe that no parking or hydrant curb striping be necessary then CITY shall incur the costs relating to the same.
- I. CITY shall be responsible for design and installation of street lighting within the Project. Provided, however, SUBDIVIDER shall agree to provide timely reimbursement to the CITY for the reasonable costs of the equipment relating to the same (i.e. pole, fixture, etc.).
- J. SUBDIVIDER agrees that all sidewalk installation, except for sidewalk along Outlot "A" within the SUBDIVISION shall be a private obligation of the lot purchasers, and not a general obligation of the CITY. SUBDIVIDER further agrees that all lot purchasers shall be required to install sidewalks to the city specifications within two (2) years following the purchase of the lot. Should the private property owner fail to construct such sidewalks then the CITY shall do so and assess the costs back to the lot owner.
- K. CITY shall be responsible for designating street names within the Project.

5. **Waivers.** CITY and SUBDIVIDER agree to the following waivers from the City of Wahoo Subdivision Regulations as described below:

a. **Cul-de-sac Length**

City of Wahoo Subdivision Regulations state *"Minor terminal temporary dead-end streets or cul-de-sacs shall not be longer than 500 feet and shall provide a turnaround conforming to the requirements of section 4.27 of this ordinance. The City may approve alternative designs for a temporary turnaround. The length of the cul-de-sac shall be measured from the center of the turn-around to the center of the intersecting street."*

SUBDIVIDER and CITY agree to a waiver of this requirement. With the phasing of the larger project, it is unfeasible for SUBDIVIDER to continue and finish the remainder of Dry Run Drive at this phase of the larger project. It is understood by SUBDIVIDER and CITY that this is a temporary cul-de-sac and the remainder of Dry Run Drive will be completed in a subsequent phase of the project. If development to the south of this phase is not completed within five years, the temporary cul-de-sac shall be replaced with permanent cul-de-sac construction, and right-of-way shall be dedicated to the CITY as such.

6. **Payment for Improvements to be Constructed.** CITY and SUBDIVIDER agree that the entire costs of improvements as set out in Paragraph 4 shall be paid as more thoroughly set forth in the Construction and Reimbursement Agreement attached as Exhibit "B" hereto.

7. **Recordation.** CITY may cause this Subdivision Agreement, or a Notice thereof, to be recorded with the Saunders County Register of Deeds, at CITY cost.

8. **Counterparts.** This Subdivision Agreement shall be executed in several counterparts, each of which so executed shall be deemed to be an original, and such counterparts shall, together, constitute and be one in the same instrument.

9. **No Partnership.** This Agreement does not create any partnership or joint venture between the parties hereto or render any party liable for any debts or obligations of any other party.

10. **Governing Law.** This Agreement shall be interpreted under Nebraska Law.

IN WITNESS WHEREOF, CITY and SUBDIVIDER have executed this Subdivision Agreement on the date specified below immediately adjacent to their respective signatures. This Subdivision Agreement shall only become effective and binding upon its execution hereof by both CITY and SUBDIVIDER.

CITY:
CITY OF WAHOO, NEBRASKA

Dated: _____

By: _____
Gerald D. Johnson, Mayor

STATE OF NEBRASKA)
)
COUNTY OF SAUNDERS) ss.

The foregoing Subdivision Agreement was acknowledged before me on this _____ day of _____, by Gerald D. Johnson, Mayor of the City of Wahoo, Nebraska.

Notary Public

SUBDIVIDER:
JEO INVESTMENTS, INC.

Dated: _____

By: _____
Robert Brigham, President

STATE OF NEBRASKA)
) ss.
COUNTY OF SAUNDERS)

The foregoing Subdivision Agreement was acknowledged before me on this
_____ day of _____, by _____, _____ of
_____, a Nebraska corporation.

Notary Public

DRAFT

Exhibit B

Construction and Reimbursement Agreement

DRAFT

**(DRY RUN COMMONS SUBDIVISION)
CONSTRUCTION AND REIMBURSEMENT AGREEMENT**

THIS CONSTRUCTION AND REIMBURSEMENT AGREEMENT (the “Agreement”) is made this 24th day of March, 2026 (the “Effective Date”), by and between JEO Investments, Inc. (“Developer”), and the City of Wahoo, a political subdivision of the State of Nebraska (“City”), (each, a “Party” and collectively, the “Parties”).

RECITALS:

Developer is the owner of the real property located in a tract of land in the Northwest quarter of Section 4, Township 14 North, Range 7 East, Saunders County, Nebraska, as more accurately described in Exhibit “A” attached hereto (the “Property”), which Property is located within the City’s corporate boundary at the time of submission of the Developer’s preliminary plat application with the City;

The Property is currently vacant ground, and Developer intends to develop a commercial subdivision on the Property as further described within this Agreement (the “Project”);

Developer has requested City to approve preliminary and final platting of the Property. A copy of the “Final Plat” is attached hereto as Exhibit “B”;

The City Planning Commission approved the Preliminary Plat at its January 8, 2026 meeting, and the City Council approved the Preliminary Plat at its meeting on January 13, 2026.

The Developer intends to complete the construction of the Project’s infrastructure in one phase consisting of commercial lots and Outlot A as further depicted on Exhibit “C” attached hereto;

On October 19, 2022, the City of Wahoo Utilities amended their Development Fee policy which sets the fees to be paid by the Developer relating to electric, natural gas, water and wastewater services provided for the Project by the City. The Development Fee policy is attached hereto as Exhibit “D”;

It is anticipated that Developer will be responsible for all infrastructure design for the Project (with the exception of electric and natural gas) and will further be responsible for all site grading as approved by the City. The Developer will act as lead agent to construct and install all infrastructure improvements (with the exception of electrical and natural gas) within the Project (collectively, the “DRY RUN COMMONS SUBDIVISION Improvements”).

Developer and City have agreed to enter into this Agreement to establish the terms and conditions of City’s Reimbursement Obligation, including those criteria and milestones Developer must satisfy as consideration for City’s Reimbursement Obligation (“Developer’s Additional Obligations”).

NOW, THEREFORE, the Parties mutually agree as follows:

SECTION I

LEGAL DESCRIPTION, OWNERSHIP, PHASING, AND LEAD AGENCY

A. Property Legal Description and Ownership.

1. Legal Description. The Property's legal description is attached hereto as Exhibit A.
2. Ownership. The Property is owned by JEO Investments Inc., a Nebraska Corporation.

B. Phased Platting, Dedication, and Construction.

1. No More than One Phase for Construction. Pursuant to the terms of a separate subdivision agreement between City and Developer (the "Subdivision Agreement"), the Parties have agreed that the Property will be final platted and developed in one phase as conceptually depicted in Final Plat attached hereto as Exhibit "B" and as defined in the Subdivision Agreement.

C. Design, Construction and Installation Responsibilities.

1. Design and Commencement of Street Construction. Developer shall immediately commence the design of the street improvements within the Project. All designs must adhere to City specifications, except for waivers agreed to by both parties as described in Paragraph 5 of the Subdivision Agreement, for public roadways in general, and specifications that are applicable to the street improvements within the Project. Following submission and approval of said designs, the Developer shall commence with construction and installation of street improvements, certain of which costs will be designated as a general obligation of the City.

City of Wahoo Subdivision Regulations, Section 4.27 Minimum Street Standards, state the minimum street width of a Local Street, as Dry Run Drive is designated, shall be 31' wide and have a minimum pavement thickness of 7" of "Portland Cement Concrete as per design standards by AASHTO or per geotechnical report". Because extending paving width to 36' wide and paving thickness to 8" is in the best interests of the City, the cost differences shall be deemed a general obligation of the City. In addition, the removal and replacement of existing portions of Dry Run Drive near the north end of this Project, as agreed to by the City, shall also be deemed a general obligation of the City. Said paving dimensions and intersections of the Project are identified in Exhibit "E" attached hereto.

2. Design and Commencement of Electricity and Natural Gas Construction. The City will perform the design work on the electric and natural gas utilities to the Project. The City shall also be responsible for construction and

installation of electric and natural gas improvements which fees will be charged back to the lots on a per lot basis. Said fee payment shall be tendered to the City in lump sum form by no later than thirty (30) days following final plat approval.

3. Design and Commencement of Water Construction. Developer shall immediately coordinate the design of the water improvements within the Project with City of Wahoo Utilities, more particularly the previously designed water West Loop project. All designs must adhere to City specifications, except for waivers agreed to by both parties, for public utilities. Following submission and approval of said designs, the Developer shall commence with construction and installation of water improvements and shall pay the costs equal to the furnishing and installation of an 8” diameter water main. The cost difference between the furnishing and installation of an 8” and a 12” diameter main and appurtenances shall be designated as a general obligation of the City. All fees for approval and acceptance of the water improvements due to NDWEE shall be the cost of the designer of the project.
4. Design and Commencement of Sanitary Sewer Service Construction. Developer shall immediately commence the design of the sanitary sewer service line improvements within the Project. All designs must adhere to City specifications, except for waivers agreed to by both parties, for public utilities. Following submission and approval of said designs, the Developer shall commence with construction and installation of the sanitary sewer service line improvements. If there are any fees for approval and acceptance of the sanitary sewer improvements due to NDWEE, the cost shall be covered by the designer of the Project
5. Design and Commencement of Storm Sewer Construction. Developer shall immediately commence the design of the storm sewer improvements within the Project. All designs must adhere to City specifications, except for waivers agreed to by both parties. Following submission and approval of said designs, the Developer shall commence with construction and installation of the storm sewer improvements.
6. Standards. Developer shall cause the design of all improvements to be in accordance with the terms of this Agreement, the Subdivision Agreement, any applicable state, federal, or City laws, regulations, or Ordinances, and any additional standards required by the City Engineer, as specially designated by the City for this project, at the time such modifications or improvements are made.
7. Contractor/subcontractor requirements. Any contractor or subcontractor selected by the Developer to complete the installation of improvements described in this section must carry (Insurance requirements) and (Performance bond) (to comply with 7.03, 7.04, 7.05 of the Subdivision Regulations).

SECTION II

CITY'S REIMBURSEMENT OBLIGATION

A. City's Reimbursement Obligation.

1. Streets. The City shall pay the cost difference between 36' wide street and 31' wide street paving and shall pay the cost of the difference between 8" paving and 7" paving. This shall be paid to the Developer upon acceptance of the project by the City.

Estimated cost to the City – 36' paving = \$18,497.00

Estimated cost to the City – 8" paving = \$10,614.50

2. Existing Dry Run Drive repairs. The City shall pay the cost of removing and replacing a portion of the existing Dry Run Drive, as agreed to by City staff. This shall be paid to the Developer upon acceptance of the project by the City.

Estimated cost to the City - \$1,420.00

3. Water. The City shall pay the cost difference between installation of an 8" water main and a 12" water main. This shall be paid to the Developer upon acceptance of the project by the City.

Estimated cost to the City - \$19,987.00

SECTION III

DEVELOPER'S ADDITIONAL OBLIGATIONS

A. Developer's Additional Obligations. As further consideration for City's contribution of City's Reimbursement Obligation, Developer shall abide by the following additional terms ("Developer's Additional Obligations"):

1. Community Park Fees. Developer shall pay \$13,330.40 to the City of Wahoo as a park fee. This sum is intended to satisfy the community park fee requirement the Developer has under the City's subdivision regulations (Section 6.03.04).
2. City Review/Oversight Fee. The Parties agree that the Developer shall pay a review fee to the City equal to 1.0% of the anticipated construction costs of the Project in lieu of the fees listed in Sections 7.10 and 7.13 of the City's subdivision regulations with no additional construction oversight fee to be paid by the Developer to the City.

This fee is currently estimated to be \$2,780.00 based upon the anticipated construction costs of the Project.

3. City of Wahoo Utilities Development Fees. The Developer shall be responsible for payment of development fees for utilities:
 - a) Electric Development Fee: TBD
 - b) Natural Gas Development Fee: TBD
 - c) Sanitary Sewer Development Fee: \$4,073.60
4. Testing Requirements. The parties agree to Section 7.12 of the City's Subdivision Regulations, with the following changes:
 - a) Water Main Testing is to be completed by the Contractor (or their subcontractor) and costs for such included in the Contractor's bid for the work to provide and install the water main.
5. Testing Contractor and Fees. The parties agree a certified testing contractor (as required per Section 7.12 of the City's Subdivision Regulations) that is agreeable to both parties will be hired by the Developer and all fees, except those described in Paragraph 3 of this Section, will be paid by the Developer.
6. No Inundation, Damage, or Disturbance. Developer shall take all necessary steps to ensure that Developer's development of the Property shall not result in any inundation of soil, erosion disturbance of any adjacent privately or publicly owned property, or cause damage thereto (collectively, "Damage"). In the event Developer's development of the Property results in Damage, Developer agrees to take all necessary steps required by the City Administrator and the City Engineer to mitigate said Damage. The City may elect, at City's sole discretion, to reduce the City's Reimbursement Obligation, or any pro rata share thereof, in the amount of such verifiable Damage not paid by Developer.
7. Outlots A. Outlot A consists of a 1.1-acre (47,916 sq ft) parcel of land and Developer agrees that as part of final plat approval the Outlot shall be deeded fee simple title to the City and shall be designated as a public easement restricting any future development within the Outlot as the areas are reserved exclusively for storm water run-off, and public trail development as deemed appropriate by the City of Wahoo.
8. Subdivision Improvements Guarantee. In lieu of the Subdivision Improvement Guarantees described in Sections 7.03-7.05 of the City's Subdivision Regulations, the Developer shall provide the City with a letter stating sufficient funding is available for this Project from the Developer's bank.

SECTION IV

MISCELLANEOUS PROVISIONS

- A. Incorporation of Recitals. The recitals set forth above are, by this reference, incorporated into and deemed part of this Agreement.
- B. Non-Assignability. This Agreement shall not be assigned by the Developer to any other person or entity without the express prior written approval of City, which approval may be withheld by City at City's sole discretion. Any attempted assignment without such approval shall be null and void. This Agreement shall inure to the benefit of and be binding on the Parties and their respective successors and those assigns approved in writing by City (the "Permitted Assigns").
- C. Termination of Agreement. This Agreement shall immediately terminate only upon:
1. Written agreement between Developer and City; or
 2. Written notice of termination by City for: (i) Developer's continued failure to commence action toward satisfying any of Developer's Criteria and Milestone Obligations thirty (30) working days after City has provided notice to Developer of the same, (ii) Developer's continued failure to satisfy any of Developer's Additional Obligations thirty (30) working days after City has provided notice to Developer of the same, or (iii) any other material breach or default by Developer which remains uncured thirty (30) working days after City has provided notice to Developer of the same. If Developer has commenced an attempt to cure any of the foregoing failures, breaches, or defaults upon receiving notice of the same, and such attempt to cure takes longer than thirty (30) working days, then as long as City determines substantial progress is being made by Developer, the cure period may be extended administratively by City, at City's sole discretion, for another thirty (30) working days, or as otherwise agreed to by City and Developer, to allow any such progress to be completed.

No termination shall relieve Developer of any unperformed obligation required as of the effective date of termination nor any liability which may have then accrued, each of which shall survive such termination. Notwithstanding the foregoing, City may terminate this Agreement immediately upon written notice of termination without providing Developer an opportunity to cure in the event of an unreasonable recurrence of any failure, breach, or default for which City has previously provided notice and which Developer has previously cured. This provision shall survive the expiration or termination of this Agreement.

- B. Non-Discrimination. In the performance of this Agreement, the Parties, their agents, contractors, subcontractors, and consultants shall not discriminate, or permit discrimination, against any person on account of disability, race, color, sex, age, political or religious opinions or affiliations, or national origin in violation of any applicable

laws, rules, or regulations of any governmental entity or agency with jurisdiction over any such matter.

- C. Governing Law. In performing the obligations of this Agreement, the Parties shall conform to all existing and applicable City ordinances, resolutions, state and federal laws, and all existing and applicable rules and regulations. Any dispute arising from this contractual relationship shall be governed solely and exclusively by Nebraska law except to the extent such provisions may be superseded by applicable federal law, in which case the latter shall apply.
- D. Forum Selection and Personal Jurisdiction. Any lawsuit arising from this contractual relationship shall be solely and exclusively filed in, conducted in, and decided by the District Court of Saunders County, Nebraska. As such, the Parties also agree to exclusive personal jurisdiction in such court.
- E. Related Contract(s) Voidable. No elected official or any officer or employee of City shall have a financial interest, direct or indirect, in any City contract related to this Agreement. Any violation of this subsection with the knowledge of the person or limited liability company contracting with City shall render said contract(s) voidable by the Mayor or City Council.
- F. No Waiver of Regulations. None of the foregoing provisions shall be construed to imply any waiver of any provision of the Wahoo Municipal Code, Zoning Regulations, Subdivision Regulations, or any other section other City ordinances or regulations, except those waivers specifically requested by Developer and approved by City as noted in the Subdivision Agreement.
- G. No Continuing Waivers. A waiver by any Party of any default, breach, or failure of another shall not be construed as a continuing waiver of the same or of any subsequent or different default, breach, or failure.
- H. Developer Indemnity. Developer shall defend, indemnify, and hold City and its respective employees, agents, and assigns harmless from and against any and all claims, suits, demands, penalties, court costs, attorneys' fees, other litigation costs, demands, penalties, judgments, actions, losses, damages, or injuries of any nature whatsoever, whether compensatory or punitive, or expenses arising therefrom, either at law or in equity, resulting or arising from or out of or otherwise occurring in relation to any negligence, intentional acts, lack of performance, subdivision layout, or public improvement design, bidding, construction, and installation by Developer, or Developer's employees, agents, contractors, subcontractors, or other representatives in relation to this Agreement or the financing or development of the Property, except to the extent such injury is caused by the gross negligence or intentional acts of City. Other litigation costs, as referenced herein, shall include reasonable attorneys' fees, consultants' fees, and expert witness fees. Without limiting the generality of the foregoing, such indemnity shall specifically include, but not be limited to any and all claims, suits, demands, penalties, court costs, attorneys' fees, other litigation costs, demands, penalties, judgments, actions, losses, damages, or injuries of any nature

whatsoever to any person or entity which may otherwise arise from, out of, or may be caused by Developer's breach, default, or failure to perform or properly perform any of Developer's obligations required by any warranty, representation, obligation, or responsibility arising out of state, federal, or local law, or from any provision of this Agreement.

- I. City Indemnity. City shall defend, indemnify, and hold Developer and its respective employees, agents, and assigns harmless from and against any and all claims, suits, demands, penalties, court costs, attorneys' fees, other litigation costs, demands, penalties, judgments, actions, losses, damages, or injuries of any nature whatsoever, whether compensatory or punitive, or expenses arising therefrom, either at law or in equity, resulting or arising from or out of or otherwise occurring in relation to any negligence, intentional acts, lack of performance, public improvement design, bidding, construction, and installation by City, or City's employees, agents, contractors, subcontractors, or other representatives in relation to this Agreement or the financing or development of the Property, except to the extent such injury is caused by the gross negligence or intentional acts of Developer. Other litigation costs, as referenced herein, shall include reasonable attorneys' fees, consultants' fees, and expert witness fees. Without limiting the generality of the foregoing, such indemnity shall specifically include, but not be limited to any and all claims, suits, demands, penalties, court costs, attorneys' fees, other litigation costs, demands, penalties, judgments, actions, losses, damages, or injuries of any nature whatsoever to any person or entity which may otherwise arise from, out of, or may be caused by City's breach, default, or failure to perform or properly perform any of City's obligations required by any warranty, representation, obligation, or responsibility arising out of state, federal, or local law, or from any provision of this Agreement.
- J. Entire Agreement. This Agreement and all exhibits and documents attached hereto or referenced herein, which are hereby incorporated and specifically made a part of this Agreement by this reference, express the entire understanding and all agreements of the Parties. Specifically, this Agreement supersedes any prior written or oral agreement or understanding between or among any of the Parties, whether individually or collectively, concerning the subject matter of the respective obligations of the Parties under this Agreement.
- K. Modification by Agreement. This Agreement may be modified or amended only by a written amendment agreement executed by all Parties. Any modifications to this Agreement must cause this Agreement and all performance obligations hereunder to conform to the requirements of any applicable laws, rules, regulations, standards, and specifications of any governmental agency with jurisdiction over any such matter, including any amendment or change thereto, without cost to City.
- L. Notices, Consents, and Approval. Unless expressly stated otherwise herein, all notices, statements, demands, requests, consents, approvals, authorizations, or other submissions or communications required to be made by the Parties shall be in writing, whether or not so stated, and shall be deemed sufficient and served upon the other only if sent by

United States registered mail, return receipt requested, postage prepaid and addressed as follows.

1. For Developer: JEO Investments, Inc.
c/o Robert Brigham, President
1937 North Chestnut Street
Wahoo, NE 68066

2. For City: Attn: City Administrator
City of Wahoo
608 N Linden Street, Suite B
PO Box 398
Wahoo, NE 68066

Such addresses may be changed from time to time by written notice to the other Party.

- M. Headings. The section headings appearing in this Agreement are inserted only as a matter of convenience, and in no way define or limit the scope of any section.
- N. Counterparts. This Agreement may be signed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall constitute one executed instrument.
- O. Severability. In the event that any provision of this Agreement proves to be invalid, void, or illegal by a court of competent jurisdiction, such decision shall in no way affect, impair, or invalidate any other provisions of this Agreement, and such other provisions shall remain in full force and effect as if the invalid, void, or illegal provision was never part of this Agreement.
- P. Approval of Final Plat. Developer acknowledges that City's approval of the Final Plat is specifically subject to and conditioned on Developer's execution and compliance with this Agreement.
- Q. Approval of the Subdivision Agreement. Developer acknowledges that City's approval of the separate Subdivision Agreement is specifically subject to and conditioned on Developer's execution and compliance with this Agreement. Similarly, City's approval of this Agreement is specifically subject to and conditioned on City and Developer's execution and compliance with the Subdivision Agreement.

IN WITNESS WHEREOF, the Parties have fully executed this Construction and Reimbursement Agreement as of the Effective Date set forth above.

ATTEST:

CITY OF WAHOO,
a Political Subdivision of the State of Nebraska

City Clerk

By: _____
Gerald Johnson, Mayor

DEVELOPER:

JEO Investments, Inc.,
a Nebraska corporation

By: _____
Robert Brigham, President

STATE OF NEBRASKA)
)
COUNTY OF SAUNDERS) ss.

The foregoing Construction and Reimbursement Agreement was acknowledged before me on this _____ day of March 2026, by _____, President of JEO Investments, Inc., a Nebraska corporation, on behalf of said corporation.

Notary Public

Exhibit A

Legal Description

ALL OF DRY RUN COMMONS ADDITION, WAHOO, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

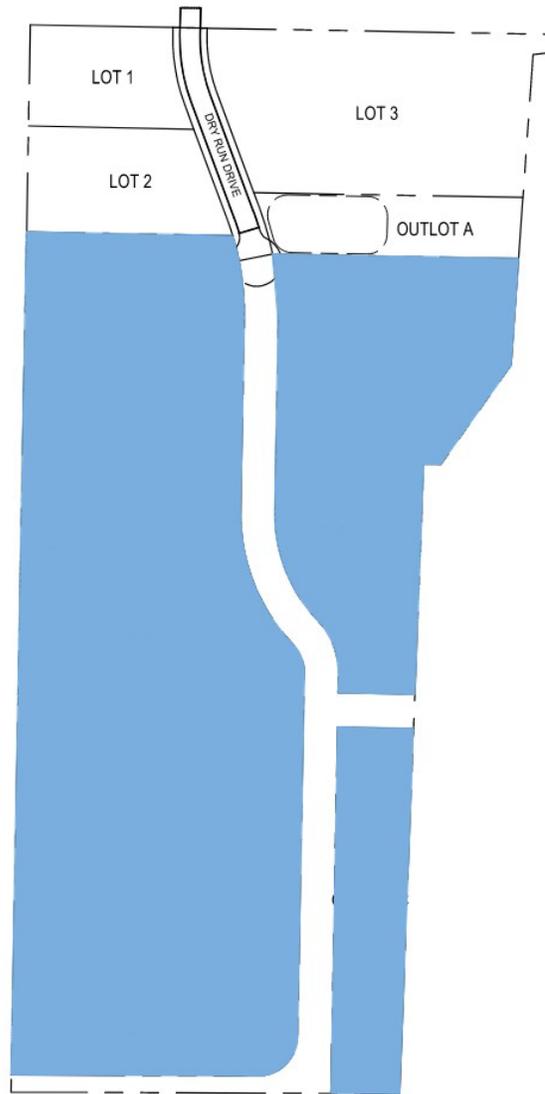
A PARCEL OF LAND LOCATED IN THE NORTHWEST QUARTER OF SECTION 4, TOWNSHIP 14 NORTH, RANGE 7 EAST OF THE SIXTH P.M., SAUNDERS COUNTY, NEBRASKA, BEING DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHWEST CORNER OF LOT 1, DRY RUN SUBDIVISION AS PLATTED IN THE CITY OF WAHOO; THENCE N88°16'57"E (ASSUMED BEARING) ON THE SOUTH LINE OF SAID DRY RUN SUBDIVISION AND THE SOUTH LINE OF LOT 3R, REPLAT OF LOT 2, DRY RUN SUBDIVISION, A DISTANCE OF 911.28 FEET TO THE SOUTHEAST CORNER OF SAID LOT 3R; THENCE S00°23'37"E ON THE CENTERLINE OF VACATED WILLOW STREET, A DISTANCE OF 26.64 FEET; THENCE S09°35'37"E CONTINUING ON SAID CENTERLINE, A DISTANCE OF 5.48 FEET; THENCE S80°24'17"W, PERPENDICULAR TO SAID CENTERLINE, A DISTANCE OF 29.97 FEET TO THE EASTERLY LINE OF A TRACT OF LAND DESCRBED IN DEED BOOK 143, PAGE 105; THENCE S01°17'32"W ON SAID EASTERLY LINE, A DISTANCE OF 358.40 FETT; THENCE S88°18'18"W, A DISTANCE OF 431.21 FEET; THENCE NORTHERLY ON A 530.00 FOOT RADIUS CURVE THE LEFT, AN ARC DISTANCE OF 51.15 FEET, THE CHORD OF SAID CURVE BEARS N16°51'57"W, A DISTANCE OF 51.13 FEET; THENCE S70°22'10"W, A DISTANCE OF 60.00 FEET; THENCE S88°16'57"W, A DISTANCE OF 361.24 FEET TO THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 77 AS DESCRIPED IN GENERAL BOOK 267, PAGE 696; THENCE N01°43'03"W ON SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 363.00 FEET TO THE POINT BEGINNING, CONTAINING 7.60 ACRES, MORE OR LESS.

Exhibit C

Project Phasing

Exhibit C

Project Phasing



LEGEND



AREA NOT TO BE PLATTED
AT THIS TIME



GRAPHIC SCALE
0 125 250 500
UNIT OF MEASURE IS FEET



Exhibit D

City of Wahoo Development Fee's

Electric - Water
Sewer - Gas
Utilities



Est. 1908

605 NORTH BROADWAY

WAHOO, NE 68066

(402) 443-3222

FAX (402) 443-5483

New Development Fee's adopted Policy

10/19/2022

With the potential for many new developments and the change in management it is a good time to come to a solid ground policy on our fees associated with new developments. In the past the Wahoo Utilities has passed on a development fee to the developer which was established on a case-by-case for every new development, both commercial and residential. How each were calculated has differed according to the notes I have found from previous management. The proposed policy is meant for all types of residential and commercial development that meet the requirements, with the discretion still left to the Board of Public Works (BPW) on final fees assessed.

ELECTRIC AND NATURAL GAS

The fees I am proposing are based on an evaluation of previous projects we have done and potential project estimates. The goal of the fees I am proposing is to cover close to 50% of our average cost/lot for electric and natural gas. The return on investment (ROI) would generally be 5-7 years on electric and 2-4 years on natural gas.

All fees are based on the development being within 300 feet of a primary power circuit and natural gas piping capable of handling the size of the development. Any major upgrades beyond that would be negotiated on a case-by-case bases.

I believe this helps the community by lowering the up-front cost of residential development, while not exposing the utilities department to bearing all the risk associated with new development.

Electric Fees

For R1 & R2 residential (small lot/single family lot developments & Low to medium density homes such as duplexes) I am recommending a \$1500/Lot development fee for electric infrastructure.

For R3 Higher density/Multi-family development, we will evaluate on a case-by-case basis. Because this type of development can vary greatly, we will treat this style of development like commercial or R2 depending on the development.

Large Lot Residential outside city limits I am proposing a \$3000/lot development fee.

All commercial developments and upgrades will be evaluated on a case-by-case basis. The guiding policy will be based on the ROI. For new businesses to town the ROI goal will be 12-24 months. For existing business upgrades on established businesses with 5 or more years of service history, a 24-36-month ROI will be used. With all new commercial projects, the BPW reserves the right to require a shorter or longer ROI depending on the risk on Wahoo Utilities.

Natural Gas Fees

For R1 residential (small lot/singe family lot development) and R2 residential (low to medium density/duplexes and multi-family) a \$200/lot or unit fee is recommended.

For R3 higher density/multi-family development we will take a case-by-case basis. Because this type of development can vary greatly, we will treat this style of development like commercial or R2 depending on the development.

Large Lot Residential outside city limits I am proposing a \$400/lot development fee.

All commercial developments and upgrades will be taken on a case-by-case basis. The guiding policy will be based on the ROI. With new businesses to town the ROI goal will be 12-24 months. With existing business upgrades on established businesses with 5 or more years of service history, a 24-36-month ROI will be used. With all new commercial projects, the BPW reserves the right to require a shorter or longer ROI depending on the risk on Wahoo Utilities.

WATER AND WASTEWATER

On all new developments, it is the preference of the BPW that the water and wastewater infrastructures are installed by the developer, meeting the specifications of the City of Wahoo, at the developer's cost. If the developer chooses to have the City of Wahoo/Wahoo Utilities install the water and wastewater infrastructure, all costs are subject to a development fee. For the purposes of supporting housing needs at the discretion of the BOPW Wahoo Utilities will share in cost of Water infrastructure. This will be done in one of two ways. If capable Wahoo Utilities will install the water infrastructure and Developer would be responsible for material cost. If this is not available, then Wahoo Utilities will offer a 36-month credit of the monthly water service charge for every lot on final plat.

Improvements to existing infrastructure to meet the needs of the developer will be subject to review by the BPW for any fees to be assessed. It is the practice that a per acre fee will be assessed based on improvements that can be readily shown to be beneficial to future developments beyond the proposed development. A 36-month credit will be given for total future service connections based on final plat for trunk sewer projects.

All Commercial improvements will be treated like residential improvements with the added component of impact on our water production and wastewater treatment capabilities. Costs associated with improvements needed or added pretreatment monitoring will be passed to the development at the discretion of the BPW.

This policy is intended as an internal guiding document for Wahoo Utilities Board of Public Works. All new developments must follow Article 7 of the City of Wahoo Subdivision Regulations and must be constructed to meet City of Wahoo Infrastructure Standards.

Exhibit E

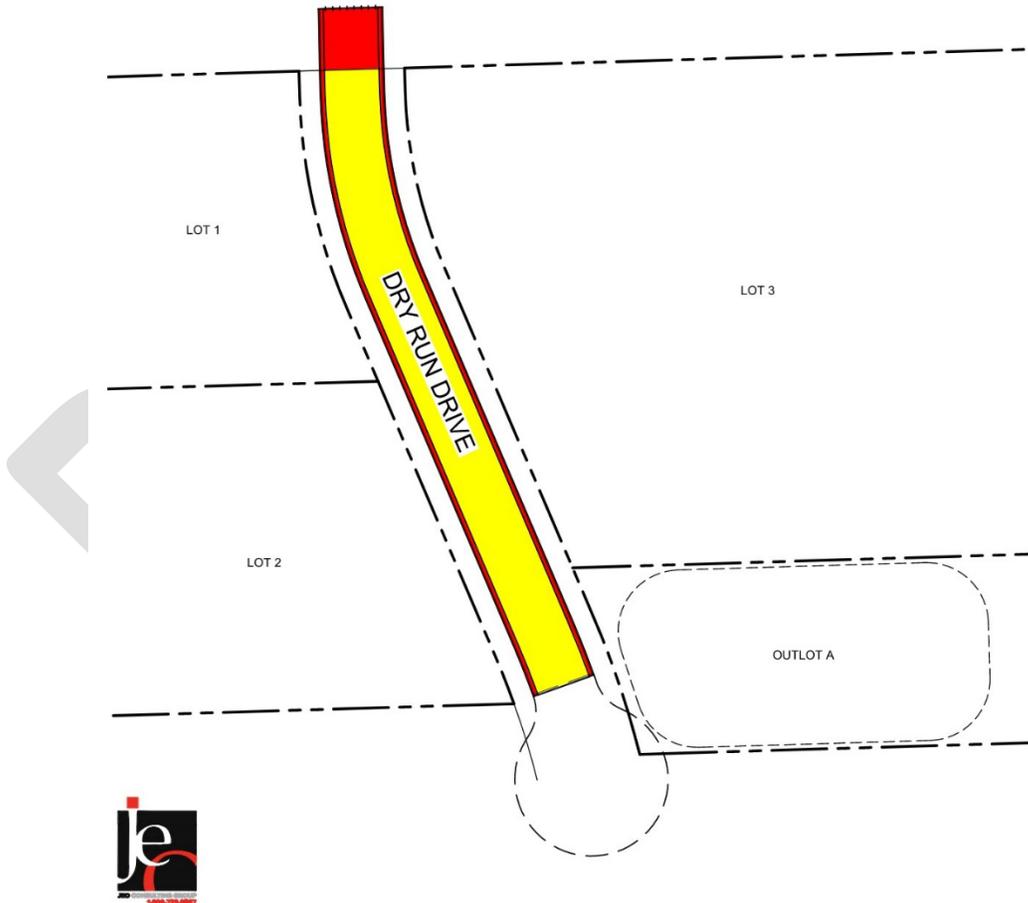
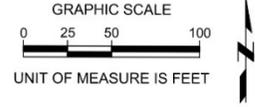
Paving Exhibit

8"
7" PAVEMENT AREAS

8"
TOTAL PAVEMENT AREA = 1,633 SY

WAHOO AREA = 307 SY
(OUTSIDE 31' TYPICAL WIDTH)

DEVELOPER AREA = 1,326 SY
(INSIDE 31' TYPICAL WIDTH)



RESOLUTION NO. 2026-07

A RESOLUTION AUTHORIZING THE EXECUTION OF AN AMENDMENT TO ITS GAS SUPPLY AGREEMENT WITH PEFA, INC IN CONNECTION WITH THE RESET OF THE AVAILABLE DISCOUNT IN PEFA, INC.'S GAS PREPAYMENT PROJECT; APPROVING THE ISSUANCE OF BONDS BY PEFA, INC.; AND RELATED MATTERS

WHEREAS, PEFA, Inc. has acquired long-term natural gas supplies from Aron Gas Prepay 1, LLC (“Prepay Supplier”), pursuant to a Prepaid Natural Gas Sales Agreement (the “Prepaid Agreement”), dated as of May 22, 2019, for resale to those public gas distribution systems that elected to contract with PEFA, Inc. for a portion of the gas purchased from Prepay Supplier (the "Prepaid Project"); and

WHEREAS, in order to fund the prepayment of gas supplies in connection with the Prepaid Project, PEFA, Inc. issued its Gas Project Revenue Bonds, Series 2019 (the “Series 2019 Bonds”); and

WHEREAS, the gas utility of the City of Wahoo, State of Nebraska (“Gas Purchaser”) and PEFA, Inc. are parties to that certain Gas Supply Agreement dated as of May 1, 2019 (the “Supply Agreement”) providing for the sale and purchase of gas supplies from the Prepaid Project, entered into pursuant to Resolution No. 2018-33 duly adopted by the City Council of Gas Purchaser on October 25, 2018, and capitalized terms used and not defined in this resolution shall have the meanings assigned to them in the Supply Agreement; and

WHEREAS, the Supply Agreement provides for the periodic re-calculation of the Available Discount for Reset Periods subsequent to the Initial Discount Period pursuant to procedures and parameters set forth in a Re-Pricing Agreement between PEFA, Inc. and Prepay Supplier; and

WHEREAS, the Initial Discount Period expires on July 31, 2026 and pursuant to the Re-Pricing Agreement the amount of the Available Discount and the length of the Reset Period during which the Available Discount will be in effect will be determined; and

WHEREAS, PEFA, Inc. is in discussions with Prepay Supplier in connection with the optimal approach to structuring the refunding of the Series 2019 Bonds with the issuance of PEFA, Inc.’s Series 2026 Bonds (the “Series 2026 Bonds”) and is considering different options which affect the Available Discount for the Reset Period, including different options for the term, volumes, and discount to be available during the Reset Period; and

WHEREAS, certain of those options may require an amendment to the Supply Agreement, while others may not;

NOW, THEREFORE, BE IT HEREBY RESOLVED by the City Council, the governing body of the gas utility of the City of Wahoo, State of Nebraska (the "Governing Body"), as follows:

SECTION 1: The Mayor (the "Authorized Officer") is hereby authorized to (a) respond to all notices provided by PEFA, Inc. with respect to the estimated Available Discount and the final Available Discount for the upcoming Reset Period, (b) accept an Available Discount for the next Reset Period that is less than the Minimum Discount specified in the Supply Agreement; and (c) enter into an amendment to the Supply Agreement between Gas Purchaser and PEFA, Inc., if necessary and appropriate, to reflect such changes to the Supply Agreement as shall be necessary or desirable in structuring the best resolution of the Reset Period options that may be available to PEFA, Inc. under the Re-Pricing Agreement, including, without limitation, (i) an extension to the Delivery Period specified in the Supply Agreement; and (ii) a reduction or increase to the volume of gas purchased from PEFA, Inc. under the Supply Agreement subject to federal tax requirements.

SECTION 2: The amendment to the Supply Agreement shall be substantially in the form attached hereto as Exhibit A (the "Amendment"), which such form is hereby approved, to include such completions, deletions, insertions, revisions, and other changes as may be approved by the Authorized Officer executing same with the advice of counsel, their execution to constitute conclusive evidence of their approval of any such changes.

SECTION 3: The Governing Body approves the Prepaid Project undertaken by PEFA, Inc. and the portion of the Series 2026 Bonds issued by PEFA, Inc. on behalf of the Gas Purchaser, and consents to the pledge of all of PEFA, Inc.'s right, title and interest under the Supply Agreement, including the right to receive performance by Gas Purchaser of its obligations thereunder, to secure the payment of principal of and interest on the Series 2026 Bonds.

SECTION 4: The officers and employees of Gas Purchaser, as well as any other agent or representative of Gas Purchaser, are hereby authorized and directed to cooperate with and provide PEFA, Inc., the underwriters of the Series 2026 Bonds, and their agents and representatives with such information relating to Gas Purchaser as is necessary for use in the preparation and distribution of a preliminary official statement or other disclosure document used in connection with the sale of the Series 2026 Bonds. After the Series 2026 Bonds have been sold, any officer or employee of Gas Purchaser, or any agent or representative designated by Gas Purchaser, shall make such completions, deletions, insertions, revisions, and other changes in the preliminary official statement relating to Gas Purchaser not inconsistent with this Resolution as are necessary or desirable to complete it as a final official statement for purposes of Rule 15c2-12 of the Securities and Exchange Commission (the "Rule"). The Governing Body hereby covenants and agrees that Gas Purchaser will cooperate with PEFA, Inc. in the discharge of PEFA, Inc.'s obligations to provide annual financial and operating information and notification as to material events with respect to Gas Purchaser as may be required by the Rule. Any officer or any employee of Gas Purchaser, or such other agent or representative of Gas Purchaser as shall be appropriate, is hereby authorized and directed to provide such information as shall be

required for such compliance, and such officer or employee may execute a continuing disclosure agreement with respect to the provision of such information if requested to do so by the underwriters of the Series 2026 Bonds.

SECTION 5: The Series 2026 Bonds are not obligations of Gas Purchaser but are special limited obligations of PEFA, Inc. payable solely from the revenues and receipts pledged by PEFA, Inc. under the Indenture, including the revenues and receipts arising from the sale of gas to Project Participants. By consenting to the pledge of the Supply Agreement and agreeing to provide information for inclusion in the official statement, Gas Purchaser is not incurring any financial liability with respect to the Series 2026 Bonds. The principal, redemption price and purchase price (to the extent payable by PEFA, Inc. upon tender for purchase in accordance with the provisions of the financing documents authorizing issuance of the Series 2026 Bonds, or any loan agreement, trust agreement or other agreements of PEFA, Inc. required thereby (the “Financing Documents”)) of the Series 2026 Bonds and the interest thereon, shall be payable solely from, and secured solely by, the revenues, funds and other assets of PEFA, Inc. pledged therefor under the applicable Financing Documents and shall not constitute a special or general obligation of the Gas Purchaser or the City, or a charge against the general credit or other funds of the Gas Purchaser or the City. The Series 2026 Bonds shall not be secured by a legal or equitable pledge of, or lien or charge upon or security interest in, any property of the Gas Purchaser or the City or any of its income or receipts. Neither the faith and credit nor the taxing power of the State of Nebraska (the “State”) or the Gas Purchaser or the City or any other public agency shall be pledged to the payment of the principal, redemption price or purchase price of, or the interest on, the Series 2026 Bonds. The issuance by PEFA, Inc. of the Series 2026 Bonds shall not directly, indirectly or contingently obligate the State, the Gas Purchaser or the City or any other public agency, to levy or pledge any form of taxation or to make any appropriation for the payment of the Series 2026 Bonds. The payment of the principal, redemption price or purchase price of, or interest on, the Series 2026 Bonds shall not constitute a debt, liability or obligation of the State, the Gas Purchaser or the City, or any other public agency.

SECTION 6. The Authorized Officer is hereby authorized to execute any such other closing documents or certificates which may be required or contemplated in connection with the execution and delivery of the Amendment to the Supply Agreement or the establishment of a new Reset Period for the Prepaid Project.

SECTION 7: This Resolution shall take effect immediately upon its adoption and shall be effective for all decisions that may be made for the upcoming Reset Period under the Supply Agreement between Gas Purchaser and PEFA, Inc., and for the finalization of any amendments to the Supply Agreement in order to effectuate the refunding of PEFA, Inc.’s Series 2019 Bonds.

SECTION 8: If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION 9: All other resolutions or orders, or parts thereof, in conflict with the provisions of this Resolution are, to the extent of such conflict, hereby repealed and this Resolution shall be in immediate effect from and after its adoption.

PASSED AND APPROVED this ____ day of _____, 2026.

Mayor

ATTEST:

City Clerk

(SEAL)

EXHIBIT A
FORM OF AMENDMENT TO GAS
SUPPLY AGREEMENT

[Attached]

AMENDMENT TO GAS SUPPLY AGREEMENT

This **AMENDMENT TO GAS SUPPLY AGREEMENT** (this “*Amendment*”) is entered into as of the 1st day of [____], 2026, by and between PEFA, Inc., a non-profit corporation duly organized and existing under the laws of the State of Iowa and, in particular, Iowa Code Chapter 504, as amended from time to time (the “*Act*”), and [Project Participant], a public body and political subdivision created and existing under the laws of the State of _____ (the “*Gas Purchaser*”). PEFA, Inc. and the Gas Purchaser may be referred to individually in this Amendment from time to time as a “*Party*” or collectively as the “*Parties*”. Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed thereto in the Supply Agreement referenced below.

WHEREAS, PEFA, Inc. issued its Gas Project Revenue Bonds, Series 2019 (the “*Series 2019 Bonds*”), pursuant to a Trust Indenture, dated as of May 1, 2019; and

WHEREAS, proceeds of the Series 2019 Bonds were applied by PEFA, Inc. to purchase an approximately 30-year prepaid supply of natural gas (the “*Gas Supply*”) from Aron Gas Prepay 1 LLC. (“*Prepay LLC*”), as seller, pursuant to a Prepaid Natural Gas Sales Agreement, dated as of May 22, 2019 (the “*Prepaid Gas Agreement*”); and

WHEREAS, in connection with its acquisition of the Gas Supply, PEFA, Inc. and the Gas Purchaser entered into that certain Gas Supply Agreement, dated as of May 1, 2019, providing for the sale of a portion of the Gas Supply by PEFA, Inc. to the Gas Purchaser (the “*Supply Agreement*”); and

WHEREAS, PEFA, Inc. and U.S. Bank National Association, as trustee, have entered into an Amended and Restated Trust Indenture, dated as of [____] 1, 2026, providing for the issuance of PEFA, Inc.'s Gas Supply Revenue Refunding Bonds, Series 2026A (the “*2026A Bonds*”); and

WHEREAS, a portion of the proceeds of the 2026A Bonds will be used by PEFA, Inc. to prepay the costs of the acquisition of an additional supply of natural gas under an Amended and Restated Prepaid Gas Agreement, a portion of which will be resold to the Gas Purchaser; and

WHEREAS, in connection with the issuance of the 2026A Bonds, PEFA, Inc. and the Gas Purchaser have agreed to amend certain provisions of the Supply Agreement as provided herein;

NOW, THEREFORE, in consideration of the agreements hereinafter set forth, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

ARTICLE I
AMENDMENTS TO SUPPLY AGREEMENT

Section 1.1. Amendments to Section Recitals. The second paragraph of the Recitals is amended and restated in its entirety as follows:

WHEREAS, PEFA, Inc. has planned and developed a project to acquire long-term Gas supplies originally from Aron Gas Prepay 1 LLC (“**Prepay LLC**”), a Delaware limited liability company and a special purpose entity created by J. Aron & Company LLC (“**J. Aron**”) a New York limited liability company and a wholly-owned subsidiary of The Goldman Sachs Group, Inc., pursuant to a Prepaid Natural Gas Sales Agreement, dated as of May 22, 2019 (the “**Original Prepaid Gas Agreement**”), which such Original Prepaid Gas Agreement has been amended pursuant to that certain Amended & Restated Prepaid Natural Gas Sales Agreement (the “**Prepaid Gas Agreement**”), dated as of [____], 2026, by and between PEFA, Inc. and Prepay LLC, to meet a portion of the Gas supply requirements of Gas Purchaser and other publicly owned gas that elect to participate (together the “**Project Participants**”) through a gas prepayment project (the “**Project**”); and

Section 1.2. Amendments to Section 1.2. Section 1.2 of the Supply Agreement is hereby amended by (a) deleting the definitions of the terms “**Available Discount**”, “**Indenture**”, “**Bonds**”, “**Commodity Swaps**”, “**Commodity Swap Counterparties**”, “**Monthly Discount**”, “**Re-Pricing Agreement**”, and “**Trustee**” in their entirety and replacing them with the following and (b) adding the definition of the term “**Delivery Month**” as set forth below.

“**Available Discount**” means, for each Delivery Month of a Reset Period, the amount, expressed in cents per MMBtu (rounded down to the nearest one-half cent), determined by the Calculation Agent pursuant to the Re-Pricing Agreement. The Available Discount shall equal the sum of the applicable Monthly Discount and any anticipated Annual Refunds for the applicable Reset Period. Following the establishment of a new Available Discount for a Reset Period, PEFA, Inc. shall prepare an updated Exhibit C to this Agreement showing the amount of the Monthly Discount and projected Annual Refund for such Reset Period.

“**Indenture**” means the Trust Indenture, dated as of May 1, 2019, between PEFA, Inc. and the Trustee, as amended and restated by the Amended and Restated Trust Indenture, dated as of [____] 1, 2026, as the same may be amended or supplemented in accordance with its terms.

“**Bonds**” means the Series 2019 Bonds, the Series 2026A Bonds and any Refunding Bonds issued from time to time pursuant to the Indenture.

“**Commodity Swaps**” means (i) the ISDA Master Agreement dated as of May 22, 2019, together with the Schedule thereto dated as of May 22, 2019, and a related Confirmation dated [____], 2026, between PEFA, Inc. and JP Morgan Chase Bank, National Association; (ii) the ISDA Master Agreement dated as of May 22, 2019, together with the Schedule thereto dated May 22, 2019, and a related Amended & Restated

Confirmation dated [____], 2026, between PEFA, Inc. and BP Energy Company; and (iii) each replacement commodity swap entered into pursuant to the Prepaid Gas Agreement.

“**Commodity Swap Counterparties**” means PEFA, Inc.’s counterparties under the Commodity Swaps, which as of the date hereof are JP Morgan Chase, National Association and BP Energy Company.

“**Delivery Month**” means each Month in which delivery and receipt of the DCQ are to be made under this Agreement.

“**Monthly Discount**” means (i) for each Month of the Initial Reset Period, 25 cents (\$0.25) per MMBtu, and (ii) for each Month of a Reset Period thereafter, the Monthly Discount portion of the Available Discount determined by the Calculation Agent pursuant to the Re-Pricing Agreement and set forth in Exhibit C hereto.

“**Re-Pricing Agreement**” means the Amended & Restated Re-Pricing Agreement, dated as of [____], 2026, by and between Prepay LLC and PEFA, Inc., as amended or supplemented from time to time in accordance with its terms.

“**Trustee**” means U.S. Bank National Association, as trustee for the Series 2019 Bonds under the Bond Indenture dated as of May 1, 2019, and U.S. Bank National Association, as trustee for the 2026A Bonds under the Amended and Restated Trust Indenture, dated as of [____] 1, 2026.

Section 1.3. Amendment of Section 2.1. Section 2.1 of the Supply Agreement is hereby amended by deleting the date “July 31, 2049” and replacing it with “[October 31], 20[56]”.

Section 1.4. Revisions to Article XVIII. Article XVIII (Notices) is revised by amending the notice information and payment information for PEFA, Inc. effective for all invoices issued under this Supply Agreement after [____] 1, 2026:

PEFA Inc.:

Correspondence, Notices, Billing:

PEFA, Inc.
123 3rd Avenue S
Coon Rapids, IA 50058
Attention: Bradley A. Honold

With a copy to:

Clayton Energy Corporation
514 North Linden
Wahoo, NE 68066
Phone: 402-443-1500

Fax: 402-443-1900
Email: blindley@claytonenergy.com
Contact: William C. Lindley

Payments:

U.S. Bank National Association
ABA#: 091000022
FBO: U.S. Bank Trust NA
A/C#: 180121167365
FFC: [_____] - PEFA 2026A Rev Fd

Section 1.5. Amendment of Exhibit B – Daily Contract Quantities and Contract Index Price. The Supply Agreement is hereby amended by deleting Exhibit B thereto in its entirety and replacing it with a new Exhibit B in the form attached to this Amendment as Attachment A.

Section 1.6. Amendment of Exhibit C – Delivery Point Premium; Available Discount. The Supply Agreement is hereby amended by deleting Exhibit C thereto in its entirety and replacing it with a new Exhibit C in the form attached to this Amendment as Attachment B.

ARTICLE II

MISCELLANEOUS

Section 2.1. Effect of Amendment. Except as otherwise amended by this Amendment, the Supply Agreement shall be and remain in full force and effect, and the execution, delivery and effectiveness of this Amendment shall not, except as expressly provided herein, operate as a waiver of any right, power or remedy under the Supply Agreement, nor constitute a waiver of any provision of the Supply Agreement. PEFA, Inc. and the Gas Purchaser hereby ratify and affirm all payment and performance obligations, contingent or otherwise, under the Supply Agreement and acknowledge that the Supply Agreement, as amended hereby, remains in full force and effect and is hereby ratified and affirmed.

Section 2.2. Counterparts. This Amendment may be executed in counterparts, each of which shall constitute an original, but all of which when taken together shall constitute a single contract. This Amendment, together with the Supply Agreement, constitutes the entire contract between the Parties relating to the subject matter hereof and thereof and supersedes any and all previous agreements and understandings, oral or written, relating to the subject matter hereof and thereof. Delivery of an executed counterpart of a signature page of this Amendment by telecopy or electronic mail shall be effective as delivery of a manually executed counterpart of this Amendment. The Parties agree that an electronic signature of a Party to this Amendment shall be as valid as an original signature of such Party and shall be effective to bind such Party to this Amendment.

Section 2.3. Governing Law. This Amendment and the rights and obligations of the Parties shall be governed by and construed in accordance with the laws of the State of Iowa, without reference to the conflict of laws principles therein; provided, however, that the authority

of Gas Purchaser to enter into this Amendment shall be governed by and interpreted in accordance with the state or commonwealth, as applicable, of its formation.

Section 2.4. Closing. The consummation of the transactions contemplated in this Amendment (the “**Closing**”) shall take place at the offices of Ahlers Cooney, P.C. or at such other place as the Parties may agree, on or before [____], 2026 (such date of the Closing being the “**Closing Date**”). In the event that the Closing has not taken place by the end of the day on the Closing Date, this Amendment shall be void and of no force or effect and the Supply Agreement shall remain in full force and effect as though the Amendment had not been entered into.

Section 2.5. Closing Deliverables. On the Closing Date, Gas Purchaser shall deliver to PEFA, Inc.: (i) a Federal Tax Certificate in substantially the form set forth in Attachment C to this Amendment; (ii) a Closing Certificate in substantially the form set forth in Attachment D to this Amendment; and (iii) an opinion of counsel to the Gas Purchaser in substantially the form set forth in Attachment E to this Amendment.

Section 2.6. Tax-Exempt Status of Bonds. Gas Purchaser acknowledges, agrees to and reaffirms its obligations set forth in Section 23.1 of the Supply Agreement regarding the tax-exempt status of the Bonds.

(Signatures appear on the following page)

IN WITNESS whereof this Amendment has been executed on the date first above written.

[PROJECT PARTICIPANT]

By: _____ Attested By: _____

Printed Name: _____ Printed Name: _____

Title: _____ Title: _____

PEFA, INC.

By: _____ Attested By: _____

Printed Name: _____ Printed Name: _____

Title: _____ Title: _____

EXHIBIT B

DAILY CONTRACT QUANTITIES AND CONTRACT INDEX PRICE

EXHIBIT C

DELIVERY POINT PREMIUM; AVAILABLE DISCOUNT

Delivery Point Premium:

The Delivery Point Premium shall be initially identified in the Index Description included on Exhibit B.

In the event that the Delivery Point Premium changes, PEFA, Inc. may, in its sole discretion provide Gas Purchaser with an updated Exhibit B revising the Delivery Point Premium to reflect changes to the basis differential incurred in obtaining supply at such Delivery Points.

Available Discount:

For the period from [_____] 1, 2026, through [_____] 31, 20[___], the Monthly Discount, Projected Annual Refund, and Available Discount are as set forth below.

Monthly Discount	\$0.[__]/MMBtu
Projected Annual Refund	\$0.[__]/MMBtu
Available Discount	\$0.[__]/MMBtu

FORM OF FEDERAL TAX CERTIFICATE

[Date of Closing], 2026

This Federal Tax Certificate is executed in connection with the Amendment to the Gas Supply Agreement dated as of [_____] 1, 2026, amending the Gas Supply Agreement dated as of May 1, 2019 (as so amended, the “Supply Agreement”), by and between PEFA, Inc. and [Project Participant] (“Gas Purchaser”). Capitalized terms used and not otherwise defined herein shall have the meanings given to them in the Supply Agreement, in the Tax Certificate and Agreement, or in the Bond Indenture.

WHEREAS Gas Purchaser acknowledges that PEFA, Inc. is issuing the Bonds to fund the prepayment price under the Prepaid Gas Agreement; and

WHEREAS the Bonds are intended to qualify for tax exemption under Section 103 of the Internal Revenue Code of 1986, as amended; and

WHEREAS Gas Purchaser’s use of Gas acquired pursuant to the Supply Agreement and certain funds and accounts of Gas Purchaser will affect the Bonds’ qualification for such tax exemption.

NOW, THEREFORE, GAS PURCHASER HEREBY CERTIFIES AS FOLLOWS:

1. Gas Purchaser is a public body and political subdivision created and existing pursuant to the provisions of _____ law. Gas Purchaser is in compliance with the Federal Tax Certificate it delivered on May 1, 2019, in connection with the Supply Agreement.
2. Gas Purchaser will resell all of the Gas acquired pursuant to the Supply Agreement to its retail Gas customers within its Gas service area, to its municipal wholesale customers, which will resell the Gas to their customers within their Gas service areas, or to its joint action agency customers for sale to their municipal customers for resale to their retail customers in their Gas service areas, with retail sales in all cases being made pursuant to regularly established and generally applicable tariffs or under authorized requirements contracts. For purposes of the foregoing sentence, the term “service area” means (x) the area throughout which Gas Purchaser, Gas Purchaser's municipal wholesale customers, or a joint action agency's municipal customers, provided Gas transmission or distribution service at all times during the 5-year period ending on December 31, 2025, and from then until the date of issuance of the Bonds (the “Closing Date”), and (y) any area recognized as the service area of Gas Purchaser, Gas Purchaser's municipal wholesale customers, or a joint action agency's municipal customers, under state or federal law
3. The annual average amount during the testing period of Gas purchased (other than for resale) by customers of Gas Purchaser who are located within the service area of Gas Purchaser, by municipal wholesale customers of Gas Purchaser for resale within the service areas of such municipal wholesale customers, and by a joint action agency from Gas Purchaser for resale to its municipal customers for resale to their retail customers within those municipal customers' Gas service areas, as adjusted for new retail loads under contracts with terms of less than three years in Gas Purchaser’s service area, is [_____] MMBtu. The maximum annual amount of Gas in any year being acquired pursuant to the Supply Agreement is [_____] MMBtu. The maximum volumes of Gas being acquired annually pursuant to the Supply Agreement are [_____] MMBtu. The maximum annual amount of Gas which Gas Purchaser otherwise has a right to acquire, as of the Closing Date,

is [_____] MMBtu. The maximum annual amount of Gas which Gas Purchaser holds in storage as of the Closing Date is [_____] MMBtu. The sum of (a) the maximum amount of Gas in any year being acquired pursuant to the Supply Agreement, (b) the amount of Gas which Gas Purchaser otherwise has a right to acquire, and (c) the annual average amount of Gas which Gas Purchaser holds in storage is [___] MMBtu. Accordingly, the amount of Gas to be acquired under the Supply Agreement by Gas Purchaser, supplemented by the amount of Gas otherwise available to Gas Purchaser as of the Closing Date, during any year does not exceed the sum of (i) [___]% of the annual average amount during the testing period of Gas purchased (other than for resale) by customers of Gas Purchaser who are located within the service area of Gas Purchaser, by municipal wholesale customers of Gas Purchaser for resale to customers of such municipal wholesale customers within such customers' service areas, or by a joint action agency from Gas Purchaser for resale to its municipal customers for resale to their retail customers within those municipal customers' Gas service areas; and (ii) the amount of Gas to be used to transport the prepaid Gas to Gas Purchaser during such year. For purposes of this paragraph 3, the term "testing period" means the 5 calendar years ending December 31, 2025, and the term "service area" means (x) the area throughout which Gas Purchaser provided Gas transmission or distribution service at all times during the testing period, (y) any area within a county contiguous to the area described in (x) in which retail customers of Gas Purchaser are located if such area is not also served by another utility providing Gas services, and (z) any area recognized as the service area of Gas Purchaser under state or federal law.

4. Gas Purchaser expects to pay for Gas acquired pursuant to the Supply Agreement with funds derived from its Gas distribution operations. Gas Purchaser expects to use current Gas revenues to pay for current Gas acquisitions. There are no funds or accounts of Gas Purchaser or any person who is a Related Person to Gas Purchaser in which monies are invested and which are reasonably expected to be used to pay for Gas acquired more than one year after it is acquired. No portion of the proceeds of the Bonds will be used directly or indirectly to replace funds of Gas Purchaser or any persons who are Related Persons to Gas Purchaser that are or were intended to be used for the purpose for which the Bonds were issued.

(Signatures appear on the following page)

IN WITNESS WHEREOF the undersigned has executed this Federal Tax Certificate on and as of the date first written above.

[PROJECT PARTICIPANT]

By: _____

Name:

Title:

FORM OF CLOSING CERTIFICATE

[Date of Closing], 2026

Re: PEFA, Inc.
Gas Project Revenue Refunding Bonds,
Series 2026A

The undersigned [TITLE] of [Project Participant] (the “Gas Purchaser”), hereby certifies as follows in connection with the Amendment to the Gas Supply Agreement dated as of [_____] 1, 2026, (the “Amendment”) amending the Gas Supply Agreement dated as of May, 1, 2019 (the “Agreement”), between the Gas Purchaser and PEFA, Inc. and the issuance and sale by PEFA, Inc. of the above-referenced bonds (the “Bonds”) (capitalized terms used and not defined herein shall have the meanings given to them in the Agreement, as amended by the Amendment):

1. Gas Purchaser is a public body and political subdivision, duly created and validly existing and in good standing under the laws of the State of _____ (the “State”), and has the corporate power and authority to enter into and perform its obligations under the Amendment.
2. By all necessary official action on its part, the Gas Purchaser has duly authorized and approved the execution and delivery of, and the performance by the Gas Purchaser of the obligations on its part contained in the Amendment, and such authorization and approval has not been amended, supplemented, rescinded or modified in any respect since the date thereof.
3. The Amendment constitutes the legal, valid and binding obligation of the Gas Purchaser.
4. The authorization, execution and delivery of the Amendment and compliance with the provisions on the Gas Purchaser's part contained therein (a) will not conflict with or constitute a breach of or default in any material respect under (i) any instrument relating to the organization, existence or operation of Gas Purchaser, (ii) any ruling, regulation, ordinance, judgment, order or decree to which Gas Purchaser (or any of its officers in their respective capacities as such) is subject or (iii) any provision of the laws of the State relating to Gas Purchaser and its affairs, and (b) will not result in, or require the creation or imposition of, any lien on any of the properties or revenues of Gas Purchaser pursuant to any of the foregoing.
5. The Gas Purchaser is not in breach of or default in any material respect under any applicable constitutional provision, law or administrative regulation of the State or the United States or any applicable judgment or decree or any loan agreement, indenture, bond, note, resolution, agreement or other instrument to which the Gas Purchaser is a party or to which the Gas Purchaser or any of its property or assets are subject, and no event has occurred and is continuing which constitutes or with the passage of time or the giving of notice, or both, would constitute a default or event of default in any material respect by the Gas Purchaser under any of the foregoing.

6. Payments to be made by the Gas Purchaser under the Agreement, as amended by the Amendment, shall constitute operating expenses of the Gas Purchaser's utility system payable solely from the revenues and other available funds of Gas Purchaser's utility system as a cost of purchased gas. The application of the revenues and other available funds of the Gas Purchaser's utility system to make such payments is not subject to any prior lien, encumbrance or other restriction.

7. No litigation, proceeding or tax challenge is pending or, to its knowledge, threatened, against the Gas Purchaser in any court or administrative body which would (a) contest the right of the officials of the Gas Purchaser to hold and exercise their respective positions, (b) contest the due organization and valid existence of the Gas Purchaser, (c) contest the validity, due authorization and execution of the Amendment or (d) attempt to limit, enjoin or otherwise restrict or prevent the Gas Purchaser from executing, delivering and performing the Agreement as amended by the Amendment, nor to the knowledge of the Gas Purchaser is there any basis therefor.

8. All authorizations, approvals, licenses, permits, consents and orders of any governmental authority, legislative body, board, agency or commission having jurisdiction of the matter which are required for the due authorization of, which would constitute a condition precedent to, or the absence of which would materially adversely affect the due performance by the Gas Purchaser of its obligations under the Agreement, as amended by the Amendment, have been duly obtained.

9. The representations and warranties of the Gas Purchaser contained in the Agreement were true, complete and correct on and as of the date thereof and are true, complete and correct on and as of the date hereof.

10. [To the extent applicable, the statements and information with respect to the Gas Purchaser contained in the Preliminary Official Statement dated [____], 2026, and the Official Statement dated [____], 2026, with respect to the Bonds, including Appendix B thereto (the "Official Statement"), fairly and accurately describes and summarizes the financial and operating position of the Gas Purchaser for the periods shown therein, and such statements and information did not as of the date of the Official Statement and does not as of the date hereof contain any untrue statement of a material fact or omit to state a material fact required to be stated therein or necessary to make such statements and information, in the light of the circumstances under which they were made, not misleading.

11. No event affecting the Gas Purchaser has occurred since the date of the Official Statement which should be disclosed therein in order to make the statements and information with respect to the Gas Purchaser contained therein, in light of the circumstances under which they were made, not misleading in any material respect.]

(Signatures appear on the following page)

IN WITNESS WHEREOF the undersigned has executed this Certificate on and as of the date first written above.

[Project Participant]

By: _____

Name:

Title:

[PLACE ON LETTERHEAD]

Attachment E

FORM OF OPINION OF COUNSEL
TO GAS PURCHASER

[Date of Closing], 2026

PEFA, Inc.
123 3rd Avenue S.
Coon Rapids, IA 50058

Aron Gas Prepay 1 LLC
200 West Street
New York, NY 10282-2198

Goldman Sachs & Company LLC
200 West Street
New York, NY 10282

U.S. Bank National Association
1349 W. Peachtree Street, Suite 1050
Atlanta, GA 30309

BP Energy Company
201 Helios Way
Houston, TX 77079

JPMorgan Chase Bank, National Association
4 New York Plaza, 21st Floor
New York, NY 10004

Re: Amendment to the Gas Supply Agreement Between the City
of [Project Participant] and PEFA, Inc. dated [_____] 1,
2026

Ladies and Gentlemen:

We are counsel to the City of Wahoo, Nebraska (the “Gas Purchaser”). We are furnishing this opinion to you in connection with the Amendment to the Gas Supply Agreement dated as of [_____] 1, 2026 (the “Amendment”), amending the Gas Supply Agreement dated as of May 1, 2019 (the “Agreement”).

Unless otherwise specified herein, all terms used but not defined in this opinion shall have the same meaning as is ascribed to them in the Agreement, as amended by the Amendment.

In connection with this opinion, we have examined originals or copies, certified or otherwise identified to our satisfaction, of the following:

(a) The Constitution and laws of the State of Nebraska (the “State”) including, as applicable, acts, ordinances, certificates, articles, charters, bylaws, and agreements pursuant to which the Gas Purchaser was created and by which it is governed;

(b) Resolution No. 2018-33, duly adopted by Gas Purchaser on October 25, 2018, and Resolution No. [], duly adopted by Gas Purchaser on [], 2026 (together, the “Resolution”), and certified as true and correct by certificate and seal, authorizing Gas Purchaser to execute and deliver the Amendment;

(c) A copy of the Amendment executed by Gas Purchaser; and

(d) All outstanding instruments relating to bonds, notes, or other indebtedness of or relating to Gas Purchaser and Gas Purchaser’s natural gas distribution system.

We have also examined and relied upon originals or copies, certified or otherwise authenticated to my satisfaction, of such records, documents, certificates, and other instruments, and made such investigations of law, as in my judgment I have deemed necessary or appropriate to enable me to render the opinions expressed below.

Based upon the foregoing, we are of the opinion that:

1. Gas Purchaser is a public body and political subdivision duly created and validly existing under the laws of the State and has the power and authority to own its properties, to carry on its business as now being conducted, and to execute, deliver, and perform its obligations under the Agreement, as amended by the Amendment.

2. The execution, delivery, and performance by Gas Purchaser of the Amendment have been duly authorized by the governing body of Gas Purchaser and do not and will not require, subsequent to the execution of the Amendment by Gas Purchaser, any consent or approval of the governing body or any officers of Gas Purchaser.

5. The Amendment is the legal, valid, and binding obligation of Gas Purchaser, enforceable in accordance with its terms, except as such enforceability may be subject to (i) the exercise of judicial discretion in accordance with general principles of equity and (ii) bankruptcy, insolvency, reorganization, moratorium, and other similar laws affecting creditors’ rights heretofore or hereafter enacted, to the extent constitutionally applicable.

3. No approval, consent or authorization of any governmental or public agency, authority, commission or person, or, to our knowledge, of any holder of any outstanding bonds or other indebtedness of Gas Purchaser, is required with respect to the execution, delivery and performance by Gas Purchaser of the Amendment or Gas Purchaser’s participation in the transactions contemplated thereby other than those approvals, consents and/or authorizations that have already been obtained.

4. The authorization, execution and delivery of the Amendment and compliance with the provisions thereof, to our knowledge, (a) will not conflict with or constitute a breach of, or default under, (i) any instrument relating to the organization, existence or operation of Gas Purchaser, (ii) any

ruling, regulation, ordinance, judgment, order or decree to which Gas Purchaser (or any of its officers in their respective capacities as such) is subject or (iii) any provision of the laws of the State relating to Gas Purchaser and its affairs, and (b) to our knowledge will not result in, or require the creation or imposition of, any lien on any of the properties or revenues of Gas Purchaser pursuant to any of the foregoing.

5. To our knowledge, Gas Purchaser is not in breach of or default under any applicable constitutional provision or any law or administrative regulation of the State or the United States or any applicable judgment or decree or, to our knowledge, any loan or other agreement, resolution, indenture, bond, note, resolution, agreement or other instrument in any material respect to which Gas Purchaser is a party or to which Gas Purchaser or any of its property or assets is otherwise subject, and to our knowledge no event has occurred and is continuing which with the passage of time or the giving of notice, or both, would constitute a default or event of default under a material provision of any such instrument.

6. Payments to be made by Gas Purchaser under the Agreement shall constitute operating expenses of Gas Purchaser's utility system payable solely from the revenues and other available funds of Gas Purchaser's utility system as a cost of purchased gas. The application of the revenues and other available funds of Gas Purchaser's utility system to make such payments is not subject to any prior lien, encumbrance or other restriction.

7. As of the date of this opinion, to our knowledge there is no pending or threatened action or proceeding at law or in equity or by any court, government agency, public board or body affecting Gas Purchaser or the titles of its officers to their respective offices or affecting or questioning the legality, validity, or enforceability of this Agreement nor to our knowledge is there any basis therefore.

Notwithstanding anything to the contrary contained above, the foregoing opinions are expressly made subject to the following exceptions, qualifications, and assumptions:

- (a) Our opinion as to enforceability is limited by standards of good faith, fair dealing, materiality, and reasonableness that may be applied by a court to the exercise of certain rights and remedies; limitations based on statutes or on public policy limiting a person's right to waive the benefits of statutory provisions or of a common law right; and limitations releasing a party from or indemnifying a party against liability for its own wrongful or negligent act when such release or indemnification is contrary to public policy.
- (b) We express no opinion with respect to the validity or enforceability of any provisions of the Agreement, as amended by the Amendment, or any other documents that may be read to require Gas Purchaser to indemnify any party.
- (c) We express no opinion as to the enforceability of provisions of the Agreement, as amended by the Amendment, waiving, directly or indirectly, expressly or impliedly, defenses to obligations or rights granted by law, where such waivers are prohibited by law or are against public policy or any provision which is qualified by the phrase "to the extent permitted by law" or words of similar impact.
- (d) We except from this opinion any provision contained in the Agreement, as amended by the

Amendment, that purports to prevent any party from raising an affirmative defense thereto, such as estoppels, illegality, etc., if such affirmative defense arises or is asserted to have arisen out of any action by any part which has not been brought to our attention, or which purports to prevent any party from raising a claim of fraud.

- (e) We except from this opinion any provision contained in the Agreement, as amended by the Amendment, that could be construed as waiving service of process or any applicable statute of limitations defense or which establishes any right to specific performance.
- (f) We are licensed to practice only in the State and we do not hold ourselves out as being experts in, nor do we express any opinion as to, the laws of any jurisdiction other than the State. Accordingly, for purposes of the foregoing opinions we have assumed that any agreement, contract or other instrument that is governed under any laws other than the laws of the State are enforceable in accordance with the terms of that document under the laws of such foreign jurisdiction.
- (g) We express no opinion as to the enforceability of provisions of the Agreement, as amended by the Amendment, relating to or constituting:
 - i. waivers of any applicable defenses, setoffs, recoupments, or counterclaims;
 - ii. exculpation or exoneration clauses, clauses relating to contribution, and clauses relating to releases or waivers of unmatured claims or rights;
 - iii. the imposition or collection of interest on overdue interest or providing for a penalty rate of interest or late charges on overdue or defaulted obligations, or the payment or imposition of any premium, liquidated damages, or other amount which may be held by any court to be a “penalty” or a “forfeiture”;
or
 - iv. provisions awarding or providing for attorneys’ fees.
- (h) The scope of this opinion is limited to those issues and parties specifically considered herein and no further or more expansive opinion is implied or should be inferred from any opinion expressed herein. On such basis, any variation or difference in the facts upon which this opinion is based might affect our conclusions in an adverse manner and make them inaccurate.
- (i) In basing the opinions and other matters set forth herein on “our knowledge,” the words “our knowledge” signify that, in the course of our representation of Gas Purchaser in matters with respect to which we have been engaged by them, no information has come to our attention that would give us actual knowledge or actual notice that any such opinion or other matters are not accurate or that any of the foregoing documents, certificates, reports and information on which we have relied are not accurate and complete. The words “our knowledge” and similar language used herein are intended to be limited to the knowledge of the lawyers within our firm who have devoted substantive attention to the transaction contemplated by the Agreement, as amended by the Amendment, and not to knowledge of the firm generally.

Our opinion is limited to the matters stated herein and no opinion may be inferred or implied beyond the matters expressly stated herein. This opinion is rendered solely for the use and benefit of the addressees hereto in connection with the Amendment and may not be relied upon other than in connection with the transactions contemplated by the Amendment, or by any other person or entity for any purpose whatsoever, nor may this opinion be quoted in whole or in part or otherwise referred to in any document or delivered to any other person or entity without the prior written consent of the undersigned.

Very truly yours,

2025 AUDIT WAIVER REQUEST FORM

SUBDIVISION NAME: Wahoo Public Building & Grounds Assoc
COUNTY LOCATION: Saunders County
FISCAL PERIOD USED: January 1, 2025 TO December 31, 2025

The governing board of the above-named subdivision hereby requests that the Auditor of Public Accounts waive the 2025 audit requirement established by Title 41 of the rules and regulations issued by the Auditor of Public Accounts. The attached information is an accurate summary of the total financial activity and position of the above-named subdivision for the 2025 fiscal year stated.

Entity Official Address

608 N Linden, Suite B, PO Box 398
(Address)
Wahoo, NE 68066
(City & Zip Code)
402-443-3222
(Telephone)

(Website)

Board Chairperson

Gerald D. Johnson
(Name)
President
(Title)
402-443-3222
(Telephone)

(E-Mail Address)*

Preparer

Melissa Harrell
(Name)
City Administrator, City of Wahoo
(Title / Firm Name)
402-443-3222
(Telephone)
harrell@wahoo.ne.us
(Email Address)

Other Contact

(Name)

(Title / Firm Name)

(Telephone)

(Email Address)

*NOTE: Notification of the Approval of this Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is included, notification will be mailed via the US Postal Service.

For Questions on this form, who should we contact (please ✓ one):
Contact will be via e-mail, if supplied.

Board Chairperson
 Preparer
 Other Contact

***The decision to request a waiver of the audit requirement rather than having an audit performed must be made by the governing board, not an individual officer. A copy of the minutes from the meeting at which the governing board voted to approve the waiver request must be attached to document that decision.

**If Budget was used as Waiver, DO NOT submit this form also.
DO NOT ATTACH THIS FORM TO BUDGET DOCUMENT**

NOTE: Remember to keep a copy for your records

**Wahoo Public Building & Grounds Assoc
Saunders County**

2025 AUDIT WAIVER REQUEST

SUMMARY STATEMENT OF ACTUAL CASH RECEIPTS, DISBURSEMENTS, AND BALANCES

		Total of All Funds
1	Beginning of Year Balance:	
2	Net Cash Balance	\$131,180.83
3	Investments	\$0.00
4	County Treasurer's Balance	\$0.00
5	Subtotal of Beginning Balances [Line 2 + Line 3 + Line 4]	\$131,180.83
6	Receipts:	
7	Personal and Real Property Taxes	\$0.00
8	Federal Receipts	\$0.00
9	State Receipts	\$0.00
10	State Receipts -- _____	\$0.00
11	State Receipts -- _____	\$0.00
12	Local Receipts	\$0.00
13	Local Receipts -- City of Wahoo	\$225,975.86
14	Local Receipts -- _____	\$0.00
15	Transfers Between Funds In <i>(Explain Transfers Below)</i>	\$0.00
16	Total Resources Available [Total of Line 5 + Lines 7 thru 15]	\$357,156.69
17	Disbursements:	
18	Operating Expenses	\$4,454.33
19	Capital Improvements (Real Property/Improvements)	\$0.00
20	Other Capital Outlay	\$0.00
21	Debt Service: Bond Principal & Interest Payments	\$0.00
22	Debt Service: Other	\$223,092.86
23	Judgments	\$0.00
24	Transfers Between Funds Out <i>(Explain Transfers Below)</i>	\$0.00
25	Total Disbursements [Total of Lines 18 thru 24]	\$227,547.19
26	Balance Forward/Ending Balance [Line 16 MINUS Line 25]	\$129,609.50
27	Ending Balance consists of:	
28	Cash on Hand and in Bank	\$129,609.50
29	Investments	\$0.00
30	Cash at County Treasurer	\$0.00
31	Total [Line 28 + Line 29 + Line 30] Should Equal Line 26	\$129,609.50

Inter-fund Transfers:

From:	Amount
To:	

Reason:



164 East 5th Street
Wahoo, NE 68066

Statement Ending 12/31/2025

WAHOO PUBLIC BUILDING &

Page 1 of 2

Customer Number: XX2580

>000012 3680358 0001 93722 10Z

01299425 MSP 1544
WAHOO PUBLIC BUILDING & GROUND
BUILDING & GROUNDS ASSOC
MELISSA M HARRELL
605 N BROADWAY ST
WAHOO NE 68066-1607

Managing Your Accounts

Wahoo State Bank
 Phone: 402-443-3207
 Address: 164 East 5th Street
Wahoo, NE 68066
 Web Address: www.wahoostatebank.com



Summary of Accounts

Account Type	Account Number	Ending Balance
REGULAR NON PERSONAL	XX2580	\$129,609.50

REGULAR NON PERSONAL - XX2580

Account Summary

Date	Description	Amount
11/29/2025	Beginning Balance	\$129,609.50
	1 Credit(s) This Period	\$4,050.00
	1 Debit(s) This Period	\$4,050.00
12/31/2025	Ending Balance	\$129,609.50

Account Activity

Post Date	Description	Debits	Credits	Balance
11/29/2025	Beginning Balance			\$129,609.50
12/08/2025	USDA RD RUS PAYMENT 0000	\$4,050.00		\$125,559.50
12/08/2025	TRANSFER FROM SUPERNOW NON PERS ACCOUNT 24356		\$4,050.00	\$129,609.50
12/31/2025	Ending Balance			\$129,609.50

Daily Balances

Date	Amount
12/08/2025	\$129,609.50

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00



	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-BUD</u>
WSB Checking Acct - Beginning Balance	\$ 125,516.93	\$ 128,732.89	\$ 131,201.06	\$ 131,180.83	\$ 129,609.50
Revenue					
City of Wahoo - Library	\$ 48,600.00	\$ 48,600.00	\$ 48,600.00	\$ 48,600.00	\$ 48,600.00
City of Wahoo - Hackberry	\$ -	\$ -	\$ -	\$ -	\$ -
City of Wahoo - Manstedt	\$ 1,052.67	\$ -	\$ -	\$ -	\$ -
City of Wahoo - WSC	\$ 31,710.00	\$ 31,710.00	\$ 31,710.00	\$ 31,710.00	\$ 31,710.00
City of Wahoo - Ball Field Improvements	\$ 145,665.86	\$ 145,665.86	\$ 145,665.86	\$ 145,665.86	\$ 145,666.00
City of Wahoo - Reimbursement	\$ -	\$ -	\$ 1,667.02	\$ -	\$ 3,080.00
Loan Proceeds - Hackberry	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds - Manstedt	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds - Service Center - Interim	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds - Firstbank - Ball Field	\$ 182,503.76	\$ -	\$ -	\$ -	\$ -
USDA Loan Proceeds - Service Center - Perm	\$ -	\$ -	\$ -	\$ -	\$ -
Wahoo Utilities - Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
Farm Lease Revenue	\$ 4,507.50	\$ 2,253.75	\$ -	\$ -	\$ -
Wahoo Airpark - Lease Pmt	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of property - Airpark Lots	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL AVAILABLE	\$ 539,556.72	\$ 358,962.50	\$ 358,843.94	\$ 357,156.69	\$ 358,665.50
Expenses					
USDA Loan - Pmt	\$ (48,600.00)	\$ (48,600.00)	\$ (48,600.00)	\$ (48,600.00)	\$ (48,600.00)
Hackberry Loan (FNB) - Pmt	\$ -	\$ -	\$ -	\$ -	\$ -
Manstedt Property Loan (WSB) - Pmt	\$ (1,052.67)	\$ -	\$ -	\$ -	\$ -
Service Center Property Loan (WSB) - Int	\$ -	\$ -	\$ -	\$ -	\$ -
Interim Loan - WSB - Close Loan - Svc Cnt	\$ -	\$ -	\$ -	\$ -	\$ -
USDA Loan - Pmt - Service Center	\$ (28,827.00)	\$ (28,827.00)	\$ (28,827.00)	\$ (28,827.00)	\$ (28,830.00)
Hackberry Ball Field (FBN) - Pmt	\$ (145,665.86)	\$ (145,665.86)	\$ (145,665.86)	\$ (145,665.86)	\$ (145,666.00)
Insurance	\$ (2,513.89)	\$ (2,640.58)	\$ (2,903.23)	\$ (3,045.37)	\$ (3,000.00)
Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes - Wahoo Airpark	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes - Houfek Property	\$ (1,660.65)	\$ -	\$ (1,667.02)	\$ (1,380.96)	\$ (1,700.00)
Closing Expenses - Airpark (Rent Credit & Fees)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer of Funds to City of Wahoo	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ (28.00)	\$ -	\$ (28.00)	\$ (500.00)
2021 Hackberry Construction Project	\$ (182,503.76)	\$ -	\$ -	\$ -	\$ -
Hackberry Expenses (initial purchase)	\$ -	\$ -	\$ -	\$ -	\$ -
Manstedt Property (initial purchase)	\$ -	\$ -	\$ -	\$ -	\$ -
Library Repairs (Water Damage)	\$ -	\$ -	\$ -	\$ -	\$ -
Wahoo Service Centers (initial purchase/improv)	\$ -	\$ -	\$ -	\$ -	\$ (50,000.00)
TOTAL EXPENSES	\$ (410,823.83)	\$ (225,761.44)	\$ (227,663.11)	\$ (227,547.19)	\$ (278,296.00)
ENDING BALANCE	\$ 128,732.89	\$ 131,201.06	\$ 131,180.83	\$ 129,609.50	\$ 80,369.50
Restricted - Library	\$ 59,535.00	\$ 59,535.00	\$ 59,535.00	\$ 59,535.00	\$ 59,535.00
Restricted - WSC	\$ 8,649.00	\$ 11,532.00	\$ 14,415.00	\$ 17,298.00	\$ 20,181.00
Non-restricted	\$ 60,548.89	\$ 60,134.06	\$ 57,230.83	\$ 52,776.50	\$ 653.50

	2022	2023	2024	2025	2026-BUD	
Beginning Loan Balance - USDA (Library)	\$ 721,642.74	\$ 705,179.86	\$ 687,960.68	\$ 669,950.47	\$ 651,112.87	
Principal Pmts (2046)	\$ (16,462.88)	\$ (17,219.18)	\$ (18,010.21)	\$ (18,837.61)	\$ (19,703.01)	\$4,050/mo
Ending Loan Balance - USDA	\$ 705,179.86	\$ 687,960.68	\$ 669,950.47	\$ 651,112.86	\$ 631,409.86	
Beginning Loan Balance - FNB (Hackberry Land)	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional Principal added to loan	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal Pmts (2023)	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Loan Balance - FNB	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Loan Balance - WSB (Manstedt)	\$ 1,050.41	\$ -	\$ -	\$ -	\$ -	
Principal Added to Loan	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal Pmts (2022)	\$ (1,050.41)	\$ -	\$ -	\$ -	\$ -	
Ending Loan Balance - WSB	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Loan Balance - WSB - Interim (WSC)	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal Added to Loan	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal Pmts	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Loan Balance - WSB - Interim	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Loan Balance - USDA - Perm Fin (WSC)	\$ 568,452.56	\$ 561,653.10	\$ 554,590.16	\$ 547,253.52	\$ 539,632.59	
Principal Added to Loan	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal Pmts (2060)	\$ (6,799.46)	\$ (7,062.94)	\$ (7,336.63)	\$ (7,620.93)	\$ (7,916.24)	\$31,070/yr
Ending Loan Balance - USDA - Perm Fin	\$ 561,653.10	\$ 554,590.16	\$ 547,253.53	\$ 539,632.59	\$ 531,716.35	
Beginning Loan Balance - FBN - Hackberry	\$ 1,136,801.75	\$ 1,194,010.54	\$ 1,068,964.92	\$ 941,165.80	\$ 811,404.85	
Principal Added to Loan	\$ 182,503.76	\$ -	\$ -	\$ -	\$ -	
Principal Pmts (2031)	\$ (125,294.97)	\$ (125,045.62)	\$ (127,799.12)	\$ (129,760.95)	\$ (131,700.00)	\$145,666/yr
Ending Loan Balance - USDA - Perm Fin	\$ 1,194,010.54	\$ 1,068,964.92	\$ 941,165.80	\$ 811,404.85	\$ 679,704.85	

**WAHOO PUBLIC BUILDING and GROUNDS
FINANCIAL STATEMENT**

	ACTUAL 12/31/2023	ACTUAL 12/31/2024	ACTUAL 12/31/2025
Cash	\$ 60,134.06	\$ 57,230.83	\$ 52,776.50
Reserved Cash	\$ 71,067.00	\$ 73,950.00	\$ 76,833.00
Earnest deposit	\$ -	\$ -	\$ -
Fixed Assets	\$ 4,232,668.51	\$ 4,232,668.51	\$ 4,232,668.51
Construction in Progress	\$ -	\$ -	\$ -
Disposed Fixed Assets	\$ (168,949.15)	\$ (168,949.15)	\$ (168,949.15)
Restricted Assets	\$ (320,000.00)	\$ (320,000.00)	\$ (320,000.00)
Accumulated Depreciation	\$ (907,615.50)	\$ (1,041,970.65)	\$ (1,175,703.78)
Total Assets	\$ 2,967,304.92	\$ 2,832,929.54	\$ 2,697,625.08
Firstbank of NE (HBF), Current Liability	\$ 127,340.13	\$ 129,539.25	\$ 131,700.00
Firstbank of NE (HBF), Long Term, net of current	\$ 941,624.79	\$ 811,626.55	\$ 679,704.85
USDA Loan (LIB), Current Liability	\$ 18,010.23	\$ 18,837.60	\$ 19,703.01
USDA Loan (LIB), Long Term, net of current	\$ 669,950.45	\$ 651,112.87	\$ 631,409.86
USDA Loan (WSC), Current Liability	\$ 7,336.62	\$ 7,620.93	\$ 7,916.22
USDA Loan (WSC), Long Term, net of current	\$ 547,253.52	\$ 539,632.60	\$ 531,716.35
Total Liabilities	\$ 2,311,515.74	\$ 2,158,369.80	\$ 2,002,150.29
Unrestricted, Net Assets	\$ 655,789.18	\$ 674,559.74	\$ 695,474.79
Total Liabilities & Net Assets	\$ 3,623,094.10	\$ 3,507,489.28	\$ 3,393,099.87
Revenues			
Contributions	\$ -	\$ -	\$ -
Loan Income - Firstbank Hackberry	\$ -	\$ -	\$ -
Loan Income - WSB Manstedt	\$ -	\$ -	\$ -
Loan Income - Service Center	\$ 31,710.00	\$ 31,710.00	\$ 31,710.00
Rental Income - Library	\$ 48,600.00	\$ 48,600.00	\$ 48,600.00
Rental Income - Hackberry Ball Fields	\$ 145,665.86	\$ 145,665.86	\$ 145,665.86
Rental Income - Farm	\$ 2,253.75	\$ -	\$ -
Rental Income - Manstedt	\$ -	\$ -	\$ -
Rental Income - Airpark	\$ -	\$ -	\$ -
Less: Credit applied to purchase as per agmt	\$ -	\$ -	\$ -
Rental Income: North Chestnut	\$ -	\$ -	\$ -
Sale of Property	\$ -	\$ -	\$ -
Reimbursement/Other	\$ -	\$ 1,667.02	\$ -
Total Revenues	\$ 228,229.61	\$ 227,642.88	\$ 225,975.86
Expenses			
Depreciation	\$ 134,411.69	\$ 134,355.15	\$ 133,733.12
Construction Expenses	\$ -	\$ -	\$ -
Insurance	\$ 2,640.58	\$ 2,903.23	\$ 3,045.37
Interest	\$ 73,765.12	\$ 69,946.90	\$ 66,873.37
Professional Fees	\$ -	\$ -	\$ -
Transfer to City of Wahoo	\$ -	\$ -	\$ -
Loss on Disposal of Property	\$ -	\$ -	\$ -
Other	\$ 28.00	\$ 1,667.02	\$ 1,408.96
Total Expenses	\$ 210,845.39	\$ 208,872.30	\$ 205,060.82
Difference	\$ 17,384.22	\$ 18,770.58	\$ 20,915.04
Beginning of Year Net Assets	\$ 638,404.95	\$ 655,789.17	\$ 674,559.75
End of Year Net Assets	\$ 655,789.17	\$ 674,559.75	\$ 695,474.79

Date	Description	Liquid Assets		Fixed Assets		Liability						Revenues				Expenditures						
		CASH	DEBT RES	Fixed Assets	Less Accum Dep	Less Restricted Assets	Earnest Deposit on purchase of property	Firstbank - Hackberry Fields Loan	FNB - PIF 10/2021	WSB - Man - PIF 1/2022	WSB - Ser	USDA - Library	USDA - West Service Center	Accounts Payable	Park & Rec	City of Wahoo	Other	Other Expenses	Interest Expense	Service Center Expenses	Reimburse to City	Hackberry Expenses
	1/1/2025 Beginning Balance	\$ 57,230.83	\$ 73,950.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (669,950.47)	\$ (547,253.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1/7/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
1/8/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,537.69							\$ 2,512.31				
1/2/2025	Deposit - City of Wahoo - taxes	\$ -																				
1/10/2025	Ck#1174 - Saunders Co Treas - taxes	\$ (1,380.96)															\$ 1,380.96					
1/12/2025	Ck#1175 - Berkley Specialty Insurance	\$ (2,450.37)															\$ 2,450.37					
	Balance	\$ 53,399.50	\$ 73,950.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (668,412.78)	\$ (547,253.53)	\$ -	\$ -	\$ (4,050.00)	\$ -	\$ 3,831.33	\$ 2,512.31	\$ -	\$ -	\$ -
2/7/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
2/10/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,543.45							\$ 2,506.55				
	Balance	\$ 53,399.50	\$ 73,950.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (666,869.33)	\$ (547,253.53)	\$ -	\$ -	\$ (8,100.00)	\$ -	\$ 3,831.33	\$ 5,018.86	\$ -	\$ -	\$ -
3/9/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
3/9/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,549.24							\$ 2,500.76				
	Balance	\$ 53,399.50	\$ 73,950.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (665,320.09)	\$ (547,253.53)	\$ -	\$ -	\$ (12,150.00)	\$ -	\$ 3,831.33	\$ 7,519.62	\$ -	\$ -	\$ -
4/7/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
4/8/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,555.05							\$ 2,494.95				
4/13/2025	USDA - Loan Pmt - EFT	\$ (28,827.00)										\$ 7,620.93						\$ 21,206.07				
	Balance	\$ 24,572.50	\$ 73,950.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (663,765.04)	\$ (539,632.60)	\$ -	\$ -	\$ (16,200.00)	\$ -	\$ 3,831.33	\$ 31,220.64	\$ -	\$ -	\$ -
5/7/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
5/8/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,560.88							\$ 2,489.12				
	Balance	\$ 24,572.50	\$ 73,950.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (662,204.16)	\$ (539,632.60)	\$ -	\$ -	\$ (20,250.00)	\$ -	\$ 3,831.33	\$ 33,709.76	\$ -	\$ -	\$ -
6/8/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
6/9/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,566.73							\$ 2,483.27				
6/10/2025	Ck#1185 - City of Wahoo for biannual reporting	\$ (28.00)															\$ 28.00					
6/12/2025	City of Wahoo - Deposit	\$ 28,827.00	\$ 2,883.00												\$ (31,710.00)							
6/12/2025	Ck#1184 - Old Republic Surety Group	\$ (595.00)															\$ 595.00					
	Balance	\$ 52,776.50	\$ 76,833.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (660,637.43)	\$ (539,632.60)	\$ -	\$ -	\$ (56,010.00)	\$ -	\$ 4,454.33	\$ 36,193.03	\$ -	\$ -	\$ -
7/7/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
7/8/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,572.61							\$ 2,477.39				
	Balance	\$ 52,776.50	\$ 76,833.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (659,064.82)	\$ (539,632.60)	\$ -	\$ -	\$ (60,060.00)	\$ -	\$ 4,454.33	\$ 38,670.42	\$ -	\$ -	\$ -
8/7/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
8/10/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,578.51							\$ 2,471.49				
	Balance	\$ 52,776.50	\$ 76,833.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (657,486.31)	\$ (539,632.60)	\$ -	\$ -	\$ (64,110.00)	\$ -	\$ 4,454.33	\$ 41,141.91	\$ -	\$ -	\$ -
9/8/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
9/8/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,584.43							\$ 2,465.57				
	Balance	\$ 52,776.50	\$ 76,833.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (941,165.80)	\$ -	\$ 0.00	\$ -	\$ (655,901.88)	\$ (539,632.60)	\$ -	\$ -	\$ (68,160.00)	\$ -	\$ 4,454.33	\$ 43,607.48	\$ -	\$ -	\$ -
10/8/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
10/9/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,590.37							\$ 2,459.63				
10/14/2025	Deposit - City of Wahoo	\$ 145,665.86													\$ (145,665.86)							
10/7/2025	Ck#1186 - First Bank of NE - Loan - Hackberry Project	\$ (145,665.86)						\$ 129,760.95										\$ 15,904.91				
	Balance	\$ 52,776.50	\$ 76,833.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (811,404.85)	\$ -	\$ 0.00	\$ -	\$ (654,311.51)	\$ (539,632.60)	\$ -	\$ -	\$ (217,875.86)	\$ -	\$ 4,454.33	\$ 61,972.02	\$ -	\$ -	\$ -
11/9/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
11/9/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,596.33							\$ 2,453.67				
	Balance	\$ 52,776.50	\$ 76,833.00	\$ 3,743,719.36	\$ (1,041,970.65)	\$ -	\$ -	\$ (811,404.85)	\$ -	\$ 0.00	\$ -	\$ (652,715.18)	\$ (539,632.60)	\$ -	\$ -	\$ (221,925.86)	\$ -	\$ 4,454.33	\$ 64,425.69	\$ -	\$ -	\$ -
12/7/2025	Deposit - City of Wahoo	\$ 4,050.00													\$ (4,050.00)							
12/8/2025	USDA - Loan Pmt - EFT	\$ (4,050.00)									\$ 1,602.32							\$ 2,447.68				
12/31/2025	Accumulated Depreciation	\$ -			\$ (133,733.12)												\$ 133,733.12	\$ -				
	Balance	\$ 52,776.50	\$ 76,833.00	\$ 3,743,719.36	\$ (1,175,703.77)	\$ -	\$ -	\$ (811,404.85)	\$ -	\$ 0.00	\$ -	\$ (651,112.86)	\$ (539,632.60)	\$ -	\$ -	\$ (225,975.86)	\$ -	\$ 138,187.45	\$ 66,873.37	\$ -	\$ -	\$ -
	2025 Total/Ending Balance	\$ 52,776.50	\$ 76,833.00	\$ 3,743,719.36	\$ (1,175,703.77)	\$ -	\$ -	\$ (811,404.85)	\$ -	\$ 0.00	\$ -	\$ (651,112.86)	\$ (539,632.60)	\$ -	\$ -	\$ (225,975.86)	\$ -	\$ 138,187.45	\$ 66,873.37	\$ -	\$ -	\$ -

RESOLUTION NO. 2026-08

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

See Exhibit "A"

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 24 day of March 2026

CITY OF WAHOO, NEBRASKA

By: _____
Gerald Johnson, Its Mayor

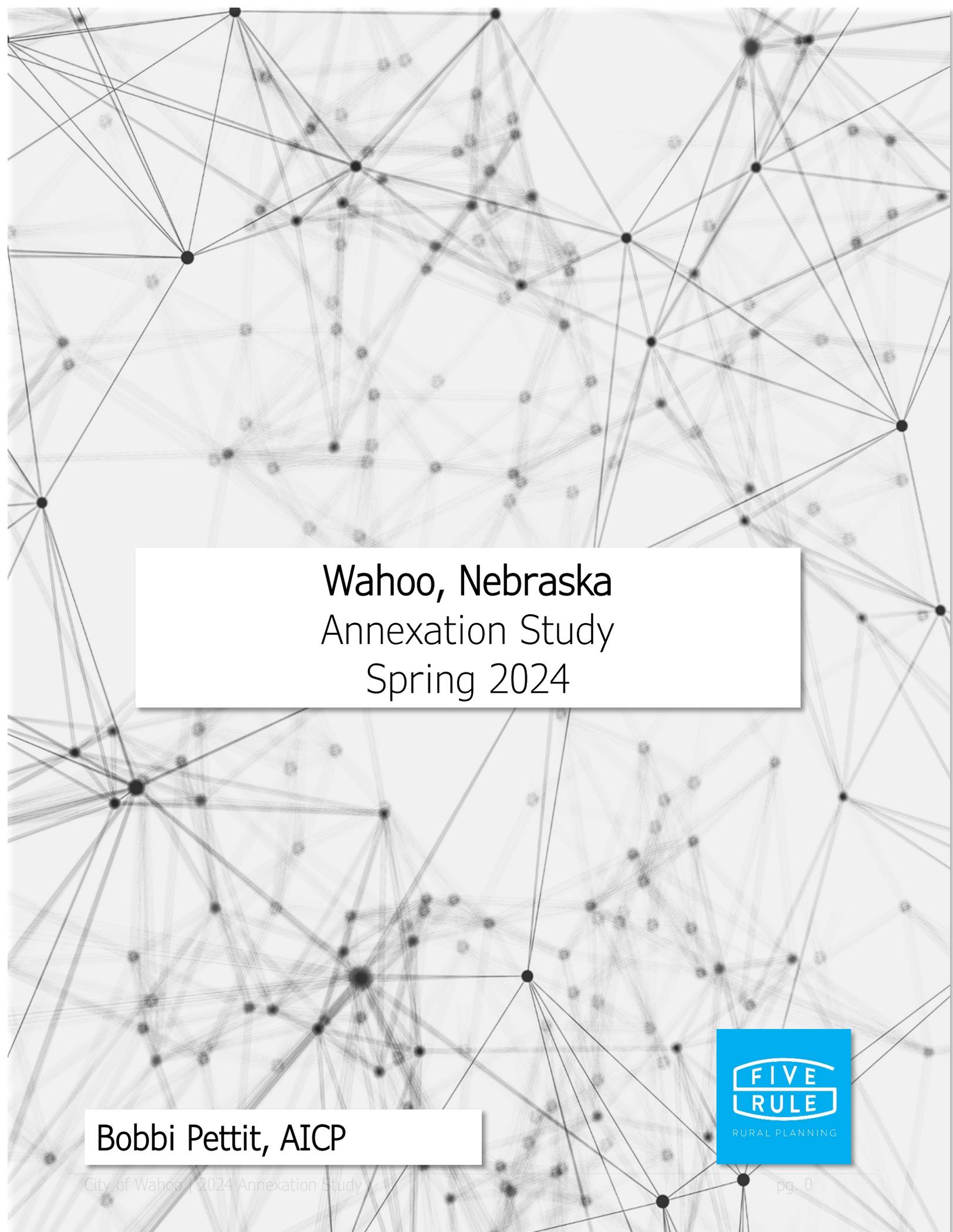
ATTEST:

Christina Fasel, Clerk

Exhibit "A"
To Resolution No. 2026-04

Items to be declared as surplus:

<u>Description</u>		<u>Estimated Value</u>
2017 Ford Explorer Sport Utility	175,000 miles	\$2,575.00

A complex network diagram with numerous black nodes connected by thin grey lines, forming a dense web of connections across the entire page.

Wahoo, Nebraska Annexation Study Spring 2024

Bobbi Pettit, AICP



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2023 Annexation Study Overview

City of Wahoo Annexation Rights & Responsibilities

In Nebraska, all incorporated municipalities are authorized to annex property; those properties must be adjacent and contiguous to the corporate boundary. Wahoo, a city of the second class, may 'jump' up to 500 feet to annex an established subdivision.

The City of Wahoo may choose to annex adjacent and contiguous properties for several reasons, the most common reasons a healthy city chooses to annex include:

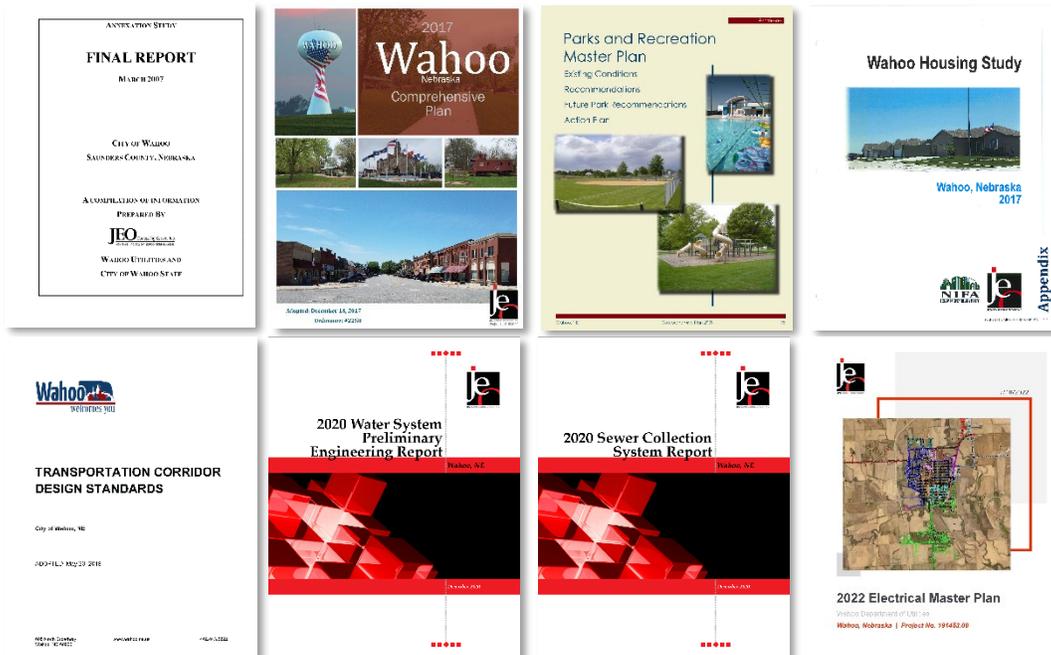
- bringing developed property that is adjacent and contiguous to the city within the city.
- allowing a city to grow beyond suburban development.
- enabling utilities to extend their infrastructure and therefore expand their customer base.
- splitting the cost of city benefits equitably among all beneficiaries.

Previous Plans and Studies

The Nebraska Revised Statutes (NRS) provide the requirements that must be met by municipalities when completing any annexation action. NRS §17-405.04 directs second class cities to provide the same benefits as the city's other inhabitants to inhabitants of the annexed lands as soon as practicable. Adequate plans to furnish such benefits as police, fire, snow removal, and water service must be adopted not later than one year after the annexation.

In the past fifteen years, the City of Wahoo has invested in numerous plans and studies that are applicable to the city's ability to expand over the next fifteen years. These documents were consulted during this annexation study.

- 1) 2007 Annexation Study
- 2) 2017 Comprehensive Plan
- 3) 2017 Parks and Recreation Master Plan
- 4) 2017 Housing Study
- 5) 2019 Design Guidelines
- 6) 2020 Water System Preliminary Engineering Report
- 7) 2020 Sewer Collection System Report
- 8) 2022 Electrical Master Plan



Explanation of Terms

NRS §17-405.01 (1) states that the mayor and city council may, by ordinance, anytime include within the corporate limits...any **contiguous or adjacent** lands, lots, tracts, streets, or highways as are **urban and suburban in character**...Such grant of power shall not be construed as conferring power to extend the limits of any city of the second class...over any agricultural lands which are rural in character.

Contiguous or Adjacent

The terms contiguous or adjacent are used interchangeably. Per *Johnson v. City of Hastings* (1992) the terms mean contiguous in the sense of adjacent and parallel to the existing municipal limits.

- ~ **Substantial Adjacency:** per *Cornhusker Public Power District v. City of Schuyler* (2005), contiguity means that the two connecting boundaries should be substantially adjacent to a segment of the boundary of the city, and adjacent means contiguous or coexistent with.

Urban and Suburban in Character

Per *Sullivan v. City of Omaha* (1968), the use of land for agricultural purposes does not necessarily mean it is rural in character...the nature of its location as well as its use...determines whether it is rural or urban in character.

Per *Holden v. City of Tecumseh* (1972), although the principal use...is for agricultural purposes...its value for residential or commercial use exceeds its value as agricultural land. Because of the development of the city, it has become urban and suburban in character rather than rural.

Antes v. City of Syracuse (2009) determined that agriculturally used land was urban and suburban in character based upon past sales of land in the immediate area.

City of the Second Class

NRS §17-101 states that: any municipality containing more than eight hundred and not more than five thousand residents as determined by the most recent federal decennial census...shall be a city of the second class. The 2020 decennial census counted 4,818 residents living in Wahoo; therefore, Wahoo is a second-class city.

Extraterritorial Jurisdiction (ETJ)

NRS §17-1001 (1) states that the extraterritorial jurisdiction of the city of a second class shall consist of the unincorporated area one mile beyond and adjacent to its corporate boundaries. Those properties that are considered as part of the 2024 Annexation Study are located outside of the City of Wahoo corporate boundary and within one mile of the city.

Comprehensive Development Plan

NRS §19-901 states that the city council cannot enforce its zoning regulations unless the city has received from the Planning Commission and adopted a Comprehensive Development Plan (Plan). A Plan is defined by NRS §19-901 as a plan that consists of graphics and text and is designed to accommodate anticipated long range future growth based upon documented population and economic projections.

The Comprehensive Development Plan must consider current and future: 1) land uses 2) transportation routes and facilities 3) community facilities 4) energy conservation methods and 5) areas that are appropriate subjects for annexation.

Future Land Use Map

The City of Wahoo Future Land Use (FLU) Map was adopted as a key component of the 2017 Comprehensive Plan (Plan). The FLU Map includes lands within the city's ETJ and is based upon several factors considered when the Plan was adopted.

The Future Land Use Categories Include:

- Low Density Residential
- Medium Density Residential
- High Density Residential
- Commercial
- Highway Commercial
- Mixed-Use
- Industrial
- Flex
- Parks and Recreation
- Public/Quasi-Public
- Agricultural

Low Density Residential

The Low Density Residential while allowing for residential to determine that the land city infrastructure and imj uses are best served by in Density Residential categ

- Location of Low Density urban land use and typi near the transportation services
- Accessory buildings are
- Uses within this area in (operations), wineries, si accessory uses.
- Typical zoning includes:
 - Transitional Agric
 - Large Lot Resident

Medium Density Residential

The Medium Density Residential scale residential developtr community core. Most the use, the city may choose t

- Typical zoning includes:
- R-1 Residential Di
 - R-2 Residential Di
 - R-3 Residential Di
 - RM Mobile Home I

[section 4.5]

FUTURE LAND USE

The Future Land Use component focuses on the development of Wahoo as it expands and redevelops within the corporate limits as well as its extraterritorial jurisdiction. The existing land use conditions and analysis were covered in the previous Profile chapter of the Comprehensive Plan.

Coinciding with potential development outside the corporate limits, Wahoo must focus on maximizing opportunities within its boundaries via infill developments. The objective to supply alternative housing options is consistent within the nationwide changes found in household and population demographics. Additional housing options will assist the city in facilitating a growing and diverse population and ease residential demand and backlog.

Comprehensive Plans generally project into a twenty-year time period with Future Land Use as an important component of the document. Future Land Use resembles the desires, wishes, and collective ideas of participating citizens. The Future Land Use Map (Map 8) resembles those intentions with a long-range view and will be used as a guide for best land use choices. Variables and unforeseen changes may change this map.

The Future Land Use Plan was developed in a way that recognizes the growth pressures in the area. The plan was established to encourage development contiguous to the city's corporate limits. Transportation corridor improvements will be developed to serve external populations. Specifically, the Highway 77 Expressway has recently opened. Development demand will naturally gravitate to this corridor. As Wahoo grows and extends its corporate limits through annexation, the Future Land Use should be evaluated and updated to take advantage of additional opportunities for development that may benefit the community.

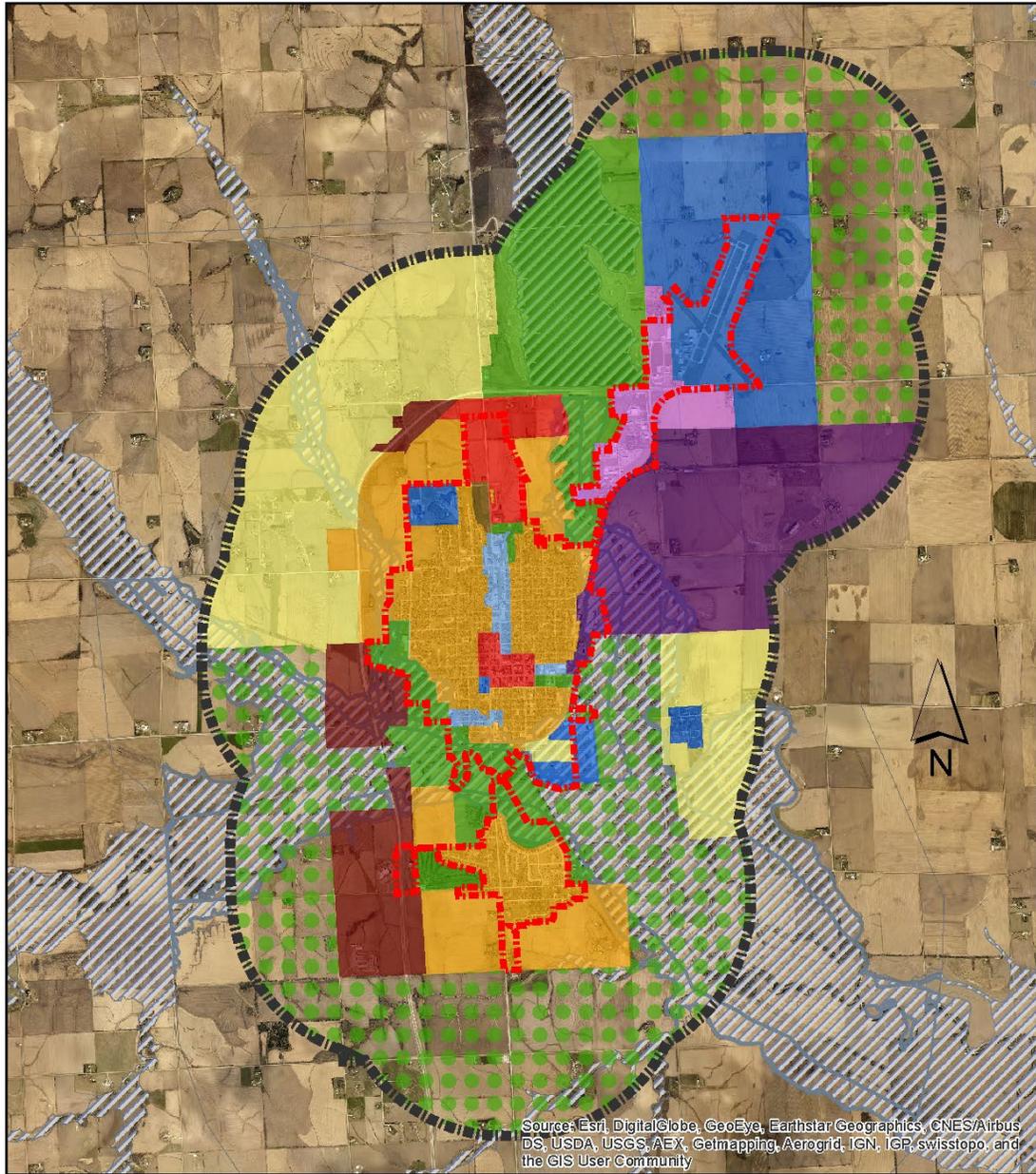
The Future Land Use Plan assists the community in determining the type, direction, and timing of future growth. The criteria established in the Plan reflect the following:

- The current use of land within and around the community
- The desired types of growth, including location of growth
- Physical characteristics, as well as strengths and constraints of future growth
- Current population and economic trends affecting the community

The Future Land Use designations are based upon Wahoo's current land uses and the desired intentions for community growth. Future Land Use plans apply a best-use strategy that includes natural and man-made limitations. A simple example is identifying the floodplain boundaries and using this land with low impact uses, like agricultural, open space, or park designations.

There are nine general land use categories used to define different use types, characteristics, and densities. These categories have been chosen to reflect the basic use and intensity to which land in the city and its jurisdiction is proposed to be developed. While the categories define land uses, they are intended to do so in a very general way; these land use categories are the basis for the zoning districts, but they are not the same as zoning districts. Any number of zoning districts may be appropriate in a single land use category.

Map 8: Future Land Use Plan



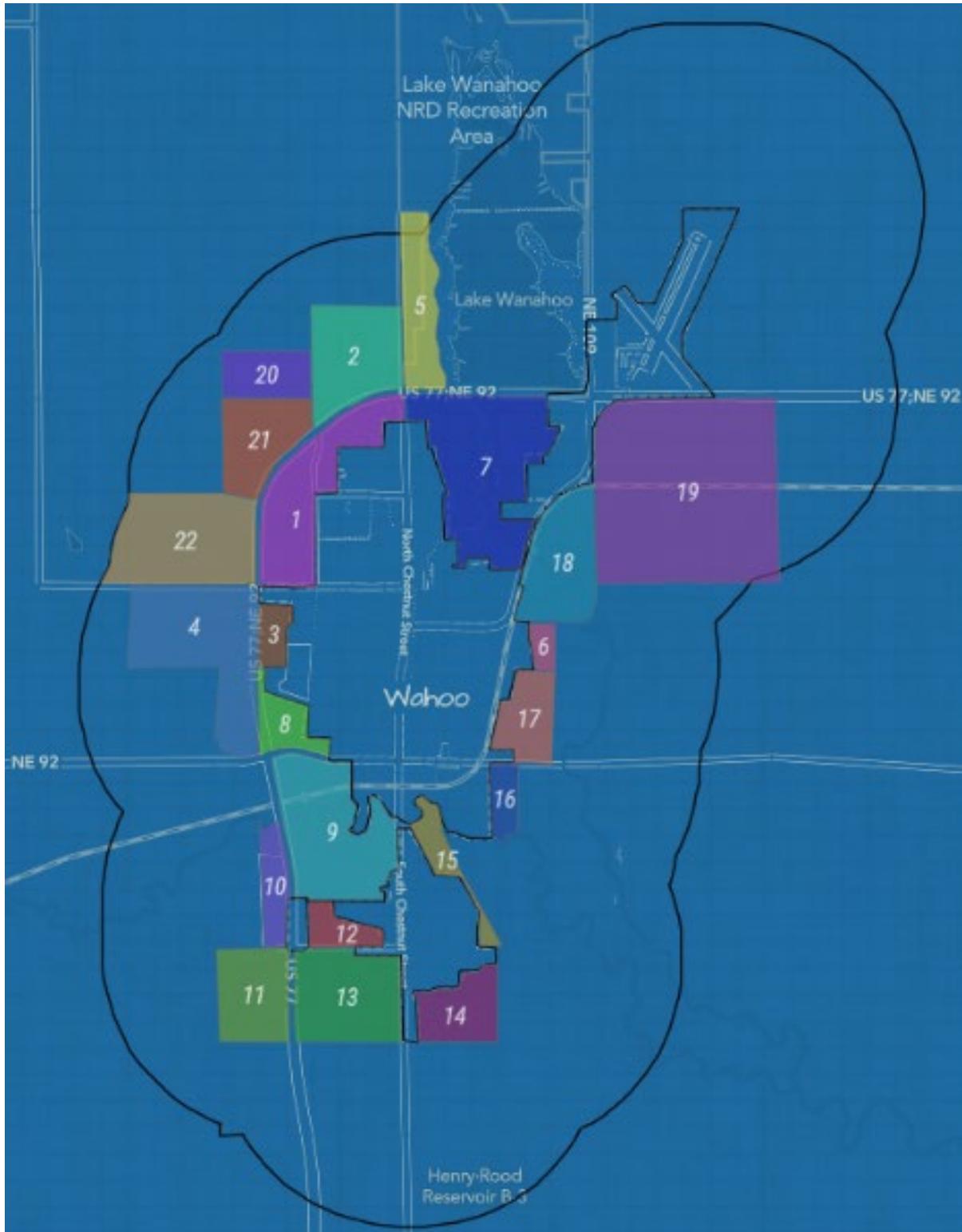
Legend			Wahoo Comprehensive Plan Future Land Use Plan	
	Wahoo ETJ			Industrial
	Wahoo Corporate Limits			Low Density Residential
Floodplain				Medium Density Residential
	A - 100-Year Floodplain			Mixed Use
	AE - 100-Year Floodplain			Parks and Recreation
				Public/Quasi-Public

Created by: K. Anderson
 Date: February 2016
 Revised: June 2017
 Software: ArcGIS 10.2
 File: 151009.00

This map was prepared using information that was developed by the City of Wahoo and is provided as a public service. It is not intended to be used for any other purpose. The City of Wahoo does not warrant the accuracy of the map or the information used to prepare the map. This is not a contract.

Study Areas

The areas that were selected to be scored are shown in the map below. The selection of these areas was based upon the studies identified in the previous section as well as developments that have since happened since the city's Plan was adopted seven years ago.



Scoring Criteria

To objectively review the standards and qualifications that must be met by each area to be considered appropriate for annexation a scoring methodology was developed based on the following criteria.

Adjacent & Contiguous

A. Adjacent

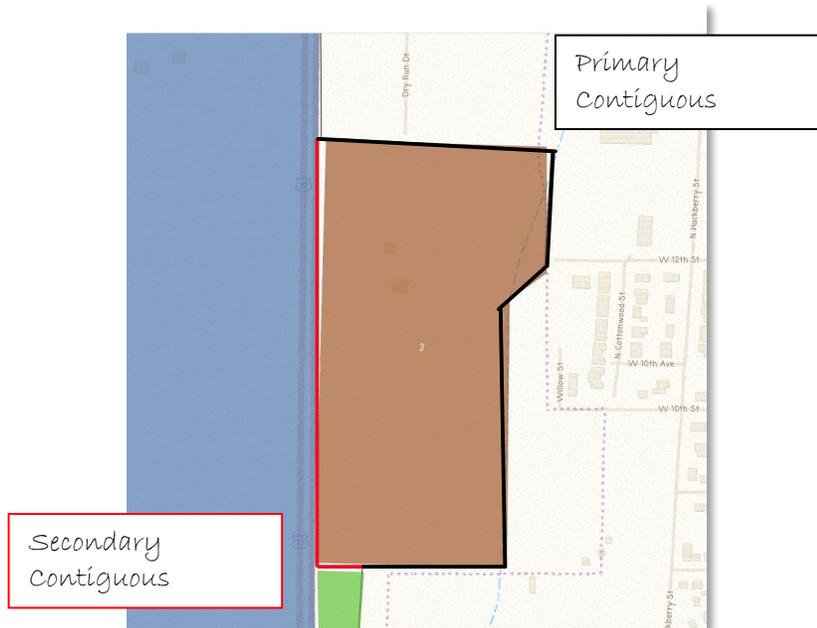
- 1) The question (yes/no) was answered if a portion of the area is adjacent to the city boundary.
 - a) Yes=1 point, No=0 points

B. % Primary Contiguous

- 1) The perimeter of the entire study area was measured.
- 2) The portion of the area that is currently touching the city boundary was measured.
- 3) The portion of the study area touching the city was divided by the total study area.
 - a) Study Area Touching Boundary/Total Study Area Perimeter
 - b) >50%=3 points, 25-50%=2 points, 10-25%=1 point, <10%=0 points

C. % Secondary Contiguous

- 1) Steps 1-4 were then repeated based upon whether another study area was to be annexed.
 - a) >50%=2 points, 25-50%=1 point, 10-25%=1/2 point, <10%=0 points



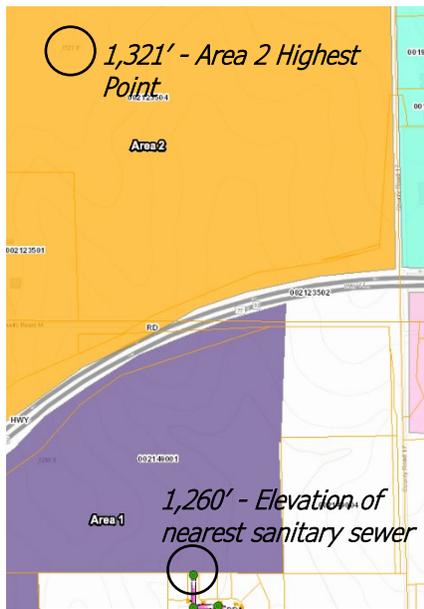
Utilities within Reach

City owned and operated utilities considered included sanitary, water, electric, and natural gas. The City of Wahoo Subdivision Regulations require that when the city’s sanitary sewer and water supply system are within 1,320 feet, new developments must connect to the city’s utilities. The presence of major barriers was also considered. A major barrier such as U.S. Highway 77 dramatically increases the cost of extending utilities.

Any area that can be served by gravity flow and has existing sanitary sewer within 1,320 feet is above the line. Areas that are more than 1,320 feet from the city’s sanitary sewer are below the line.

The highest elevation of each area in relation to the nearest existing sanitary sewer connection is also considered.

To determine if gravity flow is a possibility, the elevation of the study area is compared to the elevation of the nearest sanitary sewer connection.



Section 5.09 Sanitary Sewers.

Where a sanitary sewer is accessible by gravity flow within 1,320 feet of the final plat, the developer shall connect thereto and provide adequate sewer lines and stubs to benefit each lot. Where a sanitary sewer is not accessible by gravity flow within 1,320 feet of the final plat, the developer shall make provisions for the disposal of sewage required by law. Where a sanitary sewer is not accessible by gravity flow within 1,320 feet of the final plat, but where plans for installation of sanitary sewers within such proximity to the plat have been prepared and construction will commence within 12 months from the date of the approval of the plat, the developer shall be required to install sewers in conformity with such plans. Design of sanitary sewer lines shall conform to standards and guidelines approved by the city engineer and city council as well as section 4.19. A sanitary sewer main shall be installed in the proposed street right-of-way to serve the lots in the development. All lots shall be served by an individual service line. Materials for sanitary sewer improvements shall meet the requirements of the City’s “Materials and Testing Standards and Specifications”.

- 5.09.01 Where deemed required, public sanitary sewers shall be installed to adequately serve all lots, including lateral connections to the public system. Combination of sanitary sewers and storm sewers shall be prohibited.
- 5.09.02 Where a public sanitary sewer system is not reasonably accessible, the subdivider may provide:
 1. A central treatment plant, provided that such central treatment plant is installed in accordance with the city and State Department of Environmental Quality and Department of Health requirements, or
 2. Lots may be served by individual disposal systems, if the provisions of the following section are met.
 3. Sewer mains and/or stormwater drainage improvements shall be located under paved sections of streets so that connections may be made at a later date.
 4. Property owners shall connect to public sanitary sewer system at such time as connection becomes accessible.
- 5.09.03 Where the installation of individual disposal systems is considered, the following shall apply:
 1. The suitability of the soil for individual systems, the absorptive ability of the soil, surface drainage, ground water level, applicable wellhead protection regulations, and topography shall be the criteria for determining whether or not the installation of individual systems is permissible. Criteria shall be in accordance with the requirements of the city and the Nebraska Department of Environmental Quality and Department of Health.
 2. Each lot so served shall be of a size and shape to accommodate the necessary length of tile field at a safe distance from and at a lower elevation than the proposed buildings. Such lot size and shape shall conform to the requirements of the zoning district in which they are located, provided that in no case shall said minimum lot be less than one (1) acre in area where there is a public water supply available at the lot, and two and a half (2 ½) acres where there is not a public water supply available.
 3. At least one (1) percolation test shall be made for each lot area being platted, and each test shall be located in close proximity to the proposed individual sewage disposal unit, be numbered and its location shown on the preliminary plat. All percolation tests shall be performed in accordance with the requirements of the Wahoo City Council.

Section 5.10 Water Mains.

The subdivision shall be provided with an adequate water supply system, which shall be connected to a water supply source approved by the City. Where adequate water lines are accessible within 1,320 feet of the final plat, connections to the water line shall be made. Water lines shall be looped according to specifications set by the city council. If tract is located in excess of 1,320 feet from existing water lines, utility lines may be installed but not connected to city systems, at city’s discretion.

Design of municipal water mains shall conform to standards and guidelines approved by the City. A water main shall be installed in the proposed right-of-way to serve the lots in the development. All lots shall be served by an individual service line. Materials for water improvements shall meet the requirements of the City’s “Materials and Testing Standards and Specifications”.

- 5.10.01 Fire hydrants shall be provided by the developer in all subdivisions with public water supplies. The hydrants shall be located between property lines and curbs with all outlets facing or parallel to the street. Hydrants shall be placed at the corners of all blocks and mid-block for blocks exceeding eight hundred (800) feet in length. Hydrants shall also be required at the entrance and end of all cul-de-sacs exceeding four hundred (400) feet in length. The type of hydrant and control valves and the location of the hydrant shall be approved by the fire chief. The minimum size of any water line serving any hydrant shall not be less than six (6) inches in diameter

Utilities within reach			
Sanitary	<1,320', Major Barrier	1	<i>< 0' = 3; 0'-1320' = 2; > 1320' = 1; No Major Barrier = 1, Major Barrier = -1, Area Elevation > Nearest Existing Line = 1, Area Elevation < Nearest Existing Line = 0</i>
Area Elevation > Nearest Sanitary Line	1,321>1,260	1	
Water	<1,320', Major Barrier	1	
Electric	<1,320', Major Barrier	1	
Natural Gas	<1,320', Major Barrier	1	
Total Score		5	

Return on Investment

The city's FLU map, zoning regulations, and recent developments are the primary sources of information to complete this scoring criteria.

A. Developable Acres

- 1) The total acres of the study area, minus floodplain, was figured for each type of land use.
 - a) > 300=3 points, 100-299=2 points, 10-99=1 point, <10=0 points

B. Potential New Lots

- 1) The average lot size of new lots was estimated based on recent developments in the Wahoo area that were comparable and/or the city's zoning regulations which regulate lot size.
 - a) >100=3 points, 50-100=2 points, 10-50=1 point, <10=0 points

	Total Area in Acres	Average Lot Size	Estimated Number of Lots
Medium Density Residential	20.40	0.35	58.28
Highway Commercial	0.00	0.34	0.00
Commercial	0.00	0.34	0.00
Low Density Residential	0.00	3	0.00
Industrial	0.00	15	0.00
Agricultural	0.00	20	0.00
Flex	0.00	0.35	0.00
Parks and Recreation	0.00	20	0.00
Public/Quasi-Public	0.00	20	0.00
Total	20.40		58.28

C. Increase in Tax Revenue

- 1) The average tax revenue generated per developed lot for each land use is estimated based on comparable developments.
- 2) The average tax revenue is then multiplied by the number of lots for each land use to estimate total property tax revenue generated.
- 3) Total property tax revenue is then multiplied by the city's levy to identify the estimated increase in revenue for the City of Wahoo.
 - a) >\$1 MIL=3 points, \$500,000-\$1 MIL=2 points, \$100,000-\$500,000=1 point, <\$100,000=0 points

Estimated Number of Lots	Average Developed Land Value	Average Developed Structure Value	Average Developed Lot Value	Estimated Property Tax Revenue	Increase in Property Tax Revenue
58.28	\$ 1,748,400.00	\$ 17,484,000.00	\$ 19,232,400.00	\$ 360,742.13	\$ 91,488.53

Return on Investment				
Developable acres	20.40	1	> 300 = 3; 100-299 = 2; 10-99 = 1; <10 = 0	
Potential New Lots	58.28	2	> 100 = 3; 50-100 = 2; 10-50 = 1; <10 = 0	
Increase in Tax Revenue	\$91,488.53	0	> \$1 MIL = 3; \$500k-\$1 MIL = 2; \$100-\$500k = 1; <\$100k = 0	
Total Score		3		

Elevation

The developability of a piece of ground is heavily dependent on the elevation of the land. To score this criterion, data from the United States Geological Survey (USGS) was compiled to determine the overall slope of each study area.

- Lands with a gentle slope of no less than 2% and no more than 8% are considered Ideal. (5 points)
- Lands with a slope of 0-2% are considered acceptable as their flat nature will require a significant amount of design, site preparation work, and fill to prepare a site to drain properly. (3 points)
- Lands with a slope of more than 8% are unsuitable for development as the amount of site preparation needed for adequate drainage generally makes the development cost ineffective. (1 point)

Elevation			
0-2% Slope (Acceptable) 3	38.14%	3	
2-8% Slope (Ideal) 5	54.62%	5	0-2% Slope (Acceptable-3 points), 2-8% Slope (Ideal-5 points),
> 8% Slope (Unsuitable) 1	7.24%	1	>8% Slope (Unsuitable-1 point)
Weighted Average/Total Score		3.95	

Other Considerations

Each study area has unique considerations that can change quickly over time and heavily impact the success of a potential development. These other considerations are scored based on the answers to the questions below.



A. Strategic Asset

- 1) Does a current/future facility exist that would benefit the city if it were within the city limits?
 - a) Yes=2 points, No=1 point



B. Willing Owner

- 1) Is the current/future landowner planning an urban development and requesting annexation?
 - a) Yes=1 points, No=-1 point



C. Private Investment

- 1) Is there private investment involved?
 - a) 100% Private=3 points, >50% Private=2, <50% Private=1 point, 0% Private=0 points

Other Considerations			
Strategic Asset	Yes	2	Yes = 2, No = 1
Willing Owner	Yes	1	Yes = 1; No = -1
Private Investment	< 5%	2	100% Private = 3, >50% Private = 2; < 50% Private = 1; 0% Private = 0
Total Score		5	

Overall Scoring Example – Area 3

All twenty-two study areas received a total score. An example of the total scoring method is provided below. Area 3 is within 1,320 of existing sanitary sewer and is therefore above the line. The total overall score of Area 3 25.96

ANNEXATION AREA 3-ABOVE THE LINE			
Criteria	Description	Score	
Adjacent & Contiguous			
Adjacent	Yes	1	Yes = 1, No = 0
% Primary Contiguous	63%	3	> 50% = 3; 25-50%=2; 10-25%=1; <10% =0
% Secondary Contiguous (Area 4 & 8)	37%	1	> 50% = 2; 25-50%=1; 10-25%=.5; <10% =0
Total Score		5	
Utilities within Reach			
Sanitary	<0', No Major Barrier	4	
Area Elevation > Nearest Sanitary Line	1,210>1,200	1	< 0' = 3; 0'-1320' = 2; > 1320' = 1; No Major Barrier = 1, Major Barrier = -
Water	<1,320', No Major Barrier	3	1, Area Elevation > Nearest Existing Line = 1, Area Elevation <
Electric	<1,320', No Major Barrier	3	Nearest Existing Line = 0
Natural Gas	<1,320', No Major Barrier	3	
Total Score		14	
Property Tax			
Developable acres	20.40	1	> 300 = 3; 100-299 = 2; 10-99 =1; <10 = 0
Potential New Lots	58.28	2	> 100 = 3; 50-100 = 2; 10-50 =1; <10 = 0
Increase in Tax Revenue	\$91,488.53	0	> \$1 MIL = 3; \$500k-\$1 MIL = 2; \$100-\$500k = 1; <\$100k = 0
Total Score		3	
Elevation			
0-2% Slope (Acceptable) 3	38.14%	3	
2-8% Slope (Ideal) 5	54.62%	5	0-2% Slope (Acceptable-3 points), 2-8% Slope (Ideal-5 points), >8%
> 8% Slope (Unsuitable) 1	7.24%	1	Slope (Unsuitable-1 point)
Weighted Average/Total Score		3.95	
Other Considerations			
Strategic Asset	Yes	0	Yes = 2, No = 1
Willing Owner	Yes	0	Yes = 1; No = -1
Private Investment	< 5%	0	100% Private = 3, >50% Private = 2; < 50% Private = 1; 0% Private = 0
Total Score		0	
Area 3 Total Score		25.95	

Overall Score

Area	Score
One	31.15
Two	16.15
Three	30.95
Four	22.95
Six	21.09
Seven	29.32
Eight	21.47
Nine	28.01
Ten	22.99
Eleven	24.33
Twelve	22.71
Thirteen	29.15
Fourteen	25.58
Fifteen	21.18
Sixteen	21.17
Seventeen	22.12
Eighteen	21.50
Nineteen	23.95
Twenty-Two	19.32
Five	10.79
Twenty	8.18
Twenty-One	11.21

The overall score of the study areas is aligned and compared below. The areas scored below the line are more than 1,320' from the nearest sanitary sewer. They are compared separately from the areas within 1,320' of the nearest sanitary sewer.

Based on these criteria, the areas that are currently considered the **most appropriate** for annexation are:

1. One
2. Seven
3. Thirteen

Areas that are currently considered the **least appropriate** for annexation are:

1. Twenty
2. Five
3. Twenty-One
4. Two
5. Twenty-Two

