

Agenda Packet

NORFOLK CITY COUNCIL MEETING

Monday, April 15, 2024
5:30 p.m.

Created 4/11/2024 2:20 PM

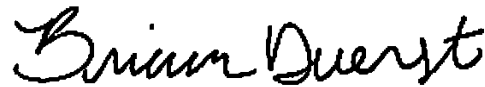
**NOTICE OF MEETING
CITY OF NORFOLK, NEBRASKA**

NOTICE IS HEREBY GIVEN that a meeting of the City Council of the City of Norfolk, Nebraska, will be held at 5:30 p.m. on Monday, April 15, 2024, in the Council Chambers, 309 N. 5th St., Norfolk, Nebraska, which meeting will be open to the public.

The Mayor and City Council reserve the right to adjourn into closed session as per Section 84-1410 of the Nebraska Revised Statutes.

An agenda for such meeting, kept continually current, is available at the office of the City Clerk, 309 N 5th St, Norfolk Nebraska, during normal business hours.

Individuals requiring physical or sensory accommodations, who desire to attend or participate, please contact the City Clerk's office at (402) 844-2000 no later than 4:30 p.m. on the Friday preceding the meeting.



Brianna Duerst
City Clerk

Publish (April 10, 2024)
1 P.O.P.



AGENDA
NORFOLK CITY COUNCIL MEETING
April 15, 2024

In accordance with Section 84-1412 sub-section eight (8) of the Reissue Revised Statutes of the State of Nebraska 1943, as amended, one copy of all reproducible written material to be discussed is available to the public at this meeting for examination and copying. The Mayor and City Council reserve the right to adjourn into closed session as per Section 84-1410 of the Nebraska Revised Statutes.

CALL TO ORDER

1. 5:30 p.m. - call meeting to order
2. Inform the public about the location of the Open Meetings Act posted in the Council Chambers and accessible to members of the public
3. Moment of silence/Pledge of Allegiance to the flag of the United States of America
4. Roll call

RECOMMENDED ACTIONS

5. Approval of consent agenda. **Motion**
All items in the consent agenda are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council member or a citizen so requests, in which event the item will be removed from the consent agenda and considered separately.
6. Approval of full agenda. **Motion**

CONSENT AGENDA

7. Consideration of approval of the minutes of the April 1, 2024 City Council meeting. **Motion**
8. Keno comparison report for March 2024 **Motion**
9. Consideration of approval of an agreement with Norfolk Post 16 of The American Legion at Norfolk, Nebraska, a Chartered Unit of the Nebraska American Legion and its National Organization, allowing the installation of approximately 52 flags on City's light poles along the US Highway 81 corridor from the date of signing the agreement to within ten days following Veterans Day (November 11, 2024). **Motion**
10. Consideration of approval of an agreement with Norfolk Lions Club, Inc., a Nebraska Nonprofit Corporation, allowing the use of Skyview Park facility for a fishing derby on Saturday, June 8, 2024. **Motion**

11. Consideration of approval of an agreement with Downtown Norfolk Association, Inc., a Nebraska Nonprofit Corporation, allowing the use of Riverpoint Square for a Cinco de Mayo celebration which may include, but is not limited to, live music performances, beer garden, and food vendors on Friday, May 3, 2024, with a rain date of Sunday, May 5, 2024. **Motion**
12. Consideration of approval to ratify an agreement with Rachael Hoefler, doing business as Norfolk Buddy Baseball, allowing the use of City's ball fields for baseball practice, games, camps, and tournaments from April 5, 2024 through December 31, 2024. **Motion**
13. Consideration of approval to ratify an agreement with Ryan Anderson, doing business as Norfolk Football Club, to use the City's multi-purpose fields and green space in parks and the soccer field in Veterans Memorial Park, for youth soccer practice, games, training, and tournaments for their 2024 soccer season. **Motion**
14. Consideration of approval of a Special Designated Liquor License requested by Midtown Events, LLC , to serve beer, wine and distilled spirits at WarHorse Center, 4300 W Norfolk Avenue, on December 7, 2024, from 1:00 p.m. to 2:00 a.m. for a company holiday party. **Motion**
15. Consideration of approval of a Limited English Proficiency Plan for the City of Norfolk as it related to the needs of individuals with limited English language skills. **Motion**
16. Consideration of approval to award a bid to Olsen Mowing & Snow Removal for \$87,483.00 for highway and street right of way mowing. **Motion**
17. Consideration of approval to purchase a replacement S64 Bobcat Skid Steer Loader in the amount of \$50,622.93 from Bobcat of Norfolk from Nebraska State Contract #15336 for use by the Street Division. **Motion**
18. Consideration of approval a change order with Safe Slide Restoration for the AquaVenture Waterpark Project to repaint and refurbish the water slides resulting in a net increase of \$3,476. **Motion**
19. Consideration of approval of the Mayor's appointment of Georgette Sweeney to the Tree Advisory Board for term expiring September 2026. **Motion**
20. Consideration of approval of all bills on file. **Motion**

SPECIAL PRESENTATIONS

21. Proclamation for April 26, 2024, as Arbor Day.
22. Proclamation for VFW Loyalty Day
23. NPPD Retail Update Presentation

PUBLIC HEARINGS AND RELATED ACTION

- 24. Public hearing to consider amending Sections 6-18 and 6-162, of the Official City Code to allow an owner to restore a building or structure for which the cost of repairs equals or exceeds 50% of the market value of the structure if certain minimum code standards are met.
- 25. Consideration of Ordinance No. 5874 approving an amendment to Sections 6-18 and 6-162, of the Official City Code to allow an owner to restore a building or structure for which the cost of repairs equals or exceeds 50% of the market value of the structure if certain minimum code standards are met. **Ordinance No. 5874**
- 26. Public hearing to consider amending Section 23-1, of the Official City Code to include definitions related to Condominiums; to enact Chapter 23, Article II, Division 3 of the Official City Code to address Condominium Plats.
- 27. Consideration of Ordinance No. 5875 approving an amendment to Section 23-1, of the Official City Code to include definitions related to Condominiums; to enact Chapter 23, Article II, Division 3 of the Official City Code to address Condominium Plats. **Ordinance No. 5875**
- 28. Public hearing at the request of Liberty Centre Services, Inc., to consider a zoning change from R-2 (One and Two Family Residential District) to R-3 (Multiple-Family Residential District) on property addressed as 205 S. Chestnut St.
- 29. Consideration of Ordinance No. 5876 approving zoning change from R-2 (One and Two Family Residential District) to R-3 (Multiple-Family Residential District) on property addressed as 205 S. Chestnut St. **Ordinance No. 5876**
- 30. Public hearing at the request of Greater Norfolk Economic Development Foundation, Inc., to consider a zoning change C-3 (Service Central District) to C-2 (Central Commercial District) on property addressed as 105 E. Norfolk Ave.
- 31. Consideration of Ordinance No. 5877 approving a zoning change from C-3 (Service Commercial District) to C-2 (Central Commercial District) on property addressed as 105 E. Norfolk Ave. **Ordinance No. 5877**

REGULAR AGENDA

- 32. Consideration of Resolution 2024-18 approving a Preliminary Planned Development on property addressed as 105 E. Norfolk Ave. **Resolution 2024-18**
- 33. Consideration of approval of Change Order No. 6 with United Contractors, Inc. for the 1st Street Bridge and Instream Improvements project resulting in a net decrease of \$75,904.01. **Motion**
- 34. Consideration of approval of Ordinance No. 5878 amending Section 2-151 of the City Code to eliminate language creating the position of public safety director. **Ordinance No. 5878**

- | | |
|--|---------------------------|
| 35. Consideration of approval of Ordinance No. 5879 amending Chapter 2, Article V, and Section 18-53 of the City Code to remove references to "risk manager" and replace them with "operations manager". | Ordinance No. 5879 |
| 36. Consideration of approval of Ordinance No. 5880 amending Section 2-5 of the official City Code to update ambulance mileage fees. | Ordinance No. 5880 |
| 37. Consideration of Resolution No. 2024-19 to place stop signs controlling traffic in all four directions at the intersection of Sunrise Drive and Reif Street. | Resolution 2024-19 |

ADMINISTRATIVE REPORTS

38. Presentation of the Annual Comprehensive Financial Report for the fiscal year ended September 30, 2023 along with the related auditor's letter.

STAFF MEMORANDUM
NORFOLK CITY COUNCIL MEETING
April 15, 2024

CALL TO ORDER

1. 5:30 p.m. - call meeting to order
2. Inform the public about the location of the Open Meetings Act posted in the Council Chambers and accessible to members of the public
3. Moment of silence/Pledge of Allegiance to the flag of the United States of America
4. Roll call

RECOMMENDED ACTIONS

- | | |
|--|---------------|
| 5. Approval of consent agenda. | Motion |
| All items in the consent agenda are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council member or a citizen so requests, in which event the item will be removed from the consent agenda and considered separately. | |
| 6. Approval of full agenda. | Motion |

CONSENT AGENDA

- | | |
|--|---------------|
| 7. Consideration of approval of the minutes of the April 1, 2024 City Council meeting. | Motion |
| See Enclosure 7. | |
| 8. Keno comparison report for March 2024 | Motion |
| Keno commissions for March 2024 are \$61,810.80, which is up \$7,172.02 or 13.13% from last March. Year-to-date commissions are up \$8,539.05, or 2.76%. | |
| See Enclosure 8. | |

9. Consideration of approval of an agreement with Norfolk Post 16 of The American Legion at Norfolk, Nebraska, a Chartered Unit of the Nebraska American Legion and its National Organization, allowing the installation of approximately 52 flags on City's light poles along the US Highway 81 corridor from the date of signing the agreement to within ten days following Veterans Day (November 11, 2024). **Motion**

See Enclosure 9.

10. Consideration of approval of an agreement with Norfolk Lions Club, Inc., a Nebraska Nonprofit Corporation, allowing the use of Skyview Park facility for a fishing derby on Saturday, June 8, 2024. **Motion**

See Enclosure 10.

11. Consideration of approval of an agreement with Downtown Norfolk Association, Inc., a Nebraska Nonprofit Corporation, allowing the use of Riverpoint Square for a Cinco de Mayo celebration which may include, but is not limited to, live music performances, beer garden, and food vendors on Friday, May 3, 2024, with a rain date of Sunday, May 5, 2024. **Motion**

See Enclosure 11.

12. Consideration of approval to ratify an agreement with Rachael Hoefler, doing business as Norfolk Buddy Baseball, allowing the use of City's ball fields for baseball practice, games, camps, and tournaments from April 5, 2024 through December 31, 2024. **Motion**

See Enclosure 12.

13. Consideration of approval to ratify an agreement with Ryan Anderson, doing business as Norfolk Football Club, to use the City's multi-purpose fields and green space in parks and the soccer field in Veterans Memorial Park, for youth soccer practice, games, training, and tournaments for their 2024 soccer season. **Motion**

See Enclosure 13.

14. Consideration of approval of a Special Designated Liquor License requested by Midtown Events, LLC, to serve beer, wine and distilled spirits at WarHorse Center, 4300 W Norfolk Avenue, on December 7, 2024, from 1:00 p.m. to 2:00 a.m. for a company holiday party. **Motion**

See Enclosure 14.

15. Consideration of approval of a Limited English Proficiency Plan for the City of Norfolk as it related to the needs of individuals with limited English language skills. **Motion**

This Limited English Proficiency Plan (LEP) has been prepared to address the City of Norfolk's responsibilities as a recipient of Federal financial assistance as they relate to the needs of individuals with limited English language skills. The plan has been prepared in accordance with Title VI of the Civil Rights Act of 1964 which prohibits discrimination on the basis of race, color or national origins in programs and activities receiving Federal finance assistance.

See Enclosure 15.

16. Consideration of approval to award a bid to Olsen Mowing & Snow Removal for \$87,483.00 for highway and street right of way mowing. **Motion**

On March 22, 2024, two bids were received the bids received include Olsen Mowing & Snow Removal \$87,483.00 and Hildebrand Mowing Inc. \$97,974.00. The low bid is within what was budgeted in the amount of \$100,000.00. The mowing will consist in mowing of ROW on Hwy 81 from 555th Ave to the South to Eisenhower Ave. Hwy 275 from N. 49th St. from the West to Channel Rd. Channel Rd./S. Victory Rd. to Norfolk Ave. Hwy. 35 from S. Victory Rd. to E. Benjamin Ave. and S. Victory Rd. from Norfolk Ave. to E. Benjamin Rd. The mowing will take place from May through October, dependent weather. Staff recommends using Olsen mowing and Snow Removal for the 2024 mowing contract.

See Enclosure 16.

17. Consideration of approval to purchase a replacement S64 Bobcat Skid Steer Loader in the amount of \$50,622.93 from Bobcat of Norfolk from Nebraska State Contract #15336 for use by the Street Division. **Motion**

Streets puts an average of 285 hours a year on this machine. The Bobcat Skid Steer Loader that is getting replaced will go to Transfer Station for use.

See Enclosure 17.

18. Consideration of approval a change order with Safe Slide Restoration for the AquaVenture Waterpark Project to repaint and refurbish the water slides resulting in a net increase of \$3,476. **Motion**

This change order is for taping off lighting strips on the closed flume tube slide to prevent painting over the lighting strips.

See Enclosure 18.

19. Consideration of approval of the Mayor's appointment of Georgette Sweeney to the Tree Advisory Board for term expiring September 2026. **Motion**

See Enclosure 19.

20. Consideration of approval of all bills on file. **Motion**

SPECIAL PRESENTATIONS

21. Proclamation for April 26, 2024, as Arbor Day.

See Enclosure 21.

22. Proclamation for VFW Loyalty Day

See Enclosure 22.

23. NPPD Retail Update Presentation

See Enclosure 23.

PUBLIC HEARINGS AND RELATED ACTION

24. Public hearing to consider amending Sections 6-18 and 6-162, of the Official City Code to allow an owner to restore a building or structure for which the cost of repairs equals or exceeds 50% of the market value of the structure if certain minimum code standards are met.

It was requested a few years ago to put language in code to assist with the clean up of structures that have lived their lives and needed removed. Now with the lack of housing, in particular, it has been requested that there be additional language included where there is an option for those who would like to rehab a structure that the work exceeds 50% of the value of the structure, be permitted to do that if they bring the structure up to code and within the timeframe indicated in the code language amendment. This proposed allowance does not apply to any non-conforming structure that is 50% or more nor to the FEMA/floodplain 50% substantial damage limit of those in the floodplain.

See Enclosure 24.

25. Consideration of Ordinance No. 5874 approving an amendment to Sections 6-18 and 6-162, of the Official City Code to allow an owner to restore a building or structure for which the cost of repairs equals or exceeds 50% of the market value of the structure if certain minimum code standards are met. **Ordinance No. 5874**

See Enclosure 25.

26. Public hearing to consider amending Section 23-1, of the Official City Code to include definitions related to Condominiums; to enact Chapter 23, Article II, Division 3 of the Official City Code to address Condominium Plats.

The current code does not address condominiums. This code amendment adds definitions relating to condos and also a section speaking to what would be required for a condominium plat including but not limited to items such as scale, dimensions, what are common areas, what are the actual units, etc. This is similar to what we already have in code for regular prelim and final plats, but for condos. This is an easier way for those putting together the condo plat, not other items, than going through the many sections of state statute. This contemplates that commission and council would only approve the condo plat. The condo declaration would be submitted with the plat because both are needed to be filed to make a condominium regime, but declaration will not be approved by the city, as that is more about how the condo regime will be run with their board, voting, etc.

See Enclosure 26.

27. Consideration of Ordinance No. 5875 approving an amendment to Section 23-1, of the Official City Code to include definitions related to Condominiums; to enact Chapter 23, Article II, Division 3 of the Official City Code to address Condominium Plats. **Ordinance No. 5875**

See Enclosure 27.

28. Public hearing at the request of Liberty Centre Services, Inc., to consider a zoning change from R-2 (One and Two Family Residential District) to R-3 (Multiple-Family Residential District) on property addressed as 205 S. Chestnut St.

See Enclosure 28.

29. Consideration of Ordinance No. 5876 approving zoning change from R-2 (One and Two Family Residential District) to R-3 (Multiple-Family Residential District) on property addressed as 205 S. Chestnut St. **Ordinance No. 5876**

See Enclosure 29.

30. Public hearing at the request of Greater Norfolk Economic Development Foundation, Inc., to consider a zoning change C-3 (Service Central District) to C-2 (Central Commercial District) on property addressed as 105 E. Norfolk Ave.

See Enclosure 30.

31. Consideration of Ordinance No. 5877 approving a zoning change from C-3 (Service Commercial District) to C-2 (Central Commercial District) on property addressed as 105 E. Norfolk Ave. **Ordinance No. 5877**

See Enclosure 31.

REGULAR AGENDA

32. Consideration of Resolution 2024-18 approving a Preliminary Planned Development on property addressed as 105 E. Norfolk Ave. **Resolution 2024-18**

See Enclosure 32.

33. Consideration of approval of Change Order No. 6 with United Contractors, Inc. for the 1st Street Bridge and Instream Improvements project resulting in a net decrease of \$75,904.01. **Motion**

On March 7, 2022, Mayor and City Council approved a \$9,337,720.71 contract with United Contractors, Inc. for the 1st Street Bridge and Instream Improvements project. The current contract with all previously approved change orders is \$10,943,762.16. Change Order No. 6 provides for the addition of a temporary barrier rail, additional signage, added junction box, box culvert removal, additional downstream river signage, and removal of grouted stone resulting in a net decrease of \$75,904.01. Staff recommend approval of Change Order No. 6 with United Contractors, Inc. resulting in a new contract amount of \$10,867,858.15.

See Enclosure 33.

34. Consideration of approval of Ordinance No. 5878 amending Section 2-151 of the City Code to eliminate language creating the position of public safety director. **Ordinance No. 5878**

Code Section 2-151 creates the position of public safety director which includes direct control and supervision of the police chief, fire chief, and risk manager. Since the City no longer has a public safety director, this Ordinance removes references thereto.

See Enclosure 34.

35. Consideration of approval of Ordinance No. 5879 amending Chapter 2, Article V, and Section 18-53 of the City Code to remove references to "risk manager" and replace them with "operations manager". **Ordinance No. 5879**

The City currently has a position entitled "operations manager" as opposed to the former "risk manager". This Ordinance changes references in the Code to the current title as a housekeeping measure.

See Enclosure 35.

36. Consideration of approval of Ordinance No. 5880 amending Section 2-5 of the official City Code to update ambulance mileage fees. **Ordinance No. 5880**

See Enclosure 36.

37. Consideration of Resolution No. 2024-19 to place stop signs controlling traffic in all four directions at the intersection of Sunrise Drive and Reif Street. **Resolution 2024-19**

Residents in the Legacy Bend development have expressed multiple traffic concerns, one specifically relating to speeding on Sunrise Drive. Various options to address their concerns were discussed among residents, the developer and some elected officials at a neighborhood meeting. Some of the suggestions will take extended time to resolve.

One suggestion was stop signs on Sunrise Drive to address the speeding concern. Both intersections of Sunrise Drive and Reif Street as well as Sunrise Drive and David Street were suggested.

City staff from both the Police Division and Engineering Division considered both intersections. While Sunrise Drive and Reif Street is an ideal location, Sunrise Drive and David Street has some potential challenges. With the stop sign directly next to the homes on Sunrise, it is likely that the stop sign will create noise complaints from engine and tire noise from vehicles leaving the stop sign. The other concern is that with the vehicles parked on both sides of the roadway just east of David Street, two vehicles westbound at the stop sign could plug the roadway to all traffic.

With speed being the concern we are addressing as quickly as possible, Police and Engineering staff are confident that the 4-way stop at Sunrise Drive and Reif Street will have a significant positive effect on the speeding concern, while not creating a noise concern for the residents on Sunrise Drive or plugging the intersection.

Other traffic flow options are actively being considered but will take more time to materialize.

See Enclosure 37.

ADMINISTRATIVE REPORTS

38. Presentation of the Annual Comprehensive Financial Report for the fiscal year ended September 30, 2023 along with the related auditor's letter.

See Enclosure 38.

CITY OF NORFOLK, NEBRASKA

The City Council of the City of Norfolk, Nebraska met in regular session in the Council Chambers, 309 North 5th Street, Norfolk, Nebraska on the 1st day of April, 2024, beginning at 5:30 p.m.

Following a moment of silence and the Pledge of Allegiance to the flag of the United States of America, Council President Shane Clausen called the meeting to order. Roll call found the following Councilmembers present: Corey Granquist, Frank Arens, Justin Webb, Andrew McCarthy, Thad Murren, Justin Snorton, Shane Clausen and Kory Hildebrand. Absent: Mayor Josh Moenning.

Staff members present were: City Administrator Andy Colvin, City Attorney Danielle Myers-Noelle, City Clerk Brianna Duerst, Finance Officer Randy Gates, Administrative Secretary Bethene Hoff, Public Works Director Steve Rames, Assistant City Engineer Anna Allen, Operations Manager Lyle Lutt, City Planner Val Grimes, Wastewater Superintendent Robert Huntley, Water and Sewer Director Chad Roberts, Streets Manager Will Elwell, Street Shop Supervisor Matt Ernesti, Communications Manager Nick Stevenson, Human Resources Director Jessica Dvorak, Economic Development Director Candice Alder, Parks and Recreation Director Nathan Powell, Assistant Parks and Recreation Director PJ Evans, Fire Chief Tim Wragge, Housing Coordinator Brandon Gascoigne, and Police Chief Don Miller.

The Council President presided and the City Clerk recorded the proceedings.

The Council President informed the public about the location of the current copy of the Open Meetings Act posted in the City Council Chambers and accessible to members of the public.

Notice of the meeting was given in advance thereof by publication in the Norfolk Daily News, Norfolk, Nebraska, the designated method of giving notice, as shown by affidavit of publication.

Notice was given to the Mayor and all members of the Council and a copy of their acknowledgement of receipt of notice and agenda is attached to the minutes. Availability of the agenda was communicated in the advance notice and in the notice to the Mayor and Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

Agenda Motions

Councilmember Arens moved, seconded by Councilmember Snorton to approve the consent agenda as printed.

Councilmember McCarthy declared a conflict of interest and abstained from voting.

Roll call: Ayes: Granquist, Arens, Webb, Murren, Snorton, Clausen and Hildebrand. Nays: None. Absent: None. Abstaining: McCarthy.

Councilmember Arens moved, seconded by Councilmember Snorton to adopt the full agenda as printed. Roll call: Ayes: Granquist, Arens, Webb, McCarthy, Murren, Snorton, Clausen and Hildebrand. Nays: None. Absent: None.

Consent Agenda Items Approved

Minutes of the March 18, 2024, City Council meeting

March sales tax report (January sales)

Hadar Rural Fire Protection District Interlocal Agreement for fire service automatic aid

Norfolk Golden Girls, Inc., a Nebraska Nonprofit Corporation, agreement allowing the use of City's ball fields for softball practice, games, clinics, and tournaments for their 2024 softball season

Tina Kassmeier, doing business as Kellys Fast Pitch Softball, agreement allowing the use of City's ball fields be used for softball practice, games, clinics, and tournaments for their 2024 softball season

RAR Enterprises, LLC, a Nebraska Limited Liability Company, agreement to close a portion of 4th Street between Norfolk Avenue and Madison Avenue, to host an outdoor concert event which may include live music performances, the sale of alcohol and food vendors, on Saturday, June 1, 2024 (or alternate date of June 22, 2024)

Special Designated Liquor License for RAR Enterprises, LLC, dba Office Bar, to serve beer, wine and distilled spirits outside of Office Bar, 120 S 4th St, on June 1, 2024, from 3:00 p.m. to 12:00 a.m. for an outdoor live music event

Downtown Norfolk Association, Inc., a Nebraska Nonprofit Corporation, agreement to utilize Riverpoint Square to host a Downtown Concert Series which includes four separate music performance concerts with a beer garden at each concert, food vendors, and may include axe throwing activities on the following days: June 7, 2024, with an alternate date of June 14, 2024; June 21, 2024, with an alternate date of June 28, 2024; July 19, 2024, with an alternate date of July 26, 2024; and August 9, 2024, with an alternate date of August 16, 2024

Special Designated Liquor Licenses requested by Downtown Norfolk Association, to serve beer at Riverpoint Square, 301 W Norfolk Avenue, for a Family Music Concert Series from 5:30 p.m. to 11:00 p.m. on the following dates: June 7, 2024, with an alternate date of June 14, 2024; June 21, 2024, with an alternate date of June 28, 2024; July 19, 2024, with an alternate date of July 26, 2024; and August 9, 2024, with an alternate date of August 16, 2024

Special Designated Liquor License requested by Downtown Norfolk Association, to serve beer and wine at River Point Square, 301 W Norfolk Avenue, on May 3, 2024, from 4:00 p.m. to 11:00 p.m. for a Cinco de Mayo event

Special Designated Liquor License requested by Jim's Fine Wine and More, to serve wine and distilled spirits at Fashion 360, 401 West Omaha Avenue, on April 27, 2024, from 12:00 p.m. to 4:00 p.m. for a wine tasting event

Special Designated Liquor License for Uncle Jarrol's Pub-B-Que, 2610 West Norfolk Avenue, to serve beer and distilled spirits at Elworth Motor Company, 2311 Riverside Boulevard, on May 4, 2024, from 10 a.m. to 8 p.m. for a motorcycle show

Award contract to Evoqua Water Technologies, for the west water treatment plant chlorine scrubber acid wash and testing for an amount of \$41,717.00

Safe Slide Restoration bid to repaint and refurbish the waterslides at AquaVenture in the amount of \$63,350

Accept a grant from the Nebraska Forest Service using funds from the USDA Forest Service Inflation Reduction Act (IRA) and for the Mayor to sign all contracts and documents related to the grant

Tim Sunderman agreement to serve as a campground host, in a voluntary capacity, at Ta-Ha-Zouka Campground

Mayor's appointment of Janie Engelby to the Public Arts Council to complete previous member, Camy Reeves, term that expires on November 30, 2024

Mayor's appointment of Colleen Hupke to Planning Commission, to fill the remaining term of Dan Spray, ending February 2025

Bills in the amount of \$1,936,219.83

Special Presentations

The Council President proclaimed April 2024 as Fair Housing Month.

The Council President proclaimed April 2024 as National Child Abuse awareness Month

Public Hearings and Related Items

Public Hearing

(Extremely blighted determination, 105 East Norfolk, NE corner of north 1st & East Norfolk)

A public hearing was held to consider the extremely blighted determination for the area located at approximately 105 East Norfolk (Northeast corner of North 1st Street & East Norfolk Avenue).

Prior to opening the public hearing, City Administrator Andy Colvin provided a statement regarding potential conflicts of interest for elected officials and staff, and stated that neither he

nor the Mayor will be participating in discussions regarding 105 E Norfolk Avenue due to their roles with the Greater Norfolk Economic Development Foundation.

Council President Shane Clausen opened the public hearing to consider the extremely blighted determination for the area located at approximately 105 East Norfolk (Northeast corner of North 1st Street & East Norfolk Avenue).

Mark Otto, 1652 Woodwind St, Lincoln, developer, provided information to elected officials. An Extremely Blighted Determination Study was performed by Information Art, Kurt Elder, and it was determined the property met all of the legal requirements to be declared extremely blighted. Otto discussed the need for the extreme blight designation and how the project would affect the city, reviewing projected income to the city with and without TIF and the net gain. Otto said the estimated payoff of the TIF bond is 16 years, perhaps sooner. Otto said the current structure will be torn down, which will reset the base value on the lot. In Otto's model, he used just the land for property tax. Otto also reviewed the sales tax revenue he anticipates the project will generate. Otto said they expect the commercial spaces to be 50% full by the time of closing in June 2024 and they would like to be at 100% by November 2025 for both residential and commercial. Otto stressed that, with TIF, the risk is on the developer, not the city.

Michael Sands, city's TIF counsel, noted the TIF application will be considered at a separate public hearing and emphasized that the decision at hand must be based on the actual criteria of the extremely blighted study. Sands said he has reviewed the study and, from a legal perspective, everything being done is in compliance with State Statute.

Kim Davis, 310 Oak Street, asked for clarification on whether the taxes paid will be the same as what is being paid now with the building on it or without the building. Davis also asked what the consequences are if a developer doesn't finish a project. Sands said the reduction in the tax base Otto presented is without the building, which is not being approved tonight, that there is no prohibition for that tax base reduction, and some communities allow for it, others on a case-by-case basis if the project isn't viable without doing so. As far as consequences for not finishing a project are concerned, penalties can be built into the redevelopment contract. Those penalties could include shutting down the incentive if the developer does not build what they said they were going to build or requiring pay back of what they have already received. Often, that doesn't need to happen, especially with a one-phase project such as this.

Scott Williams, 1111 Nebraska Avenue, said based on the study presented by Kurt Elder, the property clearly qualifies as extremely blighted. Williams said approval of the resolution will allow for redevelopment to move forward and that it would not move forward without TIF. Williams asked elected officials to vote unanimously to approve the resolution.

Jim McKenzie, 1412 Drive, said in a TIF development, the city will have to provide city services to the businesses and residents of the development for 20 years with no additional property tax revenue, which means someone else is paying for it and could result in a property tax increase for the rest of the citizens of Norfolk. McKenzie questioned how the property could be an extremely blighted piece of property as it sits on a high traffic corner next to a park that the city has invested \$16 million into. McKenzie also expressed concern with parking in the development if the property changes from C-3 to C-2, which has no parking requirements.

Rod Wilke, 2401 Hardison Drive, said the property is being utilized and is not extremely blighted. Wilke said a developer should build without the TIF, as it puts a burden on the citizens.

Jamie Meaux, 1202 Terrace Road, current building tenant, expressed concern with the quickness of the proposed development and not being informed about the project and potential move out dates. Meaux said the building is being utilized with businesses that are providing services to the community.

Steve Sunderman, 435 1/2 W Norfolk Avenue, representing Greater Norfolk Economic Development Foundation (GNEFE), said they are working with current tenants to look at possible locations but realize the property might not close and they may continue to operate as is. Sunderman noted GNEFD is a non-profit organization made up of volunteers, who have put a lot of time into seeing the development through, finding a development that fits the community and there is no financial gain by anyone on the board.

Clayton Ellsworth, 1202 Bel Ridge Road, said the city needs a good plan on deciding on who gets TIF and whether it benefits the community enough to justify the cost it puts on the rest of the citizens. Ellsworth's main concern is with the extended 20-year TIF, instead of a regular 15-year TIF plan.

No one else appeared either in favor of or in opposition to the Extremely blighted determination study and the Council President declared the hearing closed.

Resolution No. 2024-16

(Extremely blighted determination, 105 East Norfolk, NE corner of north 1st & East Norfolk)

Councilmember Snorton moved, seconded by Councilmember Granquist, for adoption of Resolution No. 2024-16 approving the extremely blighted determination for the area located at approximately 105 East Norfolk (Northeast corner of North 1st Street & East Norfolk Avenue).

Councilmember Arens asked if the tenants received proper notice of the move. Sunderman said the foundation has been in contact with all the tenants. Sunderman said the in the purchase agreement, the developer will take on all current leases. The foundation has chosen to assist with that to make sure that people find a good home, but the leases will be honored either way. No one is going to get kicked out because the property gets closed on and there is no move-out date.

Roll call: Ayes: Granquist, Arens, McCarthy, Murren, Clausen and Hildebrand. Nays: Webb and Snorton. Absent: None. Resolution No. 2024-16 was adopted.

Regular Agenda Items

HDR Engineering, Inc. Amendment

(Levee Certification- Phase IIIa project)

Councilmember Arens moved, seconded by Councilmember Murren, for approval of Amendment to the engineering services agreement dated November 21, 2022, with HDR

Engineering, Inc. for the Levee Certification- Phase IIIa project for an additional amount of \$53,284.00.

Paul Woodward with HDR provided information to elected officials. This project is a multi-phase project and the amendment is for Phase IIIa, 60% design and pre-permitting of proposed improvements.

Roll call: Ayes: Granquist, Arens, Webb, McCarthy, Murren, Snorton, Clausen and Hildebrand.
Nays: None. Absent: None.

Advertise bids, Water Pollution Control Plant Improvements Project

Councilmember Hildebrand moved, seconded by Councilmember Snorton, for approval to advertise for bids for the Water Pollution Control Plant Improvements Project.

Public Works Director Steven Rames said this project was initially put out for bids in the fall of 2022, which resulted in three bids, all over budget. In February 2023 the City applied for a Qualified Census Tract (QCT) Recovery Grant through the Nebraska Department of Economic Development utilizing funds from the American Rescue Plan Act (ARPA). In March, 2023 the City was notified that it was awarded a QCT Recovery Grant for an amount up to \$1,500,000, with a City cash match of \$2,500,000, for infrastructure improvements to the Water Pollution Control Plant Grit Removal Building project. This project is currently budgeted at \$8,871,000, which includes \$7,600,000 for construction and \$1,271,000 in engineering costs.

Seth Lange, Olsson Associates, provided information to elected officials. Lange said the current system was constructed in the 1950s, with improvements done in the 1970s and is showing its age. What is being proposed would provide additional hydraulic flow and redundancy to the system. The new design would allow less grit into the facility and increase efficiency.

Roll call: Ayes: Granquist, Arens, Webb, McCarthy, Murren, Snorton, Clausen and Hildebrand.
Nays: None. Absent: None.

Resolution No. 2024-17

(Luedeke sidewalk waiver, 3530 East Highway 34)

Councilmember Granquist moved, seconded by Councilmember Snorton, for adoption of Resolution No. 2024-17 approving sidewalk waiver requested by Todd and Cheryl Luedeke for property located at 3530 E. Highway 24.

City Planner Val Grimes provided information to elected officials. This is a larger lot close to the city's extraterritorial zoning jurisdiction that was recently platted, and the typical sidewalk note is on the plat. There are no sidewalks close to this property and the proposed resolution includes the standard conditions which state the waiver is temporary until sidewalks are installed in the abutting area; the site plan shall include provisions and grading for future sidewalk installation; and that the City Council reserves the right to request installation of sidewalks at any time.

Roll call: Ayes: Granquist, Arens, Webb, McCarthy, Murren, Snorton, Clausen and Hildebrand.
Nays: None. Absent: None. Resolution No. 2024-17 was adopted.

Ordinance No. 5873

(issue special assessment bond anticipation notes, Water District 129)

Councilmember Hildebrand introduced, seconded by Councilmember Arens, Ordinance No. 5873 entitled: AN ORDINANCE AUTHORIZING THE ISSUANCE AND SALE OF BOND ANTICIPATION NOTES OF THE CITY OF NORFOLK, NEBRASKA, IN THE PRINCIPAL AMOUNT OF NOT TO EXCEED FOUR HUNDRED EIGHTY-FIVE THOUSAND DOLLARS (\$485,000) FOR THE PURPOSE OF PROVIDING INTERIM FINANCING TO PAY THE COST OF WATER IMPROVEMENTS IN WATER EXTENSION DISTRICT NO. 129, PENDING THE ISSUANCE OF PERMANENT GENERAL OBLIGATION VARIOUS PURPOSE BONDS OF THE CITY; PRESCRIBING THE FORM OF SAID NOTES; AGREEING TO ISSUE THE CITY'S GENERAL OBLIGATION VARIOUS PURPOSE BONDS TO PAY THE NOTES AT MATURITY OR TO PAY THE NOTES FROM OTHER AVAILABLE FUNDS; AUTHORIZING OFFICERS OF THE CITY TO MAKE ARRANGEMENTS FOR THE SALE OF THE NOTES AND TO DESIGNATE THE FINAL TERMS, RATES AND MATURITY SCHEDULE FOR SAID NOTES WITHIN STATED PARAMETERS; AUTHORIZING OFFICERS OF THE CITY TO MAKE ARRANGEMENTS FOR THE SALE OF THE NOTES; AND PROVIDING FOR PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM and moved that the ordinance be passed on first reading.

Finance Officer Randy Gates provided information to elected officials. Over 99% will be funded with special assessments, with less than 1% expected to be funded by the Water Fund for oversized costs.

Ordinance No. 5873 was then read into the record by title by the City Clerk.

Roll call: Ayes: Granquist, Arens, Webb, McCarthy, Murren, Snorton, Clausen and Hildebrand.
Nays: None. Absent: None. Ordinance No. 5873 passed on first reading.

Councilmember Arens moved, seconded by Councilmember McCarthy, that the statutory rule requiring reading on three different days be suspended.

Roll call: Ayes: Granquist, Arens, Webb, McCarthy, Murren, Snorton, Clausen and Hildebrand.
Nays: None. Absent: None. The motion to suspend the rules was adopted by three-fourths of the Council and the statutory rule requiring reading on three different days was suspended for consideration of said ordinance.

Thereafter Councilmember Arens moved, seconded by Councilmember McCarthy, that the statutory rules requiring reading on three different days be suspended and for final passage of the ordinance. The Council President then stated the question "Shall Ordinance No. 5873 be passed and adopted?"

Roll call: Ayes: Granquist, Arens, Webb, McCarthy, Murren, Snorton, Clausen and Hildebrand. Nays: None. Absent: None. The passage and adoption of said ordinance having been concurred in by a majority of all members of the Council, the Mayor signed and approved the ordinance and the City Clerk attested the passage and adoption of the same and affixed her signature thereto. The Council President then instructed the City Clerk to publish said Ordinance No. 5873 as required by law.

Administrative Reports

Fire Chief Tim Wragge presented the Norfolk Fire and Rescue Annual Report.

There being no further business, the Council President declared the meeting adjourned at 7:51 p.m.

Josh Moenning
Mayor

ATTEST:

Brianna Duerst
City Clerk

(S E A L)

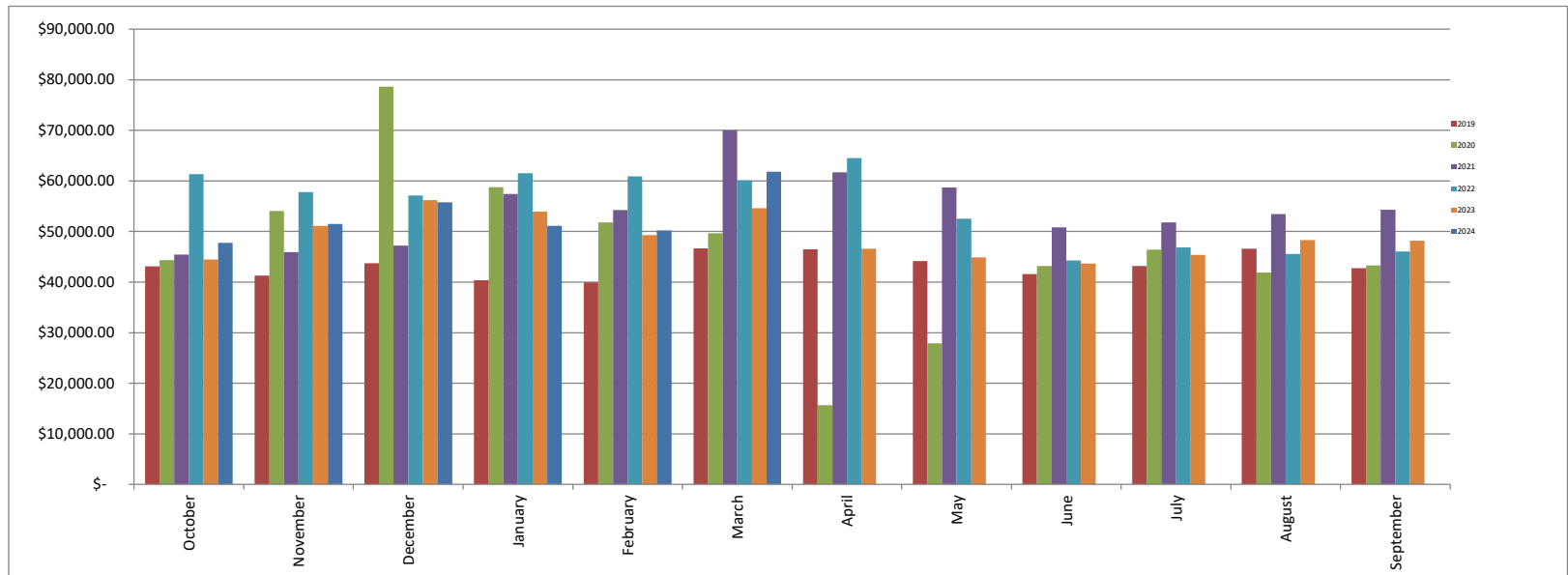
I, the undersigned Clerk, hereby certify that the foregoing is the full, true and correct original document of proceedings of Monday, April 1, 2024, had and done by the Mayor and City Council; that all of the subjects included in the proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to the meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

Brianna Duerst
City Clerk

(S E A L)

**Keno Yearly Comparison
Net Proceeds**

	2019	2020	2021	2022	2023	2024	2024 BUDGET	Change 2023 to 2024	BUDGET VARIANCE
October	\$ 43,114.38	\$ 44,340.77	\$ 45,457.02	\$ 61,349.66	\$ 44,429.79	\$ 47,781.12	\$ 44,429.79	\$ 3,351.33	7.54%
November	\$ 41,279.37	\$ 54,030.23	\$ 45,923.18	\$ 57,767.61	\$ 51,152.69	\$ 51,501.37	\$ 51,152.69	\$ 348.68	0.68%
December	\$ 43,753.84	\$ 78,613.61	\$ 47,207.45	\$ 57,133.03	\$ 56,195.09	\$ 55,758.98	\$ 53,995.09	\$ (436.11)	-0.78%
January	\$ 40,338.99	\$ 58,759.56	\$ 57,420.94	\$ 61,502.20	\$ 53,938.71	\$ 51,141.14	\$ 53,938.71	\$ (2,797.57)	-5.19%
February	\$ 39,907.59	\$ 51,823.58	\$ 54,245.75	\$ 60,915.12	\$ 49,296.83	\$ 50,197.53	\$ 49,296.83	\$ 900.70	1.83%
March	\$ 46,659.87	\$ 49,683.96	\$ 70,011.38	\$ 60,123.37	\$ 54,638.78	\$ 61,810.80	\$ 54,095.16	\$ 7,712.02	13.13%
April	\$ 46,500.77	\$ 15,634.72	\$ 61,697.54	\$ 64,513.29	\$ 46,576.20	\$ -	\$ 59,013.29	\$ -	0.00%
May	\$ 44,168.34	\$ 27,915.55	\$ 58,731.05	\$ 52,524.25	\$ 44,917.40	\$ -	\$ 52,524.25	\$ -	0.00%
June	\$ 41,568.03	\$ 43,176.10	\$ 50,809.90	\$ 44,261.27	\$ 43,688.59	\$ -	\$ 44,261.27	\$ -	0.00%
July	\$ 43,195.79	\$ 46,401.55	\$ 51,800.60	\$ 46,873.25	\$ 45,361.70	\$ -	\$ 46,873.25	\$ -	0.00%
August	\$ 46,590.14	\$ 41,871.35	\$ 53,431.82	\$ 45,577.72	\$ 48,286.11	\$ -	\$ 45,577.72	\$ -	0.00%
September	\$ 42,769.65	\$ 43,272.60	\$ 54,276.98	\$ 46,041.95	\$ 48,165.84	\$ -	\$ 46,041.95	\$ -	0.00%
Total	\$ 519,846.76	\$ 555,523.58	\$ 651,013.61	\$ 658,582.72	\$ 586,647.73	\$ 318,190.94	\$ 601,200.00	\$ 8,539.05	2.76%



AGREEMENT

This Agreement is made and entered into the _____ day of _____, 2024 by and between the City of Norfolk, Nebraska, a Municipal Corporation, hereinafter referred to as "CITY"; and Norfolk Post 16 of The American Legion at Norfolk, Nebraska, a Chartered Unit of the Nebraska American Legion and its National Organization, hereinafter referred to as "LEGION"; WITNESSETH:

WHEREAS, CITY is the owner of light poles located along the east and west sides of the US Highway 81 corridor that runs through Norfolk; and

WHEREAS, LEGION is desirous of installing approximately 52 US flags on CITY's light poles along the US Highway 81 corridor; and

WHEREAS, CITY holds a valid Banner Permit issued by the Nebraska Department of Transportation which allows the placement of certain banners within the state highway right of way during calendar year 2024, a copy of which is attached hereto as Exhibit "A"; and

WHEREAS, CITY desires to allow LEGION to place flags on CITY's light poles as authorized under CITY's Banner Permit.

NOW, THEREFORE, in consideration of the foregoing recitals, and the terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. **LOCATION.** CITY hereby authorizes LEGION to install approximately 52 US flags on CITY's light poles situated along the east and west sides of US Highway 81 between Omaha Avenue and Benjamin Avenue.
2. **INSTALLATION AND REMOVAL.** LEGION may begin installing flags at the time of signing this Agreement. LEGION understands that LEGION may not in any way damage CITY's poles in the performance of this Agreement. LEGION shall remove the flags within ten (10) days following Veterans Day (which falls on November 11, 2024). In the event LEGION fails to remove the flags within ten (10) days after Veterans Day, then CITY shall have the flags removed and the cost thereof shall be paid by LEGION.
3. **BANNER POLICY.** LEGION agrees to abide by all policies and procedures set forth in the State of Nebraska Banner Policy, a copy of which is attached hereto as Exhibit "B".
4. **MAINTENANCE OF FLAGS.** LEGION shall be responsible for the care, maintenance, and replacement of LEGION's flags and flagging equipment at LEGION's sole expense.
5. **LEGION'S POINT OF CONTACT.** LEGION's primary point of contact for citizens who call with reports of downed, missing, or damaged flags, and for any matters related to this Agreement shall be:

Name: Jerry Landkamer, Flag Project Chairman
Address: American Legion Post 16
3206 Raasch Dr., Suite 200
Norfolk, NE 68701
Telephone: 402-649-8567
email: bananaman1955@gmail.com

6. CITY'S POINT OF CONTACT. CITY's point of contact for any matters related to this Agreement shall be:

Name: Will Elwell, Street Director
Address: 1010 S. 8th Street
Norfolk, NE 68701
Telephone: 402-844-2180
email: welwell@norfolkne.gov

7. INSURANCE. LEGION shall provide CITY with a certificate of general liability insurance in the following minimum amounts:

General Aggregate	\$1,000,000
a. Bodily Injury/Property Damage	\$1,000,000 each occurrence
b. Personal Injury Damage	\$1,000,000 each occurrence
c. Contractual Liability	\$1,000,000 each occurrence
d. Products Liability & Completed Operations	\$1,000,000 each occurrence
e. Fire Damage	\$ 100,000 any one fire
f. Medical Expense	\$ 5,000 any one person

In addition, LEGION shall name CITY as an additional insured. The policy issued shall cover all activities sponsored by LEGION associated with the installation, display, and removal of US flags on CITY's light poles. LEGION's insurance shall be the primary insurance coverage for the activities authorized herein. LEGION agrees to be responsible for any damages or claim of loss not covered by LEGION's insurance. A certificate of insurance shall be filed with the City Clerk's office upon execution of this Agreement. In the event the certificate of insurance is not filed upon execution of this Agreement, then (1) LEGION shall pay a late fee to CITY in the amount of \$75.00, and (2) this Agreement shall be voidable at the option of CITY.

8. HOLD HARMLESS/INDEMNIFICATION. LEGION agrees to save, hold harmless, indemnify and defend CITY, its representatives, agents and employees from any loss or damage or claim of loss by LEGION or any third party from damage or claim of damage that arises from any of the activities authorized or undertaken as provided in this Agreement and for any loss to CITY that results from LEGION failing to perform its obligations under this Agreement or engaging in any activity not authorized by this Agreement.

9. FEE. LEGION shall pay no fee to CITY for the privilege of placing its US flags on CITY's light poles.

10. AUTHORITY TO SIGN AGREEMENT. The individuals signing this Agreement represent that they are authorized to sign on behalf of the respective parties hereto.

IN WITNESS WHEREOF, the parties hereto have executed the foregoing Agreement in duplicate the day and year first above written. This Agreement may be executed in counterparts. Each such counterpart, executed in duplicate, shall be deemed an original hereof and all such executed counterparts shall together be one and the same instrument.

CITY OF NORFOLK, NEBRASKA,
A Municipal Corporation

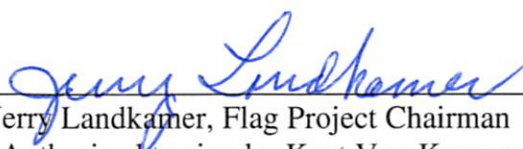
ATTEST:

Brianna Duerst, City Clerk

By _____
Josh Moenning, Mayor

Approved as to Form: _____
Danielle Myers-Noelle, City Attorney

NORFOLK POST 16 OF THE AMERICAN
LEGION AT NORFOLK, NEBRASKA, A
Chartered Unit of the Nebraska American Legion
and its National Organization

By 
Jerry Landkamer, Flag Project Chairman
(Authorized to sign by Kent Von Kampen,
Commander – see Exhibit “C”)

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

Comprehensive Annual Banner Application and Banner Permit

Applicant: (name and address)

City of Norfolk
309 N 5th Street
Norfolk, NE 68701

Date: 12/15/2023

Phone: 402.844.2000

Fax: 402.844.2028

Email: sthansen@norfolkne.gov

Purpose of Application:
It is the City or Village's desire to obtain permission from the Nebraska Department of Transportation (NDOT) to install banners within the state highway right of way during calendar year 2024. The banners erected will be for the following purposes:

1. to announce plans for upcoming events, or,
2. to promote community pride and spirit, or,
3. to serve as a non-message decoration.

NDOT Authority:
Neb. Rev. Stat. 39-1359 provides the Department authority to control the use or occupancy of state highway right-of-way. Section 39-1359 states as follows: "The rights-of-way acquired by the department shall be held inviolate for state highway and departmental purposes and no physical or functional encroachments, structures, or uses shall be permitted within such right-of-way limits, except by written consent of the department."

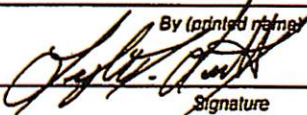
Criteria for Placement, Restrictions and Limitations, and Permit Requirements:
The City or Village affirms and declares that they accept and will abide by the NDOT Banner Policy, dated July 1, 2005. The NDOT, by approving the City or Village's application, does so on the basis of the City or Village's affirmation and declaration.

Cancellation/Revocation of Permit:
The permit issued by the NDOT may be cancelled or revoked when the NDOT has actual knowledge that the City or Village has failed to comply with the provisions of this permit. In the event that the City or Village has failed to remove any banners upon request by the NDOT, the NDOT reserves the right to remove any or all banners at the expense of the Village or City.

City of Norfolk

City or Village
Director of Administrative Services

Title of representative
Lyle L. Lutt

By (printed name)

Signature

NDOT Form 207, July 2017

Nebraska Department of Transportation

Dean Schwartz
District Engineer approval

12/18/2023

for _____ Date

EXHIBIT "C"

(Received by City of Norfolk 4-1-2024)

**The American Legion - Post 16
Norfolk, Nebraska**

To: City of Norfolk

From: Norfolk American Legion Post 16

RE: Signature for Banner permit

Jerry Landkamer of Norfolk Post 16 the Flag Project Chairman is authorized and has permission to sign the City of Norfolk contract for displaying American flags along 13th Street in Norfolk, Nebraska.

Kent Von Kampen

Kent Von Kampen
Post 16 Commander

AGREEMENT

This Agreement is made and entered into the _____ day of _____, 2024, by and between the City of Norfolk, Nebraska, a Municipal Corporation, hereinafter referred to as "CITY", and Norfolk Lions Club, Inc., a Nebraska Nonprofit Corporation, hereinafter referred to as "LIONS", WITNESSETH:

In consideration of the mutual covenants contained herein, and for other good and valuable consideration, CITY agrees to allow LIONS to use CITY's Skyview Park facility for a fishing derby subject to the following:

1. FACILITY. CITY, being the owner of the park facility commonly known as Skyview Park and Lake, is willing to allow LIONS to utilize the park facility in conjunction with LIONS' purpose of holding a fishing derby.

2. TERM. The term of this Agreement shall be from 7:30 a.m. to 12:00 p.m. on Saturday, June 8, 2024.

3. NONEXCLUSIVE USE. The parties understand that LIONS' use of Skyview Park and Lake for its event shall be nonexclusive as the park will not be closed to the public during this event.

4. OTHER EVENT IN THE PARK. LIONS acknowledges that the Christian Cross Festival is scheduled to take place in the park at the same time as LIONS' fishing derby. It shall be LIONS' responsibility to coordinate with the organizer of the Christian Cross Festival to be using the park at the same time.

5. INSURANCE. LIONS shall provide CITY with a certificate of general liability insurance in the following minimum amounts:

General Aggregate	\$1,000,000
a. Bodily Injury/Property Damage	\$1,000,000 each occurrence
b. Personal Injury Damage	\$1,000,000 each occurrence
c. Contractual Liability	\$1,000,000 each occurrence
d. Products Liability & Completed Operations	\$1,000,000 each occurrence
e. Fire Damage	\$ 100,000 any one fire
f. Medical Expense	\$ 5,000 any one person

The policy issued shall cover all activities sponsored by LIONS for this event with no exclusions. In addition, LIONS shall name CITY as an additional insured. Said insurance shall be the primary insurance coverage for LIONS' event. LIONS agrees to be responsible for any damages or claim of loss not covered by LIONS' insurance. A certificate of insurance shall be filed with the Norfolk City Clerk upon execution of this Agreement. In the event the certificate of insurance is not filed by May 29, 2024, then (1) LIONS shall pay a late fee to CITY in the amount of \$75.00, and (2) this Agreement shall be voidable at the option of CITY's operations manager.

6. RELEASES. In the event that LIONS obtains Releases for participation in LIONS' event while utilizing CITY's facilities under the terms of this Agreement, said Releases shall include a provision releasing CITY from the same liability and in the same manner that is afforded to other entities being released.

7. HOLD HARMLESS/INDEMNIFICATION. LIONS agrees to save, hold harmless, indemnify and defend CITY, its representatives, agents and employees from any loss or damage or claim of loss by LIONS or any third party from damage or claim of damage that arises from any of the activities authorized or undertaken as provided in this Agreement and for any loss to CITY that results from LIONS failing to perform its obligations under this Agreement or engaging in any activity not authorized by this Agreement.

8. TENT. CITY shall allow LIONS to erect a tent in the park at a location approved by CITY's parks and recreation director. If the tent is to be staked into the ground, then at least forty-eight (48) hours prior to Saturday, June 8, 2024, LIONS shall contact Nebraska 811 (formerly Diggers Hotline of Nebraska) to ascertain the location of underground utility lines in the areas where the tent is to be placed. After utility lines have been determined by Nebraska 811 and prior to setting any tent stakes, LIONS shall coordinate with CITY's parks and recreation director as to the contemplated location of the tent. CITY will attempt to locate any private underground lines it owns. LIONS shall not set any stakes until receiving approval from CITY's parks and recreation director as to the exact location where the tent is to be placed. LIONS shall be responsible for any damage to any underground utility lines or to any unlocated lines.

9. NO SIGNS ALONG STATE HIGHWAY. Pursuant to Nebraska Administrative Code Title 410, Chapter 3, LIONS shall not place signs advertising LIONS' event on property adjacent to any state highway.

10. MANAGEMENT. The parties acknowledge and agree that LIONS shall be solely responsible for the operation and management of the park during the term of this Agreement when the park is being utilized by LIONS for LIONS' event(s) and related activities. LIONS shall be responsible for operating and managing the park in accordance with all applicable rules and regulations of any governmental entity with jurisdiction over the park including, but not limited to, the most current and updated directed health measures of all local, state, and federal health agencies, and all resolutions and ordinances of CITY (collectively the "Rules"). LIONS represents and covenants to CITY that LIONS is familiar with the Rules and that LIONS shall operate and manage the park in accordance with the Rules. LIONS shall ensure that all individuals utilizing the park for LIONS' event shall conduct themselves in accordance with the Rules.

11. MAINTENANCE. LIONS shall be responsible for maintaining the park in accordance with the Rules so that the park may be utilized for permitted activities hereunder. Such obligation shall include, but not be limited to, all sanitation guidelines and maintenance obligations that are set forth in the Rules. LIONS shall ensure that any guests, invitees, or visitors are those permitted to be in attendance at the park in accordance with the Rules.

12. NO USAGE FEE. LIONS shall pay no fee to CITY for the use of Skyview Park and Lake for its event.

13. POSTPONEMENT. In the event it is necessary to postpone this event, LIONS may coordinate with CITY's parks and recreation director to reschedule the date of the event. Usage of CITY's Skyview Park facility on any alternate date shall be in accordance with the terms of this Agreement.

14. CANCELLATION. Notwithstanding any other provision of this Agreement, CITY retains the right at any time to cancel any activities scheduled on CITY property due to inclement weather or for any other reason. CITY shall not be responsible for any loss to LIONS resulting from CITY's cancellation of LION's activities.

15. AUTHORITY TO SIGN AGREEMENT. The individuals signing this Agreement represent that they are authorized to sign on behalf of the respective parties hereto.

IN WITNESS WHEREOF, the parties hereto have executed the foregoing Agreement in duplicate the day and year first above written. This Agreement may be executed in counterparts. Each such counterpart, executed in duplicate, shall be deemed an original hereof and all such executed counterparts shall together be one and the same instrument.

CITY OF NORFOLK, NEBRASKA,
A Municipal Corporation

ATTEST:

Brianna Duerst, City Clerk

By _____
Josh Moenning, Mayor

Approved as to Form: _____
Danielle Myers-Noelle, City Attorney

NORFOLK LIONS CLUB, INC.,
A Nebraska Nonprofit Corporation

By _____
Title: _____
Printed Name: _____

By _____
Title: _____
Printed Name: _____

AGREEMENT

THIS AGREEMENT is made and entered into this _____ day of _____, 2024, by and between the City of Norfolk, Nebraska, a Municipal Corporation, hereinafter referred to as "CITY", and Downtown Norfolk Association, Inc., a Nebraska Nonprofit Corporation, hereinafter referred to as "DOWNTOWN", WITNESSETH:

WHEREAS, DOWNTOWN is desirous of utilizing Riverpoint Square located at 3rd Street and Norfolk Avenue to host a Cinco de Mayo celebration which may include, but not be limited to, live music performances, beer garden, and food vendors; and

WHEREAS, DOWNTOWN has requested that 3rd Street be closed from the south line of the intersection of 3rd Street and Norfolk Avenue extending south to the north line of the east/west alley running between Norfolk Avenue and Madison Avenue for its event; and

WHEREAS, alcohol consumption is prohibited on CITY-owned property by Norfolk City Code Section 3-11 without prior authorization of the Norfolk City Council; and

WHEREAS, Norfolk City Code Section 18-10 prohibits vending in the park without the prior permission of the Mayor and City Council; and

WHEREAS, attached hereto as Exhibit "A" is a map which shows the approximate location of the music stage and beer garden that is contemplated for the event; and

WHEREAS, CITY is desirous of allowing DOWNTOWN to utilize Riverpoint Square and allowing the closure of said portion of 3rd Street as described above for the Cinco de Mayo celebration at DOWNTOWN's request.

NOW, THEREFORE, in consideration of the foregoing recitals, and the terms and conditions hereinafter set forth, the parties hereto agree as follows:

1. TERM. This Agreement shall be for the day of Friday, May 3, 2024, with a rain date of Sunday, May 5, 2024.

2. RIVERPOINT SQUARE. CITY is willing to allow Riverpoint Square located at 3rd Street and Norfolk Avenue in Norfolk, Nebraska, to be used in conjunction with DOWNTOWN's purpose of holding a Cinco de Mayo celebration which may include, but is not limited to, live music performances, beer garden, and food vendors.

3. STREET CLOSURE. CITY shall allow for the closure of 3rd Street from the south line of the intersection of 3rd Street and Norfolk Avenue extending south to the north line of the east/west alley running between Norfolk Avenue and Madison Avenue from 4:00 p.m. to 12:00 midnight on May 3, 2024 (or rain date). CITY shall allow for the early closure of parking stalls located along the portion of 3rd Street that will be closed for DOWNTOWN's event. The parking stalls may be closed at 3:00 p.m. on the day of the event. CITY shall erect barricades

and/or traffic cones which completely barricade the closed portion of the public street as deemed necessary by the Norfolk Police Division.

4. SET UP/CLEAN UP. DOWNTOWN shall be allowed to begin setting up for its event at Riverpoint Square at 3:00 p.m. and on the closed portion of 3rd Street at 4:00 p.m. on May 3, 2024 (or rain date). DOWNTOWN shall be responsible for cleanup from the event and shall complete said cleanup by midnight on the day of the event.

5. ALCOHOL.

A. Authorization. By approval of this Agreement, CITY's governing body gives the authorization required by Sections 3-11 and 3-13 of CITY's Official Code to DOWNTOWN for alcohol to be served at the following locations:

- 1) in Riverpoint Square located at 3rd Street and Norfolk Avenue,
- 2) on the closed portion of 3rd Street, and
- 3) on the sidewalks adjacent to the east and west sides of the closed portion of 3rd Street,

from 4:00 p.m. until 11:00 p.m. on May 3, 2024 (or rain date), in the area designated as "beer garden" on the attached Exhibit "A".

In addition to this authorization, all necessary liquor licenses shall be obtained.

B. No Alcohol on Sidewalk or Street. Except as set forth in subparagraph A above, this authorization shall not in any way affect the applicability of City Code Section 3-13, which prohibits open containers of alcohol on any adjoining sidewalk or street in the vicinity of Riverpoint Square at 3rd Street and Norfolk Avenue.

C. Strict Compliance. The consumption of alcohol in Riverpoint Square and on the closed portion of 3rd Street (and adjacent sidewalks on 3rd Street) shall be had in strict compliance with the representations made on the liquor license application, a copy of which is attached hereto as Exhibit "B", and pursuant to the terms of any liquor license that is obtained.

6. VENDING. This Agreement shall serve as permission granted to DOWNTOWN as required by Section 18-10 of the City Code for vending in Riverpoint Square and on the closed portion of the street during DOWNTOWN's event so long as DOWNTOWN has obtained the necessary license/permits and complies with the requirements of paragraph 14 herein for the term of this Agreement.

7. TEMPORARY STAGE. CITY shall allow DOWNTOWN to place a temporary stage in Riverpoint Square for its event.

8. HOLES IN CONCRETE. DOWNTOWN shall not drill any holes in the concrete of Riverpoint Square or the sidewalks adjacent to the east and west sides of the closed portion of 3rd

Street. DOWNTOWN shall be allowed to drill holes in the concrete of the closed portion of the street to erect up to six (6) tents for the event. After the tents are removed, DOWNTOWN shall fill and seal all of the holes that have been drilled in the concrete.

9. NO PAINT ON RIVERPOINT SQUARE/STREET/SIDEWALKS. DOWNTOWN shall not paint any streets, alleys, sidewalks, or Riverpoint Square for its event. In the event that DOWNTOWN does paint or permanently mark any streets, alleys, sidewalks, or Riverpoint Square, then City shall have the paint or marking removed and the cost thereof shall be paid by DOWNTOWN.

10. SECURITY. DOWNTOWN shall, at its own expense, provide adequate security for crowd control for its event as well as for compliance with alcohol possession/consumption laws.

11. COPYRIGHTED MUSIC. DOWNTOWN agrees that it either has or will secure any necessary licenses required for the broadcasting or performance of copyrighted music at the activities being conducted by DOWNTOWN and expressly agrees to hold CITY harmless and indemnify CITY from any cost or liability that may result to CITY as a result of the activities sponsored by DOWNTOWN being held on property owned by CITY.

12. NOISE. In the event that noise complaints related to the music or any other activity related to the event are received by CITY's Police Division, the Police Division shall handle said complaints in the normal course according to its policies and procedures.

13. TEMPORARY TOILETS. DOWNTOWN agrees, at its expense, to provide a sufficient number of temporary toilets to accommodate the number of people expected to attend its event; however, no temporary toilets shall be placed on the street or alley.

14. INSURANCE. DOWNTOWN shall provide CITY with a certificate of general liability insurance in the following minimum amounts:

General Aggregate	\$2,000,000
a. Bodily Injury/Property Damage	\$1,000,000 each occurrence
b. Personal Injury Damage	\$1,000,000 each occurrence
c. Contractual Liability	\$1,000,000 each occurrence
d. Products Liability & Completed Operations	\$1,000,000 each occurrence
e. Fire Damage	\$ 100,000 any one fire
f. Medical Expense	\$ 5,000 any one person
g. Liquor Liability	\$1,000,000 each occurrence

The policy issued shall cover all activities and vendors sponsored by DOWNTOWN for the event with no exclusions. In the event there is any exclusion or limitation of DOWNTOWN's insurance coverage related to any activity, then the excluded or limited activities shall not be allowed as part of DOWNTOWN's event. Further, DOWNTOWN shall not allow any vendors that are not covered under DOWNTOWN's insurance policy to participate in the event.

In addition, DOWNTOWN shall name CITY as an additional insured. Said insurance shall be the primary insurance coverage for DOWNTOWN's event (including but not limited to the serving of alcohol on CITY's property during the event). DOWNTOWN agrees to be responsible for any damages or claim of loss not covered by DOWNTOWN's insurance or DOWNTOWN's vendors' insurance. A certificate of insurance shall be filed with the Norfolk City Clerk upon execution of this Agreement. In the event the certificate of insurance is not filed by April 23, 2024, then (1) DOWNTOWN shall pay a late fee to CITY in the amount of \$75.00, and (2) this Agreement shall be voidable at the option of CITY's risk manager.

15. HOLD HARMLESS/INDEMNIFICATION. DOWNTOWN agrees to save, hold harmless, indemnify and defend CITY, its representatives, agents and employees from any loss or damage or claim of loss by DOWNTOWN or any third party from damage or claim of damage that arises from any of the activities authorized or undertaken as provided in this Agreement and for any loss to CITY that results from DOWNTOWN failing to perform its obligations under this Agreement or engaging in any activity not authorized by this Agreement.

16. RELEASES. In the event that DOWNTOWN or their vendors obtain Releases for participation in DOWNTOWN's event while utilizing CITY's facilities under the terms of this Agreement, said Releases shall include a provision releasing CITY from the same liability and in the same manner that is afforded to other entities being released.

17. SALES TAX. All concession sales are subject to State and City sales tax. DOWNTOWN or its vendors shall file sales returns and pay the applicable sales tax as required by law.

18. NO SIGNS ALONG STATE HIGHWAY. Pursuant to Nebraska Administrative Code Title 410, Chapter 3, DOWNTOWN shall not place signs advertising DOWNTOWN's event on property adjacent to any state highway.

19. MANAGEMENT. The parties acknowledge and agree that DOWNTOWN shall be solely responsible for the operation and management of Riverpoint Square and the closed portion of the street and sidewalk during the term of this Agreement when the same are being utilized by DOWNTOWN for DOWNTOWN's event and related activities. DOWNTOWN shall be responsible for operating and managing Riverpoint Square and the closed portion of the street and sidewalk in accordance with all applicable rules and regulations of any governmental entity with jurisdiction over the same including, but not limited to, the most current and updated Directed Health Measures of all local, state, and federal health agencies, and all resolutions and ordinances of CITY (collectively the "Rules"). DOWNTOWN represents and covenants to CITY that DOWNTOWN is familiar with the Rules and that DOWNTOWN shall operate and manage Riverpoint Square and the closed portion of the street and sidewalk in accordance with the Rules. DOWNTOWN shall ensure that all individuals utilizing Riverpoint Square and the closed portion of the street and sidewalk for DOWNTOWN's event shall conduct themselves in accordance with the Rules.

20. MAINTENANCE. DOWNTOWN shall be responsible for maintaining Riverpoint Square and the closed portion of the street and sidewalk in accordance with the Rules so that the

same may be utilized for permitted activities hereunder. Such obligation shall include, but not be limited to, all sanitation guidelines and maintenance obligations that are set forth in the Rules. DOWNTOWN shall ensure that any guests, invitees, or visitors are those permitted to be in attendance at Riverpoint Square and the closed portion of the street and sidewalk in accordance with the Rules.

21. NO USAGE FEE. DOWNTOWN shall pay no fee to CITY for the use of Riverpoint Square and the closed portion of the street and sidewalk for DOWNTOWN’s event.

22. CANCELLATION. Notwithstanding any other provision of this Agreement, CITY retains the right at any time to cancel any activities scheduled on CITY property due to inclement weather or for any other reason. CITY shall not be responsible for any loss to DOWNTOWN resulting from CITY’s cancellation of DOWNTOWN’s activities.

23. AUTHORITY TO SIGN AGREEMENT. The individuals signing this Agreement represent that they are authorized to sign on behalf of the respective parties hereto.

IN WITNESS WHEREOF, the parties hereto have executed the foregoing Agreement in duplicate the day and year first above written. This Agreement may be executed in counterparts. Each such counterpart, executed in duplicate, shall be deemed an original hereof and all such executed counterparts shall together be one and the same instrument.

ATTEST:

CITY OF NORFOLK, NEBRASKA,
A Municipal Corporation

Brianna Duerst, City Clerk

By _____
Josh Moenning, Mayor

Approved as to Form: _____
Danielle Myers-Noelle, City Attorney

DOWNTOWN NORFOLK ASSOCIATION, INC.,
A Nebraska Nonprofit Corporation

By _____
Its President
Printed Name: _____

By _____
Its Treasurer
Printed Name: _____

EXHIBIT "A"



EXHIBIT "B"

NEBRASKA LIQUOR CONTROL COMMISSION
PHONE: (402) 471-2571
Website: www.lcc.nebraska.gov

Special Designated License
Local Recommendation (Form 200)

Applications must be entered on the portal after local approval - no exceptions
Late applications are non-refundable and will be rejected

Downtown Norfolk Association

Retail Liquor License Name or *Non-Profit Organization (*Must include Form #201 as Page 2)

PO Box 504 Norfolk NE 68702

Retail Liquor License Address or Non-Profit Business Address

47-0639942

Retail License Number or Non-Profit Federal ID #

Consecutive Dates only

Event Date(s): May 3 _____

Event Start Time(s): 4pm _____

Event End Time(s): 11pm _____

Alternate Date: May 5 _____

Alternate Location Building & Address: _____

Event Building Name: River Point Square (Park)

Event Street Address/City: 307 W Norfolk Ave Norfolk NE 68701

Indoor area to be licensed in length & width: ___ X ___

Outdoor area to be licensed in length & width: 120 X 120 (Diagram Form #109 must be attached)

Type of Event: Family Music Concert Series Estimate # of attendees: 500

Type of alcohol to be served: Beer Wine Distilled Spirits _____
(If not marked, you will not be able to serve this type of alcohol)

Event Contact Name: Stephanie Bates Event Contact Phone Number: 402-750-5302

Event Contact Email: info@visitnorfolkne.com

*Signature Authorized Representative:  Printed Name Stephanie Bates

I declare that I am the authorized representative of the above listed license applicant and that the statements made on this application are true to the best of my knowledge and belief. I also consent to an investigation of my background including all records of every kind including police records. I agree to waive any rights or causes of action against the Nebraska Liquor Control Commission, the Nebraska State Patrol or any other individual releasing said information to the Liquor Control Commission or the Nebraska State Patrol. I further declare that the license applied for will not be used by any other person, group, organization or corporation for profit or not for profit and that the event will be supervised by persons directly responsible to the holder of this Special Designated License.

*Retail licensee - Must be signed by a member listed on permanent license
*Non-Profit Organization - Must be signed by a Corporate Officer

Local Governing Body completes below:

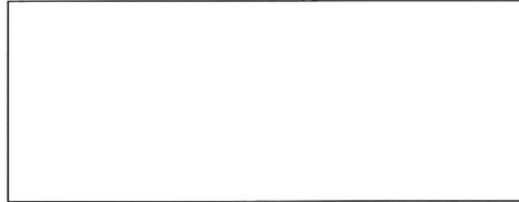
The local governing body for the City/Village of _____ OR County of _____ approves
the issuance of a Special Designated License as requested above. (Only one should be written above)

Local Governing Body Authorized Signature

Date

**APPLICATION FOR SPECIAL DESIGNATED LICENSE
Non-Profit Applicants ONLY**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814



This page is required to be completed by Non-Profit applicants only.

**Application for Special Designated License
Under Nebraska Liquor Control Act
Affidavit of Non-Profit Status**

I HEREBY DECLARE THAT THE CORPORATION MAKING APPLICATION FOR A SPECIAL DESIGNATED LICENSE UNDER THE NEBRASKA LIQUOR CONTROL ACT IS EITHER A MUNICIPAL CORPORATION, A FINE ARTS MUSEUM INCORPORATED AS A NONPROFIT CORPORATION, A RELIGIOUS NONPROFIT CORPORATION WHICH HAS BEEN EXEMPTED FROM THE PAYMENT OF FEDERAL INCOME TAXES, A POLITICAL ORGANIZATION WHICH HAS BEEN EXEMPTED FROM THE PAYMENT OF FEDERAL INCOME TAXES, OR ANY OTHER NONPROFIT CORPORATION, THE PURPOSE OF WHICH IS FRATERNAL, CHARITABLE, OR PUBLIC SERVICE AND WHICH HAS BEEN EXEMPTED FROM THE PAYMENT OF FEDERAL INCOME TAXES AS PER §53-124.11(1).

AS SIGNATORY I CONSENT TO THE RELEASE OF ANY DOCUMENTS SUPPORTING THIS DECLARATION AND ANY DOCUMENTS SUPPORTING THIS DECLARATION WILL BE PROVIDED TO THE NEBRASKA LIQUOR CONTROL COMMISSION, THE NEBRASKA STATE PATROL OR ANY AGENT OF THE LIQUOR CONTROL COMMISSION IMMEDIATELY UPON DEMAND. I ALSO CONSENT TO THE INVESTIGATION OF THIS CORPORATE ENTITY TO DETERMINE IT'S NONPROFIT STATUS.

I AGREE TO WAIVE ANY RIGHTS OR CAUSES OF ACTION AGAINST THE NEBRASKA LIQUOR CONTROL COMMISSION, THE NEBRASKA STATE PATROL OR ANY PARTY RELEASING INFORMATION TO THE AFOREMENTIONED PARTIES.

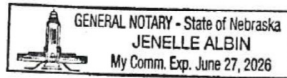
Downtown Norfolk Association
NAME OF CORPORATION

47-0639942
FEDERAL ID NUMBER

[Signature]
SIGNATURE OF TITLE OF CORPORATE OFFICERS

THE ABOVE INDIVIDUAL STATES THAT THE STATEMENT ABOVE IS TRUE AND CORRECT: IF ANY FALSE STATEMENT IS MADE ON THIS APPLICATION, THE APPLICANT SHALL BE DEEMED GUILTY OF PERJURY AND SUBJECT TO PENALTIES PROVIDED BY LAW. (SEC. §53-131.01) NEBRASKA LIQUOR CONTROL ACT

SUBSCRIBED IN MY PRESENCE AND SWORN TO BEFORE ME THIS 4 DAY OF March, 2024.



[Signature]
NOTARY PUBLIC SIGNATURE & SEAL

FORM 201
REV NOV 2016

OUTDOOR AREA DIAGRAM

HOW AREA WILL BE PATROLLED Blue Line Security Services, LLC

- IF APPLICABLE, OUTDOOR AREA MUST BE CONNECTED TO INDOOR AREA IF INDOOR AREA IS TO LICENSED
- MEASUREMENT OF OUTER WALLS OF AREA TO BE LICENSED MUST INCLUDED LENGTH & WIDTH IN FEET
- DOUBLE FENCING IS REQUIRED FOR ALL NON-PROFIT ORGANIZATIONS UNLESS FORM #140 IS FILED WITH THIS FORM AND IS APPROVED BY THE COMMISSION
- RETAILER LIQUOR LICENSE HOLDERS ARE NOT REQUIRED TO DOUBLE FENCE, ALTHOUGH MEASURES NEED TO BE TAKEN TO SECURE THE AREA

DIAGRAM OF PROPOSED AREA:



REQUEST FOR EXEMPTION WAIVER OF DOUBLE FENCING RULE

RULES AND REGULATIONS CHAPTER 2 - 013 SPECIAL DESIGNATED LICENSES

<https://lcc.nebraska.gov/sites/lcc.nebraska.gov/files/doc/013%20SPECIAL%20DESIGNATED%20LICENSES%20RULES%20%26%20REGS.pdf>

WHY DOUBLE FENCING IS NOT AVAILABLE For festival attendee safety, land locked on all sides
double fencing encroaches on roadway

TYPE OF FENCING TO BE USED Cattle fencing panels

HEIGHT OF FENCING TO BE USED 5 feet

HOW AREA WILL BE PATROLLED Blue Line Security

NUMBER OF SECURITY PERSONNEL 4

EXPECTED NUMBER OF ATTENDEES 500



AGREEMENT

This Agreement is made and entered into the 5th day of April, 2024, by and between the City of Norfolk, Nebraska, a Municipal Corporation, hereinafter referred to as "CITY", and Rachael Hoefler, doing business as Norfolk Buddy Baseball, hereinafter referred to as "BUDDY BASEBALL", WITNESSETH:

WHEREAS, CITY and BUDDY BASEBALL are desirous of coordinating efforts to facilitate the operation and management of BUDDY BASEBALL's baseball program using CITY's facilities.

NOW THEREFORE, in consideration of the foregoing recital and the mutual covenants contained herein, and for other good and valuable consideration, CITY agrees to allow BUDDY BASEBALL to use CITY's ball fields for baseball practice, games, camps, and tournaments subject to the following:

1. **FACILITIES**. CITY, being the owner of ball fields in various CITY parks, is willing to allow the ball fields to be used by BUDDY BASEBALL for baseball practice, games, camps, and tournaments for their 2024 baseball season. CITY's parks and recreation director or his designee shall designate which ball fields are to be used by BUDDY BASEBALL.
2. **TERM**. This Agreement shall be from the date of signing through December 31, 2024.
3. **USAGE FEES**. BUDDY BASEBALL shall pay usage fees to CITY as follows:
 - a. \$10.00 per athlete in program.
 - b. \$15.00 per CITY staff member per hour for extra field preparation when requested to be on duty during tournaments and games. (This charge only applies to field preparation over and above standard field preparation which is provided at no charge prior to the start of play each day.)
 - c. Cost of any chalk or Diamond Dry purchased from CITY.
4. **REGISTRATION**. CITY shall handle registrations for BUDDY BASEBALL's program through CITY's online registration program. CITY shall retain the usage fees set forth above and pay any remaining amounts collected by CITY to BUDDY BASEBALL at the end of the season.
5. **SCHEDULING**. BUDDY BASEBALL agrees to schedule programs, events, tournaments, games, or practices in conjunction with the Norfolk Parks and Recreation Department policy manual. BUDDY BASEBALL agrees to provide CITY with a comprehensive list of game times and to keep the same current.

6. STAFFING. BUDDY BASEBALL shall coordinate, hire, pay, and assign officials and program staff for BUDDY BASEBALL's program.

7. PUBLIC PROGRAM. BUDDY BASEBALL agrees to run its baseball program as a public program where anyone can participate, and everyone has an opportunity to play.

8. OFF-SEASON. The parties understand that prior to April 15 and after October 15 the CITY's ball fields are in "off-season" mode which means that ball fields and other support facilities are not fully maintained, restrooms may not be open, and CITY's Parks and Recreation Division is not fully staffed. During the term of this Agreement, practices may be held on the ball fields, weather permitting, during the off-season period, however, CITY discourages the scheduling of home games prior to April 15 or after October 15. In the event that CITY's ball fields are accessed during the off-season period, field condition rules shall apply as they do in-season and the fields are not to be accessed if use would cause damage to the ball field surfacing.

9. NONEXCLUSIVE USE. The parties understand that BUDDY BASEBALL's use of the baseball fields shall be nonexclusive and is subject to such times and locations as may be designated or assigned by CITY's parks and recreation director or his designee.

10. CLEANING. BUDDY BASEBALL shall be responsible for cleanup of CITY's ball fields at the conclusion of their use including but not limited to completely cleaning up the bleachers. In the event BUDDY BASEBALL fails to clean the facilities they utilize, BUDDY BASEBALL agrees to pay the actual cost incurred by CITY in cleaning the facilities. CITY shall document the condition of the facilities and shall consult with BUDDY BASEBALL prior to cleaning, if practicable.

11. LIABILITY. BUDDY BASEBALL shall provide CITY with a certificate of general liability insurance in the following minimum amounts:

General Aggregate	\$2,000,000
a. Bodily Injury/Property Damage	\$1,000,000 each occurrence
b. Personal Injury Damage	\$1,000,000 each occurrence
c. Contractual Liability	\$1,000,000 each occurrence
d. Products Liability & Completed Operations	\$1,000,000 each occurrence
e. Fire Damage	\$ 100,000 any one fire
f. Medical Expense	\$ 5,000 any one person

In addition, BUDDY BASEBALL shall name CITY as an additional insured. The policy issued shall cover all activities sponsored by BUDDY BASEBALL while using CITY's ball fields with no exclusions. BUDDY BASEBALL's insurance shall be the primary insurance coverage for BUDDY BASEBALL's events. BUDDY BASEBALL agrees to be responsible for any damages or claim of loss not covered by BUDDY BASEBALL's insurance. A certificate of insurance shall be filed with the City Clerk's office upon execution of this Agreement. In the event the certificate of insurance is not filed at the time of signing this Agreement then (1) BUDDY BASEBALL shall not have access to CITY facilities until such time as a valid certificate of

insurance is provided to CITY, and (2) this Agreement shall be voidable at the option of CITY's operations manager.

12. HOLD HARMLESS/INDEMNIFICATION. BUDDY BASEBALL agrees to save, hold harmless, indemnify and defend CITY, its representatives, agents and employees from any loss or damage or claim of loss by BUDDY BASEBALL or any third party from damage or claim of damage that arises from any of the activities authorized or undertaken as provided in this Agreement and for any loss to CITY that results from BUDDY BASEBALL failing to perform its obligations under this Agreement or engaging in any activity not authorized by this Agreement.

13. RELEASES. In the event that BUDDY BASEBALL obtains Releases from visiting teams for participation in BUDDY BASEBALL's events while utilizing CITY's facilities under the terms of this Agreement, said Releases shall include a provision releasing CITY from the same liability and in the same manner that is afforded to other entities being released.

14. VOLUNTEERS. Any volunteers that access CITY's baseball facilities as part of this Agreement are BUDDY BASEBALL's volunteers and BUDDY BASEBALL shall be responsible for any insurance coverage or liability related to or stemming from BUDDY BASEBALL's volunteers.

15. ADVERTISING. BUDDY BASEBALL shall not erect any advertising signs at CITY's baseball facilities.

16. NO SIGNS ALONG STATE HIGHWAY. Pursuant to Nebraska Administrative Code Title 410, Chapter 3, BUDDY BASEBALL shall not place signs advertising BUDDY BASEBALL's event on property adjacent to any state highway.

17. CONCESSIONS. CITY provides concessions at Ta-Ha-Zouka Park. CITY will make its own determination as to whether to provide concessions for BUDDY BASEBALL's baseball games. BUDDY BASEBALL is prohibited from selling or participating in the sale of any concessions at Ta-Ha-Zouka Park, including but not limited to tailgating, and BUDDY BASEBALL shall prohibit participants and spectators from participating in the sale of concessions, including but not limited to tailgating, at Ta-Ha-Zouka Park. BUDDY BASEBALL shall not receive any profit from concession sales. Further, BUDDY BASEBALL shall be responsible for assuring that no coolers, outside food, or outside beverages (except for water) are brought into Ta-Ha-Zouka Park by spectators when concessions are being sold by CITY.

18. ALCOHOL. BUDDY BASEBALL shall be responsible for making sure that no alcohol is allowed on the premises pursuant to Section 3-11 of CITY's Official Code.

19. TOBACCO. BUDDY BASEBALL shall be responsible for compliance with CITY's tobacco policy set forth in CITY's Official Code which precludes tobacco use on or within 20 feet of any bleachers located on any city owned property.

20. FIELD LIGHTS. CITY shall allow BUDDY BASEBALL to utilize the field lights at Ta-Ha-Zouka Park and BUDDY BASEBALL shall be responsible for turning said field lights on and off when utilizing the facility.

21. CANCELLATION BY BUDDY BASEBALL. BUDDY BASEBALL shall be responsible for providing notice of cancellation of any games to CITY's parks and recreation athletic supervisor at 844-2254.

22. CANCELLATION BY CITY. Notwithstanding any other provision of this Agreement, CITY retains the right at any time to cancel any activities scheduled on CITY property due to inclement weather or for any other reason. CITY shall not be responsible for any loss to BUDDY BASEBALL resulting from CITY's cancellation of BUDDY BASEBALL's activities.


23. UNADDRESSED ISSUES. Issues related to CITY's facilities not addressed in this Agreement may be approved by CITY at the discretion of CITY's parks and recreation director upon request of BUDDY BASEBALL.

24. AUTHORITY TO SIGN AGREEMENT. The individuals signing this Agreement represent that they are authorized to sign on behalf of the respective parties hereto.

IN WITNESS WHEREOF, the parties hereto have executed the foregoing Agreement in duplicate the day and year first above written. This Agreement may be executed in counterparts. Each such counterpart, executed in duplicate, shall be deemed an original hereof and all such executed counterparts shall together be one and the same instrument.

CITY OF NORFOLK, NEBRASKA,
A Municipal Corporation

By 
Nathan Powell,
Parks and Recreation Director

By 
Rachael Hoefler d/b/a Buddy Baseball

AGREEMENT

This Agreement is made and entered into the 5th day of April, 2024, by and between the City of Norfolk, Nebraska, a Municipal Corporation, hereinafter referred to as "CITY", and Ryan Anderson, doing business as Norfolk Football Club, hereinafter referred to as "CLUB", WITNESSETH:

In consideration of the mutual covenants contained herein, and for other good and valuable consideration, CITY agrees to allow CLUB to use CITY's facilities for soccer practice and training subject to the following:

1. **FACILITIES.** CITY, being the owner of multi-purpose fields and green space located in CITY's parks and a soccer field in Veterans Memorial Park is willing to allow the multi-purpose fields, green space, and soccer field to be used by CLUB for youth soccer practice, games, training, and tournaments for their 2024 soccer season.

A. The multi-purpose fields and green space in North Pine Park and Embrace Park may be used by CLUB on days and times designated or assigned by CITY's parks and recreation director.

B. CITY's parks and recreation director may, at his own discretion, designate usage times for the multi-purpose fields, green space, and soccer field at other CITY parks. If times are not designated by official agreement and/or CITY's parks and recreation director, then said areas, excluding Veterans Memorial Field, may be used by CLUB on a first-come-first-served basis.

2. **TERM.** This Agreement shall be effective from the time of signing this Agreement through December 31, 2024.

3. **USAGE FEES.** CLUB shall pay usage fees to CITY as follows:

- a. \$10.00 per athlete in program (practice).
- b. \$20.00 per field per day for games (not at Veterans Memorial Park).
- c. \$50.00 per day for games (at Veterans Memorial Park).
- d. \$15.00 per CITY staff member per hour for extra field preparation when requested to be on duty during tournaments and games. (This charge only applies to field preparation over and above standard field preparation which is provided at no charge prior to the start of play each day.)

CLUB shall complete and submit a Roster Form listing all teams in CLUB's program. CITY will bill CLUB at the end of the soccer season in accordance with the fees set forth herein. CLUB shall be responsible for collecting all funds and shall pay the same to CITY at the Norfolk City Clerk's Office, 309 North 5th Street, Norfolk, Nebraska, no later than December 1, 2024.

4. **LATE FEE.** In addition to the usage fee, pursuant to CITY's policy, CLUB shall pay to CITY a late fee in the amount of \$75.00 due to CLUB submitting an event application to CITY later than 60 days prior to CLUB's use of CITY facilities. Said late fee shall be paid to

CITY at the Norfolk City Clerk's Office, 309 North 5th Street, Norfolk, Nebraska, upon the signing of this Agreement.

5. NONEXCLUSIVE USE/TIMES. The parties understand that CLUB's use of CITY's facilities shall be nonexclusive and is subject to such times as may be designated or assigned by CITY's parks and recreation director.

6. FIELD MARKING. CITY shall mark CITY's fields for games prior to the start of play each day.

7. INSURANCE. CLUB shall provide CITY with a certificate of general liability insurance in the following minimum amounts:

General Aggregate	\$2,000,000
a. Bodily Injury/Property Damage	\$1,000,000 each occurrence
b. Personal Injury Damage	\$1,000,000 each occurrence
c. Contractual Liability	\$1,000,000 each occurrence
d. Products Liability & Completed Operations	\$1,000,000 each occurrence
e. Fire Damage	\$ 100,000 any one fire
f. Medical Expense	\$ 5,000 any one person

CLUB shall name CITY as an additional insured. The policy issued shall cover all activities sponsored by CLUB while using CITY's facilities with no exclusions. Said insurance shall be the primary insurance coverage for CLUB's events. CLUB agrees to be responsible for any damages or claim of loss not covered by CLUB's insurance. A certificate of insurance shall be filed with the City Clerk's office upon execution of this Agreement. In the event the certificate of insurance is not filed at the time of signing this Agreement then (1) CLUB shall not have access to CITY facilities until such time as a valid certificate of insurance is provided to CITY, (2) CLUB shall pay an additional late fee to CITY in the amount of \$75.00, and (3) this Agreement shall be voidable at the option of CITY's operations manager.

8. HOLD HARMLESS/INDEMNIFICATION. CLUB agrees to save, hold harmless, indemnify and defend CITY, its representatives, agents and employees from any loss or damage or claim of loss by CLUB or any third party from damage or claim of damage that arises from any of the activities authorized or undertaken as provided in this Agreement and for any loss to CITY that results from CLUB failing to perform its obligations under this Agreement or engaging in any activity not authorized by this Agreement.

9. RELEASES. In the event that CLUB obtains Releases for participation in CLUB's events while utilizing CITY's facilities under the terms of this Agreement, said Releases shall include a provision releasing CITY from the same liability and in the same manner that is afforded to other entities being released.

10. VOLUNTEERS. Any volunteers that access CITY's facilities as part of this Agreement are CLUB's volunteers and CLUB shall be responsible for any insurance coverage or liability related to or stemming from CLUB's volunteers.

11. VEHICLE PARKING. Parking of vehicles at North Pine Park and Liberty Bell Park shall be restricted to the main parking lots.

12. NO PARKING AREA. CLUB understands the importance of CITY's ability to access the equipment/vehicle(s) stored in the brown storage building located immediately west of the paved parking lot at North Pine Park. CLUB shall be responsible for ensuring that participants and spectators are notified that no parking is allowed in front of the brown storage building where indicated by "NO PARKING" signs.

13. FIELD DAMAGE. CLUB shall be responsible for any damage to any part of CITY's facilities above normal use and wear for all times during which CLUB has control of the facilities.

14. NO SIGNS ALONG STATE HIGHWAY. Pursuant to Nebraska Administrative Code Title 410, Chapter 3, CLUB shall not place signs advertising CLUB's events on property adjacent to any state highway.

15. CANCELLATION BY CLUB. CLUB shall be responsible for providing notice of cancellation of any games to CITY's parks and recreation athletic supervisor at 844-2254.

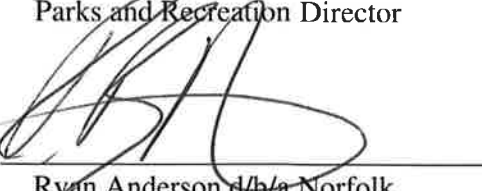
16. CANCELLATION. Notwithstanding any other provision of this Agreement, CITY retains the right to cancel any activities scheduled on CITY property due to inclement weather or for any other reason. CITY shall not be responsible for any loss to CLUB resulting from CITY's cancellation of CLUB's activities.

17. AUTHORITY TO SIGN AGREEMENT. The individuals signing this Agreement represent that they are authorized to sign on behalf of the respective parties hereto.

IN WITNESS WHEREOF, the parties hereto have executed the foregoing Agreement in duplicate the day and year first above written. This Agreement may be executed in counterparts. Each such counterpart, executed in duplicate, shall be deemed an original hereof and all such executed counterparts shall together be one and the same instrument.

CITY OF NORFOLK, NEBRASKA,
A Municipal Corporation

By 
Nathan Powell,
Parks and Recreation Director

By 
Ryan Anderson d/b/a Norfolk
Football Club

Special Designated License
Local Recommendation (Form 200)
Applications must be entered on the portal after local approval – no exceptions
Late applications are non-refundable and will be rejected

Midtown Events LLC - Midtown Event Center

Retail Liquor License Name or *Non-Profit Organization (*Must include Form #201 as Page 2)

1102B Riverside Blvd Norfolk NE 68701

Retail Liquor License Address or Non-Profit Business Address

125307 *Class - C*

Retail License Number or Non-Profit Federal ID #

Consecutive Dates only 12-7-24
Event Date(s): _____
Event Start Time(s): 1PM
Event End Time(s): 2AM

Alternate Date: _____

Alternate Location Building & Address: _____

Event Building Name: **WarHorse Center**

Event Street Address/City: **4300 West Norfolk Ave Norfolk Nebraska**

Indoor area to be licensed in length & width: 165 x 180


Outdoor area to be licensed in length & width: _____ X _____ (Diagram Form #109 must be attached)

Type of Event: **Company Holiday Party** Estimate # of attendees: **1,000**

Type of alcohol to be served: Beer XXX Wine XXX Distilled Spirits XXX
(If not marked, you will not be able to serve this type of alcohol)

Event Contact Name: **Scott Stevens** Event Contact Phone Number: **402-649-2357**

Event Contact Email: **scott@midtowneventcenter.com**

*Signature Authorized Representative:  Printed Name **Scott D. Stevens**

I declare that I am the authorized representative of the above named license applicant and that the statements made on this application are true to the best of my knowledge and belief. I also consent to an investigation of my background including all records of every kind including police records. I agree to waive any rights or causes of action against the Nebraska Liquor Control Commission, the Nebraska State Patrol or any other individual releasing said information to the Liquor Control Commission or the Nebraska State Patrol. I further declare that the license applied for will not be used by any other person, group, organization or corporation for profit or not for profit and that the event will be supervised by persons directly responsible to the holder of this Special Designated License.

*Retail licensee – Must be signed by a member listed on permanent license
*Non-Profit Organization – Must be signed by a Corporate Officer

Local Governing Body completes below:

The local governing body for the City/Village of _____ OR County of _____ approves the issuance of a Special Designated License as requested above. (Only one should be written above)

Local Governing Body Authorized Signature

Date

4/15/2024



Limited English Proficiency Plan Statement

The City of Norfolk is committed to ensuring that equal access to services, programs, and activities is provided to Limited English Proficient (LEP) persons. This is to ensure compliance with all civil rights laws in accordance with Title VI of the Civil Rights Act of 1964 which prohibits discrimination on the basis of race, color or national origin in programs and activities receiving federal finance assistance. Specifically, Title VI provides that "no person shall, on the grounds of race, color or national origin be excluded from participation in, be denied the benefits of, or be subject to discrimination under any program or activity receiving federal financial assistance."

As defined in Executive Order 13166, LEP persons are those who do not speak English as their primary language and have limited ability to read, speak, write, or understand English. It is the City of Norfolk's Policy to provide language access services to populations of individuals with LEP who are eligible to be served or likely to be directly affected by our programs. Such services will be focused on providing meaningful access to our programs, services and/or benefits.

It is the City of Norfolk's Policy to provide assistance to individuals with LEP in an efficient and timely manner so as not to delay a determination of eligibility, receipt of eligible services/benefits or participation in a City of Norfolk program beyond that of an English-speaking individual or family.

The City of Norfolk has developed a LEP Plan to help identify reasonable steps for providing language assistance to persons with LEP who wish to access services provided. A four-factor analysis is used to determine steps needed to communicate effectively with LEP persons. Using the four-factor analysis, the City of Norfolk considers:

1. The number or proportion of LEP persons eligible to be served or likely to be encountered by the program or recipient;
2. The frequency with which LEP individuals come in contact with the program;
3. The nature and importance of the program, activity, or service provided by the program to people's lives; and
4. The resources available to the program/recipient and costs.

Any individual eligible for programs/services provided by the City of Norfolk who cannot speak, read, write, or understand the English Language at a level that permits them to interact effectively with our staff has the following rights:

- A right to qualified interpreter services at no cost to them.
- A right not to be required to rely on their minor children, other relatives, or friends as interpreters.
- A right to file a grievance about the language access services provided them

Andrew Colvin
City Administrator – Norfolk, Nebraska

April 2024

Limited English Proficiency Plan



**Title VI Coordinator
Human Resources Director
309 North 5th Street
Norfolk, NE 68701
(402)844-2010**

December 3, 2012
Updated December 21, 2015
Updated August 1, 2017
Updated April 5, 2024

I. Introduction

This *Limited English Proficiency Plan* (LEP) has been prepared to address the City of Norfolk's responsibilities as a recipient of federal financial assistance as they relate to the needs of individuals with limited English language skills. The plan has been prepared in accordance with Title VI of the Civil Rights Act of 1964 which prohibits discrimination on the basis of race, color or national origin in programs and activities receiving federal financial assistance. Specifically, Title VI provides that "no person shall, on the grounds of race, color or national origin be excluded from participation in, be denied the benefits of, be subject to discrimination under any program or activity receiving federal financial assistance."

Executive Order 13166, titled *Improving Access to Services for Persons with Limited English Proficiency*, indicates that differing treatment based upon a person's inability to speak, read, write or understand English is a type of national origin discrimination. It directs Federal agencies to publish guidance for its respective recipients clarifying their obligation to ensure that such discrimination does not take place. This order applies to all state and local agencies which receive federal funds, including the City of Norfolk.

Plan Summary

The City of Norfolk has developed this *Limited English Proficiency Plan* to help identify reasonable steps for providing language assistance to persons with limited English proficiency who wish to access services provided. As defined Executive Order 13166, LEP persons are those who do not speak English as their primary language and have limited ability to read, speak, write or understand English.

This plan outlines how to identify a person who may need language assistance, the ways in which assistance may be provided, staff training that may be required, and how to notify LEP persons that assistance is available.

As part of preparing this Plan, the City of Norfolk used the four-factor LEP analysis which considers the following factors:

1. The number or proportion of LEP persons in the service area who may be served by the City of Norfolk.
2. The frequency with which LEP persons come in contact with City of Norfolk services.
3. The nature and importance of services provided by the City of Norfolk to the LEP population.
4. The resources available to the City staff and overall costs to provide LEP assistance.

II. Meaningful Access: Analysis of the Four Factors

1. The number or a proportion of LEP persons in the service area who may be served or are likely to require City of Norfolk services.

According to census.gov, the U.S. 2020 Census information for Norfolk, Nebraska provided the following data points:

- 24,955 total population
- 89.1% of residents of Norfolk speak English at home.
- 9.1 % of residents speak Spanish at home.
- 56% speak English very well and 44% speak English less than very well.
- 1.6% of residents speak other languages at home.

2. The frequency with which LEP persons come in contact with City of Norfolk services.

The City will continue to assess the frequency with which its employees have, or could have, contact with LEP persons. This includes documenting face-to-face contacts, telephone inquiries and applications for employment, water and sewer utility service, library services, housing services, building permits and police and fire services. The City employees have indicated that there is occasional contact with persons with LEP in regard to Spanish; however, there is very infrequent contact with LEP persons that speak a language other than Spanish as their primary language.

3. The nature and importance of services provided by City of Norfolk to the LEP population.

All LEP persons would have the opportunity to participate in public meetings explaining the impact that the project would have. The City estimates that the number or proportion of LEP persons encountered will be very low as there are no large geographic concentrations of any type of LEP individuals in the service area for the City. The overwhelming majority of the population speaks only English. As a result there are not many social or professional organizations within the City's service area, which focuses on outreach to LEP individuals. The City's elected officials and staff are most likely to encounter LEP individuals through office visits, phone conversations, notifications from staff of impacts on services and attendance at meetings.

4. The resources available to the City of Norfolk and overall costs to provide LEP assistance.

The City of Norfolk will continue to review its available resources that could be used for providing LEP assistance, which of its documents would be most valuable to be translated if the need should arise, and contact local citizens that would be willing to provide voluntary Spanish translation if needed within a reasonable time period. Other language assistance, if needed, would be provided through a telephone interpreter line for which City of Norfolk does pay a fee.

III. Language Assistance

A person who does not speak English as their primary language and who has a limited ability to read, write, speak or understand English may be a Limited English Proficient person and may be entitled to language assistance with respect to City of Norfolk services. Language assistance can include interpretation, which means oral or spoken transfer of a message from one language into another language and/or translation, which means the written transfer of a message from one language into another language.

After identification or anticipation of an LEP person who needs language assistance, the City of Norfolk may utilize any of the following:

- Post notice of LEP Plan and the availability of interpretation or translation services free of charge in languages LEP persons would understand.
- Explore providing "I Speak" cards to assist in identifying the language interpretation needed if the occasion arises.
- Provide necessary documents in the needed language.

When the City of Norfolk sponsors an informational meeting or event, a staff person may greet participants as they arrive. By informally engaging participants in conversation, it is possible to gauge each attendee's ability to speak and understand English. Although translation may not be able to be provided at the event, it will help identify the need for future events.

A. Language Assistance Measures-Although there is generally a low percentage in the City of Norfolk of LEP individuals, that is, persons who speak English "not well" or "not at all", the City will strive to offer the following measures:

1. The City of Norfolk staff will take reasonable steps to provide the opportunity for meaningful access to LEP clients who have difficulty communicating English.
2. The following resources will be available to accommodate LEP persons:
 - i. Volunteer interpreters for the Spanish language are available and will be provided within a reasonable time period if available.
 - ii. Language interpretation will be available for other languages through a telephone interpretation service.

B. Periodic Reviews - City of Norfolk staff will be informally surveyed periodically on their experience concerning any contacts with LEP persons since the last periodic review.

IV. Staff Training

The following training will be provided to staff:

- Information on the Title VI Policy and LEP responsibilities.
- Description of language assistance services offered to the public.
- Use of the "I Speak" cards.
- Documentation of language assistance requests.
- How to handle a potential Title VI/LEP complaint.
- Smartphone applications [Google Translate]

All contractors or subcontractors performing work for City of Norfolk will be required to follow the Title VI/LEP guidelines.

V. Translation of Documents

- City of Norfolk will consider documentation and translation as requested/or needed on a case-by-case basis. It is not uncommon for the City of Norfolk to translate documents such as surveys, event guides, and programs as requested.
- Due to the very small local LEP population, City of Norfolk does not have a formal outreach procedure in place, as of 2023. Translation resources have been identified and are limited in this region. However, when and if the need arises for LEP outreach, City of Norfolk will prepare documents or schedule meetings for which the target audience is expected to include LEP individuals. As is needed documents, notices, flyers and agendas will be printed in an alternative language based on the known LEP population.

VI. Monitoring

The City of Norfolk will monitor and update the LEP Plan as required. At a minimum, the plan will be reviewed and updated when data from next U.S. Census is available, or when it is clear that higher concentrations of LEP individuals are present in the City of Norfolk service area. Updates will include the following:

- The number of documented LEP person contacts encountered annually.
- How the needs of LEP persons have been addressed.
- Determine the current LEP population in the service area.
- Determine whether the need for translation services has changed.
- Determine whether local language assistance programs have been effective and sufficient to meet the need.
- Determine whether City of Norfolk's financial resources are sufficient to fund language assistance resources needed.
- Determine whether the City of Norfolk fully complies with the goals of this LEP Plan.
- Determine whether complaints have been received concerning the City's failure to meet the needs of LEP individuals.

VII. Dissemination of City of Norfolk LEP Plan

- Post signs at City offices notifying LEP persons of the LEP Plan and how to access language services.
- The City of Norfolk's LEP Plan and Title VI complaint procedure is located on the City of Norfolk's website at www.norfolkne.gov. Any person or agency may request a copy of the Plan via telephone, fax, mail, or in person and will be provided a copy of the Plan at no cost. LEP individuals may request a copy of the Plan in alternative languages which will be provided if feasible.

VIII. Compliance/Grievance Procedures

All complaints regarding access or alleged discrimination shall be submitted in writing to the Title VI Coordinator. The Title VI Coordinator Administrator shall establish procedures for hearing complaints, requests or suggestions from persons, regarding language barriers to accessing and participating in the public services, activities, functions, and facilities in the community on an individual basis. The Title VI Coordinator shall issue a written recommendation within thirty (30) days of notification of complaint.

If the complaint cannot be resolved to the satisfaction of the complainant, it will then be heard by the City Council. A determination shall be made within thirty (30) days of the hearing. The City Council's decision is final.

A record of the action taken shall be maintained as a part of the records or minutes at each level of the grievance process. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies nor does it preclude an individual from filing a complaint with other appropriate agencies.

Questions or comments regarding the LEP Plan may be submitted to the City of Norfolk:

Title VI Coordinator
Human Resources Director
309 North 5th Street
Norfolk, NE 68701
(402) 844-2010

AREAS		HMI	OLSEN
1	MOW	\$3,882.00	\$3,268.00
	TRIM	\$754.00	\$980.00
2	MOW	\$1,941.00	\$1,593.00
	TRIM	\$379.00	\$515.00
3	MOW	\$4,529.00	\$5,446.00
	TRIM	\$879.00	\$1,585.00
4	MOW	\$3,235.00	\$1,354.00
	TRIM	\$629.00	\$450.00
5	MOW	\$1,294.00	\$982.00
	TRIM	\$255.00	\$345.00
PER MOW/TRIM		\$17,777.00	\$16,518.00
PER MOW/TRIM		\$14,881.00	\$12,643.00
3 MOW/TRIM CYCLES PER YEAR		\$53,331.00	\$49,554.00
3 MOW CYCLES PER YEAR		\$44,643.00	\$37,929.00
	TOTALS	\$97,974.00	\$87,483.00



Product Quotation
 Quotation Number: ZK445786
 Quote Sent Date: Apr 04, 2024
 Expiration Date: May 04, 2024

Prepared By
Zach Kruse
 Phone:
 Email: zkruse@nebraskaharvestore.com

Customer
City of Norfolk
 309 N 5TH ST
 NORFOLK, NE, 68701-4150
 Phone: +1 402 844 2015

Contract # 15336

Contact

Dealer
Bobcat of Norfolk, Norfolk, NE
 3201 SOUTH 13TH STREET
 NORFOLK, NE, 68701-9304

Item Name	Item Number	Quantity	Price Each	Total
S64 T4 Bobcat Skid Steer Loader <i>Serial Number: B4SC23677</i>	M0359	1	56,090.00	56,090.00
Standard Equipment: 68.0 HP Tier 4 V2 Bobcat Engine Auxiliary Hydraulics: Variable Flow Backup Alarm Bob-Tach Bobcat Interlock Control System (BICS) Controls: Bobcat Standard Cylinder Cushioning - Lift, Tilt Engine/Hydraulic Performance De-rate Protection Glow Plugs (Automatically Activated)				
Horn Instrumentation: Standard 5" Display (Rear Camera Ready) with Keyless Start, Engine Temperature and Fuel Gauges, Hour meter, RPM and Warning Indicators. Includes maintenance interval notification, fault display, job codes, quick start, auto idle, and security lockouts. Lift Arm Support Lift Path: Vertical Lights, Front and Rear LED Operator Cab Includes: Adjustable Vinyl Suspension Seat, Top and Rear Windows, Parking Brake, Seat Bar and Seat Belt Roll Over Protective Structure (ROPS) meets SAE-J1040 and ISO 3471 Falling Object Protective Structure (FOPS) meets SAE-J1043 and ISO 3449, Level I; (Level II is available through Bobcat Parts) Parking Brake: Wedge Brake System Tires: 10x16.5, 8 PR, Bobcat Standard Duty Telematics - Machine IQ Warranty: 2 years, or 2000 hours whichever occurs first				
10-16.5, 10PR, Bobcat Heavy Duty Tires	M0359-R09-C02	1	277.00	277.00
Comfort Package <i>Included: Comfort Package:, Enclosed HVAC Cab, Radio, Adjustable Heated Cloth Air Ride Seat, Power Bob-Tach, 5" Display, Premium Lights, Keyless Start, Two-Speed Travel, 7-Pin Attachment Control, Dual Direction Bucket Positioning, Rear Camera, Sound Reduction, Ride Control</i>	M0359-P11-C07	1	10,673.00	10,673.00
Selectable Joystick Controls	M0359-R01-C04	1	819.00	819.00

68" Heavy Duty Bucket	7272679	1	1,712.00	1,712.00
Bolt-On Cutting Edge, 68"	6718006	1	278.01	278.01

Total for S64 T4 Bobcat Skid Steer Loader **69,849.01**

Quote Total - USD	69,849.01
Dealer P.D.I.	150.00
Freight Charges	1,225.00
Destination Charges	110.00
Dealer Assembly Charges	57.50
Discount	
<i>State of Nebraska Discount</i>	-20,768.58
Sales total before Taxes	50,622.93
Taxes	0.00
Quote Total - USD	50,622.93

Customer Acceptance:
 Quotation Number: ZK445786 Purchase Order: _____

Authorized Signature:
 Print: _____ Sign: _____

Date: _____ Email: _____ Tax Exempt: Y / N

CHANGE ORDER: Safe Slide Restoration

PROJECT NAME	AquaVenture Waterpark		
LOCATION OF WORK	715 S 1 st St, Norfolk, NE 68701		
PROJECT MANAGER	Calvin Johnson	CUSTOMER	Ryan Beed
REQUESTING PARTY	Safe Slide Restoration	DATE OF REQUEST	04.09.2024

CHANGE REQUEST	
DESCRIPTION OF CHANGES NEEDED	Taping off lighting strips on closed flume tube slide to prevent painting over lighting strips.
REASON FOR CHANGE	Customer request to keep lighting strips on closed flume tube slide.
ADDITIONAL INFORMATION (Additional lift charges or other rental charges?)	N/A

CHANGE IN CONTRACT AMOUNT		ADDITIONAL INFORMATION	
ORIGINAL CONTRACT AMOUNT	\$63,350.00	ORIGINAL JOB NUMBER	0324.112
CHANGE ORDER AMOUNT	\$3,476.00	NEW JOB NUMBER (If Needed?)	N/A
NEW TOTAL	\$66,826.00	ORIGINAL PURCHASE ORDER	N/A

Signatures:

AquaVenture Waterpark: _____ Date: _____

Print: _____

Safe Slide Restoration: _____ Date: _____

Print: _____

V062921

CITY OF NORFOLK

APPLICATION FOR CITY BOARDS/COMMISSIONS/COMMITTEES

NOTE: As an applicant for a City Board, Commission or Committee, your name, address, and phone number will be available to the press and the public. You will be contacted before any action is taken on your appointment. Incumbents whose term expires are automatically considered for reappointment unless they indicate non-interest.

(Please type or print clearly)

DATE: 2-16-2024

NAME: Georgette L. Sweeney TELEPHONE: 402-860-0618 (H)

ADDRESS: 1004 Blue Stem Circle Norfolk NE 402-371-4862 (O)

E-MAIL ADDRESS: gsweeney@norfolkareachamber.com

OCCUPATION: Member Engagement Director
(If retired, please indicate former occupation or profession.)

EDUCATION: Northeast Community College + Wayne State College

PROFESSION AND/OR COMMUNITY ACTIVITIES: Board member - Teammates in Madison, Booster Club VP - Madison, Youth Ministry + SR High Ministry, Rise N Run Committee, H.H. Leadership class

Please return this form to:

Office of the Mayor
309 N 5th Street
Norfolk, NE 68701

I am interested in serving on the:
(Please Check)

- Arts Council
- Board of Zoning Adjustment
- Building Code of Appeals/Property Maintenance Board of Appeals
- Civil Service Commission
- Community Beautification Task Force
- Fire Code Appeals Board
- Housing Authority Board
- Land Bank Board
- Library Advisory Board
- Parks & Recreation Board
- Planning Commission
- Plumbing Board
- Property Tax Compliance and Review & 5% LID Committee
- Riverfront Overlay Review Board
- Trail Advisory Board
- Tree Advisory Board
- Vehicle Parking Dist. Advisory Board

Georgette L. Sweeney
(Signature of Applicant)

Arbor Day Proclamation

WHEREAS: In 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day to be set aside for the planting of trees; and

WHEREAS: This holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska; and

WHEREAS: Arbor Day is now observed throughout the nation and the world; and

WHEREAS: Trees can be a solution to combating climate change by reducing the erosion of our precious topsoil by wind and water, cutting heating and cooling costs, moderating the temperature, cleaning the air, producing life-giving oxygen, and providing habitat for wildlife; and

WHEREAS: Trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and countless other wood products; and

WHEREAS: Trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community; and

WHEREAS: Trees, wherever they are planted, are a source of joy and spiritual renewal.

NOW, THEREFORE, I, Josh Moenning, Mayor of the City of Norfolk, Nebraska, do hereby proclaim April 26, 2024, to be

Arbor Day

in the City of Norfolk and urge all citizens to celebrate Arbor Day and support efforts to protect our trees and woodlands; and

FURTHER, I urge all citizens to plant trees to gladden the hearts and promote the well-being of present and future generations.

April 26, 2024

Mayor

LOYALTY DAY PROCLAMATION

WHEREAS, Loyalty Day is a special occasion to reaffirm our allegiance to the United States of America and to honor the principles of freedom, democracy, and equality that our nation stands for;

WHEREAS, the citizens of Norfolk, Nebraska, have always demonstrated unwavering dedication and loyalty to our country, contributing to its prosperity and well-being;

WHEREAS, the City of Norfolk recognizes the sacrifices made by our military service members, veterans, and their families in defending our freedoms and preserving our way of life;

WHEREAS, on this day, we celebrate the spirit of unity and patriotism that binds us together as a community and as a nation;

WHEREAS, we commend the efforts of organizations and individuals who promote civic engagement, education, and awareness about the importance of loyalty and citizenship;

NOW, therefore, I, Josh Moenning, Mayor of the City of Norfolk, along with the Norfolk City Council, hereby proclaim May 1st, 2024, as Loyalty Day in Norfolk, Nebraska. I urge all residents to reflect on the values of loyalty, liberty, and justice that define our nation, and to honor the achievements and sacrifices of those who have contributed to its greatness.

Mayor Josh Moenning, Norfolk, Nebraska

April 15, 2024

SEAL

NORFOLK

ENERGY PARTNER



Nebraska Public Power District
Always there when you need us

More than just an energy provider, we are your trusted energy partner.

LOCAL



In 2023, **\$1,569,540.10** in gross revenue tax was paid to **Madison County**.



NPPD is deploying and utilizing technology to **create efficiency** through LED lighting, advanced metering and data analytics.



Energy efficiency incentives and benefits are available to everyone. In 2023, **\$195,163.90** incentives were received by customers in **Norfolk**. In 2023 NPPD received the **Smart Energy Provider (SEP)** designation from APPA.



Norfolk's Community Solar Farm produced 18,246,505 kWh in 2023. Each month, all 9,257 shares were fully subscribed.

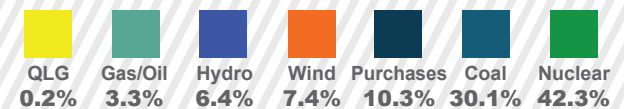
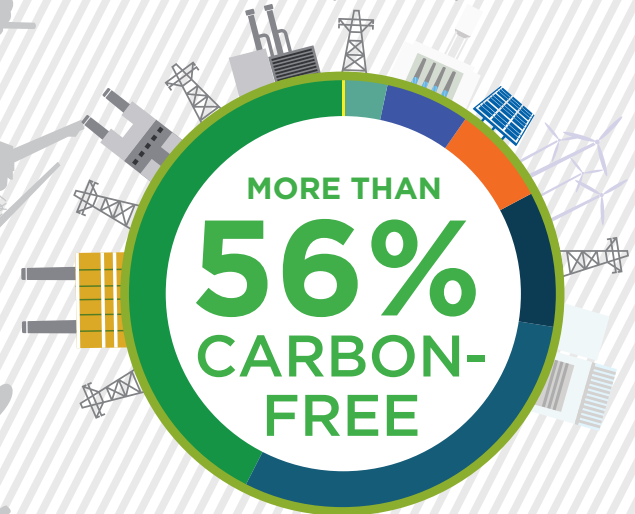
NPPD collected and remitted in 2023, **\$4,647,598.31** in lease payments, and **\$381,898.53** in city sales tax to Norfolk in 2023.

SUSTAINABLE

NPPD has set a carbon "net-zero" goal by 2050 that will explore increased development of wind and solar resources, alternative fuels including hydrogen and bio-fuels, energy storage, carbon sequestration, and small modular nuclear reactors.

NPPD ENERGY GENERATION RESOURCES FOR NEBRASKA CUSTOMERS

2021-2022 Rolling Two-Year Average



*Qualifying Local Generation (QLG) includes renewable energy facilities installed by our wholesale customers and in NPPD retail communities.

RELIABLE

Our electricity grid provides industry top quartile reliability performance.

Exceptional service during routine work or responding to emergent outage situations.

In 2023 NPPD has earned its third consecutive Diamond Level Reliable Public Power Provider (RP3) designation from APPA.



Nebraska Public Power District
Always there when you need us



READY TO ASSIST
NPPD ensures the highest quality of service for Norfolk. Through our mobile app, NPPD On-The-Go!, nppd.com, social media, and call center we are available 24/7 to meet your needs.



93,000

RESIDENTIAL, COMMERCIAL & INDUSTRIAL CUSTOMERS



84 of 93

NEBRASKA COUNTIES ARE SERVED BY NPPD



80

COMMUNITIES SERVED BY RETAIL



1,900+

TEAMMATES WORK FOR YOU



5,376 MILES

TRANSMISSION & SUBTRANSMISSION LINES



2,825 MILES

DISTRIBUTION LINES



30

GENERATING FACILITIES



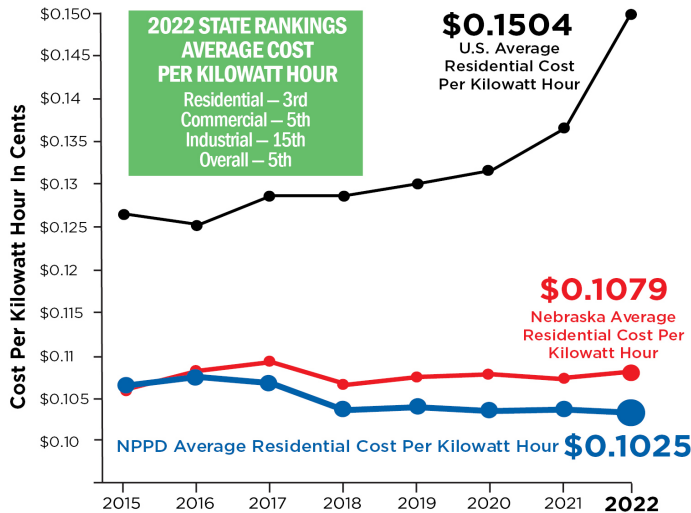
3,265 MW

DIVERSE GENERATION

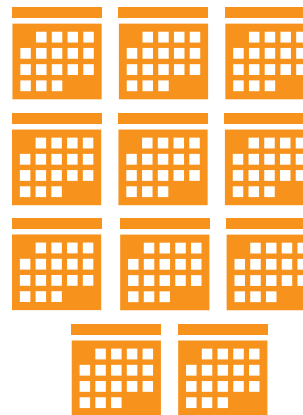
AFFORDABLE

NPPD RESIDENTIAL CUSTOMERS PAY SOME OF THE

LOWEST RATES IN THE U.S.



2024 marks the ELEVENTH CONSECUTIVE YEAR WITH NO OVERALL RETAIL RATE INCREASE.



NPPD remains focused on the 3R's: Rate Stability, Reliability, and Relationships.

STRATEGIC

These directives guide us through what we need to do today and the days ahead to power a brighter future.

Powering Our Future



- > Enhance the Customer Experience
- > Carbon Business Risk and Resource Adequacy
- > Cost Competitiveness
- > Transform and Innovate Our Business
- > Enhance the Teammate Experience

April 2, 2024

Honorable Mayor
and
City Council

Dear Mayor and Council:

The Norfolk Planning Commission held a public hearing on April 2, 2024, to consider approval of an amendment to Section 6-18 and 6-162 of the Official City Code to allow an owner to restore a building or structure for which the cost of repairs equals or exceeds 50% of the market value of the structure if certain minimum code standards are met.

The Planning Commission recommends approval of the amendment with a 8-0 vote.

Sincerely,



Dirk Waite, Chair
Norfolk Planning Commission

ORDINANCE NO. 5874

AN ORDINANCE OF THE CITY OF NORFOLK, NEBRASKA TO AMEND SECTIONS 6-18 AND 6-162 OF THE OFFICIAL CITY CODE TO ALLOW AN OWNER TO RESTORE A BUILDING OR STRUCTURE FOR WHICH THE COST OF REPAIRS EQUALS OR EXCEEDS 50% OF THE MARKET VALUE OF THE STRUCTURE IF CERTAIN MINIMUM CODE STANDARDS ARE MET; TO PROVIDE WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND TO PROVIDE FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

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

Section 1. That Section 6-18 of the Official City Code be and the same is hereby amended to read as follows:

Sec. 6-18. Additions, insertions and changes.

The following sections of the building code adopted in Section 6-16 are hereby revised as follows:

Section (A) 101.1. Insert: The City of Norfolk, Nebraska.

Section (A) 103.1. Creation of enforcement agency. Amend to read as follows:

The Department of Building Safety is hereby created and the official in charge thereof shall be known as the building official. The terms building official and code official shall be interchangeable as they relate to this code.

Section (A) 104.1. General. Add the following after the last sentence:

The code official shall also be responsible for coordination of street excavation permits and curb grind permits, with approval from the engineering division and street division and for attendance at board of adjustment meetings and all meeting pertinent to this position.

Insert the following after Sec. 104.7:

Section (A) 104.9.1. Payment of fees: The director of planning and development shall keep an accurate account of all fees collected and such collected fees shall be turned in daily to the city clerk.

Section (A) 105.2. Amend item 1, 2, and 4 under “Building” to read as follows:

1. One-story detached accessory structures used as playhouses and similar uses, provided the floor area does not exceed 64 square feet.
2. Fences not over 4 feet high.
4. Retaining walls less than 48" high when measured from the top of the finished grade at base of retaining wall to top of retaining wall unless supporting a surcharge of impounding Class I, II, or IIIA liquids. Retaining walls over 48" above finished grade shall be provided with a guardrail. The guardrail shall be a minimum of 36" high.

Section (A) 107.1. General. Add following sentence to end of Exception:

A plan stamped by a design professional shall not be required for pole/post and beam structures of 2400 square feet or less in R-R, S-R and A zoning district.

Section (A) 107.3.1 Approval of construction documents. Delete this section.

Section 109.2. Schedule of permit fees. Insert the Building Permit Fees as set forth in Section 2-5 of the Norfolk City Code.

Section (A) 111.2 Certificate issued.

After the code official inspects the building or structure and finds no violations of the provisions of this code or other laws that are enforced by the department of building safety, the code official may issue a certificate of occupancy..

Section 114.4. Violation penalties. Amend to read as follows:

Any person who shall violate a provision of this code or shall fail to comply with any of the requirements thereof or who shall erect, construct, alter or repair a building or structure in violation of an approved plan or directive of the code official or director of planning and development, or of a permit or certificate issued under the provisions of this code, shall be guilty of an offense punishable by a fine of not more than five hundred dollars (\$500.00). Each day that a violation continues after due notice has been served shall be deemed a separate offense.

Section 115.2. Issuance. Amend to read as follows:

Upon notice from the code official or director of planning and development, work on any building or structure that is being done contrary to the provisions of this code or in a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing and shall be given to the owner of the property, or to the owner's agent, or to the person doing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the code official or director of planning and development shall not be required to give a written notice prior to stopping the work, however, a written notice as provided for in this section shall be given as soon as practicable following the work stoppage order.

Section 115.3. Unlawful continuance. Amend to read as follows:

Any person who shall continue any work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable for a fine of not more than five hundred dollars (\$500.00).

Section [A] 116.5 Restoration. Delete last sentence. Insert at end "If the code official finds the value of the proposed work equals or exceeds 50 percent of the market value of the building/structure before the improvement or repair is started, the building/structure shall be removed from the property unless the owner can bring the building/structure into compliance with minimum acceptable standards as required by all codes adopted by the Norfolk City Council, as amended, within two (2) years from either 1) the date a building permit is issued, or 2) the date the structure is posted as condemned or unfit for human occupancy by the City of Norfolk, whichever comes first. If the structure has historical or architectural value, the code official may issue permits for repair/rehabilitation."

Section 1510.3 Recovering versus replacement. Add:

4. Architectural laminated asphalt shingles shall not be covered with an additional layer of asphalt shingles

Section 1612.3. Establishment of flood hazard areas. Amend to read as follows:

To establish flood hazard areas, the governing body has adopted flood hazard maps and regulations as set forth in Chapter 27 of the Official Code of the City of Norfolk, Nebraska. The adopted flood hazard maps and supporting data are hereby adopted by reference and declared to be part of this section.

Section 3412.2. Applicability. Insert: October 1, 2017

Adopt Appendix B – Board of Appeals. Amend the following sections to read as follows:

[A] B101.1 Application. Any person directly affected by a decision of the code official and/or director of planning and development or a notice or order issued under this code shall have the

right to appeal to the board of appeals, provided that a written application for appeal is filed within 20 days after the day the decision, notice or order was served. A fee set forth in Section 2-5 of the Norfolk City Code shall accompany each application for appeal to the board of appeals which fee shall be refunded to the applicant in the event the board of appeals finds in favor of the applicant. The applicant shall also pay all publication costs necessitated by the filing of said application as well as all costs associated with arranging for the presence of a court reporter at the hearing and the costs for creating a transcript of the hearing.

[A] B101.2.1 Alternate members. The chief appointing authority shall appoint three alternate members who shall be called by the board chairperson to hear appeals during the absence or disqualification of a member. Alternate members shall possess the qualifications required for board membership and shall be appointed for 5 years, or until a successor has been appointed.

[A] B101.2.2 Qualifications. The board of appeals shall consist of members who are qualified by experience and training to pass on matters pertaining to building construction and are not employees of the jurisdiction.

[A] B101.3 Notice of meeting. The board shall meet upon notice from the chairperson, within 60 days of the filing of an appeal or at stated periodic meetings.

Adopt Appendix F – Rodent Proofing.

Section 2. That Section 6-162 of the Official City Code be and the same is hereby amended to read as follows:

Sec. 6-162. Additions, insertions and changes.

The following sections of the one- and two-family dwelling code adopted in section 6-161 are hereby revised as follows:

Section R101.1: Insert “City of Norfolk”

Section R102.7.1 Insert at end "If the code official finds the value of the proposed work equals or exceeds 50 percent of the market value of the building/structure before the improvement or repair is started, the building/structure shall be removed from the property unless the owner can bring the building/structure up to minimum acceptable standards as required by all codes adopted by the Norfolk City Council, as amended, within two (2) years from either 1) the date a building permit is issued, or 2) the date the structure is posted as condemned or unfit for human occupancy by the City of Norfolk, whichever comes first. If the structure has historical or architectural value the code official may issue permits for repair/rehabilitation."

Section (A) 103.1 Creation of enforcement agency. Amend to read as follows:

The department of building safety is hereby created and the official in charge thereof shall be known as the *building official*. The terms "*building official*" and "*code official*" shall be interchangeable as they relate to this code.

Section R105.2 Work exempt from permit. Amend to read as follows:

Permits shall not be required for the following. Exemption from the permit requirements of this code shall not be deemed to grant authorization for any work to be done in any manner in violation of the provisions of this code or any other laws or ordinances of this jurisdiction.

1. One-story detached accessory structures, provided the floor area does not exceed 64 square feet.
2. Fences not over 4 feet high.
3. Retaining walls that are not over 4 feet in height measured from the top of finished grade to top of wall.
4. A plan stamped by a design professional shall not be required for pole/post and beam buildings of 2400 square feet or less in R-R, S-R, and A zoning districts.
5. Sidewalks and driveways not more than 30 inches above adjacent grade and not over any basement or story below.
6. Painting, papering, tiling, carpeting, cabinets, counter tops and similar finish work.
7. Prefabricated above ground swimming pools.
8. Swings and other playground equipment accessory to a one- or two-family dwelling.
9. Window awnings supported by an exterior wall.
10. Replacement of existing windows with like size windows where no structural alteration is required to affect said change. Window opening size shall not be substantially diminished by replacement and in no instance shall a casement or slider style window be replaced with a double-hung window style, unless minimum egress standard is met.
11. Reroofing permits shall not be required for detached uninhabitable accessory structures.

Section R106.3.1. Approval of construction documents. Delete this section.

Section R108.2 Schedule of permit fees. Add the Building Permit Fees set forth in Section 2-5 of the Norfolk City Code.

Section 110.2 Change in use. Delete this section.

Section 110.3 Certificate Issued. Delete this section.

Section R110.4 Temporary occupancy. Delete this section.

Section R112.1 General. Amend to read as follows:

Any person who is aggrieved by a decision, notice or order of the code official and/or director of planning and development made pursuant to this article may appeal such decision, notice or order to the board of appeals established pursuant to the current building code in force and effect in the jurisdiction of the City of Norfolk, Nebraska. The procedure for said appeal shall be as published in said building code then currently in force and effect.

Section R113.4 Violation penalties. Amend to read as follows:

Any person, firm, or corporation violating any of the provisions of this code shall be guilty of an offense and shall be deemed guilty of a separate offense for each and every day or portion thereof during which any violation of any of the provisions of this code is committed, continued or allowed, and upon conviction of any such violation, such person shall be punishable by a fine of not more than five hundred dollars (\$500.00).

Section R114.1 Notice to owner. Amend to read as follows:

Upon notice from the code official or director of planning and development that work on any building or structure is being done contrary to the provisions of this code, such work shall immediately be stopped. The stop work order shall be in writing and shall be given to the owner of the property involved, or to the owner's agent, or to the person doing the work; and shall state the conditions under which work will be permitted to be resumed.

Section R202 Definitions. Add definitions of "Crawl Space", "Sleeping Room" and "Building Envelope" as follows:

CRAWL SPACE. An underfloor space that is not a basement. A crawl space shall have a minimum height of 30" from bottom of floor joists to top of concrete floor. Floor shall not be less than 3" thick. Supply and return from HVAC system shall be provided in each crawl space area.

SLEEPING ROOM. Any room in a house that is greater than 70 square feet and has built-in closet space and typically could be used as a bedroom. This does not include rooms used for cooking, eating, family living, gathering, bathrooms, toilet rooms and halls.

BUILDING ENVELOPE. Building sections which separate inside, conditioned spaces from outside air.

Table R301.2(1): Insert the following design criteria information.

Roof Snow Load:	30 lbs. per square foot
Ground Snow Load:	25 lbs. per square foot
Wind Speed:	115 mph

Seismic Design Category:	B
Subject to Damage from Weathering:	Severe
Subject to Damage from Frost Line Depth:	42 inches
Subject to Damage from Termite:	Moderate to Heavy
Subject to Damage from Decay:	None to Slight
Winter Design Temp:	4 Degrees
Flood Hazards:	Not Available

Section R301.5 Table R301.5 Amend all 30 pound live loads to 40 pounds.

Section R302.5.1 Amend. Delete "equipped with a self-closing device."

Secton R302.7 Under-stair protection. Delete this section.

Section R302.12 Draftstopping. Delete this section.

Section R302.12.1 Materials. Delete this section.

Section R302.13 Fire protection of floors. Delete this section.

Section R303.7 Stairway illumination. Amend to read as follows:

All interior and exterior stairways, serving a means of egress, shall be provided with a means to illuminate the stairs, including the landings and treads. Interior stairways shall be provided with an artificial light source located in the immediate vicinity of each landing of the stairway. Exterior stairways shall be provided with an artificial light source located in the immediate vicinity of the top landing of the stairway. Exterior stairways providing access to a basement from the outside grade level shall be provided with an artificial light source located in the immediate vicinity of the bottom landing of the stairway.

Section R305.1 Minimum ceiling height. Amend to read as follows:

Habitable spaces, hallways, corridors, bathrooms, toilet rooms, and laundry room areas shall have a clear ceiling height of not less than 7 feet (2134 mm).

Exceptions:

1. For rooms with sloped ceilings, at least 50 percent of the required floor area of the room must have a ceiling height of at least 7 feet (2134 mm) and no portion of the required floor area may have a ceiling height of less than 5 feet (1524 mm).
2. Bathrooms shall have a minimum ceiling height of 6 feet 8 inches (2032 mm) at the center of the front clearance area for fixtures as shown in Figure R307.1. The ceiling height above fixtures shall be such that the fixture is capable of being used

for its intended purpose. A shower or tub equipped with a showerhead shall have a minimum ceiling height of 6 feet 8 inches (2032 mm) above a minimum area 30 inches (762 mm) by 30 inches (762 mm) at the showerhead.

R305.1.1 Basements. Amend to read as follows:

Residential one- and two-family *basements* built prior to January 1, 2000, which contain *habitable or non-habitable spaces*, hallways, corridors, bathrooms, toilet rooms, and laundry rooms shall have a ceiling height of not less than 6 feet 8 inches (2032 mm). Residential basements built on or after January 1, 2000, with areas shown above in this section, shall have a ceiling height of not less than 7 feet (2134 mm).

Exception: Beams, girders, ducts, or other obstructions may project to within 6 feet 4 inches (1931 mm) of the finished floor.

Section R309.5 Fire Sprinklers. Delete this text. Add "Garages located less than 10 feet from a dwelling unit on the same lot shall be protected with not less than 5/8" gypsum board applied to the interior and exterior walls.

Section R311.7.5.1 Risers. Add Exception: 1. Secondary stairways serving only storage and utility areas need not comply with rise height and tread depth.

Section R311.7.8.1 Height. Handrail height, measured vertically from the sloped plane adjoining the tread nosing, or finish surface of ramp slope, shall not be less than 30 inches and or more than 38 inches.

Section R313 Automatic Fire Sprinkler Systems. Delete this section.

Section R314.2.2 Alterations, repairs and additions. Delete text and exceptions. Replace with "All dwelling units shall have operational interconnected smoke detectors. Smoke detectors shall be located as required by Section R314.3."

Section R317.1.(1) Amend to "Wood joists or the bottom of a wood structural floor where closer than 30" to the top of the concrete crawl space floor."

Section R402.2 Concrete. Add the following sentence:

Garage floors and driveways or unreinforced concrete shall be a minimum of 5" thick. Reinforced concrete shall be a minimum of 4" thick.

Section R403.1.1 Minimum size. Add "Spread footings shall not be less than 16" wide or less than 8" thick with 2 courses of 1/2" rebar."

Section R403.1.4.1 Frost Protection. Amend exceptions to read as follows:

Exception:

1. Accessory buildings less than one hundred eighty (180) square feet shall not be required to be constructed with footings which extend below frost line. Concrete for slab on grade shall be a minimum of four (4) inches thick and a grid work of number 4 rebar four (4) foot on center.

Section R502.3 Allowable joist spans. Amend to read as follows:

Spans for floor joists shall be in accordance with Table R502.3.1(2). For other grades and species and for other loading conditions, refer to the AF & PA Span Tables for Joists and Rafters.

Section R502.3.1 Sleeping areas and attic joists. Delete this section.

Table R502.3.1(1) Floor Joist Spans For Common Lumber Species. Delete this table.

Section R502.3.2 Other floor joists. Amend to read as follows:

Table R502.3.1(2) shall be utilized to determine the maximum allowable span of floor joists that support all areas of the building, provided that the design live load does not exceed 40 psf and the design dead load does not exceed 10 psf.

Section R506.2.3 Vapor retarder. Delete this section.

Section R802.4.1 Rafter size. Add "Rafter sizes of less than 2" x 6" shall not be permitted."

Section R908.3.1.1 Roof recover not allowed. Add:

4. Architectural laminated asphalt shingles shall not be covered by an additional layer of asphalt shingles.

Chapter 11: Remove this chapter from the one- and two- family dwelling code, however retain the language therefrom and adopt it as Appendix R with the following notation:

“[This appendix is informative and is not part of the code and words or phrases that indicate mandatory action (i.e. “shall”) in this Appendix R shall be read and construed as words or phrases that indicate recommended action (i.e. “should”).”

Section M1305.1 Appliance access for inspection service, repair and replacement. Amend. Add after last sentence: "Mechanical rooms containing two or more appliances shall not be less than 40 square feet in area nor less than 4 feet in width or depth.

Section M1502.4.1 Add after ... (No. 28 gauge): "or material as approved by code official".

Section M1502.4.4.1 After last sentence add: "Dryer vent length shall not exceed rated length of dryer manufacturer".

Section P2603.5.1 Sewer depth. Insert "48" inches in two locations.

Section P2904 Dwelling Unit Fire Sprinkler Systems. Delete this section.

Adopt Appendix F - Radon Control Methods.

Section AF103.1 General. Amend. Add after last sentence: "Alternative system designs may be installed when approved by the code official".

Section AF103.8.1 Vent fan location. The vent fan shall be located within three feet of attic access opening.

- 1) Exception: An elevated walkway above insulation is provided from attic access to vent piping. Walkway shall be elevated a minimum of 30" above bottom of ceiling joists and a minimum of 30" below bottom of rafters. Walkway shall be a minimum of 24" wide.
- 2) Exception: Attic access and radon vent are both located within the garage footprint. Radon vent shall be exposed within the garage and within 6 feet of an electrical outlet.

Adopt Appendix G – Swimming Pools, Spas, and Hot Tubs.

Adopt Appendix Q - Tiny Houses.

Delete AF103.3 Soil-gas-retarder.

Delete AF103.5.2 Soil-gas-retarder.

Section 3. That the effective date of this Ordinance shall be from and after its passage, approval and publication in pamphlet form as required by law.

PASSED AND APPROVED this _____ day of _____, 2024.

ATTEST:

Brianna Duerst, City Clerk

Josh Moenning, Mayor

Approved as to form: _____
Danielle Myers-Noelle, City Attorney

April 2, 2024

Honorable Mayor
and
City Council

Dear Mayor and Council:

The Norfolk Planning Commission held a public hearing on April 2, 2024, to include definitions related to Condominiums; to enact Chapter 23, Article II, Division 3 of the Official City Code

The Planning Commission recommends approval of the amendment with a 8-0 vote.

Sincerely,



Dirk Waite, Chair
Norfolk Planning Commission

ORDINANCE NO. 5875

AN ORDINANCE OF THE CITY OF NORFOLK, NEBRASKA TO AMEND SECTION 23-1 OF THE OFFICIAL CITY CODE TO INCLUDE DEFINITIONS RELATED TO CONDOMINIUMS; TO ENACT CHAPTER 23, ARTICLE II, DIVISION 3 OF THE OFFICIAL CITY CODE TO ADDRESS CONDOMINIUM PLATS; TO PROVIDE WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND TO PROVIDE FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

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

Section 1. That Section 23-1 of the Official City Code be and the same is hereby amended to read as follows:

Sec. 23-1. Definitions.

As used in this chapter, the following terms shall have the meanings in this section prescribed:

Alley: A public or private right-of-way which affords only a secondary means of access to abutting property from a street or road.

Block: A piece or parcel of land entirely surrounded by public highways, streets, streams, railroad rights-of-way or parks, etc., or a combination thereof.

Condominium: Real estate, portions of which are designated for separate ownership and the remainder of which is designated for common ownership solely by the owners of those portions. Real estate is not a condominium unless the undivided interests in the common elements are vested in the unit owners.

Condominium Declaration: Any instruments, however denominated, that create a condominium, and any amendments to those instruments, in accordance with Section 76-827 of the Nebraska Revised Statutes, as the same may be amended from time to time.

Condominium plat: A plan prepared in accordance with the provisions of this chapter and those of any other applicable local and state regulation, which condominium plat is prepared to be placed on record in the office of the recorder of deeds of the county.

Cul-de-sac: A vehicular turnaround which is located at the closed end of a dead-end street or alley.

Design: The location of streets, alignment of streets, grades, and widths of streets, alignment of easements, grades and widths of easements, alignment and rights-of-way for drainage and sanitary sewers, and the designation of minimum lot area, width and length.

Easement: A grant by the property owner to the public, a corporation, or persons, of the use of a strip of land for specific purposes.

Final plat: A plan or map prepared in accordance with the provisions of this ~~regulation~~ chapter and those of any other applicable local regulation, which plat is prepared to be placed on record in the office of the recorder of deeds of the county.

Governing body: The city council.

Improvements: Street work and utilities that are to be installed, or agreed to be installed, by the subdivider on the land to be used for public or private use of the lot owners in the subdivision and local neighborhood traffic, drainage needs, and other improvements, as a condition precedent to the approval and acceptance of the final plat.

Lot: A portion of land in a subdivision or other parcel of land, intended as a unit for transfer of ownership or for development.

Open space: An area of land or water or combination thereof planned for passive or active recreation, but does not include areas utilized for streets, alleys, driveways or private roads, off-street parking or loading areas, or required front, rear or side yards.

Pedestrian way: A right-of-way dedicated to public use, which cuts across a block to facilitate pedestrian access to adjacent streets and properties.

Preliminary plat: A map made for the purpose of showing the design of a proposed subdivision and the existing conditions in and around it; this map need not be based on accurate or detailed final survey of the property.

Secretary: The secretary of the planning commission.

Setback line or building line: A line on a plat generally parallel to the street right-of-way, indicating the minimum open space to be provided between buildings or structures and the edge of the street right-of-way.

Street: A right-of-way, dedicated to the public use, or a private right-of-way which provides principal vehicular and pedestrian access to adjacent properties.

Subdivider: A person who causes land to be divided into a subdivision for himself or for others.

Subdivision: The division of a lot, tract or parcel of land into two (2) or more lots, plats, sites or other divisions of land of less than ten (10) acres, including resubdivisions of land.

Subdivision identification lot shall mean a privately owned and maintained parcel of ground located within the right-of-way of a street upon which is located a sign identifying the name of the subdivision.

Two-mile limit: The area within two (2) miles beyond and adjacent to the city limits as delineated on the Extraterritorial Zoning Jurisdiction Map of the city.

Section 2. That Chapter 23, Article II, Division 3 of the Official City Code be and the same is hereby enacted to read as follows:

CHAPTER 23 SUBDIVISIONS

ARTICLE II. PLATTING PROCEDURES

DIVISION 3. CONDOMINIUM PLATS

Sec. 23-33. Condominium plat.

A condominium plat is subject to the regulations of N.R.S. 76-801 through 76-894 (Condominium Property Act and Nebraska Condominium Act) and the following regulations, as may be amended from time to time:

- (1) A condominium plat is excepted from the requirements for all legal lots of individual units designated for separate ownership or occupancy to have public right-of-way access and from having the minimum lot frontage and minimum lot square footages required for the zoning district in which they are located.
- (2) A condominium plat shall be prepared and submitted to the planning commission for their recommendation and then submitted to the mayor and council for action. Prior to a condominium plat being submitted to the planning commission, the proposed condominium plat shall first be submitted to the Planning and Development Department for review by City staff. Any required changes resulting from City staff reviews shall be incorporated into the condominium plat prior to submitting the condominium plat to the planning commission. A full-size PDF electronic file of the condominium plat in the final form shall be made available to the Planning and Development Department prior to noon on Monday of the week preceding the regular planning commission meeting date. Two (2) mylar 24" x 36" condominium plats along with original copy of the required

Condominium Declaration must contain all necessary signatures and shall be made available to the city clerk prior to becoming an item on the city council agenda for council approval. One (1) copy each of the condominium plat and Condominium Declaration shall be filed with the county register of deeds and the other condominium plat along with a copy of the Condominium Declaration shall be filed with the Planning and Development Department.

- (3) The condominium plat shall show or be accompanied by the following information:
- (a) The plat shall be to a scale that clearly and legibly shows all the spaces and dimensions required, but will not be a scale larger than 1"=100';
 - (b) The name of the condominium plat;
 - (c) A general schematic map of the entire condominium;
 - (d) All existing and proposed encroachments and easements;
 - (e) An accurate boundary survey of the property, with bearing and distances, referenced to section or fractional section corners;
 - (f) The location and dimensions of the vertical boundaries of each unit and that unit's identifying number;
 - (g) Any horizontal unit boundaries, with reference to an established datum, and that unit's identifying number;
 - (h) Any units in which the declarant has reserved the right to create additional units or common elements, identified appropriately;
 - (i) Location of lots, streets, public ways, alleys, parks and other features with accurate dimension in feet and decimals of feet with the length and radii of all curves and with all other information necessary to duplicate the plat on the ground;
 - (j) The ground area of each separate unit lot shall be given in square feet and shall be affixed to the plat in the form of a list giving the unit number and square footage;
 - (k) A legally sufficient description of any real estate in which the unit owners will own only an estate for years, labeled as leasehold real estate;

- (l) The distance between noncontiguous parcels of real estate comprising the condominium;
- (m) The location and dimensions of limited common elements, including porches, balconies and patios, other than parking spaces and other limited common elements as described in N.R.S 76-839: Common elements; unit boundaries;
- (n) Dedication of all streets, public ways, alleys, parks, and other land intended for public use, signed by the owners and their spouses and by all other parties who have a mortgage or lien interest in the property, together with any restrictions which are to apply to lots;
- (o) A waiver of claim by the applicant for damages occasioned by the establishment of grades or the alteration of the surface of any portion of the street and alleys to conform to the grades as established;
- (p) May show the intended location and dimensions of any contemplated improvement to be constructed anywhere within the condominium. Any contemplated improvement shown must be labeled either “Must Be Built” or “Need Not Be Built”;
- (q) Unless the Condominium Declaration provides otherwise, the horizontal boundaries of part of a unit located outside of a building have the same elevation as the horizontal boundaries of the inside part, and need not be depicted on the plat;
- (r) North point, scale, and exact date of submittal;
- (s) All figures and letters shown must be plain, distinct and of sufficient size to be easily read, and must be of sufficient density to make a lasting and permanent record. When more than one (1) sheet is used for the drawing, a key map, showing the entire condominium plat at a smaller scale with block numbers, street names, etc. shall be shown on one (1) of the sheets or on a separate sheet of the same size;
- (t) The plat must be prepared by a registered surveyor, architect, or professional engineer and include certification to the effect that the plan represents a survey made by them and that all the necessary boundary survey monuments are correctly shown thereon;
- (u) A certificate showing that current taxes and special assessments due and payable have been paid in full; or if such taxes have been protested provided

by law, monies or other sufficient escrows guaranteeing such payment of taxes in the event the protest is not upheld, may be placed on deposit with such officials or governing bodies to meet this requirement; and

(v) Prior to the condominium plat approval, the Condominium Declaration, having all required information per state statute, shall be submitted to be filed with the condominium plat at the county register of deeds office.

Sec. 23-34. Fees.

The fees to be paid by all persons submitting a condominium plat for approval by the planning commission shall be equal to the fees set forth in Section 2-5 of this Code for final subdivision plats.

Section 3. That the effective date of this Ordinance shall be from and after its passage, approval and publication in pamphlet form as required by law.

PASSED AND APPROVED this _____ day of _____, 2024.

ATTEST:

Brianna Duerst, City Clerk

Josh Moenning, Mayor

Approved as to form: _____
Danielle Myers-Noelle, City Attorney

For Office Use Only	Date Rec'd	<u>3-7-24</u>
	Fee	\$ <u>325.00</u>
	Rec'd by	<u>KP</u>

ZONING CHANGE APPLICATION

Liberty Centre Service, Inc.

Applicant: Retrac Property Management LLC 813 Forest Drive, Norfolk, NE
 Name Address
402-860-0643 retracpm@gmail.com
 Phone Email

*If applicant is an LLC, a copy of the operating agreement must be submitted with the application.

Contact: Chad Carter - Retrac Property Management, LLC.
 (other than Name Address
 applicant) 813 Forest Drive, 402-860-0643 retracpm@gmail.com
 Phone Email

Current Zoning: R-2 Proposed Zoning: R-3

*If applying for M-U (Mixed Use) District, a copy of the plan must be submitted with the application.

Location of Property: 205 S. Chestnut

Legal Description: Liberty 4th Addition Lot 2 (2010 Boundary Change - Tract B)

Property Area, Square feet and/or Acres: 2.2 acres

Use of Adjoining Properties:
 North: Multifamily East: Flood control South: Single family West: Multifamily

Signature of Owner _____ OR Authorized Agent Chad Carter
 Printed Name of Owner _____ Printed Name of Authorized Agent Chad Carter

Return Completed forms to: Norfolk Planning Department; 309 N 5th Street; Norfolk, NE 68701

**ZONING CHANGE
JUSTIFICATION FORM**

1. What type of development does the Norfolk Comprehensive Plan recommend for this area?

Single family residential

2. Does the zone change request conform to the Comprehensive Plan?

No

3. Is the proposed property in the Floodplain hazard area as delineated under the Federal Flood Insurance program?

No

4. What is the justification for the zone change as it relates to the overall Land Use?

Requesting multifamily units (multiple multifamily in the area)

5. How would this zoning district conform with adjacent properties' zoning?

Mixture of multifamily and single family

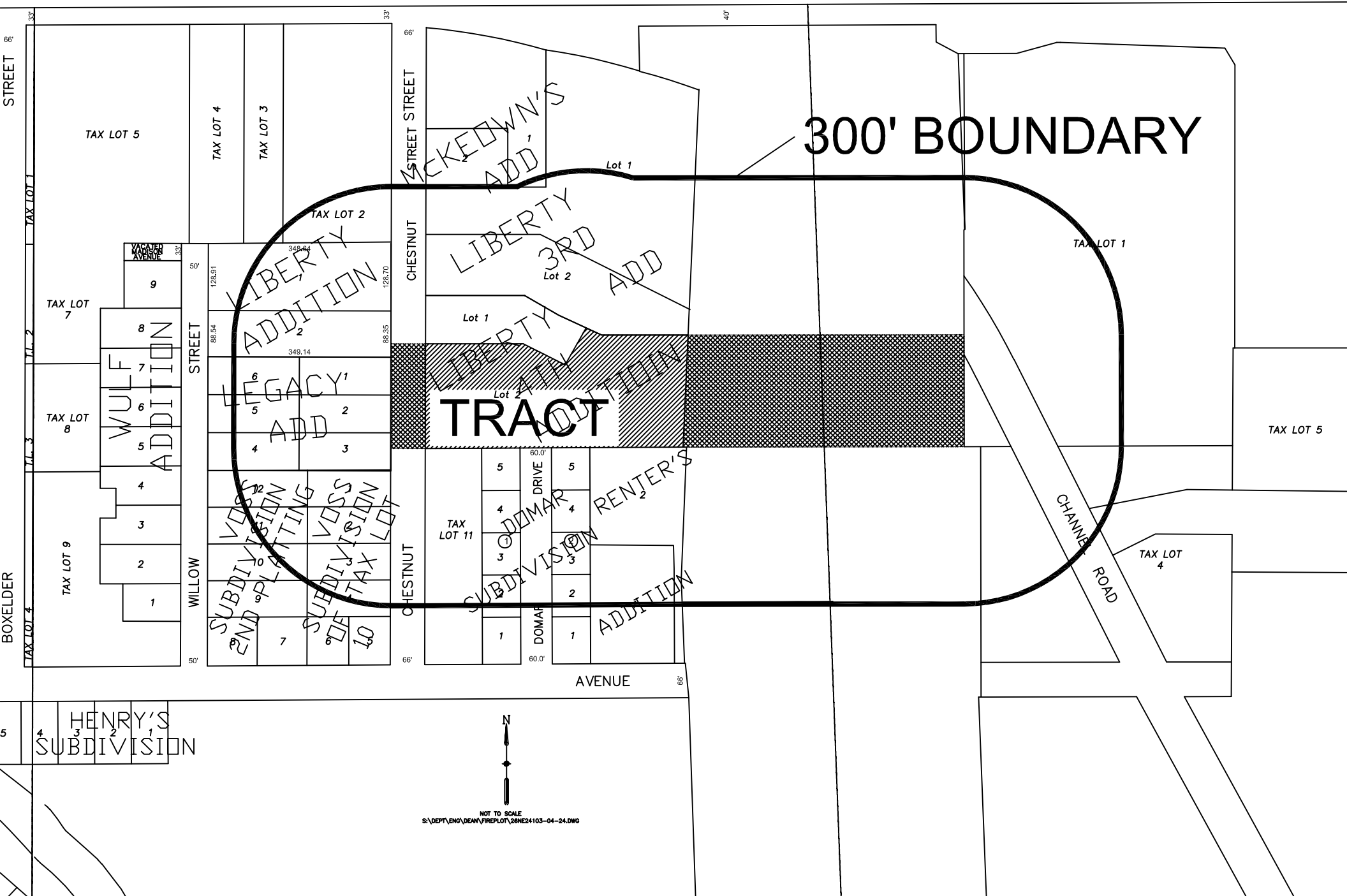
6. What is the general character of the area?

Vacant lot (grassland)

7. Is adequate sewer and water available? How do you propose to provide adequate public utilities?

Yes

Return Completed forms to: Norfolk Planning Department; 309 N 5th Street; Norfolk, NE 68701



April 2, 2024

Honorable Mayor
and
City Council

Dear Mayor and Council:

The Norfolk Planning Commission held a public hearing on April 2, 2024, to consider a zoning change from R-2 (One and Two Family Residential District) to R-3 (Multiple-Family Residential District) on property addressed as 205 S. Chestnut St.

The Planning Commission recommends approval of the request with a 8-0 vote.

Sincerely,



Dirk Waite, Chairman
Norfolk Planning Commission

ORDINANCE NO. 5876

AN ORDINANCE OF THE CITY OF NORFOLK, MADISON COUNTY, NEBRASKA;
AMENDING THE ZONING DISTRICT MAP OF THE CITY OF NORFOLK, NEBRASKA;
PROVIDING WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND
PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

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

Section 1. That the R-2 (One and Two Family Residential District) zoning on the following
described real estate:

Lot 2, Liberty 4th Addition to the City of Norfolk, Madison County, Nebraska, a Replat of Lots 3
and 4, Liberty 3rd Addition to the City of Norfolk, Madison County, Nebraska, Being a Part of the
NW ¼ of the NE ¼ of Section 26, Township 24 North, Range 1 West of the 6th P.M., Madison
County, Nebraska LESS that part of said Lot 2, described as follows: Referring to the Northeast
Corner of said Lot 2; thence proceeding West, along the northerly line of said Lot 2 on an
assumed bearing of South 89 degrees 54 minutes 11 seconds West, 164.63 ft. to a point on the
northerly line of said Lot 2; thence North 65 degrees 06 minutes 06 seconds West, along the
northerly line of said Lot 2, 22.90 ft. to the point of beginning; thence continuing North 65
degrees 06 minutes 06 seconds West, along the northerly line of said Lot 2, 10.04 ft. to the
Northeast Corner of Lot 1 of said Liberty 4th Addition; thence South 30 degrees 03 minutes 03
seconds West, 81.18 ft. to the Southeast Corner of said Lot 1 of said Liberty 4th Addition; thence
South 63 degrees 18 minutes 18" East, 10.02 ft.; thence North 30 degrees 03 minutes 03 seconds
East, 81.49 ft. to the point of beginning.

is hereby changed to R-3 (Multiple- Family Residential District)

Section 2. That this ordinance shall be in full force and effect from and after its passage,
approval, and publication in pamphlet form according to law.

PASSED AND APPROVED this _____ day of _____, 2024.

Josh Moenning, Mayor

ATTEST:

Brianna Duerst, City Clerk

(SEAL)

Approved as to form: _____
Danielle Myers-Noelle, City Attorney

For Office Use Only	Date Rec'd _____
	Fee \$ _____
	Rec'd by _____

ZONING CHANGE APPLICATION

Applicant: Greater Norfolk Economic Development Foundation Inc 609 W Norfolk Ave. Norfolk, NE 68701
Name Address

Phone _____ Email _____
*If applicant is an LLC, a copy of the operating agreement must be submitted with the application.
Contact: Mark Otto 1652 Woodsvie St Lincoln, NE 68502
(other than Name Address
applicant) 308.390.7203 motto@comcappartners.com
Phone Email

Current Zoning: Commercial **Proposed Zoning:** C2 with PD Overlay

*If applying for M-U (Mixed Use) District, a copy of the plan must be submitted with the application.
105 E Norfolk Ave

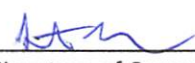
Location of Property: _____

Legal Description: DOLLAR GENERAL ADDITION LOT 2 LESS PT TO CITY

Property Area, Square feet and/or Acres: 197,380

Use of Adjoining Properties:

North: Park/City East: Park/City South: Retail West: Retail


Signature of Owner
Stephen Sunderman
Printed Name of Owner

OR

Mark Otto 
Digitally signed by Mark Otto
DN: C=US,
E=motto@comcappartners.com,
O=Bforna llc, CN=Mark Otto
Date: 2024.03.18 15:49:24-05'00'

Authorized Agent
Mark Otto
Printed Name of Authorized Agent

Return Completed forms to: Norfolk Planning Department; 309 N 5th Street; Norfolk, NE 68701

**ZONING CHANGE
JUSTIFICATION FORM**

1. What type of development does the Norfolk Comprehensive Plan recommend for this area?
Commercial

2. Does the zone change request conform to the Comprehensive Plan?
Yes

3. Is the proposed property in the Floodplain hazard area as delineated under the Federal Flood Insurance program?
No

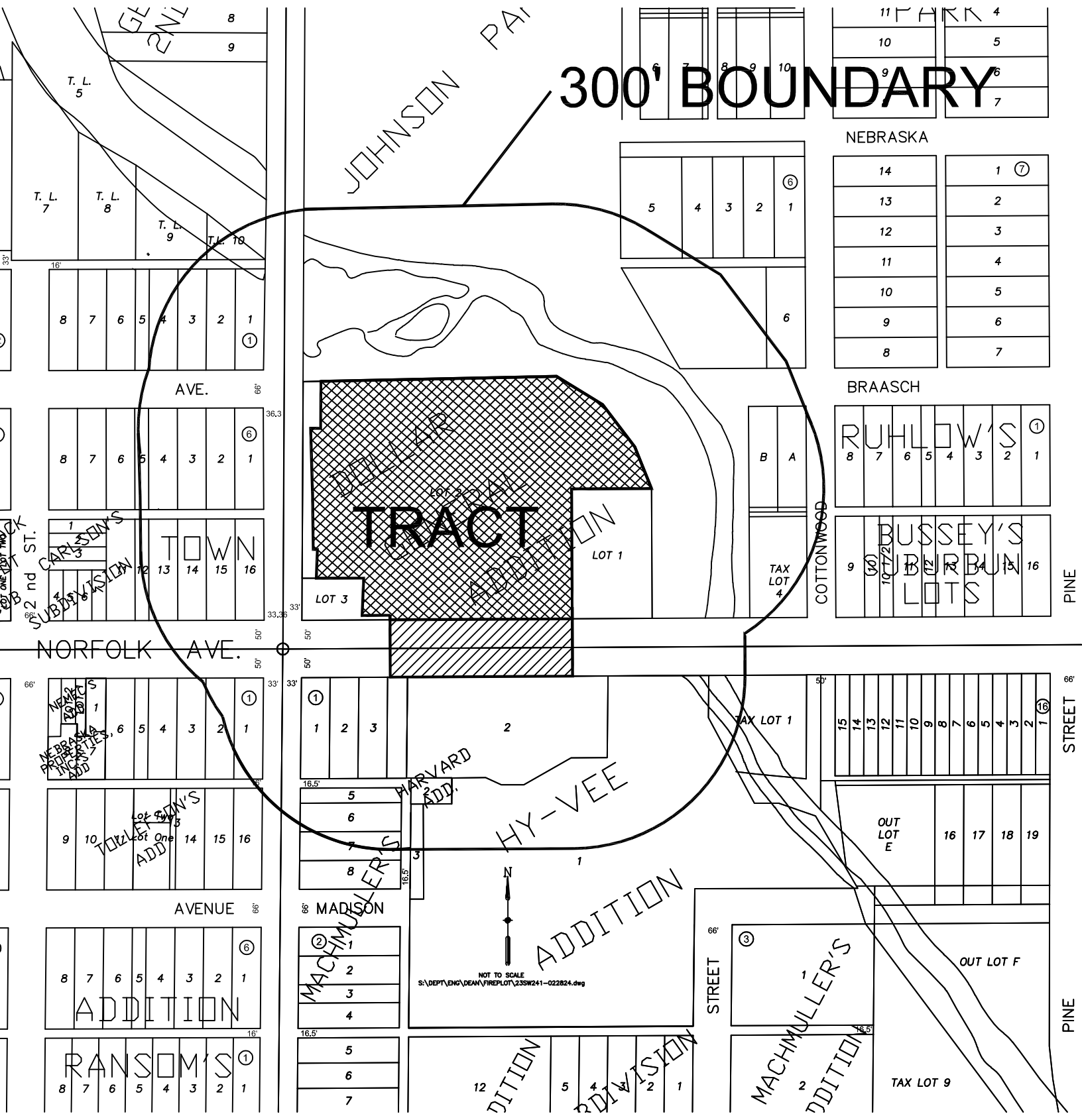
4. What is the justification for the zone change as it relates to the overall Land Use?
To fit the greater vision of the city for this location

5. How would this zoning district conform with adjacent properties' zoning?
Fits with adjoining properties

6. What is the general character of the area?
In need of improvement to extend the downtown area and connect it to park area

7. Is adequate sewer and water available? How do you propose to provide adequate public utilities?
Yes

Return Completed forms to: Norfolk Planning Department; 309 N 5th Street; Norfolk, NE 68701



300' BOUNDARY

JOHNSON PARK

TRACT

HY-VEE

ADDITION

MACHMULLER'S
ADDITION

RANSOM'S

11 PARK	4
10	5
9	6
8	7

NEBRASKA

14	1 (7)
13	2
12	3
11	4
10	5
9	6
8	7

BRAASCH

RUHLOW'S

8	7	6	5	4	3	2	1
---	---	---	---	---	---	---	---

BUSSEY'S

9	10	11	12	13	14	15	16
---	----	----	----	----	----	----	----

LOT 3

LOT 1

LOT 2

MACHMULLER'S

1	2	3
4	5	6
7	8	9

TAX LOT 1

15	14	13	12	11	10	9	8	7	6	5	4	3	2	1 (16)
----	----	----	----	----	----	---	---	---	---	---	---	---	---	--------

66' MADISON

MACHMULLER'S

1	2	3	4
---	---	---	---

5	6	7
---	---	---

66' STREET

MACHMULLER'S

1	2	3
---	---	---

OUT LOT E

OUT LOT F

TAX LOT 9

66' AVENUE

1	2	3	4	5	6	7	8	9	10
---	---	---	---	---	---	---	---	---	----

66' AVENUE

1	2	3	4	5	6	7	8	9	10
---	---	---	---	---	---	---	---	---	----

66' ADDITION

1	2	3	4	5	6	7	8
---	---	---	---	---	---	---	---

66' RANSOM'S

1	2	3	4	5	6	7	8
---	---	---	---	---	---	---	---

NOT TO SCALE
S:\DEPT\ENG\DEW\FIRE\LOT_2\SSW241-022824.dwg



April 2, 2024

Honorable Mayor
and
City Council

Dear Mayor and Council:

The Norfolk Planning Commission held a public hearing on April 2, 2024, to consider a zoning change from C-3 (Service Commercial District) to C-2 (Central Commercial District) on property addresses as 105 E. Norfolk Ave.

The Planning Commission recommends approval of the request with a 8-0 vote.

Sincerely,



Dirk Waite, Chairman
Norfolk Planning Commission

ORDINANCE NO. 5877

AN ORDINANCE OF THE CITY OF NORFOLK, MADISON COUNTY, NEBRASKA; AMENDING THE ZONING DISTRICT MAP OF THE CITY OF NORFOLK, NEBRASKA; PROVIDING WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

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

Section 1. That the C-3 (Service Central District) zoning on the following described real estate:

Lot Two (2), Dollar General Addition to the City of Norfolk, Madison County, Nebraska LESS A tract of land located in Lot 2, of Dollar General Addition to the City of Norfolk, Madison County, Nebraska being more particularly described as follows: Commencing at the Southwest Corner of the Southwest Quarter of Section 23, Township 24 North, Range 01 West of the 6th P.M., thence N01°53'10"W (assumed bearing) on the West line of said Southwest Quarter, 123.64 feet; thence N88°06'50"E perpendicular to said West line, 33.00 feet to the Southwest corner of said Lot 2 and the point of beginning; thence N01°53'10"W parallel with and 33.00 feet distant from the West line of said Southwest Quarter on the West line of said Lot 2, 342.12 feet to the Northwest corner of said Lot 2; thence N86°38'23"E on the North line of said Lot 2, 31.00 feet; thence S01°53'18"E, 82.00 feet; thence S88°06'42"W, 17.43 feet; thence S03°49'29"E, 110.17 feet to a point of curvature; thence Southeasterly on a 2995.33 foot radius curve to the right, an arc distance of 100.60 feet, the chord of said curve bears S02°51'45"E, 100.60 feet; thence N88°05'59"E, 7.13 feet; thence S00°07'41"E, 50.00 feet to the South line of said Lot 2; thence S87°31'00"W on said South line, 24.61 feet to the point of beginning, containing 7352 SQ. ft., 5261 SQ. ft., of that being previously acquired ROW Easement recorded in M96-5, Page 904-911, and 216 SQ. ft., of that being previously acquired ROW Easement per Dollar General Addition Plat recorded in Plat Cabinet 6, Page 118A at the Madison County Recorder's Office.

is hereby changed to C-2 (Central Commercial District)

Section 2. That this ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form according to law.

PASSED AND APPROVED this _____ day of _____, 2024.

Josh Moening, Mayor

ATTEST:

Brianna Duerst, City Clerk

(SEAL)
Approved as to form: _____
Danielle Myers-Noelle, City Attorney

For Office Use Only	Date Rec'd _____
	Fee \$ _____
	Rec'd by _____

PLANNED DEVELOPMENT APPLICATION

Applicant: Greater Norfolk Economic Development Foundation (GNEDF) 309 N. 5th Street
Norfolk, NE 68701
Name Address
402.844.2260 economicdevelopment@norfolkne.gov
Phone Email

*If applicant is an LLC, a copy of the operating agreement must be submitted with the application.

Contact: Mark Otto 1652 Woodview St. Lincoln, NE 68502
(other than Name Address
applicant) motto@comcappartners.com
308.390.7203 Email
Phone

Underlying Zoning District: C-2 Central Business District


Location of Property: 105 E Norfolk Avenue

Legal Description: Dollar General Addition Lot 2 Less Pt To City
(See attached Legal Description)

Property Area, Square feet and/or Acres: 4.53

Use of Adjoining Properties:

North: City Park East: City Park South: Commercial Retail West: Commercial Retail



Signature of Owner
Stephen Sunderman

Printed Name of Owner

OR

Mark Otto 

Digitally signed by Mark Otto
DN: C=US,
E=motto@comcappartners.com,
O=Bforna llc, CN=Mark Otto
Date: 2024.03.18 16:16:12-05'00'
Authorized Agent
Mark Otto

Printed Name of Authorized Agent

Return Completed forms to: Norfolk Planning Department; 309 N 5th Street; Norfolk, NE 68701

**PLANNED DEVELOPMENT
JUSTIFICATION FORM**

1. What type of development does the Norfolk Comprehensive Plan recommend for this area?

General Commercial

2. Does the planned development request conform to the Comprehensive Plan?

Yes

3. Is the proposed property in the Floodplain hazard area as delineated under the Federal Flood Insurance program?

No

4. What is the reason for the planned development?

Redevelopment of commercial property for restaurant, commercial offices, and second floor housing

5. How would this plan conform with adjacent properties' zoning?

the proposed zoning will be C-2 and will match existing zoning to the west

6. What is the general character of the area?

The area is a Commercial area that is on the east limits of downtown Norfolk

7. Is adequate sewer and water available? How do you propose to provide adequate public utilities?

Yes.

Return Completed forms to: Norfolk Planning Department; 309 N 5th Street; Norfolk, NE 68701

Statement of Intent
Union at River Point District
A Panned Development

March 18, 2024

Union at River Point District is a proposed replat of Dollar General Addition Lot 2 Less Pt to City to the City of Norfolk, Madison County, Nebraska. The addition will consist of approximately 25,000 feet of retail space with 130 residential living spaces. The zoning request is for change of zoning from C-3 to C-2 with a PD overlay.

The dwelling units will be approximately 75% - 1 bedroom units, and 25% - 2 bedroom units. The retail space will consist of shops, restaurants, and pubs. The approximate square footage of the site with tuck under garages will be 170,000 square feet. This will allow for tenant parking onsite and nearby public parking for the retail. The traffic count will increase in the area, but well within the capacities of the existing streets.

There are existing water mains located along the east side of 1st Street and along the north side of Norfolk Avenue running north and south and east and west respectively. Connection from either 1st Street or Norfolk Avenue or both will provide service to all lots for this project. Existing sanitary sewer mains are located on the west side of 1st Street (12" main) and along the south side of Norfolk Avenue (8" main). The Developer will connect to one or both the existing sewer mains and run new lines on the property to provide sanitary sewer service to the lots.

The development will begin in June of 2024 and will complete in November 2025.

PRELIMINARY PLANNED DEVELOPMENT
UNION AT RIVER POINT SUBDIVISION
 LOCATED IN ALL OF LOT 2 DOLLAR GENERAL ADDITION, CITY OF NORFOLK,
 AND PART OF THE SW1/4 SEC. 23, T24N, R1W OF THE SIXTH P.M. MADISON
 COUNTY NEBRASKA

LEGAL DESCRIPTION

LOT TWO (2), DOLLAR GENERAL ADDITION TO THE CITY OF NORFOLK, MADISON COUNTY, NEBRASKA LESS A TRACT OF LAND LOCATED IN LOT 2, OF DOLLAR GENERAL ADDITION TO THE CITY OF NORFOLK, MADISON COUNTY, NEBRASKA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHWEST CORNER OF THE SOUTHWEST QUARTER OF SECTION 23, TOWNSHIP 24 NORTH, RANGE 01 WEST OF THE 6TH P.M., THENCE N01°53'10"W (ASSUMED BEARING) ON THE WEST LINE OF SAID SOUTHWEST QUARTER, 123.64 FEET; THENCE N88°06'50"E PERPENDICULAR TO SAID WEST LINE, 33.00 FEET TO THE SOUTHWEST CORNER OF SAID LOT 2 AND THE POINT OF BEGINNING; THENCE N01°53'10"W PARALLEL WITH AND 33.00 FEET DISTANT FROM THE WEST LINE OF SAID SOUTHWEST QUARTER ON THE WEST LINE OF SAID LOT 2, 342.12 FEET TO THE NORTHWEST CORNER OF SAID LOT 2; THENCE N86°38'23"E ON THE NORTH LINE OF SAID LOT 2, 31.00 FEET; THENCE S01°53'18"E, 82.00 FEET; THENCE S88°06'42"W, 17.43 FEET; THENCE S03°49'29"E, 110.17 FEET TO A POINT OF CURVATURE; THENCE SOUTHEASTERLY ON A 2995.33 FOOT RADIUS CURVE TO THE RIGHT, AN ARC DISTANCE OF 100.60 FEET, THE CHORD OF SAID CURVE BEARS S02°51'45"E, 100.60 FEET; THENCE N88°05'59"E, 7.13 FEET; THENCE S00°07'41"E, 50.00 FEET TO THE SOUTH LINE OF SAID LOT 2; THENCE S87°31'00"W ON SAID SOUTH LINE, 24.61 FEET TO THE POINT OF BEGINNING, CONTAINING 7352 SQ. FT., 5261 SQ. FT., OF THAT BEING PREVIOUSLY ACQUIRED ROW EASEMENT RECORDED IN M96-5, PAGE 904-911, AND 216 SQ. FT., OF THAT BEING PREVIOUSLY ACQUIRED ROW EASEMENT PER DOLLAR GENERAL ADDITION PLAT RECORDED IN PLAT CABINET 6, PAGE 118A AT THE MADISON COUNTY RECORDER'S OFFICE.

VARIANCE REQUESTED SUMMARY

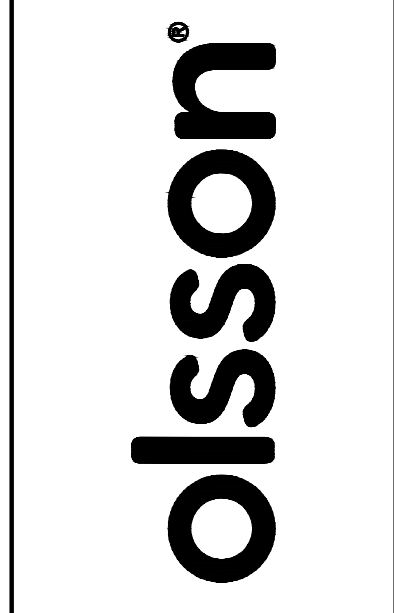
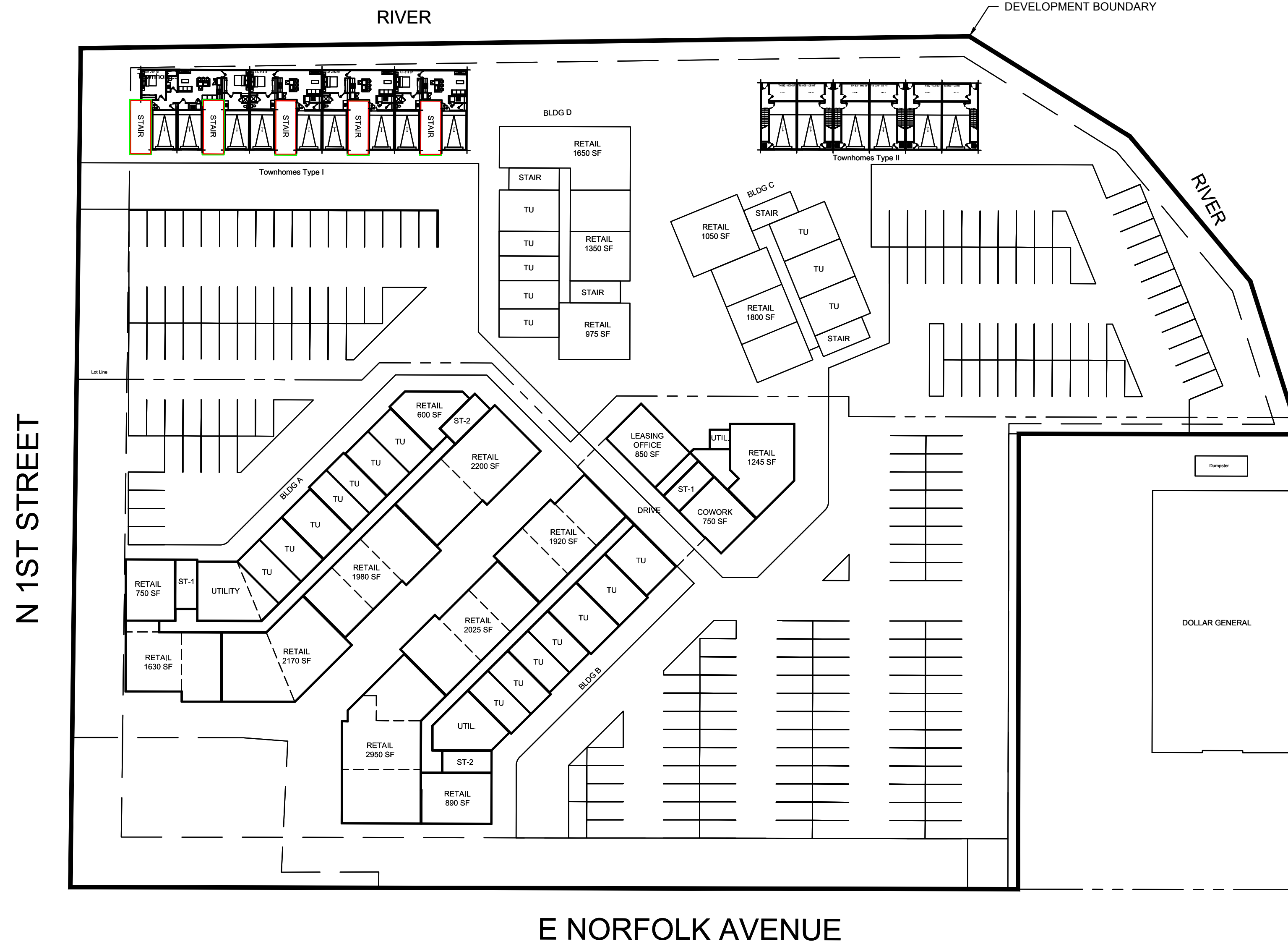
1. PROPOSED ZONING DOES NOT ALLOW FOR RESIDENTIAL HOUSING ON THE FIRST FLOOR. THIS REQUEST WOULD ALLOW FOR RESIDENTIAL HOUSING ON THE FIRST FLOOR.
2. PROPOSED ZONING DOES NOT ALLOW FOR MULTIPLE BUILDINGS ON ONE (1) LOT. THIS REQUEST WOULD ALLOW FOR MULTIPLE BUILDINGS ON ONE (1) LOT.

C3 PLANNED DEVELOPMENT REQUIREMENTS							
MAX HEIGHT	MIN. FRONT YARD	MIN. SIDE YARD	MIN. REAR YARD	MIN. LOT WIDTH	MIN. LOT AREA	MAX BUILDING COVERAGE	MAX IMPERVIOUS COVERAGE
45' *	40'	0'	30' *	100' *	20000 *	50% *	80% *

* INDICATES CHANGE FROM CURRENT ZONING

C2 PLANNED DEVELOPMENT REQUIREMENTS							
MAX HEIGHT	MIN. FRONT YARD	MIN. SIDE YARD	MIN. REAR YARD	MIN. LOT WIDTH	MIN. LOT AREA	MAX BUILDING COVERAGE	MAX IMPERVIOUS COVERAGE
120' *	0' *	0'	0' *	0' *	0' *	100% *	100% *

* INDICATES CHANGE FROM CURRENT ZONING



1103 Riverside Boulevard
 Norfolk, NE 68701

olsson.com
 TEL 719.309.1476

Olsson - Engineering
 Nebraska COA #CA-0638

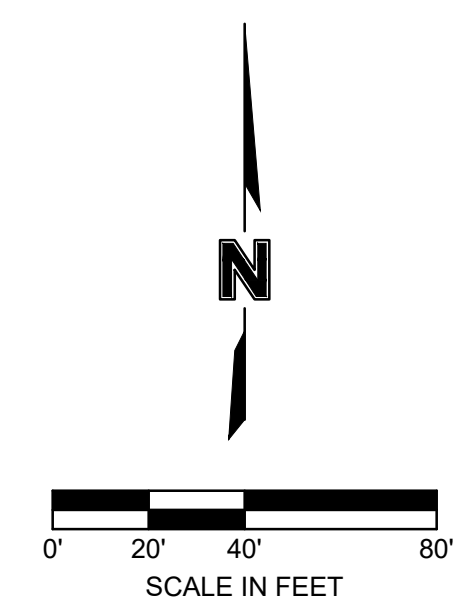
REV. NO.	DATE	REVISIONS DESCRIPTION	BY

DEVELOPMENT PLAN	YEAR
MUUD GNEDF	
ALCO REDEVELOPMENT	
NORFOLK, NEBRASKA	

drawn by: TBE
 checked by: SJJ
 designed by: TBE
 QA/QC by: SJJ
 project no.: 023-07560
 date: 3/15/24

SHEET
 1 of 1

F:\2023\0750-0800\023-07560\40-Design\AutoCAD\Preliminary Plans\Sheets\SDNC_DEV_02307560.dwg
 DATE: Mar 18, 2024 12:27pm USER: learnest



April 2, 2024

Honorable Mayor
and
City Council

Dear Mayor and Council:

The Norfolk Planning Commission held a public hearing on April 2, 2024 for a Preliminary Planned Development on property addressed as 105 E. Norfolk Ave.

The Planning Commission recommends approval of the request with a 8-0 vote.

Sincerely,



Dirk Waite, Chairman
Norfolk Planning Commission

RESOLUTION NO. 2024-18

WHEREAS, Greater Norfolk Economic Development Foundation, Inc. filed an application with the Norfolk Planning Commission for a Preliminary Planned Development.

WHEREAS, the Norfolk Planning Commission held a public hearing for the Planned Development and approved the preliminary plan on April 2, 2024; and

WHEREAS, the Council finds that the preliminary plan and the use and design contained therein meet the intent of the comprehensive plan.

BE IT RESOLVED BY THE CITY COUNCIL of the City of Norfolk, Nebraska, that the preliminary plan of Lot Two (2), Dollar General Addition to the City of Norfolk, Madison County, Nebraska, more particularly described as follows:

Lot Two (2), Dollar General Addition to the City of Norfolk, Madison County, Nebraska LESS A tract of land located in Lot 2, of Dollar General Addition to the City of Norfolk, Madison County, Nebraska being more particularly described as follows: Commencing at the Southwest Corner of the Southwest Quarter of Section 23, Township 24 North, Range 01 West of the 6th P.M., thence N01°53'10"W (assumed bearing) on the West line of said Southwest Quarter, 123.64 feet; thence N88°06'50"E perpendicular to said West line, 33.00 feet to the Southwest corner of said Lot 2 and the point of beginning; thence N01°53'10"W parallel with and 33.00 feet distant from the West line of said Southwest Quarter on the West line of said Lot 2, 342.12 feet to the Northwest corner of said Lot 2; thence N86°38'23"E on the North line of said Lot 2, 31.00 feet; thence S01°53'18"E, 82.00 feet; thence S88°06'42"W, 17.43 feet; thence S03°49'29"E, 110.17 feet to a point of curvature; thence Southeasterly on a 2995.33 foot radius curve to the right, an arc distance of 100.60 feet, the chord of said curve bears S02°51'45"E, 100.60 feet; thence N88°05'59"E, 7.13 feet; thence S00°07'41"E, 50.00 feet to the South line of said Lot 2; thence S87°31'00"W on said South line, 24.61 feet to the point of beginning, containing 7352 SQ. ft., 5261 SQ. ft., of that being previously acquired ROW Easement recorded in M96-5, Page 904-911, and 216 SQ. ft., of that being previously acquired ROW Easement

per Dollar General Addition Plat recorded in Plat Cabinet 6, Page 118A at the Madison County Recorder's Office.

duly made out, acknowledged and certified, be and the same is hereby approved.

PASSED AND APPROVED this _____ day of _____, 2024.

ATTEST:

Josh Moenning, Mayor

Brianna Duerst, City Clerk

Approved as to form: _____
Danielle Myers-Noelle, City Attorney

The foregoing instrument was acknowledged before me this _____ day of _____, 2024 by Josh Moenning, Mayor and Brianna Duerst, City Clerk both on behalf of the City of Norfolk, NE.

Signature of Notary Public

Printed Name of Notary Public

Date of Issuance: _____ Effective Date: **April 1st 2024**
 Owner: **City of Norfolk, NE** Owner's Contract No.: _____
 Contractor: **United Contractors, INC.** Contractor's Project No.: _____
 Engineer: **JEO Consulting Group, Inc.** Engineer's Project No.: **181486.01**
 Project: **1st Street Bridge and Instream Improvements** Contract Name: _____

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

Attachments: See spreadsheet

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES <i>[note changes in Milestones if applicable]</i>
Original Contract Price: \$ <u>9,337,720.71</u>	Original Contract Times: _____ Substantial Completion: <u>October 15, 2023</u> Ready for Final Payment: <u>November 1, 2023</u> days or dates
[Increase] [Decrease] from previously approved Change Orders No. <u>1</u> to No. <u>5</u> : \$ <u>1,606,041.45</u>	[Increase] [Decrease] from previously approved Change Orders No. <u> </u> to No. <u> </u> : Substantial Completion: <u>N/A</u> Ready for Final Payment: <u>N/A</u> days
Contract Price prior to this Change Order: \$ <u>10,943,762.16</u>	Contract Times prior to this Change Order: Substantial Completion: <u>October 15, 2023</u> Ready for Final Payment: <u>November 1, 2023</u> days or dates
[Increase] [Decrease] of this Change Order: \$ <u>(75,904.01)</u>	[Increase] [Decrease] of this Change Order: Substantial Completion: <u>N/A</u> Ready for Final Payment: <u>N/A</u> days or dates
Contract Price incorporating this Change Order: \$ <u>10,867,858.15</u>	Contract Times with all approved Change Orders: Substantial Completion: <u>October 15, 2023</u> Ready for Final Payment: <u>November 1, 2023</u> days or dates

RECOMMENDED: By: <u></u> _____ Engineer (if required) Title: Construction Engineer Date: <u>03/14/2024</u>	ACCEPTED: By: _____ Owner (Authorized Signature) Title: _____ Date: _____	ACCEPTED: By: <u></u> _____ Contractor (Authorized Signature) Title: <u>Peer M.../</u> Date: <u>3/22/24</u>
--	---	--

Approved by Funding Agency (if applicable)

By: _____
 Title: _____

Date: _____

Change Order Description

Project Name: 1st Street Bridge, and Instream Improvements		Project Number: 181486.01	
Owner: City of Norfolk, NE		Change Order Number: 6	
Contractor: United Contractors, Inc		Effective Date: April 1st 2024	
Item			
Bid Item No.	Description	Reason for Change	
CO.#6	Group G (2022-2023)- Traffic		
11	Temporary Barrier Rail	Temporary Barrier Rail and additional signage needed at Norfolk Ave/1st Street intersection for worker safety due to modified traffic control plan to maintain traffic on Norfolk Ave as much as possible during construction.	
CO.#6	Group B (2022-2023) - Storm Sewer		
24	6'x7' Junction Box	Changes required to plan due to unforeseen utility conflict	
25	Remove Box Culvert	Changes required to plan due to unforeseen utility conflict	
CO.#6	Group I - (2022-2023)		
65	Grouted Stone (4' Boulders, Grouted)	Subtraction of excess plan quantity not needed	
71	Grouted Stone (4' Boulders, Grouted)	Subtraction of excess plan quantity not needed	
82	Additional Downstream River Signage	Additional Downstream signage requested by City Parks Department	

ORDINANCE NO. 5878

AN ORDINANCE OF THE CITY OF NORFOLK, NEBRASKA TO AMEND SECTION 2-151 OF THE OFFICIAL CITY CODE TO ELIMINATE LANGUAGE CREATING THE POSITION OF PUBLIC SAFETY DIRECTOR; TO PROVIDE WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND TO PROVIDE FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

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

Section 1. That Section 2-151 of the Official City Code be and the same is hereby amended to read as follows:

Sec. 2-151. Positions--Covered.

~~(a) Police and Fire.~~ The Civil Service Act shall apply to all present full-time firefighters or full-time police officers of the city, including any paid full-time police or fire chief of such department, and future appointees to such full-time positions. Full-time police officers shall mean police officers in positions which require certification by the Nebraska Law Enforcement Training Center, who have the power of arrest, who are paid regularly by the city, and for whom law enforcement is a full-time career, but shall not include clerical, custodial or maintenance personnel. Full-time firefighters shall mean duly appointed firefighters who are paid regularly by the city and for whom firefighting is a full-time career, but shall not include clerical, custodial or maintenance personnel who are not engaged in fire suppression.

~~(b) Public Safety Director~~

~~(1) — In addition to the positions that are required to be covered by the Civil Service Act, there is also created a public safety director position which shall be subject to the provisions of the Civil Service Act as the same may be modified by the mayor and council or by the Civil Service Commission for applicability to the public safety director position. Full-time public safety director shall mean a duly appointed public safety director who is paid regularly by the city and for whom public safety director is a full-time career, but shall not include clerical, custodial or maintenance personnel.~~

- ~~(2) — The public safety director shall have direct control and supervision of the police chief, fire chief, and risk manager and shall be accountable for the faithful discharge of his or her duties. The powers conferred upon the public safety director shall at all times be subject to the mayor and council.~~
- ~~(3) — The public safety director shall be appointed by the city administrator and under the direction and control of the city administrator, and shall be responsible to the city administrator for the efficient conduct of his or her office. Notwithstanding the creation of a public safety director position by the mayor and council, the city administrator shall be the appointing authority for all police and fire positions covered by the Civil Service Act.~~
- ~~(4) — All appointments to the position of public safety director shall be made solely on merit, efficiency and fitness, which shall be ascertained by open examination and impartial investigation by the commission. Appointments shall mean all means of selecting, appointing or employing any person to hold the position of public safety director subject to the provision of the Civil Service Act as set forth herein. Demotion shall mean changing from one position to another, accompanied by a corresponding change in current rate of pay. Position shall mean an individual job which is designated by an official title indicative of the nature of the work. Discipline and/or termination of the public safety director shall be according to the provisions of the Civil Service Commission rules made applicable to the public safety director position by this section.~~

Section 2. That the effective date of this Ordinance shall be from and after its passage, approval and publication in pamphlet form as required by law.

PASSED AND APPROVED this _____ day of _____, 2024.

ATTEST:

Brianna Duerst, City Clerk

Josh Moenning, Mayor

Approved as to form: _____
Danielle Myers-Noelle, City Attorney

ORDINANCE NO. 5879

AN ORDINANCE OF THE CITY OF NORFOLK, NEBRASKA TO AMEND CHAPTER 2, ARTICLE V, OF THE OFFICIAL CITY CODE AND TO AMEND SECTION 18-53 OF THE OFFICIAL CITY CODE TO REMOVE REFERENCES TO “RISK MANAGER” CONTAINED THEREIN AND REPLACE THEM WITH “OPERATIONS MANAGER”; TO PROVIDE WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND TO PROVIDE FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

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

Section 1. That Chapter 2, Article V, of the Official City Code be and the same is hereby amended to read as follows:

CHAPTER 2 ADMINISTRATION

ARTICLE V. PURCHASING

Sec. 2-101. Title.

This article shall be known and may be cited as the "Purchasing Ordinance of the City of Norfolk."

Sec. 2-102. Definitions.

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

Bid shall mean and include all bids and proposals.

City is the City of Norfolk, Nebraska.

~~City risk manager is the risk manager of the City of Norfolk.~~

Contractual services shall mean and include all telephone, gas, water, electric light and power service, towel and cleaning service, insurance, lessee for all grounds, building, office or other space required by the using agencies; and the rental, repair or maintenance of equipment, machinery, and other city-owned property. The term shall not include professional and other contractual services which are in their nature unique and not subject to competition.

Operations manager is the operations manager of the City of Norfolk.

Supplies shall mean and include all supplies, materials, and equipment.

Using agency is any department, agency, commission, bureau, or other unit in the city government using supplies or procuring contractual services as provided for in this article.

Sec. 2-103. Office of risk operations manager.

The risk operations manager shall be appointed by the city administrator and under the direction and control of the ~~public safety director~~ city administrator, and shall be responsible for the efficient conduct of his or her office.

Sec. 2-104. Responsibilities and duties of risk operations manager.

The risk operations manager shall have the responsibility:

- (1) To purchase or contract for all supplies and contractual services needed by any using agency which derives its support wholly or in part from the city, in accordance with procedures as prescribed by city ordinance and such rules and regulations as the risk operations manager shall adopt for the internal management and operation of the purchasing functions;
- (2) To procure for the city the highest quality in supplies and contractual services at the least expense to the city; to discourage uniform bidding and endeavor to obtain as full and open competition as possible on all purchases and sales; and to establish and amend, when necessary, all rules and regulations authorized by city ordinance and any others necessary to its operations;
- (3) To explore the possibilities of purchasing "in bulk," so as to take full advantage of discounts; to procure for the city all tax exemptions to which it is entitled; and to cooperate with the city administrator or his or her duly authorized representative, so as to secure for the city the maximum efficiency in budgeting and accounting;
- (4) To prescribe and maintain such forms as shall be reasonably necessary to the operation of purchasing; to prepare and adopt standard purchasing terms for city departments, divisions, agencies and suppliers; and to prepare, adopt and maintain a vendor's catalog file according to materials;

- (5) To classify all supplies used by the various departments, divisions and agencies of the city, to adopt as standards the minimum number of quantities, sizes and varieties of supplies consistent with the successful operation of the municipal government; to prepare or cause to be prepared written specifications of all such standard supplies;
- (6) To have the authority to declare vendors who default on their quotation irresponsible vendors and to disqualify them from receiving any business from the municipality for a stated period of time;
- (7) To keep informed on current developments in the field of purchasing, prices, market conditions and new products, and secure for the city the benefits of research done in the field of purchasing by other governmental jurisdictions having national recognition and by private businesses and organizations;
- (8) To perform any related duties assigned by the city administrator.

Sec. 2-105. Requisitions and estimates.

(a) All using agencies, departments or divisions, either by or with the authorization of the agency, department or division head under which they operate, shall file with the risk operations manager detailed requisitions or estimates of their requirements in supplies, materials and contractual services, in such manner, at such times, and for such future periods as the risk operations manager shall prescribe.

(b) A using agency, department or division shall not be prevented from filing in the same manner with the risk operations manager, at any time, a requisition or estimate for any supplies and contractual services, the need for which was not foreseen when the detailed estimates were filed.

(c) The risk operations manager shall examine such requisition or estimate and shall have the authority to revise it as to estimated cost; but revisions as to quality and quantity shall be directly approved by the city administrator.

(d) Purchases under seventy-five dollars (\$75.00), not involving supply needs that can be ordered in bulk, may be accomplished through the use of a minor supply requisition.

Sec. 2-106. Encumbrance of funds.

Except in cases of emergency, the risk operations manager shall not issue any order for delivery on a contract or open market purchase until it has been certified, after pre-audit, that there is sufficient unencumbered appropriation balance to the credit of the using agency or department, in excess of all unpaid obligations, to defray the amount of such orders.

Sec. 2-107. Prohibition of interest; adoption of state law.

Any purchase order or contract within the purview of this article in which the risk operations manager is financially interested, directly or indirectly, shall be void, except that before the execution of a purchase order or contract, the city council shall have the authority to waive compliance with this section when it finds such action to be in the best interest of the city.

Section 16-502 of the Revised Statutes of Nebraska is hereby incorporated into this article.

Sec. 2-108. Gifts and rebates.

The risk operations manager is expressly prohibited from accepting, directly or indirectly, from any person, company, firm or corporation to which any purchase order or contract is or might be awarded, any rebate, gift, money, or anything of value whatsoever, except where given for the use and benefit of the city.

Sec. 2-109. Reserved.

Sec. 2-110. Formal contract procedure.

(a) When the estimated cost of supplies, equipment or contractual services exceeds thirty thousand dollars (\$30,000.00), no formal contract for purchase or sale shall be authorized without prior approval of the city council. All supplies, equipment, and contractual services in this category shall be purchased or sold by formal written contract, from the lowest responsible and responsive bidder, after due notice inviting bids.

(b) Notice inviting bids shall be published once in at least one official newspaper in the city and at least seven (7) days preceding the last day set for the receipt of bids. The notice shall include a general description of the articles to be purchased or sold, and shall state where bid blanks and specifications may be secured, and the date, time and place for opening bids.

- (1) The risk operations manager shall also endeavor to distribute bid documents to responsible prospective suppliers of whom the risk operations manager may be aware.
- (2) The risk operations manager shall also advertise all pending purchases or sales by a notice posted on the public bulletin board in the city administrative offices.

(c) When deemed necessary by the risk operations manager, bid deposits shall be prescribed in the public notice inviting bids. Unsuccessful bidders shall be entitled to a return of surety required by the risk operations manager. Successful bidder shall forfeit his or her bid deposit upon failure on his or her part to enter a contract within ten (10) days after the award.

(d) Bids shall be submitted sealed to the risk operations manager and shall be identified as bids on the envelope. Bids shall be opened in public on the date and at the time and place

stated in the public notices. A tabulation of all bids received shall be available for public inspection.

- (1) The city council shall have the authority to reject all bids, parts of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract, when the public interest will be served thereby.
- (2) The risk operations manager shall not accept the bid of a contractor who is in default on the payment of taxes, licenses, or other monies due the city.

(e) Contracts shall be awarded to the lowest responsible and responsive bidder. In determining "lowest responsible bidder," in addition to price, the risk operations manager shall consider:

- (1) The ability, capacity, and skill of the bidder to perform the contract required;
- (2) The character, integrity, reputation, judgment, experience and efficiency of the bidder;
- (3) Whether the bidder can perform the contract within the time specified;
- (4) The quality of performance of previous contracts;
- (5) The previous and existing compliance by the bidder with laws and ordinances relating to the contract;
- (6) The life-cost of the personal property in relation to the purchase price and specific use of the item;
- (7) The performance of the personal property, taking into consideration any commonly accepted tests and standards of product usability and user requirements;
- (8) Energy efficiency ratio as stated by the bidder for alternative choices of appliances or equipment;
- (9) The information furnished by each bidder when deemed applicable by the risk operations manager, concerning life-cycle costs between alternatives for all classes of equipment, evidence of expected life, repair and maintenance costs, and energy consumption on a per-year basis;
- (10) Such other information as may be secured having a bearing on the decision to award the contract.

A "responsive bidder" shall be defined as a person or company who has submitted a bid which conforms in all material respects to the "Invitation for Bids".

(f) When the award is not given to the lowest bidder, a full and complete statement of the reasons for placing the order elsewhere shall be prepared by the risk operations manager and filed with other papers relating to the transaction.

(g) No contract in excess of thirty thousand dollars (\$30,000.00) for enlargement or general improvements, such as water extensions, sewers, public heating system, bridges, works on streets, or any other work or improvement when the cost of such enlargement or improvement is assessed to the property shall be awarded by the city council until an estimate of the cost shall be made by the city engineer and submitted to the council.

(h) Except in the case of tie bids, there shall be neither formal or tacit local vendor's preference policies. The city shall neither impose nor condone any bidding or procurement policies that result in exclusionary or anti-competitive bidding or violate state or federal antitrust laws. If all bids received are for the same total amount or unit price, quality and service being equal, the contract shall be awarded to a local bidder. Where there is no local bidder or when two (2) or more local bidders are equal, the risk operations manager shall award the contract to one of the tie bidders by drawing lots in public.

(i) The city, whenever applicable, may purchase supplies, equipment, or services without the necessity of using the formal bid requirements as set forth in this section by either:

- (1) Purchasing under a State of Nebraska contract or other state contract; or
- (2) Purchasing the same supplies, equipment, or services from another vendor at or below the purchase price of a State of Nebraska contract or other state contract; or
- (3) Purchasing under a contract or agreement compliant with the Interlocal Cooperation Act where the acquisition cost of the item being purchased has been established through a public procurement process; or
- (4) Purchasing under a contract or agreement with a Joint Public Agency where the cost of the item being purchased has been established through a public procurement process; or
- (5) Purchasing where the entire cost of the supplies, or services is one hundred percent (100%) funded by a donation to the city for said supplies, equipment, or services, and the following criteria are met:
 - a) the project utilizing said supplies, equipment, or services has been approved by the city in advance of the donation to the city, and
 - b) the donor has requested that particular supplies, equipment, or services be acquired by the city with the donated funds, and

c) the city, before accepting the donation, has considered the criteria set forth in subsection (e) of this section and has declared that, having considered the criteria set forth in subsection (e), it is in the best interest of the city; or

(6) Purchasing used equipment with prior authorization of the council.

Sec. 2-111. Informal bidding.

(a) When the estimated cost of supplies, equipment or contractual services is less than thirty thousand dollars (\$30,000.00), the purchase shall be made in the open market, without newspaper advertisement and without observing the procedure prescribed for the award of formal contracts and shall be referred to as open market purchases. All such purchases shall be awarded by the risk operations manager.

(b) All open market purchases in an amount greater than one thousand five hundred dollars (\$1,500.00) but less than thirty thousand dollars (\$30,000.00) shall, whenever possible, be based on at least three (3) competitive bids, and shall be awarded to the "lowest responsible and responsive bidder," in accordance with the same criteria established in this article for the formal contract procedure. All such purchases shall be awarded by the risk operations manager.

(c) All open market purchases greater than six hundred dollars (\$600.00) and not more than one thousand five hundred dollars (\$1,500.00) may be acquired after solicitation of three (3) informal bids and after being assigned a purchase order by the risk operations manager or his or her designee. Purchases provided for under this subsection should be made from the "lowest responsible and responsive bidder," in accordance with the same criteria established in this article for the formal contract procedure.

(d) All open market purchases of six hundred dollars (\$600.00) or less may be made by utilizing open monthly purchase orders or by purchasing from available sources without the necessity of a bid.

(e) The risk operations manager may solicit open market bids by direct mail request to prospective vendors, by public notice on the bulletin board of the city administrative offices, by telephone, by facsimile transmission, by electronic mail or other electronic means.

(f) The risk operations manager shall keep a record of all open market orders, and the bids submitted in competition thereon, and such records shall also be open to public inspection.

Sec. 2-112. Emergency purchases.

(a) In the event of an emergency which requires immediate purchase of supplies or contractual services, the city administrator shall be empowered to authorize the risk operations manager to secure by open market procedure as herein set forth, at the lowest obtainable price, any supplies or contractual services.

(b) An "emergency" shall be defined as any event which interrupts the normal administration of municipal services, thereby jeopardizing the life, health or convenience of citizens.

(c) Should an emergency situation arise on a weekend or holiday, and where it is not possible or convenient to reach the risk operations manager, any purchase necessary shall be made by the department in charge and such purchase reported to the risk operations manager without delay.

(d) A report of the circumstances of an emergency purchase shall be filed by the risk operations manager with the city administrator.

Sec. 2-113. Inspection and testing.

(a) The risk operations manager shall inspect, or supervise the inspection of, all deliveries of supplies or contractual services to determine their conformance with the specifications set forth in the order or contract.

(b) The risk operations manager may authorize using agencies, divisions or departments having the staff and facilities for adequate inspection to inspect all deliveries made to such agencies, divisions or departments, under rules and regulations which the risk operations manager shall prescribe.

(c) The risk operations manager may require chemical and physical tests of samples submitted with bids and samples of deliveries which are necessary to determine their quality and conformance with the specifications. In the performance of such tests, the risk operations manager shall have the authority; to make use of laboratory facilities of any agency of the city government or any outside laboratory.

Sec. 2-114. Inventory.

It shall be the responsibility of the risk operations manager to supervise the preparation and maintenance of a current inventory of all real and personal city property having a value of one hundred fifty dollars (\$150.00) or more. Periodic checks will be made by the risk operations manager to ensure reliability.

Sec. 2-115. Surplus stock.

All agencies and departments shall submit to the risk operations manager, at such time and in such form as he or she shall prescribe, reports showing stocks of all supplies which are no longer used or which have become obsolete, worn out or scrapped.

The risk operations manager shall have the authority to sell or dispose of all surplus supplies and equipment of less than thirty thousand dollars (\$30,000.00) in value which have become unsuitable or unnecessary for public use. The risk operations manager shall sell or dispose of the property by any method which is most advantageous to the city, including

auction, sealed bid, private or public sale, or trade-in for other property. All sales of equipment or supplies of thirty thousand dollars (\$30,000.00) or more in value shall require the prior approval of the mayor and city council.

Sec. 2-116. Prescribed authority structures.

Insofar as the sale or purchasing procedures of this policy are concerned, the following authority structure shall apply:

- (1) Every city employee shall requisition for supplies, equipment or services only with the written approval of the employee's department or division head or duly authorized representative;
- (2) After obtaining the written approval of the department or division head, the employee shall forward the information regarding the proposed purchase or sale to the risk operations manager. The risk operations manager shall determine the disposition of the proposed purchase or sale according to the procedures and authority specified in this article;
- (3) Any city employee who desires to appeal a decision of the risk operations manager shall appeal only to the city administrator, unless the city administrator determines that the final decision should rest with the mayor and city council and be determined in public session, his or her decision in all cases shall be final;
- (4) No city employee shall circumvent that prescribed authority structure of this policy without permission of the city administrator.

Sec. 2-117. Exceptions.

Insofar as the authority of the risk operations manager is concerned, this policy shall not apply to construction contracts for special improvement districts nor to state or federally funded programs that mandate a different contracting procedure, nor to contracts for legal services.

Secs. 2-118 -- 2-130. Reserved.

Section 2. That Section 18-53 of the Official City Code be and the same is hereby amended to read as follows:

Sec. 18-53. Same - Delegated responsibilities.

The trail advisory board shall work with the risk operations manager, city administrator, mayor and city council in an advisory capacity. The trail advisory board's specific responsibilities may include but not be limited to the following:

- (1) Advise the mayor and city council in the development and implementation of trail policies;
- (2) Encourage use of the trail system;
- (3) Submit trail-related articles to the newspaper or various newsletters;
- (4) Assist with public information handouts and arrange for informational booths at area events for dissemination of information to promote community awareness;
- (5) Assist in finding and applying for trail grants and in fundraising through public/private partnerships;
- (6) Offer input and/or make recommendations for trail projects in the city;
- (7) Serve as advocates for trail maintenance projects;
- (8) Assist in supplying volunteers for trail projects;
- (9) Provide such advice or recommendations as may be specifically requested by the city administrator relative to matters concerning trail projects;
- (10) Other duties or responsibilities as may from time to time be assigned by the mayor or city council.

Section 3. That the effective date of this Ordinance shall be from and after its passage, approval and publication in pamphlet form as required by law.

PASSED AND APPROVED this _____ day of _____, 2024.

ATTEST:

Brianna Duerst, City Clerk

Josh Moenning, Mayor

Approved as to form: _____
Danielle Myers-Noelle, City Attorney

ORDINANCE NO. 5880

AN ORDINANCE OF THE CITY OF NORFOLK, NEBRASKA TO AMEND SECTION 2-5 OF THE OFFICIAL CITY CODE TO UPDATE AMBULANCE MILEAGE FEES; TO PROVIDE WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND TO PROVIDE FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

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

Section 1. That Section 2-5 of the Official City Code be and the same are hereby amended to read as follows:

Sec. 2-5. Schedule of Fees.

(a) In the event the description of any fee appearing in the Schedule of Fees in subsection (b) is inconsistent with the wording of the corresponding Code section, the wording of the Code section shall be deemed to control.

(b) Schedule of Fees:

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Ambulance Fees	Basic life support, non-emergency.	2-2	\$600.00	11/1/2022
Ambulance Fees	Basic life support, emergency.	2-2	\$775.00	11/1/2022
Ambulance Fees	Basic life support, assist only.	2-2	\$100.00	9/1/2015
Ambulance Fees	Advanced life support (1), non-emergency.	2-2	\$700.00	10/1/2019
Ambulance Fees	Advanced life support (1), emergency (one or two ALS interventions).	2-2	\$925.00	11/1/2022
Ambulance Fees	Advanced life support (2), emergency (at least three different medications/procedures).	2-2	\$1,200.00	11/1/2022
Ambulance Fees	Advanced life support, assist only.	2-2	\$250.00	10/1/2019
Ambulance Fees	Specialty care transport (inter-hospital service beyond scope of paramedic).	2-2	\$950.00	10/1/2019
Ambulance Fees	Fee per mile loaded outside Norfolk corporate city limits from 1 to 17 miles. Not including basic life support assistance or advanced life support assistance.	2-2	\$18.00	11/1/2022 (date of Ordinance)
Ambulance Fees	Fee per mile loaded outside Norfolk corporate city limits from 18-50 miles. Not including basic life support assistance or advanced life support assistance.	2-2	\$16.00	11/1/2022
Ambulance Fees	Fee per mile loaded outside Norfolk corporate city limits for 50+ miles. Not including basic life support assistance or advanced life support assistance.	2-2	\$14.00	11/1/2022
Blighted Property	Processing fee to declare real property blighted.	2-3	\$100.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Alarm Systems	False alarms (with current permit on file), not including fire alarms, occurring 7-10 times within a permit year, per occurrence.	2.5-5(a)	\$25.00	11/1/2022
Alarm Systems	False alarms (with current permit on file), not including fire alarms, occurring 11-15 times within a permit year, per occurrence.	2.5-5(a)	\$50.00	11/1/2022
Alarm Systems	False alarms (with current permit on file), not including fire alarms, occurring 16-20 times within a permit year, per occurrence.	2.5-5(a)	\$75.00	11/1/2022
Alarm Systems	False alarms (with current permit on file), not including fire alarms, occurring 21 or more times within a permit year, per occurrence.	2.5-5(a)	\$100.00	11/1/2022
Alarm Systems	False alarms (without current permit on file), not including fire alarms, occurring 1-6 times within any 12-month period, per occurrence.	2.5-5(a)	\$25.00	11/1/2022
Alarm Systems	False alarms (without current permit on file), not including fire alarms, occurring 7-10 times within any 12-month period, per occurrence.	2.5-5(a)	\$50.00	11/1/2022
Alarm Systems	False alarms (without current permit on file), not including fire alarms, occurring 11-15 times within any 12-month period, per occurrence.	2.5-5(a)	\$75.00	11/1/2022
Alarm Systems	False alarms (without current permit on file), not including fire alarms, occurring 16-20 times within any 12-month period, per occurrence.	2.5-5(a)	\$100.00	11/1/2022

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Alarm Systems	False alarms (without current permit on file), not including fire alarms, occurring 21 or more times within any 12-month period, per occurrence.	2.5-5(a)	\$125.00	11/1/2022
Alarm Systems	Fire false alarms occurring 7-10 times within a permit year, per occurrence.	2.5-5(b)	\$150.00	
Alarm Systems	Fire false alarms occurring 11-15 times within a permit year, per occurrence.	2.5-5(b)	\$500.00	
Alarm Systems	Fire false alarms occurring 16 or more times within a permit year, per occurrence.	2.5-5(b)	\$630.00	
Alcoholic Beverage Occupation Taxes	Manufacturer of alcohol and spirits.	3-27(a)	\$2,000.00	
Alcoholic Beverage Occupation Taxes	Manufacturer of beer.	3-27(a)	Same as license	
Alcoholic Beverage Occupation Taxes	Manufacturer of wine.	3-27(a)	\$500.00	
Alcoholic Beverage Occupation Taxes	Alcoholic liquors distributor.	3-27(a)	\$1,500.00	
Alcoholic Beverage Occupation Taxes	Beer distributor.	3-27(a)	\$1000.00	
Alcoholic Beverage Occupation Taxes	Retailer of beer only, for consumption on the premises.	3-27(a)	\$200.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Alcoholic Beverage Occupation Taxes	Retailer of beer only, for consumption off the premises.	3-27(a)	\$200.00	
Alcoholic Beverage Occupation Taxes	Retailer of alcoholic liquors for consumption on the premises and off the premises.	3-27(a)	\$600.00	
Alcoholic Beverage Occupation Taxes	Retailer of alcoholic liquors for consumption off the premises.	3-27(a)	\$400.00	
Alcoholic Beverage Occupation Taxes	Retailer of alcoholic liquors for consumption on the premises.	3-27(a)	\$500.00	
Alcoholic Beverage Occupation Taxes	Special designated permit, per day.	3-27(a)	\$80.00	
Alcoholic Beverage Occupation Taxes	Non-beverage user: Class 1.	3-27(a)	\$10.00	
Alcoholic Beverage Occupation Taxes	Non-beverage user: Class 2.	3-27(a)	\$50.00	
Alcoholic Beverage Occupation Taxes	Non-beverage user: Class 3.	3-27(a)	\$100.00	
Alcoholic Beverage Occupation Taxes	Non-beverage user: Class 4.	3-27(a)	\$200.00	
Alcoholic Beverage Occupation Taxes	Non-beverage user: Class 5.	3-27(a)	\$500.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Alcoholic Beverage Occupation Taxes	Catering permit for Class C, D or I licensees.	3-27(a)	\$200.00	
Alcoholic Beverage Occupation Taxes	Bottle club.	3-27(a)	\$500.00	
Animals and Fowl	Animal impoundment fee for returned loose animals.	4-6	\$10.00	
Animals and Fowl	Dog and cat pet licenses.	4-11	Free	
Animals and Fowl	Daily boarding fee, payable along with impoundment fee.	4-25	\$5.00	
Animals and Fowl	First violation per owner or animal, payable along with impoundment fee.	4-25	\$15.00	
Animals and Fowl	Second violation per owner or animal, payable along with impoundment fee.	4-25	\$20.00	
Animals and Fowl	Third violation per owner or animal, payable along with impoundment fee.	4-25	\$30.00	
Bicycles and Scooters	Bicycle registration.	5-2(b)	Free	11/1/2022
Bicycles and Scooters	Duplicate bicycle registration.	5-2(b)	Free	11/1/2022
Bicycles and Scooters	Motor scooter (gas/electric) registration.	5-25(c)	\$5.00	
Bicycles and Scooters	Duplicate scooter (gas/electric) registration.	5-25(c)	\$5.00	
Bicycles and Scooters	Release from impoundment (not inclusive of towing or removal fees).	5-27(c)	\$25.00	
Building (General) Contractor Registration Fees	Issuance of general building contractor's registration (issued in first year of 3-year registration cycle).	6-38 6-40	\$150.00	12/1/2020

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Building (General) Contractor Registration Fees	Issuance of general building contractor's registration (issued in second year of 3-year registration cycle)	6-38 6-40	\$100.00	12/1/2020
Building (General) Contractor Registration Fees	Issuance of general building contractor's registration (issued in third year of 3-year registration cycle).	6-38 6-40	\$50.00	12/1/2020
Building Permit Fees	Building permit fee per finished square foot for new construction and additions: ground floor and above.	6-18 6-162	\$0.25	10-1-2023
Building Permit Fees	Building permit fee per square foot for new construction and additions: basement	6-18 6-162	\$0.175	10-1-2023
Building Permit Fees	Building permit fee per finished square foot for new construction and additions: attached garage.	6-18 6-162	\$0.14	10-1-2023
Building Permit Fees	Building permit fee per finished square foot for basement finish or remodel.	6-18 6-162	\$0.205	10-1-2023
Building Permit Fees	Building permit fee per square foot for unfinished and accessory structures: detached garages, accessory buildings, decks and warehouses.	6-18 6-162	\$0.175 up to 100,000 sq. ft. and \$0.01 for each additional sq. ft.	10-1-2023
Building Permit Fees	Building permit fee per foot of height for new communication towers.	6-18 6-162	\$6.18	10-1-2023
Building Permit Fees	Building permit fee per foot of height to co-locate on a tower.	6-18 6-162	\$3.09	10-1-2023
Building Permit Fees	Permit fee to locate a manufactured home in a mobile home park.	6-18 6-162	\$123.00	10-1-2023
Building Permit Fees	Permit fee to install an in-ground swimming pool.	6-18 6-162	\$123.00	10-1-2023
Building Permit Fees	Building permit fee to install a sign from 0-99 sq. ft.	6-18	\$34.50	10-1-2023

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Building Permit Fees	Building permit fee to install a sign from 100-199 sq. ft.	6-18	\$62.30	10-1-2023
Building Permit Fees	Building permit fee to install a sign from 200-300 sq. ft.	6-18	\$123.00	10-1-2023
Building Permit Fees	Demolition permit	6-18 6-162	\$51.50	10-1-2023
Building Permit Fees	Miscellaneous/minimum permit fee.	6-18 6-162	\$34.50	10-1-2023
Building Permit Fees	Permit fee when work commences prior to permit application.	6-18 6-162	Triple normal permit fee	
Building Permit Fees	Re-inspection fee for third and subsequent re-inspection.	6-18 6-162	\$59.50	10-1-2023
Building Code Appeal	Application fee for appeal of a decision of a code official and/or the director of planning and development.	6-18	\$500.00 + publication and court reporter costs	12/1/2020
Electrical Code Appeal	Application fee for appeal of a decision of a code official and/or the director of planning and development	6-18 6-57	\$500.00 + publication and court reporter costs	12/1/2020
Electrical Contractor Registration Fees	First time issuance of State of Nebraska electrical contractor, Class B electrical contractor, Class A master electrician, Class B master electrician, special electrician, or a fire alarm installer's registration (issued in first year of 2-year registration cycle).	6-71	\$125.00	10/3/2016
Electrical Contractor Registration Fees	First time issuance of State of Nebraska electrical contractor, Class B electrical contractor, Class A master electrician, Class B master electrician, special electrician, or a fire alarm installer's registration (issued in second year of 2-year registration cycle).	6-71	\$75.00	12/1/2020

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Electrical Contractor Registration Fees	Renewal issuance of State of Nebraska electrical contractor, Class B electrical contractor, Class A master electrician, Class B master electrician, special electrician, or a fire alarm installer's registration.	6-71	\$100.00	12/1/2020
Electrical Permit Fees	Electrical permit fee based on valuation of work to be completed from \$1.00 - \$1,500.00.	6-94	\$34.50	10-1-2023
Electrical Permit Fees	Electrical permit fee for work valued between \$1,501.00 and \$34,000.00. Permit cost calculated at \$5.00 per each \$500.00 value increase or fraction thereof, plus \$34.50 minimum permit fee.	6-94	\$34.50 (permit) + \$5.00/\$500.00 value increase	10-1-2023
Electrical Permit Fees	Electrical permit fee for work valued at greater than \$34,000.00. Permit cost calculated at \$10.00 per each \$1,000.00 value increase or fraction thereof, after \$34,000.00, plus \$359.50 minimum permit fee.	6-94	\$359.50 (permit) + \$10.00/\$1000.00 value increase	10-1-2023
Electrical Permit Fees	Minimum permit fee.	6-94	\$34.50	10-1-2023
Electrical Permit Fees	Permit fee when work commences prior to permit application.	6-94	Triple normal permit fee	
Electrical Permit Fees	Re-inspection fee for third and subsequent re-inspections.	6-94	\$59.50	10-1-2023
Energy Code Appeal	Application fee for appeal of a decision of a code official and/or the director of planning and development	6-18 6-172	\$500.00 + publication and court reporter costs	12/1/2020
Mechanical Permit Fees	New installation fee, per number of square feet conditioned.	6-107	\$0.035	10-1-2023

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Mechanical Permit Fees	Heating unit permit fee, under 140,000 BTU.	6-107	\$41.20	10-1-2023
Mechanical Permit Fees	Heating unit permit fee, 141,000 BTU - 499,000 BTU (per unit).	6-107	\$180.00	10-1-2023
Mechanical Permit Fees	Heating unit permit fee, greater than 499,000 BTU (per unit).	6-107	\$295.00	10-1-2023
Mechanical Permit Fees	Cooling unit permit fee, residential (per unit).	6-107	\$36.00	10-1-2023
Mechanical Permit Fees	Cooling unit permit fee, commercial (per ton).	6-107	\$12.25	10-1-2023
Mechanical Permit Fees	Cooling unit permit fee, industrial chillers (per unit).	6-107	\$840.00	10-1-2023
Mechanical Permit Fees	Miscellaneous installation fee (not requiring new/replacement equipment).	6-107	\$34.50	10-1-2023
Mechanical Permit Fees	Mixing/VAV (variable air volume) boxes.	6-107	\$34.50	10-1-2023
Mechanical Permit Fees	Exhaust fans: (excludes one- and two-family dwellings)	6-107	\$0.08 x exhaust CFM)	10-1-2023
Mechanical Permit Fees	Infrared pipe heating systems or hanging unit heaters permit fee (per unit).	6-107	\$41.00	10-1-2023
Mechanical Permit Fees	Minimum permit fee.	6-107	\$34.50	10-1-2023
Mechanical Permit Fees	Packaged Terminal Air Conditioner (PTAC Unit)	6-107	\$34.50 for first unit plus \$10.00 per each additional unit	10-1-2023
Mechanical Permit Fees	Permit fee when work commences prior to permit application.	6-107	Triple normal permit fee	
Mechanical Permit Fees	Re-inspection fee for third and subsequent re-inspections.	6-107	\$59.50	10-1-2023
Mechanical Contractor Registration Fees	First time issuance of mechanical contractor's 1 year registration.	6-109	\$75.00	10/3/2016

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Mechanical Contractor Registration Fees	Renewal of mechanical contractor's registration, 1year.	6-109	\$50.00	10/3/2016
Gas Contractor Registration Fees	Original gas contractor's registration.	6-111	\$75.00	
Gas Contractor Registration Fees	Renewal of gas contractor's registration.	6-111	\$50.00	
Mechanical Code Appeal	Application fee for appeal of a decision of a code official and/or the director of planning and development	6-18 6-113	\$500.00 + publication and court reporter costs	12/1/2020
Plumbing Permit Fees	1st trap installation.	6-122	\$12.00	10-1-2023
Plumbing Permit Fees	Additional trap installation fee (per trap).	6-122	\$6.10 plus \$0.035 per finished square foot	10-1-2023
Plumbing Permit Fees	Installation of 4 inch sanitary sewer line, per 100 feet of line or fraction thereof.	6-122	\$14.25	10-1-2023
Plumbing Permit Fees	Installation of sanitary sewer line greater than 4 inches, per 100 feet of line or fraction thereof.	6-122	\$24.25	10-1-2023
Plumbing Permit Fees	Installation of private water line up to and including 1 inch line, per 100 feet of line or fraction thereof.	6-122	\$14.25	10-1-2023
Plumbing Permit Fees	Installation of private water line greater than 1-inch, per 100 feet of line or fraction thereof.	6-122	\$24.25	10-1-2023
Plumbing Permit Fees	Minimum permit fee.	6-122	\$34.50	10-1-2023
Plumbing Permit Fees	Permit fee when work commences prior to permit application.	6-122	Triple normal fee	3/19/2018
Private Water Line Installation	Re-inspection fee for third and subsequent re-inspection.	6-122	\$59.50	10-1-2023

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Plumbing Code Appeal	Application fee for appeal of a decision of a code official and/or the director of planning and development	6-18 6-124	\$500.00 + publication and court reporter costs	12/1/2020
Plumbing Contractor Registration Fee	Original plumbing contractor's registration.	6-143(a)	\$75.00	
Plumbing Contractor Registration Fee	Renewal of plumbing contractor's registration.	6-143(a)	\$50.00	
Journeyman and Apprentice Plumber's Registration Fees	Original journeyman plumber's registration fee.	6-144(b)	\$50.00	
Journeyman and Apprentice Plumber's Registration Fees	Renewal of journeyman plumber's registration fee.	6-144(b)	\$25.00	
Journeyman and Apprentice Plumber's Registration Fees	Apprentice plumber's registration fee.	6-145	\$10.00	
Well Driller Registration Fees	Well driller's registration fee.	6-146	\$25.00	12/1/2020
Private Wastewater (Septic) System Installer Registration Fees	Private wastewater (septic) system installer's registration fee.	6-146	\$25.00	12/1/2020
One- and Two-Family Dwelling Code Appeal	Application fee for appeal of a decision of a code official and/or the director of planning and development	6-18 6-162	\$500.00 + publication and court reporter costs	12/1/2020

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Property Maintenance	Application fee for appeal of a decision of a code official and/or the director of planning and development.	6-183	\$500.00 + publication and court reporter costs	10/1/2018
Fuel Gas Code Appeal	Application fee for appeal of a decision of a code official and/or the director of planning and development	6-18 6-192	\$500.00 + publication and court reporter costs	12/1/2020
Fireworks	Fireworks stand occupation tax (annually, per permit).	8-5	\$500.00	10/1/2018
Fire Code Permit Fees	L.P.G. tank, 20 - 500 gallon water capacity.	8-28	\$25.00	
Fire Code Permit Fees	L.P.G. tank, 501 - 90,000 gallon water capacity.	8-28	\$35.00	
Fire Code Permit Fees	Flammable and combustible liquid tanks, 50 - 20,000 gallon water capacity.	8-28	\$70.00	
Fire Sprinkler and Suppression Contractor Fees	Initial registration to install fire sprinkler and suppression systems.	8-29	\$75.00	
Fire Code Permit Fees	Annual re-registration to install fire sprinkler and suppression systems.	8-29	\$50.00	
Fire Sprinkler and Suppression Contractor Fees	Fire sprinkler system permit, per head.	8-29	\$1.50	
Fire Sprinkler and Suppression Contractor Fees	Fire suppression system permit, per extinguishing agent discharge point.	8-29	\$3.00	
Fire Alarm Installer Contractor Fees	First time issuance of fire alarm installer contractor 1 year registration.	8-31	\$75.00	10/3/2016

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Fire Alarm Installer Contractor Fees	First time issuance of fire alarm installer contractor 2 year registration.	8-31	\$125.00	10/3/2016
Fire Alarm Installer Contractor Fees	Renewal of fire alarm installer contractor 2 year registration.	8-31	\$100.00	10/3/2016
Fire Alarm Installer Contractor Fees	Fire alarm system permit fee, per initiation and warning device.	8-31	\$2.00	3/19/2018
Fire Code Appeal	Application fee for appeal of a decision of the fire code official	8-45	\$500.00 + publication and court reporter costs	12/1/2020
Garbage and Trash	Typical municipal solid waste, per ton.	10-27(1)	\$78.80	11/1/2022
Garbage and Trash	NNSWC gate fee, per ton.	10-28(a)	\$24.00	
Garbage and Trash	Transfer station inspection fee, per load.	10-28(b)	\$8.00	
Garbage and Trash	Transfer station minimum MSW fee, per vehicle.	10-28(c)	\$12.00	
Garbage and Trash	Transfer station operating fee, per ton.	10-28(c)	\$54.80	11/1/2022
Garbage and Trash	Sale of compost and wood chips (after first 1,000 lbs.), per ton		\$10.00	10/1/2021
Garbage and Trash	Sorting/loading labor, per hour, including equipment	10-28(d)	\$60.00	1-2-2024
Garbage and Trash	Handling of items unacceptable for transfer to NNSWC landfill, per item	10-28(d)	\$15.00	1-2-2024
Garbage and Trash	Crematory, single animal.	10-28(d)	\$90.00	1-2-2024
Garbage and Trash	Crematory, multiple animals.	10-28(d)	\$90.00	11/1/2022
Garbage and Trash	Crematory, contraband	10-28(d)	\$90.00	11/1/2022

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Garbage and Trash	Automotive battery, each.	10-28(d)	\$5.00	
Garbage and Trash	Computer/TV monitors, each.	10-28(d)	\$15.00	10/1/2016
Garbage and Trash	Computer system disposal, each.	10-28(d)	\$15.00	
Garbage and Trash	Concrete, clean and un-coated, per ton.	10-28(d)	\$5.00	
Garbage and Trash	Concrete, coated and/or painted, per ton.	10-28(d)	\$5.00	
Garbage and Trash	Construction and demolition, untreated dimensional lumber, per ton.	10-28(d)	\$30.00	
Garbage and Trash	Car tires, each.	10-28(d)	\$6.50	1-2-2024
Garbage and Trash	Hazardous waste.	10-28(d)	Actual costs associated with handling, storage and disposal	
Garbage and Trash	Light truck tires, each.	10-28(d)	\$6.50	1-2-2024
Garbage and Trash	Truck tires/skid loader rubber tracks, each.	10-28(d)	\$20.00	1-2-2024
Garbage and Trash	Implement/racing/skid steer tires, each.	10-28(d)	\$35.00	10/1/2018
Garbage and Trash	Tire with rim, each.	10-28(d)	Twice the stated tire fee	
Garbage and Trash	Appliances, each.	10-30(a)	\$12.00	11/1/2022
Garbage and Trash	Appliances with Freon, each.	10-30(a)	\$35.00	11/1/2022
Garbage and Trash	Yard waste, per 36 gallon bag.	10-30(b)	\$0.60	
Garbage and Trash	Yard waste, per cubic yard.	10-30(b)	\$3.00	10/1/2011
Garbage and Trash	Yard waste, per ton.	10-30(b)	\$19.00	
Garbage and Trash	Yard waste, flat rate for standard size pickup boxes and smaller, each.	10-30(b)	\$3.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Garbage and Trash	Tree waste, per ton.	10-30(c)	\$19.00	
Garbage and Trash	Brush and limbs, flat rate for standard size pickup boxes and smaller, each.	10-30(c)	\$3.00	
Garbage and Trash	Floppy discs, flash drives, small tape back-ups shredding, each.	NA	\$0.50	11/4/2013
Garbage and Trash	Large tape back-ups, phones without batteries shredding, each.	NA	\$1.00	11/4/2013
Garbage and Trash	Hard drives shredding, each.	NA	\$2.00	10/1/2018
Garbage and Trash	Tractor tires/large rubber tractor tracks, each.	NA	\$100.00	10/1/2018
Garbage and Trash	Scale out weighing, one weight from stored weights, one weight is new.	NA	\$10.00	11/1/2022
Garbage and Trash	Scale in weighing, weigh a vehicle in and out.	NA	\$10.00	11/4/2013
Garbage and Trash	Sale of dirt, pickup or small trailer loaded by hand.	NA	\$5.00	11/4/2013
Garbage and Trash	Transfer trailer rent and transportation (within city limits and extraterritorial zoning jurisdiction only), per load.	10-29	\$250.00 plus landfill gate fee	10/1/2016
Health and Sanitation	Public pool operating permit (class B, C, D, E, or F pools).	11-47	\$50.00	10/1/2013
Permits and Business Regulations	Circus, annual fee (not required for non-profit or civic clubs).	13-17(a)	\$500.00	
Permits and Business Regulations	Carnival, daily fee.	13-17(b)	\$50.00	
Permits and Business Regulations	Salvage yard permit annual fee.	13-42(a)	\$50.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Permits and Business Regulations	Antique and used merchandise annual permit.	13-58(a)	\$25.00	
Permits and Business Regulations	Auction permit, annual fee.	13-58(a)	\$25.00	
Permits and Business Regulations	Second hand dealer permit, annual fee.	13-58(a)	\$25.00	
Permits and Business Regulations	Pawnbroker's permit, annual fee.	13-71(b)	\$100.00	11/21/2011
Permits and Business Regulations	Telecommunications occupation tax.	13-80(a)	3% gross receipts	
Permits and Business Regulations	Failure of telephone company to provide statement of quarterly gross receipts subject to occupation tax.	13-82(b)	\$25,000.00	
Permits and Business Regulations	Itinerant merchant, 30-day permit	13-113(a)	\$25.00	2/21/2017
Permits and Business Regulations	Itinerant merchant, 90-day permit	13-113(a)	\$60.00	2/21/2017
Permits and Business Regulations	Itinerant merchant, 180-day permit	13-113(a)	\$125.00	2/21/2017
Permits and Business Regulations	Itinerant merchant, annual permit	13-113(a)	\$250.00	2/21/2017
Permits and Business Regulations	Itinerant merchant (occupation tax), per vehicle.	13-113(a)	\$50.00	2/21/2017
Permits and Business Regulations	Peddler/solicitor, 30-day permit	13-113(b)	\$25.00	2/21/2017
Permits and Business Regulations	Peddler/solicitor, 90-day permit	13-113(b)	\$60.00	2/21/2017

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Permits and Business Regulations	Peddler/solicitor, 180-day permit	13-113(b)	\$125.00	2/21/2017
Permits and Business Regulations	Peddler/solicitor, annual permit	13-113(b)	\$250.00	2/21/2017
Permits and Business Regulations	Peddler/solicitor (occupation tax) per vehicle	13-113(b)	\$5.00	2/21/2017
Permits and Business Regulations	Street vendor/temporary merchant, 30-day permit	13-113(c)	\$25.00	2/21/2017
Permits and Business Regulations	Street vendor/temporary merchant, 90-day permit	13-113(c)	\$60.00	2/21/2017
Permits and Business Regulations	Street vendor/temporary merchant, 180-day permit	13-113(c)	\$125.00	2/21/2017
Permits and Business Regulations	Street vendor/temporary merchant, annual permit	13-113(c)	\$250.00	2/21/2017
Permits and Business Regulations	Street vendor/temporary merchant (occupation tax), per vehicle.	13-113(c)	\$5.00	2/21/2017
Permits and Business Regulations	Appeal of denied itinerant merchant, peddler, solicitor, street vendor, or temporary merchant permit, non-refundable.	13-117	\$100.00	11/21/2011
Permits and Business Regulations	Games of chance (occupation tax).	13-143	5% of gross receipts per quarter	
Permits and Business Regulations	Distributing gambling devices (occupation tax).	13-144	5% of gross receipts per quarter	
Permits and Business Regulations	Gambling device permit fee per location.	13-148	\$10.00	
Permits and Business Regulations	Horse-drawn carriage business license	13-202	\$25.00	11/21/2011

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Permits and Business Regulations	Sidewalk café, annual license/renewal (May 1 through April 30)	13-311	\$250.00	5/6/2019
Permits and Business Regulations	Small wireless facilities, application fee for collocation on existing city pole, per facility (not to exceed \$500 for up to 5 facilities on same application)	13-231(a)	\$100.00	9/8/2020
Permits and Business Regulations	Small wireless facilities, application for installation modification, or replacement of utility pole and collocation of facility thereon, per pole	13-231(a)	\$250.00	9/8/2020
Permits and Business Regulations	Small wireless facilities, use of city's right of way, annually	13-231(b)	Occupation tax levied under Sec. 13-80(a)	9/8/2020
Permits and Business Regulations	Small wireless facilities, collocation of facility on city pole in city's right of way, per pole annually	13-231(b)	\$20.00	9/8/2020
Permits and Business Regulations	Sexually oriented business registration/renewal, annually	13-354(a)	\$250.00	6/7/2021
Permits and Business Regulations	Sexually oriented business manager's registration/renewal, annually	13-354(a)	\$50.00	6/7/2021
Permits and Business Regulations	Sexually oriented business, application fee for initial registration	13-354(b)	\$250.00	6/7/2021
Permits and Business Regulations	Short-term rental license, annually	13-373(e)	\$150.00	6/7/2021
Mobile Homes and Mobiles Home Parks	Mobile home park permit, plus \$1.00 per space.	15-33	\$25.00 + \$1.00 per space	
Nuisances	Administrative weed/litter/drainage fee.	17-16	\$25.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Nuisances	Weed abatement fee.	17-16	Cost as billed by contractor plus \$0.01 per square foot if weeds are controlled by the city	
Nuisances	Litter removal.	17-16	Actual cost of litter removal	
Nuisances	Stagnant water mitigation.	17-16	Actual cost of draining and filling to remove stagnant water	
Nuisances	Graffiti removal.	17-55(c)	Actual cost to remove graffiti	
Response to Large Parties	Large party response fee.	20-8	Actual cost	
Streets and Sidewalks	Sidewalk mobilization fee.	22-23(c)	\$100.00	
Streets and Sidewalks	Construction or repair of sidewalks per square foot.	22-23(c)	\$10.00	
Streets and Sidewalks	Under concrete pavement minimum fee, includes first 2 square yards.	22-68(a)	\$375.00	
Streets and Sidewalks	Under concrete pavement, cost per additional square yard or fraction thereof.	22-68(a)	\$75.00	
Streets and Sidewalks	Under gravel or earth roads minimum fee, includes first 2 square yards.	22-68(a)	\$120.00	
Streets and Sidewalks	Under gravel or earth roads, cost per additional square yard or fraction thereof.	22-68(a)	\$40.00	
Streets and Sidewalks	Concrete paving cuts, cost per foot.	22-68(a)	\$5.00	
Streets and Sidewalks	Concrete paving cuts, minimum fee.	22-68(a)	\$50.00	
Streets and Sidewalks	Sawing and removing curbs, cost per foot.	22-68(a)	\$8.00	
Streets and Sidewalks	Removing curb and gutter, cost per foot.	22-68(a)	\$5.00	
Streets and Sidewalks	Curb removal minimum fee.	22-68(a)	\$100.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Streets and Sidewalks	Curb removal by grinding, permit fee.	22-68(a)	\$15.00	
Streets and Sidewalks	Curb removal by grinding, cost per lineal foot.	22-68(a)	\$11.50	10/1/2019
Streets and Sidewalks	Curb removal by grinding, minimum fee (non-inclusive of permit fee).	22-68(a)	\$100.00	
Streets and Sidewalks	Curb removal by grinding, contractor permit fee.	22-68(a)	\$15.00	
Streets and Sidewalks	Fill material for backfilling, cost per cubic yard.	22-68(a)	\$7.00	
Streets and Sidewalks	Rental price per day: 12 foot barricade with legs.	22-68(b)	\$3.00	
Streets and Sidewalks	Rental price per day: solar lights.	22-68(b)	\$2.00	
Streets and Sidewalks	Rental price per day: plastic drum.	22-68(b)	\$3.50	
Streets and Sidewalks	Replacement fee: each 12 foot barricade.	22-68(b)	\$20.00	
Streets and Sidewalks	Replacement fee: each damaged "A" frame leg.	22-68(b)	\$20.00	
Streets and Sidewalks	Replacement fee: each solar light.	22-68(b)	\$25.00	
Streets and Sidewalks	Replacement fee: each plastic drum.	22-68(b)	\$75.00	
Moving Buildings	Annual building mover's registration.	22-88	\$105.00	10/1/2019
Moving Buildings	Single event building mover's fee.	22-88	\$55.00	10/1/2019
Moving Buildings	Permit to move buildings.	22-98	\$30.00	10/1/2019
Subdivisions	Lot boundary change filing fee.	23-16.1(b)	\$150.00	10/1/2019
Subdivisions	Preliminary plat approval.	23-21	\$300.00	11/1/2022
Subdivisions	Preliminary plat fee per lot.	23-21	\$15.00	10/1/2019
Subdivisions	Final plat approval.	23-21	\$300.00	11/1/2022
Subdivisions	Final plat fee per lot.	23-21	\$10.00	10/1/2019
Subdivisions	Request for a waiver of minimum subdivision improvements.	23-48	\$250.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Traffic	Impounded vehicle storage fee, first day.	24-152(c)	\$25.00	
Traffic	Impounded vehicle storage fee, subsequent days.	24-152(c)	\$5.00	
Traffic	Cost of towing an impounded vehicle.	24-152(c)	Actual cost	
Roll Off Refuse Boxes	Permit for placement on street right of way (10-day permit)	24-284(a)	\$50.00	10/3/2016
Roll Off Refuse Boxes	Permit for placement on street right of way (5-day extension)	24-284(a)	\$25.00	10/3/2016
Utility-type Vehicles	Registration plate and/or decal, annual fee.	24-356(a)(3)	\$50.00	6-01-2020
Utility-type Vehicles	Replacement for lost or damaged registration plate and/or decal.	24-356(a)(3)	\$25.00	6-01-2020
Golf Car Vehicles	Registration plate and/or decal, annual fee.	24-375(a)(3)	\$50.00	4-17-2023
Golf Car Vehicles	Replacement for lost or damaged registration plate and/or decal.	24-375(a)(3)	\$25.00	4-17-2023
Trees and Shrubbery	Failure to reimburse city for abatement of nuisance, in addition to cost of abatement.	25-2(d)	\$25.00	
Water	Final reading required before new water and/or sewer service.	26-2	\$30.00	
Water	Water and/or sewer service turn on fee for newly constructed residences and businesses.	26-2	\$30.00	
Water	Water system tap fee.	26-11(a)	\$115.00 + materials	10/1/2018
Water	Connection to water system, per front foot of property.	26-11(b)	Average of 5 most recent districts	12/1/2020
Water	Restoration of water service during normal business hours.	26-18	\$30.00	
Water	Restoration of water service outside of normal business hours.	26-18	\$45.00	
Water: Miscellaneous	Test backflow device, first device per address	NA	\$150.00	1-2-2024

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Water: Miscellaneous	Test backflow device, each additional device at same address as first device	NA	\$30.00	1-2-2024
Water: Miscellaneous	Inspect private fire hydrant, per hydrant	NA	\$20.00	1-2-2024
Water: Miscellaneous	Trace water and/or sewer service, during normal business hours	NA	\$100.00	1-2-2024
Water: Miscellaneous	Trace water and/or sewer service, after normal business hours	NA	\$150.00	1-2-2024
Water: Miscellaneous	Locate curb stop, during normal business hours with 24-hour notice	NA	\$100.00	1-2-2024
Water: Miscellaneous	Locate curb stop, during normal business hours without 24-hour notice, emergency	NA	\$150.00	1-2-2024
Water: Miscellaneous	Request to turn service on/off for repairs, during normal business hours	NA	\$100.00	1-2-2024
Water: Miscellaneous	Request to turn service on/off for repairs, after normal business hours	NA	\$200.00	1-2-2024
Water Rates and Charges	Water usage rate for the first 660 cubic feet of water inside city limits.	26-41(b)	minimum fee for meter size	
Water Rates and Charges	Water usage rate per 100 cubic feet from 660 to 6,660 cubic feet of water inside city limits.	26-41(b)	\$1.71	1/16/2024
Water Rates and Charges	Water usage rate per 100 cubic feet from 6,660 to 33,660 cubic feet of water inside city limits.	26-41(b)	\$1.37	1/16/2024
Water Rates and Charges	Water usage rater per 100 cubic feet for water usage over 33,660 cubic feet inside city limits.	26-41(b)	\$1.21	1/16/2024
Water Rates and Charges	Water usage rate for the first 660 cubic feet of water outside city limits.	26-41(b)	\$0.00	1/16/2024

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Water Rates and Charges	Water usage rate per 100 cubic feet from 660 to 6,660 cubic feet of water outside city limits.	26-41(b)	\$3.44	1/16/2024
Water Rates and Charges	Water usage rate per 100 cubic feet from 6,660 to 33,660 cubic feet of water outside city limits.	26-41(b)	\$2.76	1/16/2024
Water Rates and Charges	Water usage rater per 100 cubic feet for water usage over 33,660 cubic feet outside city limits.	26-41(b)	\$2.03	1/16/2024
Water Rates and Charges	Minimum charge for 5/8 inch water meter within city limits, per bi-monthly billing period.	26-41(c)	\$15.22	1/16/2024
Water Rates and Charges	Minimum charge for 3/4 inch water meter within city limits, per bi-monthly billing period.	26-41(c)	\$16.48	1/16/2024
Water Rates and Charges	Minimum charge for 1 inch water meter within city limits, per bi-monthly billing period.	26-41(c)	\$19.37	1/16/2024
Water Rates and Charges	Minimum charge for 1 1/2 inch water meter within city limits, per bi-monthly billing period.	26-41(c)	\$35.40	1/16/2024
Water Rates and Charges	Minimum charge for 2 inch water meter within city limits, per bi-monthly billing period.	26-41(c)	\$54.76	1/16/2024
Water Rates and Charges	Minimum charge for 3 inch water meter within city limits, per bi-monthly billing period.	26-41(c)	\$104.18	1/16/2024
Water Rates and Charges	Minimum charge for 4 inch water meter within city limits, per bi-monthly billing period.	26-41(c)	\$160.28	1/16/2024
Water Rates and Charges	Minimum charge for 6 inch water meter within city limits, per bi-monthly billing period.	26-41(c)	\$307.19	1/16/2024
Water Rates and Charges	Minimum charge for 5/8 inch water meter outside city limits, per bi-monthly billing period.	26-41(c)	\$30.45	1/16/2024
Water Rates and Charges	Minimum charge for 3/4 inch water meter outside city limits, per bi-monthly billing period.	26-41(c)	\$32.99	1/16/2024

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Water Rates and Charges	Minimum charge for 1 inch water meter outside city limits, per bi-monthly billing period.	26-41(c)	\$38.73	1/16/2024
Water Rates and Charges	Minimum charge for 1 1/2 inch water meter outside city limits, per bi-monthly billing period.	26-41(c)	\$70.79	1/16/2024
Water Rates and Charges	Minimum charge for 2 inch water meter outside city limits, per bi-monthly billing period.	26-41(c)	\$109.52	1/16/2024
Water Rates and Charges	Minimum charge for 3 inch water meter outside city limits, per bi-monthly billing period.	26-41(c)	\$208.36	1/16/2024
Water Rates and Charges	Minimum charge for 4 inch water meter outside city limits, per bi-monthly billing period.	26-41(c)	\$320.55	1/16/2024
Water Rates and Charges	Minimum charge for 6 inch water meter outside city limits, per bi-monthly billing period.	26-41(c)	\$614.38	1/16/2024
Water Rates and Charges	Service fee: delinquent charges collected more than once in a 12 month period.	26-46(a)	\$30.00	
Sewers	Connection to, extension or alteration of, existing sewer lines per front foot of property.	26-58(a)	Average of 5 most recent districts	12/1/2020
Sewers	Building sewer application, permit, and inspection fee (building sewer terminated in sewer main).	26-59(b)	\$20.00	12/2/2013
Sewers	Building sewer application, permit, and inspection fee (building sewer terminated in manhole).	26-59(l)	\$20.00	12/2/2013
Sewers	Appeal of decision of city engineer.	26-64(a)	\$500.00 + publication and court reporter costs	11/4/2013
Sewers	Individual septic/sewage system construction permit filing fee.	26-80	\$25.00	3/19/2018
Water and Sewer Inspection	Inspection of water, sewer or disposal system as a condition of the sale of real estate or for the financing thereof.	26-86(c)	\$50.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Wastewater Treatment	Residential and commercial waste water treatment, minimum bi-monthly charge.	26-97(e)	\$31.50	1/16/2024
Wastewater Treatment	Additional charge per 100 cubic feet of waste water over 400 cubic feet of waste water per bi-monthly billing period.	26-97(e)	\$2.69	1/16/2024
Wastewater Treatment	Normal charge, per 1,000,000 gallons, for wastewater of greater strength than normal domestic sewage where BOD is equal or less than 250mg/L, TSS is equal or less than 250mg/L, and TKN is equal to or less than 30 mg/L.	26-97(f)	\$3,486.77	1/16/2024
Wastewater Treatment	Charge for biochemical oxygen demand (BOD) for high strength waste.	26-97(f)	\$0.2066 per pound above 250mg/L	1/16/2024
Wastewater Treatment	Charge for total suspended solids (TSS) for high strength waste.	26-97(f)	\$0.2325 per pound above 250 mg/L	1/16/2024
Wastewater Treatment	Charge for total Kjeldahl nitrogen for high strength waste.	26-97(f)	\$0.7545 per pound above 30 mg/L	1/16/2024
Wastewater Treatment	Minimum charge for mud pit waste disposed of at the wastewater plant's dump station.	26-97(i)	\$190.00, plus transfer station tipping fees established in section 10-28	10/1/2018
Wastewater Treatment	Minimum charge for septic waste.	26-97(i)	\$0.04 per gallon	10/1/2018
Wastewater Treatment	Sewer reconnection fee, inside normal business hours for users of city sewer and water.	26-99.5	\$30.00	
Wastewater Treatment	Sewer reconnection fee, outside normal business hours for users of city sewer and water.	26-99.5	\$45.00	
Wastewater Treatment	Sewer only customers, second attempt to collect delinquent payment.	26-99.6	\$15.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Wastewater Treatment	Sewer only customers, third and subsequent attempts to collect delinquent payment.	26-99.6	\$30.00	
Wastewater Treatment	Exposure and disconnection of sewer.	26-99.6	Actual cost	
Wastewater Treatment (industrial)	Permit to discharge industrial waste into a public sewer.	26-141(c)	\$100.00	
Wastewater Treatment (industrial): Miscellaneous	Spill or slug discharge at least 60 days following a previous discharge	NA	\$15,000.00	1/16/2024
Wastewater Treatment (industrial): Miscellaneous	Spill or slug discharge within 45 days following a previous discharge	NA	\$20,000.00	1/16/2024
Wastewater Treatment (industrial): Miscellaneous	Spill or slug discharge within 30 days following a previous discharge	NA	\$30,000.00	1/16/2024
Wastewater Treatment (industrial): Miscellaneous	Spill or slug discharge within 10 days following a previous discharge	NA	\$45,000.00	1/16/2024
Wastewater Treatment (industrial): Miscellaneous	Spill or slug discharge within 3 days following a previous discharge	NA	\$60,000.00	1/16/2024
Wastewater Treatment (industrial): Miscellaneous	Spill or slug discharge within 1 day following a previous discharge	NA	\$75,000.00	1/16/2024
Stormwater	Appeal of decision of city engineer	26-193	\$500.00 + publication costs	(10-1-19)
Stormwater	Stormwater fee for residential customers, per month	26-201	\$2.00	11/1/2022
Stormwater	Stormwater fee for commercial and industrial customers, per month	26-201	\$6.00	11/1/2022
Zoning	Application of appeal to zoning board of adjustment.	27-31(3)	\$500.00 + publication costs	10/1/2013

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Zoning	Amendment to zoning district map.	27-38(b)	\$325.00 + publication costs	11/1/2022
Zoning	Conditional use permit.	27-56(2)a 27-380	\$325.00 + publication costs	11/1/2022
Zoning	Permit to keep hens, bantam hens and/or ducks, annual permit or renewal	27-295(1)a	\$15.00	4/3/2023
Zoning	Release of a temporary sign removed from public right-of-way and held in the street division's enclosed yard.	27-323(a)4	\$50.00	
Zoning	Post-platting hard surface waiver filing fee.	27-351	\$250.00 + publication costs	
Zoning	Eligible facility permit	27-380	\$300.00	9/8/2020
Miscellaneous: Administration	Returned check or ACH fee	NA	\$30.00	11/1/2022
Miscellaneous: Baseball fields (all fields)	Youth practice, annual per athlete.	NA	\$10.00	12/4/2023
Miscellaneous: Baseball fields (excluding fields #4 & #5 and Veterans Memorial)	Youth games, with practice agreement, per field per day.	NA	\$20.00	12/4/2023
Miscellaneous: Baseball field at Veterans Memorial	Youth games, with practice agreement, per field per day.	NA	\$50.00	12/4/2023
Miscellaneous: Baseball field at Veterans Memorial	Youth game, without practice agreement, per field per day.	NA	\$750.00	12/4/2023
Miscellaneous: Baseball fields (other than Veterans Memorial)	Adult practice, annual per athlete	NA	\$10.00	12/4/2023

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Miscellaneous: Baseball field at Veterans Memorial	Adult practice, annual per athlete.	NA	\$15.00	12/4/2023
Miscellaneous: Baseball field at Veterans Memorial	Adult games, with practice agreement, per field per day.	NA	\$50.00	12/4/2023
Miscellaneous: Baseball field at Veterans Memorial	Adult games, without practice agreement, per field per day	NA	\$1,000.00	12/4/2023
Miscellaneous: Cabin Rentals	Club house daily rental fee.	NA	\$70.00	12/4/2023
Miscellaneous: Cabin Rentals	Club house refundable damage deposit (cash only).	NA	\$100.00	2/19/2013
Miscellaneous: Cabin Rentals	Elkhorn lodge daily rental fee.	NA	\$210.00	12/4/2023
Miscellaneous: Cabin Rentals	Elkhorn lodge refundable damage deposit (cash only).	NA	\$200.00	2/19/2013
Miscellaneous: Cabin Rentals	Shelter house daily rental fee.	NA	\$45.00	12/4/2023
Miscellaneous: Cabin Rentals	Shelter house refundable damage deposit (cash only).	NA	\$100.00	2/19/2013
Miscellaneous: Cabin Rentals	Woodland cabin daily rental fee.	NA	\$55.00	12/4/2023
Miscellaneous: Cabin Rentals	Woodland cabin refundable damage deposit (cash only).	NA	\$100.00	2/19/2013
Miscellaneous: Cross country course	Practice and meets, annual per athlete.	NA	\$10.00	12/4/2023
Miscellaneous: Electric Vehicles	Vehicle charging fee for first 4 hours, flat fee	NA	\$2.00	6/7/2021
Miscellaneous: Electric Vehicles	Vehicle charging fee after first 4 hours, per hour	NA	\$1.00	6/7/2021
Miscellaneous: Fire Department	Copy of a fire report.	NA	\$10.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Miscellaneous: Planning & Development Department	Copy of plat, mailed.	NA	\$8.00	11/1/2022
Miscellaneous: Planning & Development Department	Detailed zoning verification questionnaire response	NA	\$50.00	10/1/2011
Miscellaneous: Planning & Development Department	Detailed code compliance questionnaire response	NA	\$50.00	10/1/2011
Miscellaneous: Fire Department	Special operations/activities.	NA	Actual cost	
Miscellaneous: Fire Department	Subpoenaed copy of a rescue report.	NA	\$10.00	
Miscellaneous: Football/soccer /baseball Field at Veterans Memorial Park	Special event	NA	To be determined by nature of event	10/1/2021
Miscellaneous: Football and Soccer fields (all fields)	Youth practice, annual per athlete.	NA	\$10.00	12/4/2023
Miscellaneous: Football and Soccer fields (other than Veterans Memorial)	Youth games, with practice agreement, per field per day.	NA	\$20.00	12/4/2023
Miscellaneous: Football and Soccer fields at Veterans Memorial	Youth games, with practice agreement, per field per day.	NA	\$50.00	12/4/2023

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Miscellaneous: Football and Soccer fields at Veterans Memorial	Youth game, without practice agreement, per field per day.	NA	\$750.00	12/4/2023
Miscellaneous: Football and Soccer fields (other than Veterans Memorial)	Adult practice, annual per athlete.	NA	\$10.00	12/4/2023
Miscellaneous: Football and Soccer fields at Veterans Memorial	Adult practice, annual per athlete.	NA	\$15.00	12/4/2023
Miscellaneous: Football and Soccer fields (other than Veterans Memorial)	Adult games, with practice agreement, per field per day.	NA	\$20.00	12/4/2023
Miscellaneous: Football and Soccer fields at Veterans Memorial	Adult games, with practice agreement, per field per day.	NA	\$50.00	12/4/2023
Miscellaneous: Football and Soccer fields at Veterans Memorial	Adult games, without practice agreement, per field per day.	NA	\$1,000	12/4/2023
Miscellaneous: Library	Late book fee, per day.	NA	\$0.10	10/1/2011
Miscellaneous: Library	Late DVD fee, per day.	NA	\$.25	
Miscellaneous: Library	Late hotspot fee, per day.	NA	\$1.00	10/1/2018
Miscellaneous: Library	Late audio book fee, per day.	NA	\$0.10	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Miscellaneous: Library	Late CD fee, per day.	NA	\$0.25	10/1/2011
Miscellaneous: Library	Late video game fee, per day	NA	\$0.25	10/1/2018
Miscellaneous: Library	Late magazine fee, per day	NA	\$0.10	10/1/2018
Miscellaneous: Library	Photo copy, each.	NA	\$0.10	
Miscellaneous: Library	Lost materials.	NA	Actual cost of replacement	
Miscellaneous: Library	Genealogy research fee.	NA	\$10.00	
Miscellaneous: Library	Interlibrary loan: microfilm/roll.	NA	\$3.00	
Miscellaneous: Parking	Replacement parking tag	NA	\$25.00	2/3/2014
Miscellaneous: Parking stall rental	Annual fee	NA	\$80.00	9/8/2020
Miscellaneous: Parking stall rental	Quarterly fee	NA	\$17.50	11-20-2017
Miscellaneous: Parks	Overnight camping in Ta-Ha-Zouka Park, per night	NA	\$26.00	12/4/2023
Miscellaneous: Parks	Overnight camping in Ta-Ha-Zouka Park (primitive), per night	NA	\$18.00	12/4/2023
Miscellaneous: Parks	Reservable picnic shelter	NA	\$45.00	12/4/2023
Miscellaneous: Parks	Reservable stage at Central Park	NA	\$35.00	9/1/2015
Miscellaneous: Parks	Reservable stage at Johnson Park	NA	\$50.00	12/4/2023
Miscellaneous: Parks	Reservable stage at Skyview Park	NA	\$50.00	12/4/2023
Miscellaneous: Police Department	Copy of an accident report, picked up.	NA	\$3.00	

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Miscellaneous: Police Department	Copy of an accident report, mailed.	NA	\$4.00	
Miscellaneous: Police Department	Records subpoena.	NA	\$18.00	
Miscellaneous: Police Department	Copy of a video.	NA	\$20.00	
Miscellaneous: Police Department	Copy of a photo.	NA	\$1.00/sheet	
Miscellaneous: Police Department	Criminal history check.	NA	\$5.00	
Miscellaneous: Police Department	Finger printing.	NA	\$10.00	
Miscellaneous: Police Department	Gun permit (background check).	NA	\$5.00	
Miscellaneous: Police Department	Breath test related to DUI.	NA	\$35.00	
Miscellaneous: Police Department	Blood/urine test related to DUI.	NA	\$155.00	10/1/2013
Miscellaneous: Public Works	Labor, each employee per hour, first 8 hours	NA	\$55.00	1-2-2024
Miscellaneous: Public Works	Labor, each employee per hour, after initial 8 hours	NA	\$80.00	1-2-2024
Miscellaneous: Public Works	Backhoe, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Loader, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Loader with snow blower, equipment charge per hour (2 hour minimum)	NA	\$200.00 + labor	1-2-2024
Miscellaneous: Public Works	Excavator, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Miscellaneous: Public Works	Bobcat/Skid steer, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Bobcat/Skid steer concrete breaker, equipment charge per hour (2 hour minimum)	NA	\$150.00 + labor	1-2-2024
Miscellaneous: Public Works	Bobcat/Skid steer broom, equipment charge per hour (2 hour minimum)	NA	\$150.00 + labor	1-2-2024
Miscellaneous: Public Works	Bobcat/Skid steer snow box, equipment charge per hour (2 hour minimum)	NA	\$150.00 + labor	1-2-2024
Miscellaneous: Public Works	Dump truck, 5 yd., equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Dump truck, 10 yd., equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Dump truck, 5 yd. with blade, equipment charge per hour (2 hour minimum)	NA	\$130.00 + labor	1-2-2024
Miscellaneous: Public Works	Dump truck, 10 yd. with blade, equipment charge per hour (2 hour minimum)	NA	\$130.00 + labor	1-2-2024
Miscellaneous: Public Works	Dump truck, 5 yd. with salter, equipment charge per hour (2 hour minimum)	NA	\$180.00 + labor	1-2-2024
Miscellaneous: Public Works	Dump truck, 10 yd. with salter, equipment charge per hour (2 hour minimum)	NA	\$180.00 + labor	1-2-2024
Miscellaneous: Public Works	Dump truck, 5 yd. with de-icer, equipment charge per hour (2 hour minimum)	NA	\$180.00 + labor	1-2-2024
Miscellaneous: Public Works	Dump truck, 10 yd. with de-icer, equipment charge per hour (2 hour minimum)	NA	\$180.00 + labor	1-2-2024
Miscellaneous: Public Works	Attenuator, equipment charge per hour (2 hour minimum)	NA	\$75.00 + labor	1-2-2024
Miscellaneous: Public Works	Tractor, equipment charge per hour (2 hour minimum)	NA	\$75.00 + labor	1-2-2024

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Miscellaneous: Public Works	Tractor with bat wing mower, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Tractor with alley drag, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Grader, equipment charge per hour (2 hour minimum)	NA	\$150.00 + labor	1-2-2024
Miscellaneous: Public Works	Sweeper, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Boom truck, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Water truck, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Air compressor, equipment charge per hour (2 hour minimum)	NA	\$50.00 + labor	1-2-2024
Miscellaneous: Public Works	Painter, equipment charge per hour (2 hour minimum)	NA	\$75.00 + labor and material	1-2-2024
Miscellaneous: Public Works	Crack sealer, equipment charge per hour (2 hour minimum)	NA	\$50.00 + labor and material	1-2-2024
Miscellaneous: Public Works	Hydro-seeder, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor and material	1-2-2024
Miscellaneous: Public Works	Message board rental, per day	NA	\$25.00	1-2-2024
Miscellaneous: Public Works	Message board, set up fee	NA	\$100.00	1-2-2024
Miscellaneous: Public Works	Message board, take down fee	NA	\$100.00	1-2-2024
Miscellaneous: Public Works	Service truck, equipment charge per hour (2 hour minimum)	NA	\$30.00 + labor	1-2-2024
Miscellaneous: Public Works	Sewer jet truck, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024
Miscellaneous: Public Works	Sewer jet/vac truck, equipment charge per hour (2 hour minimum)	NA	\$100.00 + labor	1-2-2024

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Miscellaneous: Public Works	Sewer camera, equipment charge per foot (minimum charge of \$200.00)	NA	\$1.50 + labor	1-2-2024
Miscellaneous: Public Works	Trash pump, equipment charge per hour (2 hour minimum)	NA	\$25.00 + labor	1-2-2024
Miscellaneous: Recreational Programs	Recreation programs	NA	\$0-\$275.00 (To be determined by nature of program)	11/1/2022
Miscellaneous: Recreational Programs	Swimming lessons, per student.	NA	\$50.00	12/4/2023
Miscellaneous: Recreational Programs	Private swim lessons (per student per 1/2 hour session)	NA	\$15.00	12/4/2023
Miscellaneous: Softball fields	Practice, annual per athlete.	NA	\$10.00	12/4/2023
Miscellaneous: Softball fields (excluding fields #4 & #5)	Games, with practice agreement, per field per day	NA	\$20.00	12/4/2023
Miscellaneous: Street Department	Special operations/activities.	NA	Actual cost	
Miscellaneous: Swimming Pool Admissions	AquaVenture Daily admission: youth (age 4-15).	NA	\$7.00	12/4/2023
Miscellaneous: Swimming Pool Admissions	AquaVenture Daily admission: adult (age 16-54).	NA	\$9.00	12/4/2023
Miscellaneous: Swimming Pool Admissions	AquaVenture Daily admission: senior (age 55 & up) and veterans.	NA	\$8.00	12/4/2023
Miscellaneous: Swimming Pool Admissions	AquaVenture Group daily admission: (maximum 6 people).	NA	\$42.00	12/4/2023

Category	Description of Fee	Municipal Code Reference	Fee	Date Last Modified
Miscellaneous: Swimming Pool Admissions	AquaVenture Individual season pass: (all ages).	NA	\$100.00	2/21/2017
Miscellaneous: Swimming Pool Admissions	AquaVenture Group season pass (maximum any 6 people).	NA	\$250.00	12/4/2023
Miscellaneous: Swimming Pool Admissions	AquaVenture Group season pass for individuals living in same household (up to 6 people)	NA	\$250.00	12/4/2023
Miscellaneous: Swimming Pool Admissions	AquaVenture Each additional person to group season pass for individuals living in same household	NA	\$40.00	12/4/2023
Miscellaneous: Swimming Pool Admissions	AquaVenture Special event pass	NA	\$7.00	12/4/2023
Miscellaneous: Swimming Pool Admissions	AquaVenture Children 3 and under.	NA	Free	2/21/2017
Miscellaneous: Swimming Pool	AquaVenture Pool rental, per hour	NA	\$500.00	12/4/2023
Miscellaneous: Tennis	Practice and meets, annual per athlete.	NA	\$10.00	12/4/2023

Section 2. That the operative date of this Ordinance shall be May 1, 2024.

Section 3. That the effective date of this Ordinance shall be from and after its passage, approval and publication in pamphlet form as required by law.

PASSED AND APPROVED this _____ day of _____, 2024.

ATTEST:

Brianna Duerst, City Clerk

Josh Moenning, Mayor

Approved as to form: _____
Danielle Myers-Noelle, City Attorney

RESOLUTION NO. 2024-19

WHEREAS, the Chief of Police is given the authority, with the approval of the Mayor and City Council, for the placement of traffic control signs and for the regulation of traffic within the corporate limits of the City of Norfolk, Nebraska; and

WHEREAS, it has come to the attention of the Chief of Police that certain traffic control signs need to be installed and traffic in a certain location should be regulated in order to best serve the motoring public while aiding the public safety in the use of the streets and highways within the City of Norfolk, Nebraska; and

WHEREAS, it would be in the best interest of public safety to place stop signs controlling traffic in all four directions at the intersection of Sunrise Drive and Reif Street.

NOW, THEREFORE, in consideration of the foregoing recitals the Mayor and City Council of the City of Norfolk, Nebraska, hereby adopt the following resolution:

BE IT RESOLVED by the Mayor and City Council of the City of Norfolk, Nebraska that the Chief of Police be authorized to place certain traffic signs and to provide for the regulation of traffic as follows:

Place "Stop" signs controlling traffic in all four directions at the intersection of Sunrise Drive and Reif Street.

PASSED AND APPROVED this _____ day of _____, 2024.

ATTEST:

Josh Moenning, Mayor

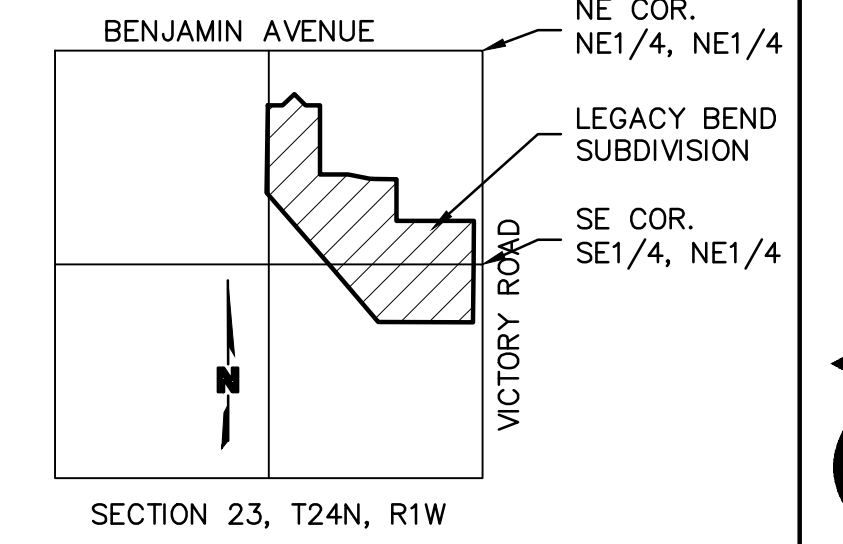
Brianna Duerst, City Clerk

Approved as to form: _____
Danielle Myers-Noelle, City Attorney

LEGACY BEND FIRST ADDITION NORFOLK, NE PRELIMINARY PLAT

SHEET 1 OF 7
OVERALL SITE

SUBDIVISION AREA 79.07 ACRES DEVELOPER/OWNER INNATE DEVELOPMENT, L.L.C. ENGINEER AND SURVEYOR OLSSON ASSOCIATES
EXISTING ZONE: R1,R2 PROPOSED ZONE: R2 201 S. 2ND ST. GRAND ISLAND, NE 68802



VICINITY MAP
NOT TO SCALE

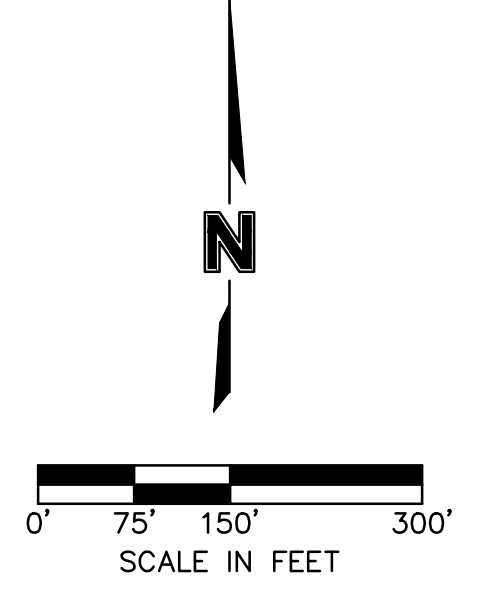


LEGACY BEND SHEET LAYOUT
NOT TO SCALE

LEGAL DESCRIPTION
A TRACT OF LAND LOCATED IN PART OF THE EAST HALF (E1/2) OF SECTION TWENTY-THREE (23), TOWNSHIP TWENTY-FOUR (24) NORTH, RANGE ONE (1) WEST OF THE 6TH P.M., MADISON COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCING AT THE EAST QUARTER (E1/4) CORNER OF SECTION 23-T24N-R1W; THENCE ON AN ASSUMED BEARING OF S87°32'05"W, ALONG THE NORTH LINE OF THE SOUTHWEST QUARTER (SW1/4) OF SECTION 23, A DISTANCE OF 80.90 FEET TO THE WEST RIGHT-OF-WAY LINE OF VICTORY ROAD, SAID POINT ALSO BEING THE POINT OF BEGINNING; THENCE S02°00'00"E, ALONG SAID WEST RIGHT-OF-WAY LINE, A DISTANCE OF 662.51 FEET TO THE NORTHEAST CORNER OF A TRACT OF LAND OWNED BY THE CITY OF NORFOLK SURVEYED ON MARCH 24, 2015 BY JAI J. ANDRIST, L.S. 630; THENCE S87°33'00"W, ALONG THE NORTH LINE OF SAID TRACT OF LAND, A DISTANCE OF 1151.75 FEET TO THE NORTHWEST CORNER OF SAID TRACT OF LAND, SAID POINT ALSO BEING ON THE EASTERLY RIGHT-OF-WAY LINE OF A FLOOD PROTECTION CHANNEL; THENCE N43°07'38"W, ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 872.81 FEET TO THE SOUTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4; THENCE N43°41'07"W, ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 1204.19 FEET TO THE INTERSECTION OF SAID EASTERLY RIGHT-OF-WAY LINE OF A FLOOD PROTECTION CHANNEL AND THE WEST LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4; THENCE N01°46'03"W A DISTANCE OF 1062.25 FEET TO THE SOUTHWEST CORNER OF LOT 1, MEADOW RIDGE PHASE 3-1ST ADDITION; THENCE N87°30'01"E, ALONG THE SOUTH LINE OF SAID LOT 1, A DISTANCE OF 177.06 FEET TO A SOUTHERLY CORNER OF SAID LOT 1; THENCE N43°44'49"E, ALONG A SOUTHEASTERLY LINE OF SAID LOT 1, A DISTANCE OF 197.34 FEET TO THE SOUTHEAST CORNER OF SAID LOT 1 SAID POINT ALSO BEING A WESTERLY CORNER OF LOT 3, MEADOW RIDGE PHASE 1-1ST ADDITION; THENCE S48°16'39"E, ALONG A SOUTHWESTERLY LINE OF SAID LOT 3, A DISTANCE OF 195.27 FEET TO A SOUTHWEST CORNER OF SAID LOT 3; THENCE N87°29'07"E, ALONG THE SOUTH LINE OF SAID LOT 3, A DISTANCE OF 174.99 FEET TO THE SOUTHWEST CORNER OF SAID LOT 3 SAID POINT ALSO BEING ON THE WEST RIGHT-OF-WAY LINE OF MCINTOSH ROAD; THENCE S02°30'21"E, ALONG SAID WEST RIGHT-OF-WAY LINE, A DISTANCE OF 839.99 FEET TO THE SOUTHWEST CORNER OF MEADOW RIDGE PHASE 2-1ST ADDITION; THENCE N87°29'11"E, ALONG THE SOUTH LINE OF MEADOW RIDGE PHASE 2-1ST ADDITION, A DISTANCE OF 340.01 FEET TO A POINT OF CURVATURE; THENCE AROUND A CURVE IN A CLOCK-WISE DIRECTION, ALONG THE SOUTH LINE OF BLOCK 4, MEADOW RIDGE PHASE 2-1ST ADDITION, WITH A DELTA ANGLE OF 104°03'32", HAVING A RADIUS OF 110.00 FEET, AND A CHORD BEARING S86°57'36"E A CHORD DISTANCE OF 20.47 FEET TO THE SOUTHWEST CORNER OF LOT 4A, BLOCK 4, MEADOW RIDGE PHASE 2-1ST ADDITION; THENCE S81°09'17"E, ALONG THE SOUTH LINE OF SAID BLOCK 4, MEADOW RIDGE PHASE 2-1ST ADDITION AND THE SOUTH LINE OF BLOCK 2, MEADOW RIDGE PHASE 4-1ST ADDITION, A DISTANCE OF 243.54 FEET TO THE SOUTHWEST CORNER OF LOT 1B, SAID BLOCK 2, MEADOW RIDGE PHASE 4-1ST ADDITION; THENCE S86°37'27"E, ALONG SAID SOUTH LINE OF BLOCK 2, A DISTANCE OF 59.92 FEET TO THE SOUTHWEST CORNER OF LOT 2A, BLOCK 2, MEADOW RIDGE PHASE 4-1ST ADDITION; THENCE N87°57'27"E, ALONG THE SOUTH LINE OF SAID BLOCK 2, A DISTANCE OF 270.87 FEET TO THE SOUTHWEST CORNER OF LOT 3B, SAID BLOCK 2, SAID POINT ALSO BEING ON THE WEST LINE OF LOT 2, BLOCK 5, MEADOW RIDGE PHASE 1-4TH ADDITION; THENCE S02°30'07"E, ALONG SAID WEST LINE OF BLOCK 5, A DISTANCE OF 329.50 FEET TO THE SOUTHWEST CORNER OF LOT 1, BLOCK 2, MEADOW RIDGE PHASE 2-2ND ADDITION; THENCE S02°30'57"E, ALONG SAID WEST LINE OF BLOCK 2, A DISTANCE OF 174.17 FEET TO THE SOUTHWEST CORNER OF LOT 3, BLOCK 2, MEADOW RIDGE PHASE 2-2ND ADDITION; THENCE N87°30'12"E, ALONG THE SOUTH LINE OF BLOCKS 2 AND 3, MEADOW RIDGE PHASE 2-2ND ADDITION AND THE SOUTH LINE OF BLOCK 2 MEADOW RIDGE PHASE 2-3RD ADDITION A DISTANCE OF 942.98 FEET TO THE WEST RIGHT-OF-WAY LINE OF VICTORY ROAD; THENCE S02°15'05"E, ALONG SAID WEST RIGHT-OF-WAY LINE, A DISTANCE OF 569.96 FEET TO THE POINT OF BEGINNING.

APPROVAL
THIS FORGOING PRELIMINARY PLAT WAS APPROVED BY THE PLANNING COMMISSION OF THE CITY OF NORFOLK ON THIS ____ DAY OF ____ 20__.

ATTEST: DAN SPRAY, CHAIRMAN



DWG: C:\Temp\AcPublish\2356\G_LOT_71466.dwg USER: dtoupin G_PBASE_71466
 DATE: Mar 15, 2018 10:24am XREFS: V_XROW_SPM_71466 C_TBK_71466

661 P Street, Suite 200
P.O. Box 84408
Lincoln, NE 68508
TEL: 402.474.6311
FAX: 402.474.5160
www.olssonassociates.com

REV. NO.	DATE	REVISIONS DESCRIPTION

OVERALL SITE PLAN

LEGACY BEND PRELIMINARY PLAT

REVISIONS

2018

NORFOLK, NEBRASKA

drawn by: AET

checked by: MMR

QA/QC by: 017-1466

project no.: 03/15/2018

SHEET

1 of 7

ANNUAL COMPREHENSIVE FINANCIAL REPORT

of the

CITY OF NORFOLK, NEBRASKA



for the year ended

SEPTEMBER 30, 2023

**ANNUAL
COMPREHENSIVE
FINANCIAL REPORT**

of the

**CITY
OF
NORFOLK
NEBRASKA**

for the year ended

September 30, 2023

CITY OF NORFOLK, NEBRASKA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

*for the
fiscal year
ended
September 30, 2023*

Prepared by:
The Finance Division

CITY OF NORFOLK, NEBRASKA

TABLE OF CONTENTS
September 30, 2023

	Page(s)
INTRODUCTORY SECTION	
Letter of Transmittal	1-8
Certificate of Achievement	9-10
Organization Chart	11
Listing of Officials	12
FINANCIAL SECTION	
Independent Auditor's Report	13-15
Management's Discussion and Analysis.....	16-30
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	31
Statement of Activities	32
FUND FINANCIAL STATEMENTS	
Governmental Funds Financial Statements	
Balance Sheet.....	33
Reconciliation of the Balance Sheet to the Statement of Net Position.....	34
Statement of Revenues, Expenditures and Changes in Fund Balances.....	35
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	36
Proprietary Funds Financial Statements	
Statement of Net Position	37
Statement of Revenues, Expenses and Changes in Net Position	38
Statement of Cash Flows.....	39-40
Fiduciary Funds Financial Statements	
Statement of Fiduciary Net Position	41
Statement of Changes in Fiduciary Net Position.....	42
Notes to Financial Statements	43-71
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Changes in Firemen's Net Pension Liability and Related Ratios.....	72
Schedule of City's Contributions-Firemen's Retirement System.....	73
Schedule of Investment Returns.....	74
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual, General Fund and Major Special Revenue Funds.....	75-76
Notes to Required Supplementary Information Budgetary Reporting.....	77-78

CITY OF NORFOLK, NEBRASKA

TABLE OF CONTENTS
September 30, 2023

	Page(s)
SUPPLEMENTARY INFORMATION	
Governmental Non-Major Funds Combining Financial Statements	
Balance Sheet.....	79
Statement of Revenues, Expenditures and Changes in Fund Balances.....	80
Budget Schedules	
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual, Nonmajor Special Revenue Funds.....	81-83
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual, Capital Project Funds.....	84
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual, Debt Service Fund.....	85
Enterprise Fund Combining Departmental Financial Schedules	
Schedule of Net Position.....	86-87
Schedule of Revenues, Expenses and Changes in Net Position.....	88
Schedule of Cash Flows.....	89-90
Fiduciary Funds Combining Financial Statements	
Combining Statement of Fiduciary Net Position.....	91
Combining Statement of Changes in Fiduciary Net Position.....	92

STATISTICAL SECTION

	Table #	
Net Position by Component.....	1	93-94
Changes in Net Position.....	2	95-96
Fund Balances of Governmental Funds.....	3	97-98
Changes in Fund Balances of Governmental Funds.....	4	99-100
Total City Taxable Sales.....	5	101
Sales Tax Rates.....	6	102
Net Taxable Sales by Business Classification.....	7	103
Assessed and Estimated Actual Value of Taxable Property.....	8	104
Property Tax Rates-Direct and Overlapping Governments.....	9	105
Principal Property Taxpayers.....	10	106
Property Tax Levies and Collections.....	11	107
Ratios of Outstanding Debt by Type.....	12	108
Ratios of General Bonded Debt Outstanding.....	13	109
Direct and Overlapping Governmental Activities Debt.....	14	110
Pledged Revenue Coverage.....	15	111
Demographic and Economic Statistics.....	16	112
Principal Employers.....	17	113
Full-Time Equivalent City Governmental Employees by Function.....	18	114
Operating Indicators by Function.....	19	115
Capital Asset Statistics by Function.....	20	116

CITY OF NORFOLK, NEBRASKA

TABLE OF CONTENTS
September 30, 2023

	Page(s)
SINGLE AUDIT SECTION	
Schedule of Expenditures of Federal Awards	117
Notes to Schedule of Expenditures of Federal Awards	118
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> – Independent Auditor’s Report	119-120
Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance – Independent Auditor’s Report	121-123
Schedule of Findings and Questioned Costs	124-125
Summary Schedule of Prior Audit Findings	126

INTRODUCTORY SECTION

March 27, 2024

**Honorable Mayor, City Council,
and Citizens of Norfolk
City of Norfolk, Nebraska**

The annual comprehensive financial report of the City of Norfolk for the fiscal year ended September 30, 2023 is hereby submitted. State law requires cities to issue within six months of fiscal year end a set of audited financial statements. This report fulfills this requirement for the fiscal year ended September 30, 2023.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The City's financial statements have been audited by FORVIS, LLP a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended September 30, 2023 are fairly presented in accordance with generally accepted accounting principles (GAAP). The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in

conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

CITY PROFILE

The City of Norfolk is located in Madison County, a prime agricultural region in northeast Nebraska, approximately 112 miles northwest of Omaha and 121 miles north of the state capital of Lincoln.

The City was incorporated September 12, 1881, and utilizes the mayor and council form of government. The Council is elected on a nonpartisan basis. Council members serve four year staggered terms with four council members elected every two years. The mayor serves a four-year term. The City is divided into four wards and each ward is represented by two council members with staggered terms.

The City provides a full range of services. These services include police and fire protection; the construction and maintenance of streets and infrastructure; recreational activities; a public library; a system of parks; planning, zoning, health, and housing; water and sewer utilities; off-street parking facilities; and a solid waste transfer station. In addition to general government activities, the governing body oversees the City's various employee retirement systems and these activities are included in the reporting entity. The Community Development Agency created by the Mayor and Council to provide for redevelopment of blighted areas throughout the City is included because of the significance of its operational and financial relationships with the City. However, the Norfolk Housing Agency does not meet the established criteria for inclusion in the reporting entity, and is excluded from the report. The Agency issues its own financial statements which are available upon request from its office at 1310 West Norfolk Avenue Suite D.

The Council is required to adopt a final budget by no later than September 30 of the prior fiscal year. This annual budget serves as the foundation for the City's financial planning and control. The budget is prepared by fund and department. The budget includes all funds of the City except fiduciary funds (Retirement Funds) and component units (Community Development Agency and City of Norfolk Facilities Corporation).

The budget modification process depends on the type of modification being sought. If a department or division head wishes to purchase unbudgeted machinery, tools or equipment, he can choose to do so by exchanging it for another item within the same account. If an exchange is not possible and the item is not deferrable, the City Administrator must review and approve the request, or at his discretion, the Mayor and City Council. Exchanges of budgetary authority between accounts is generally not allowed. If any piece of equipment fails and was unforeseen at budget time, purchasing normally approves replacement up to \$1,500. Amounts over \$1,500 are approved by the City Administrator or the Mayor and City Council.

LOCAL ECONOMY

Norfolk sales tax has continued growth recently. Sales tax revenue in fiscal year 2023 was \$11,898,470, an increase of \$757,239 or 6.8% from fiscal year 2022. This is after a 6.1% increase from fiscal year 2021 to 2022. Norfolk continues to have low unemployment. In December 2023 the national unemployment rate was 3.5% and Norfolk's unemployment rate was 1.9%. Real estate values are increasing in Norfolk. The 2023 assessed valuation increased 8.3%, and the amount of real growth was \$48.4 million.

Norfolk Machinery Co. announced plans for a new facility west of Norfolk. The plans include constructing a 40,000 square foot building for a Caterpillar dealership for sales, rentals, parts, and service of Caterpillar equipment. The facility will include 12 bays and be larger than the existing dealership, providing room for the business to expand its workforce. It will feature advanced technology, automated storage systems, and increased warehouse space to house additional Caterpillar parts. It will have a demonstration area that allows customers to test the functionality of various products and a full-serve Cat Rental Store which will offer a complete line of Caterpillar and allied equipment for local contractors.

Construction continues on the \$375 million soybean crushing plant near Norfolk. Operation of the plant is expected to start in 2024. The plant will crush 38.5 million bushels of soybeans annually and create up to 55 jobs. It will produce 847,000 tons of soybean meal per year for livestock feed markets, 450 million pounds of crude soybean oil per year, and 77,000 tons of pelleted soybean hulls per year. The plant is expected to increase area soybean prices 20 cents per bushel, resulting in a \$7.7 million annual increase in area farm income. A \$200,000 Site and Building Development Fund Grant from the State of Nebraska was awarded to fund part of constructing the new plant.

Renovations to the Sunset Plaza Mall are currently underway. The first phase of renovation retrofits the former Herberger's space into three separate spaces for Kohl's, Planet Fitness, and TJ Maxx. It includes construction of a new loading dock, exterior façade enhancements, interior tenant improvements, replacement and/or repair of the associated sidewalks and parking lots, landscaping, and updated utilities. The second phase of renovation will improve the remainder of the mall and include renovation of hallways and food court, exterior façade enhancements, interior tenant improvements, landscaping, and replacement and/or repair of sidewalks and parking lots. Total project costs are expected to be more than \$22.5 million. A Redevelopment Contract was approved that provides for \$3.5 million of tax increment financing for eligible costs from the second phase.

Milk Specialties Global is expanding their existing plant in Norfolk. The project involves adding a 14,000 square foot dryer building and a 9,200 square foot liquid processing warehouse. The expansion will include new equipment for milk drying operations with an expected volume of more than 2 million pounds of raw milk per day sourced from area producers. The project is expected to create 29 jobs. A \$300,000 Site and Building Development Fund Grant from the State of Nebraska was awarded to fund a portion of the expansion.

The Norfolk area continues to address its housing shortage. A 2016 study, updated most recently in September 2021, found that Norfolk needs 769 new housing units by 2026, including 427 owner and 342 rental housing units, to meet current demand and support future population growth. Construction continues on a number of projects related to Redevelopment Contracts that provide for using tax increment financing for housing. Progress continues on the Legacy Bend Development, Medelmans Lake Development, Nor-Park Housing Development, and Arbor View Development. A total of 18 single family dwellings were added in these developments in the past year.

A Redevelopment Contract was approved providing tax increment financing near downtown for 2 apartment buildings for Wayne State students as part of the Growing Together Initiative, 5 two-story commercial structures all but one having residential on the second floor, and 5 condominiums. A total of 44 residential units and 18 commercial units are planned over 3 phases. One commercial/community building and two apartment buildings with a total of ten apartments are currently under construction. The Contract provides for up to \$4,853,274 of tax increment financing. Another Redevelopment Contract relating to the Growing Together Initiative is the Phillip Avenue apartments. This project consists of demolishing an existing building to build a 30-unit apartment complex with green space. Total project costs are expected to be over \$5 million, with tax increment financing providing \$445,000 of this cost.

Another Redevelopment Contract approved is the area northwest of the intersection of South Victory Road and Omaha Avenue. The Redeveloper plans to add 25 duplex lots for a total of 50 housing units. Currently 16 duplexes and 4 single family dwellings have been constructed or are in progress. Total project costs are expected to be over \$9.5 million. Tax increment financing bonds of \$724,603 were issued in May 2023 for this project.

A Redevelopment Contract was approved for the Wisner West Redevelopment project. This is a multi-phase project consisting of 8 lots with the first phase being construction of a Prime Stop convenience store and truck stop. Development of the other seven lots will occur in subsequent phases. The Contract provides for up to \$528,472 of tax increment financing bonds for the first phase.

The Kensington Building Redevelopment Project was approved that consists of restoration and redevelopment of the Kensington into a boutique hotel with approximately 62 rooms, restaurant, meeting space, a fitness room, and a business center. Total project costs are expected to be over \$14 million, with tax increment financing providing \$1,950,000 of this cost.

The Cornhusker Auto Redevelopment Project was approved that consists of renovation and rehabilitation of the former Office Max building for use as a Nissan dealership. Total project costs are expected to be over \$6 million, with tax increment financing providing \$417,468 of this cost.

Other economic indicators appear mainly favorable. Norfolk's population increased from an estimated 24,967 in 2021 to an estimated 25,928 in 2022. Madison County's unemployment rate decreased from 2.0% in December 2022 to 1.9% in December 2023. Public school enrollment decreased slightly from 4,546 in September 2022 to 4,519 in September 2023. Construction permits were 75 valued at \$34.2 million in fiscal year 2022 compared to 81 valued at \$47.4 in fiscal year 2023.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

The City's long-term financial planning process starts with the Council selecting the City's top priorities at a Council/Staff Retreat. These priorities are incorporated into the capital improvement program (CIP), budget, and long-term financial plan (LTFP). The LTFP monitors the effect of large capital projects, revenue and expenditure trends out ten years along with expected levy rates.

The Mayor and Council have made an effort to hold down property tax levy rates while still providing adequate programs and services. For the fiscal year 2023-2024 budget, the City's property tax levy rate decreased .011189 going from .304303 last year to .293114 this year. The City's LTFP projects the property tax levy rate will not need to be increased over the next 10 years to maintain the same level of services.

The City annually prepares a ten-year CIP. This program outlines capital needs for the next ten years and identifies potential funding sources. These projects are prioritized in the categories of urgent, necessary, desirable or deferrable. The CIP is prepared so that capital items do not exceed funding sources provided in the revenue and expenditure trends. The CIP can change from year to year as the revenue and expenditure trends change. The Council determines its top goals and works with City staff to develop strategies to achieve these goals. An action plan is created and specifics are incorporated into the budget to carry out the action plan.

The City periodically updates its water and sewer master plans. The last sewer master plan includes \$10.5 million of improvements through 2040. The last water master plan, which was completed in March 2023, includes \$20 million of critical system improvements through 2040 and another \$48 million of improvements depending on growth. The City purchased software during the past year to aid in financial planning and rate analysis. The goal is to generate sufficient revenue from water and sewer rates for long-term capital needs from affordable rates.

The Mayor and Council currently have seven goals. The first goal is community and economic development. Construction of a two million gallon water tank, new collector well and pipeline, and upgrades at the west water treatment plant are planned to increase water production for future development. A grit removal building and plant upgrades at the water pollution control plant are also planned. The Mayor and Council are exploring the creation of a Business Improvement District downtown and have hired Progressive Urban Management Associates (PUMA) to facilitate this process. A Downtown Revitalization Grant has been awarded for building facades and infrastructure downtown. Tax increment financing bonds will be issued for redeveloping the historic Kensington Hotel. This year the Mayor and Council have added an emphasis on addressing the childcare shortage. It is difficult to expand the labor force and

recruit new business when there are minimal-to-no childcare options. Northern Hills child care closed in January 2023, which reduced area child care capacity by approximately 200 children. Women's Empowering Life Line, a nonprofit group, worked with State, City, and other local entities to reopen Northern Hills in October 2023. Other focuses this year are on homelessness and mental health issues. The City plans to work with non-profits and other agencies to address homelessness and mental health issues, including substance abuse. The Mayor and Council continue to expand public art and support initiatives to attract young professionals and entrepreneurs.

Parks and recreation is another goal of the Mayor and Council. A big focus is on the \$11.4 million project to implement the Johnson Park master plan and North Fork River restoration. A number of federal, state, and local grants have been awarded, private donations have been received, and the City has committed keno and American Rescue Plan (ARP) funds. The project includes new ADA restrooms, additional parking, an amphitheater, updated playground equipment, ice skating rink, infrastructure improvements, removal of the existing spillway, river boulder walls to introduce water recreation characteristics to the river, enhanced aquatic habitats, beautification along the bank corridors, and improved river access points. Work on the river has continued over the past year. After advertising and receiving only unacceptable bids for the Johnson Park improvements, the City has rebid with separate bid packages and construction has begun. Funding has been identified for Liberty Bell Park redevelopment that includes a donated playground that was recently installed. A grant was awarded to conduct a citywide comprehensive master plan for parks and recreation. This master plan, which is expected to be completed in April, will guide parks improvements in the future.

Street maintenance continues to be a goal of the Mayor and Council. An \$18 million project to reconstruct Benjamin Avenue from 1st Street to 13th Street was substantially completed in December 2023. Landscaping and crosswalks will be finished in the spring. Replacement of the 1st Street bridge and storm sewer for \$4.1 million next to Johnson Park was recently completed. Highway allocation pledge bonds of \$5 million were added to the fiscal year 2023-2024 budget to fund community decided street repair projects. Other street maintenance goals this year include improvements to 8th Street and Michigan Avenue, 1st Street south of Benjamin Avenue, Riverside Boulevard south of Benjamin Avenue, and East Maple Avenue. Staff plan to continue holding public open houses to explain the 1 to 6 year street plan.

Another goal is Public Safety expansion. The Mayor and Council desire expanding the Police Station. Plans for an addition to the east of the existing building have been finished. The Mayor and Council continue to explore funding options. A citizens committee has been formed to recommend a preferred funding method to the Mayor and Council. Once funding is secured, the project can move forward.

The Mayor and Council are focusing on a number of Public Works projects this year. The process of recertifying that the flood control levee meets Federal Emergency Management Agency standards is ongoing. Construction of improvements to the flood control levee are anticipated to start in 2025. As discussed in the community and economic development goal, significant upgrades at the water treatment plant and water pollution control plant are planned. The City has finished construction at the transfer station to implement the Solid Waste master

plan to improve the flow of traffic at the transfer station, construct a maintenance facility, and improve site security and safety. The Mayor and Council are also focused on wastewater resource recovery and adding sidewalks throughout the City.

To achieve the goal of community engagement and public relations there will be increased presence on social media, spotlighting different areas in order to better communicate with citizens. The Mayor and Council are emphasizing neighborhood revitalization as a step toward the goal of property maintenance. Staff have created a land bank for acquiring vacant, abandoned, or dilapidated properties with the goal of improving or selling them.

RELEVANT FINANCIAL POLICIES

The City's important financial policies are included in the City's budget document. During the current year, one of these policies was particularly relevant. In 1988 the City Council adopted a policy that requires a minimum budgeted General Fund ending balance of \$1 million. If adjusted for inflation this would be \$2.6 million. Over the last several years, the City has been increasing General Fund ending balance to bring it up to a more appropriate level.

AWARDS AND ACKNOWLEDGEMENTS

CERTIFICATE OF ACHIEVEMENT. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Norfolk for its annual comprehensive financial report for the fiscal year ended September 30, 2022. This was the thirty-fifth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

DISTINGUISHED BUDGET PRESENTATION AWARD. In addition, the City has also received the GFOA's Distinguished Budget Presentation Award for the last thirty-one years, the most recent for the 2023-2024 budget. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document was judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

ACKNOWLEDGMENTS. The timely preparation of this annual comprehensive financial report was made possible by the dedicated service of the entire staff of the Finance Division. Each member of the division has my sincere appreciation for the contributions made in the preparation of this report. I also thank the Mayor and City Council for their interest and support in planning and conducting the financial operation of the City in a responsible and progressive manner.

Sincerely,

CITY OF NORFOLK



Randy Gates
Finance Officer

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Norfolk, Nebraska for its annual comprehensive financial report for the fiscal year ended September 30, 2022.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such reports must satisfy both U.S. generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement requirements, and we are submitting to GFOA to determine its eligibility for another certificate.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

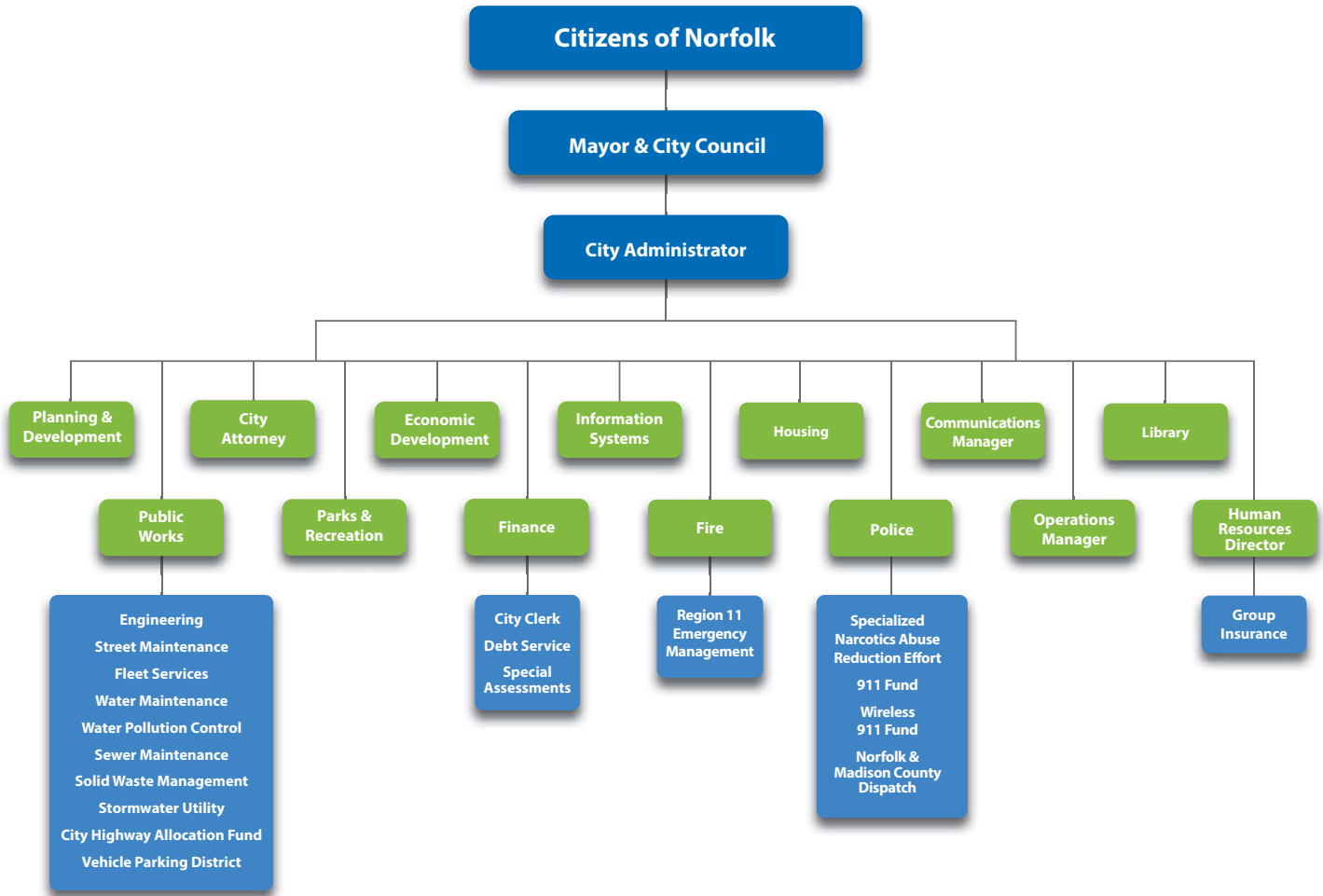
**City of Norfolk
Nebraska**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO



CITY OF NORFOLK, NEBRASKA

List of Principal Officials

October 1, 2023

<u>Title</u>	<u>Name</u>
Mayor	Josh Moenning
Council Member	Justin Snorton
Council Member	Corey Granquist
Council Member	Shane Clausen
Council Member	Frank Arens
Council Member	Andrew McCarthy
Council Member	Kory Hildebrand
Council Member	Justin Webb
Council Member	Thad Murren
City Administrator	Andy Colvin
City Attorney	Danielle Myers-Noelle
City Clerk	Brianna Duerst
Planning & Development Director	Valerie Grimes
Director of Public Works	Steven Rames
Finance Officer	Randy Gates
Fire Chief	Tim Wragge
Housing Director	Gary Bretschneider
Information Systems Manager	Brad Andersen
Library Director	Jessica Chamberlain
Streets Manager	Will Elwell
Operations Manager	Lyle Lutt
Park & Recreation Director	Nathan Powell
Police Chief	Don Miller
Wastewater Plant Superintendent	Robert Huntley
Water and Sewer Director	Chad Roberts
Economic Development Director	Candice Alder

FINANCIAL SECTION

Independent Auditor's Report

Honorable Members of the City Council
City of Norfolk, Nebraska

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Report on Summarized Comparative Information

We have previously audited the City's 2022 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in our report dated March 27, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Honorable Members of the City Council
City of Norfolk, Nebraska

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Honorable Members of the City Council
City of Norfolk, Nebraska

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund statements and schedules, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund statements and schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

FORVIS,LLP

Lincoln, Nebraska
March 27, 2024

Management's Discussion and Analysis

September 30, 2023

This discussion and analysis of the City of Norfolk's financial performance provides an overview of the City's financial activities for the fiscal year ending September 30, 2023. We encourage the readers to consider the information presented here in conjunction with the additional information furnished in our letter of transmittal on page 1 and the City's financial statements that follow this report.

Financial Highlights:

- The assets and deferred outflows of resources of the City of Norfolk exceeded liabilities and deferred inflows of resources at September 30, 2023, by \$193,187,811. Of this amount, \$39,229,319 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's net position increased by \$11,261,896 during the year. Of this amount, the net position of Governmental Activities increased \$6,489,263 and the net position of Business-Type Activities increased \$4,772,633.
- Bonds payable increased \$528,046. Outstanding revenue bonds total \$12,273,262, general obligation bonds \$25,145,354, and special assessment bonds \$5,823,791 backed by the City's full faith and credit. Bond anticipation notes increased \$1,391,909 and total \$3,906,909.

OVERVIEW OF THE FINANCIAL STATEMENTS

In addition to the Management's Discussion and Analysis, this annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the overall City and present a longer-term view of the City's finances. Fund financial statements tell how these services were financed in the short term, as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government. An additional part of the basic financial statements are the Notes to the Financial Statements. This report also contains other supplementary information in addition to the basic financial statements.

REPORTING THE OVERALL CITY

The Statement of Net Position and the Statement of Activities

The government-wide statements report information about the overall City using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the government's assets and deferred outflows of resources and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

One of the most important questions asked about the City's finances is "*Is the City of Norfolk in a better financial position at the end of this fiscal year, compared to last year?*" The Statement of Net Position and the Statement of Activities report information about the overall City and about its activities in a way that helps answer this question. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting, which is very similar to the method of accounting used by most private-sector companies. These two statements report the City's net position, which is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. Additional factors, such as changes in the City's property tax base and sales tax collections and condition of the City's infrastructure, are also important in making this determination.

In the Statement of Net Position and the Statement of Activities, the City is divided into two kinds of activities:

- **Governmental Activities** – Most of the City's basic services are reported here, such as Public Safety, Public Works, Library, Community Improvement, Parks and General Administration. Sales tax, revenue from lease of the City's electrical distribution system, property tax and grants finance most of these activities.
- **Business Type Activities** – The City charges fees to customers to cover the cost of these services. Included here are the City Water, Sewer, Solid Waste, and Stormwater funds.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the overall City. Some funds are required to be established by State law or by bond requirements. The City Council also established funds to control and manage

money for particular purposes (such as construction projects) and to show that it is properly using certain revenues (such as grant revenues). The City has the following types of funds:

- **Governmental Funds** – Most of the City’s basic services are included in Governmental Funds, which focus on how money moves into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using the “modified accrual basis” of accounting, which measures cash and all other financial assets that can readily be converted to cash. The Governmental Fund Statements provide a detailed short-term view of the City’s general governmental operations and basic services it provides. Governmental Fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance City programs. We describe the relationship between Governmental Activities (reported in the Statement of Net Position and the Statement of Activities) and Governmental Funds in a reconciliation following each Governmental Fund financial statement.
- **Proprietary Funds** – When the City charges customers for the service it provides, these services are generally reported in Proprietary Funds. Proprietary Funds are reported using the accrual basis of accounting, the same basis reported in the Statement of Net Position and the Statement of Activities. The major difference between the Proprietary Funds report and the Business Type Activities we report in the government-wide statements is the detail and additional information, such as cash flows, provided in the Proprietary Funds report.

THE CITY AS TRUSTEE

Reporting the City’s Fiduciary Responsibilities

Fiduciary Funds are used to account for resources held for the benefit of parties outside the City government. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the City’s fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We exclude these activities from the City’s government-wide financial statements because the City cannot use these assets to finance its operations.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found behind the Fiduciary Funds statements.

THE OVERALL CITY

As stated earlier, net position may serve over time as a useful indicator of a government’s financial position. The largest part of the City’s net position reflects its investment in

capital assets (land, buildings and improvements, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from the other sources, since the capital assets themselves cannot be used to liquidate these liabilities. This year the City's net investment in capital assets is \$140,648,686.

For the year ended September 30, 2023, net position was as follows:

City of Norfolk's Net Position

	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
Current and Other Assets	\$ 57,712,466	\$ 62,317,385	\$ 17,477,166	\$ 17,810,023	\$ 75,189,632	\$ 80,127,408
Capital Assets	104,440,550	90,852,712	74,643,365	70,857,282	179,083,915	161,709,994
Total Assets	162,153,016	153,170,097	92,120,531	88,667,305	254,273,547	241,837,402
Deferred Outflows of Resources	22,863	23,172	-	-	22,863	23,172
Long-Term Liabilities	33,940,530	32,455,263	12,694,703	13,329,876	46,635,233	45,785,139
Other Liabilities	12,806,216	11,786,982	780,332	1,432,097	13,586,548	13,219,079
Total Liabilities	46,746,746	44,242,245	13,475,035	14,761,973	60,221,781	59,004,218
Deferred Inflows of Resources	46,779	57,933	840,039	872,508	886,818	930,441
Net Position:						
Net Investment in Capital Assets	78,739,728	71,802,323	61,908,958	58,415,848	140,648,686	130,218,171
Restricted	12,051,821	12,587,527	1,257,985	1,183,686	13,309,806	13,771,213
Unrestricted	24,590,805	24,503,241	14,638,514	13,433,290	39,229,319	37,936,531
Total Net Position	\$ 115,382,354	\$ 108,893,091	\$ 77,805,457	\$ 73,032,824	\$ 193,187,811	\$ 181,925,915

A portion of net position (7%) represents resources that are subject to external restrictions on their use. The remaining balance is unrestricted net position of \$39,229,319 and may be used to meet the City's ongoing obligations to its citizens and creditors.

Current assets decreased \$4,937,776 or 6.16% primarily due to a \$4.8 million decrease in cash. Bond proceeds issued to fund various street reconstruction projects were spent during the year on Benjamin Avenue, 1st Street bridge, and Michigan Avenue.

The biggest change in net position is the \$10,430,515 increase in net investment in capital assets. The Governmental Activities increased \$6,937,405 primarily due to North Fork River instream and Johnson Park improvements of \$2.7 million and the portion of 1st Street bridge funded with highway allocation funds of \$1.9 million. The Business-Type Activities increased \$3,493,110 primarily due to Omaha Avenue sanitary sewer rehabilitation, northeast industrial water and sewer extension, and developer contributions of water and sewer mains.

Total revenue reported in fiscal year 2023 was \$62,422,456. The following table breaks down revenues collected for General Governmental Activities and Business-Type Activities:

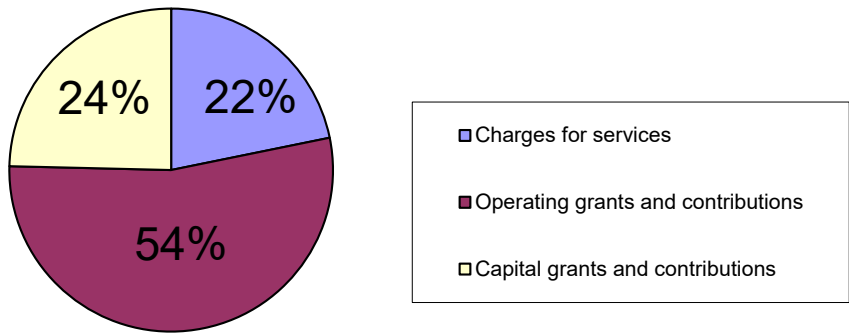
City of Norfolk's Changes in Net Position

	General Governmental		Business-Type		Total	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Revenues:						
Program Revenues:						
Charges for services	\$ 4,211,388	\$ 3,372,698	\$ 12,828,987	\$ 11,978,052	\$ 17,040,375	\$ 15,350,750
Operating grants and contributions	10,353,821	10,317,438	-	33,136	10,353,821	10,350,574
Capital grants and contributions	4,756,541	5,438,961	1,794,551	364,963	6,551,092	5,803,924
Total Program Revenues	19,321,750	19,129,097	14,623,538	12,376,151	33,945,288	31,505,248
General Revenues:						
Property taxes	6,809,444	6,070,915	-	-	6,809,444	6,070,915
Sales taxes	11,898,470	11,141,231	-	-	11,898,470	11,141,231
Other taxes	278,390	264,198	-	-	278,390	264,198
Occupation and franchise taxes	929,136	1,257,245	-	-	929,136	1,257,245
Interest	1,565,267	359,321	438,008	75,274	2,003,275	434,595
General intergovernmental revenues	936,490	1,856,222	-	-	936,490	1,856,222
Keno revenues	698,497	785,108	-	-	698,497	785,108
General revenue from electrical distribution system lease	4,675,776	4,666,382	-	-	4,675,776	4,666,382
Gain on sales of capital assets	56,997	19,840	-	-	56,997	19,840
Miscellaneous	171,536	203,323	19,157	14,609	190,693	217,932
Net position received from annexation	-	114,185	-	68,216	-	182,401
Total General Revenues	28,020,003	26,737,970	457,165	158,099	28,477,168	26,896,069
Total Revenues	47,341,753	45,867,067	15,080,703	12,534,250	62,422,456	58,401,317
Expenses:						
General Government	2,601,562	3,447,008	-	-	2,601,562	3,447,008
Public Safety	13,618,092	12,988,140	-	-	13,618,092	12,988,140
Public Works	10,329,746	8,763,148	-	-	10,329,746	8,763,148
Public Library	2,179,082	1,923,155	-	-	2,179,082	1,923,155
Parks and Recreation	4,410,802	3,839,233	-	-	4,410,802	3,839,233
Community Improvement and Development	6,887,790	6,791,856	-	-	6,887,790	6,791,856
Debt Service	957,970	491,339	-	-	957,970	491,339
Water System	-	-	3,124,750	3,182,728	3,124,750	3,182,728
Sewer System	-	-	4,276,271	4,192,958	4,276,271	4,192,958
Solid Waste	-	-	2,619,820	2,446,408	2,619,820	2,446,408
Stormwater	-	-	154,675	105,849	154,675	105,849
Total Expenses	40,985,044	38,243,879	10,175,516	9,927,943	51,160,560	48,171,822
Increase in Net Position before Transfers	6,356,709	7,623,188	4,905,187	2,606,307	11,261,896	10,229,495
Transfers	132,554	(748,119)	(132,554)	748,119	-	-
Increase in Net Position	6,489,263	6,875,069	4,772,633	3,354,426	11,261,896	10,229,495
Net Position - Beginning	108,893,091	102,018,022	73,032,824	69,678,398	181,925,915	171,696,420
Net Position - Ending	\$ 115,382,354	\$ 108,893,091	\$ 77,805,457	\$ 73,032,824	\$ 193,187,811	\$ 181,925,915

Program revenues totaled \$33,945,288. Of this total \$19,321,750 was program revenues from General Governmental Activities, which increased \$192,653 or 1.0% from the prior year primarily due to fees from construction related permits for Norfolk Crush for their soybean processing plant. Program revenues from Business-Type Activities were \$14,623,538, which increased \$2,247,387 from the prior year. About 87% of Business-Type Activities program revenues is use fees for water, sewer, solid waste and stormwater. Water and sewer rates increased 3.5% and solid waste rates increased 13.7% effective November 1, 2022. Stormwater rates increased \$1 per month for residential customers and \$3 per month for commercial and industrial customers also effective November 1, 2022. The remaining program revenues from Business-Type Activities consists primarily of contributions from a company to extend water and sewer lines to their new location, and developer contributions for water and sewer lines in new developments such as Medelmans Lake, River Fork Subdivision, and Walters 14th Addition. This increased capital grants and contributions \$1,429,588 from the prior year.

The following chart breaks down Program Revenues for General Governmental Activities by source:

Program Revenues General Governmental

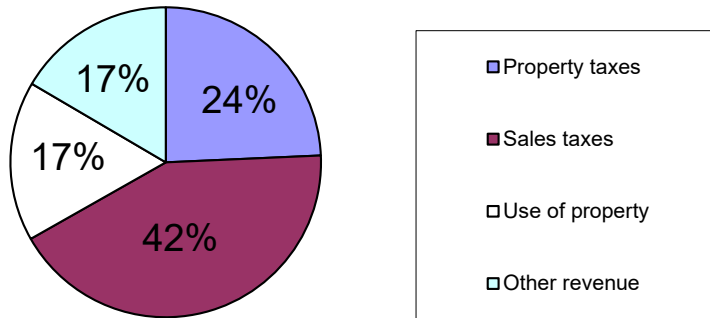


General revenues for Governmental Activities increased \$1,282,033 or 4.79% going from \$26,737,970 last year to \$28,020,003 in the current year. The largest general revenue source is sales tax, which increased \$757,239 or 6.80%. Strong economic conditions, inflation, and the recent annexation have all contributed to the increase in sales tax. The second largest general revenue source, property taxes, increased \$738,529 or 12.17%. The City normally allows its property tax to increase for any increase in assessed valuation. The City’s assessed valuation increased 14.68%, partially due to the recent annexation. Interest income increased \$1,205,946 going from \$359,321 last year to \$1,565,267 this year due to the increase in short-term interest rates. General intergovernmental revenues decreased \$919,732 primarily due to funds from the American Rescue Plan Act. In 2021-2022 the City received \$4.3 million from this Act

and recognized \$1,232,202 in revenue last year, compared to \$259,109 this year, based on when expenditures were incurred. Occupation and franchise taxes decreased \$328,109 due to the 2% food and beverage and 4% lodging occupation taxes ending November 30, 2021. These occupation taxes were restricted for debt service on the Recreation Facilities Bonds and these bonds were paid early. The annexation resulted in net position received in the prior year of \$182,401, which consisted primarily of water lines and cash on hand.

The following chart breaks down General Revenues for General Governmental Activities by source:

General Revenues General Governmental



Total expenses increased \$2,988,738 or 6.20% going from \$48,171,822 last year to \$51,160,560 this year. The increase was primarily in the Governmental Activities which increased \$2,741,165 or 7.17%, while expenses in Business-Type Activities increased \$247,573 or 2.49%.

The biggest increase was in public works, which increased \$1,566,598 going from \$8,763,148 last year to \$10,329,746 this year. The Mayor and Council have been focusing on their goal of street expansion and maintenance the last few years. This year the City hired Elkhorn Paving Construction Co. and Knife River Midwest to do asphalt overlays and concrete improvements on various streets throughout the City and this was \$2.8 million in the current year. A few of the streets improved include: 1st Street, Golfview Drive, Victory Road, Monroe Avenue, and Madison Avenue.

Public safety increased \$629,952 or 4.85% going from \$12,988,140 in the prior year to \$13,618,092 in the current year. Public safety is personnel intensive, with over 80% of expenses being personnel costs. This year there was a 6% cost of living adjustment and a 10% increase in group health insurance premiums. Parks and recreation increased \$571,569 or 14.89% also partially due to the cost of living adjustment and increase in group health insurance premiums, and due to expanding the recreation programs and

inflation on supplies and materials. In the prior year parks and recreation was not fully staffed, but it was in the current year.

Debt service went from \$491,339 last year to \$957,970 this year. In May 2022 the City issued \$20,285,000 of Highway Allocation Fund Pledge Bonds to fund street projects. The \$466,631 increase is due to \$731,435 of interest paid on these bonds, which is partially offset by paying off the Recreation Facilities Bonds and Building Bonds in the prior year. General Government decreased \$845,446 going from \$3,447,008 last year to \$2,601,562 this year. This decrease is primarily due to a \$39,555 decrease in group benefit claims and \$337,566 increase in charges for services in the Internal Service fund and the corresponding increase in operating results included in general government expense. In the prior year the City had one-time expenses to purchase the electrical distribution system in annexed areas of \$217,435 and for startup costs related to public transportation of \$201,200.

Expenses for Business-Type Activities increased \$247,573 or 2.49% going from \$9,927,943 last year to \$10,175,516 this year. This increase is partially due to a 6% cost of living adjustment and a 10% increase in group health insurance premiums. Expenses in the Sewer Division increased \$83,313 or 1.99% and expenses in the Solid Waste Division increased \$173,412 or 7.09%. Expenses in the Stormwater Division increased \$48,826 or 46.13% primarily due to additional stormwater training and increasing the administration fee paid to the General Fund. Water Division expenses decreased \$57,978 or 1.82%. In the prior year there were fees paid to a consultant to update the water master plan.

The following table shows the activities included within each program level:

<u>Program Level</u>	<u>Activity</u>
General Government.....	Administration, Support Services
Public Safety.....	Emergency Medical Services, Police, Fire, Emergency Management
Public Works	Engineering, Streets, Fleet,
Public Library	Operation of Public Library
Parks and Recreation	Parks, Recreation
Community Improvement and Development.....	Housing, Economic Development, Planning and Development
Debt Service.....	Payment of Interest
Water System.....	Operation of Water Treatment Plant and Distribution System
Sewer System.....	Operation of the Waste Water Treatment Plant and Collection System
Solid Waste.....	Operation of Transfer Station
Stormwater.....	Compliance with Federal Stormwater Regulations

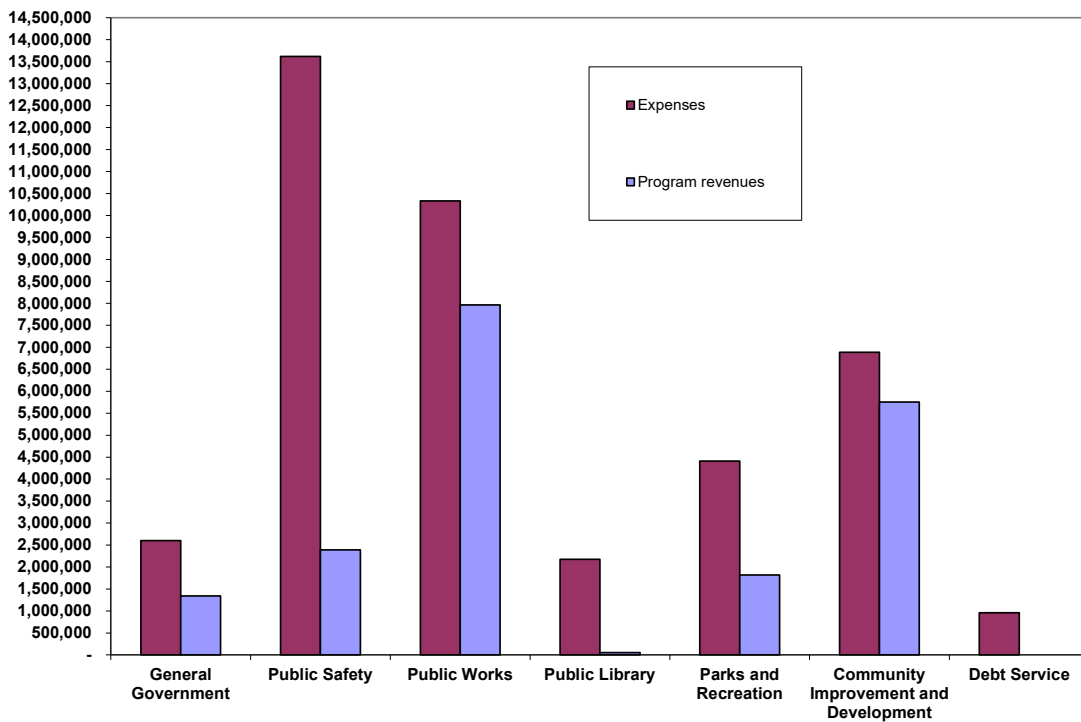
Governmental Activities

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses and Changes in Fund Balance. Please note that the expenses are listed in the first column, with revenues from that particular program reported to the right. The result is a Net (Expense) Revenue calculation. This format

highlights the respective financial burden that each of the functions place on the taxpayers.

The following chart shows the relationship of program expense to program revenue for governmental activities in a graphical format. As would be expected, expenses exceed revenues for all governmental activities. For example, public safety had expenses of \$13,618,092 and total program revenues of only \$2,390,631 comprised of \$1,248,720 of charges for services, \$1,041,491 of operating grants and contributions, and \$100,420 of capital grants and contributions. The net cost of public safety was \$11,227,461 which must be funded by general revenues.

Expenses and Program Revenues - Governmental Activities



Some of the individual line item revenues reported for each function are:

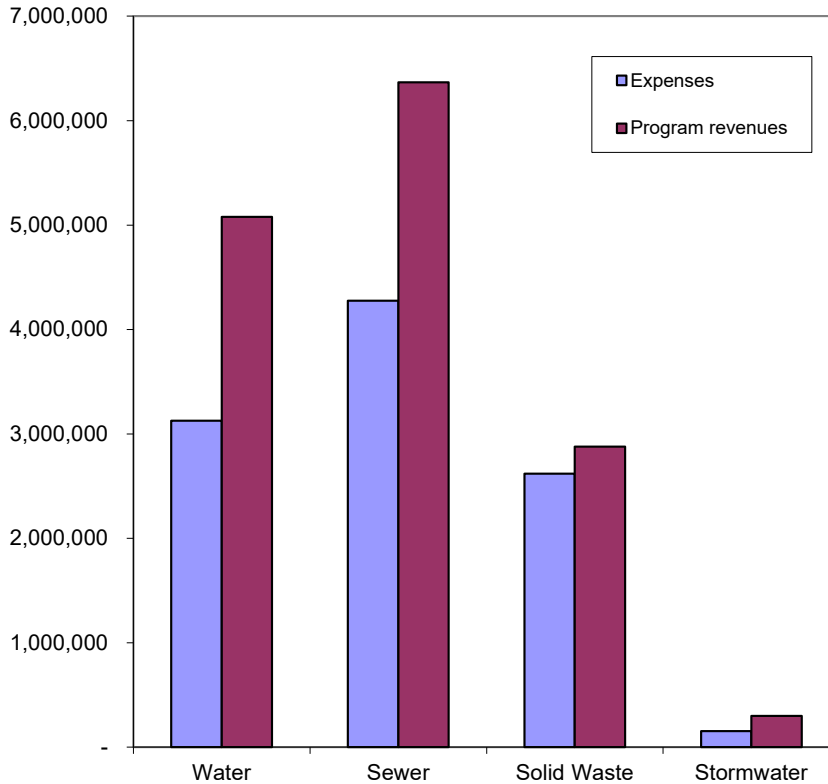
General Government.....	Fees, Nongovernmental Grants
Public Safety.....	State Revenue, Federal Grants, State Grants, Ambulance Fees and Other Charges for Service, Contributions
Public Works.....	Special Assessments, State Revenue, Charges for Services, Federal Grants, Rent, Contributed Capital
Public Library.....	Service Charges, Fees, State Grants
Parks and Recreation	Rent, Fees, Contributions, Federal and State Grants
Community Improvements and Development...	Federal and State Grants, Contributions, Permits, TIF proceeds

Business-Type Activities

Business-Type Activities net position increased \$4,772,633 accounting for 42% of the growth in the City's net position.

The City operates four Business-Type Activities including water, sewer, solid waste, and stormwater. As can be seen by the following chart, program revenues exceeded expenses in all four divisions during the year. Water Division program revenues exceeded expenses by \$1,954,207. Water rates are set to fund the City's water master plan, the last update of which was completed in March 2023. The update includes \$20 million of critical system improvements through 2040 and another \$48 million of improvements depending on growth. Water rates increased 3.5% effective November 1, 2022. The City updated its sewer master plan and the update includes \$10.5 million of improvements through 2040. Sewer rates increased 3.5% effective November 1, 2022 and Sewer Division program revenues exceeded expenses by \$2,089,277. Solid Waste Division program revenues exceeded expenses by \$259,305 and included a 13.7% rate increase effective November 1, 2022. Stormwater rates increased \$1 per month for residential customers and \$3 per month for commercial and industrial customers effective November 1, 2022 to fund future drainage projects. Stormwater Division revenues exceeded expenses by \$145,233.

Expenses and Program Revenues - Business-type Activities



FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year. The City's governmental funds reported combined ending fund balances of \$37,362,967. The combined Governmental Fund balance decreased \$5,508,084 or 12.85% from the prior year.

The General Fund is the primary operating fund of the City. During the year, revenues exceeded expenditures in the General Fund by \$1,279,698 increasing fund balance from \$11,225,294 last year to \$12,504,992 this year. As mentioned earlier, sales tax increased \$757,239 and property tax increased \$738,529 partially due to the recent annexation. Expenditures in most divisions were under budget. Vacant police officer positions remained unfilled as the City sees a shortage in police officers similar to the rest of the nation. Lower priority capital items were not purchased.

The City Highway Allocation Fund decreased \$9,295,614 going from \$19,700,414 last year to \$10,404,800 this year. In May 2022 the City issued \$20,285,000 of Highway Allocation Fund Pledge Bonds to fund street projects including: Benjamin Avenue reconstruction, 1st Street bridge replacement, Michigan Avenue and 8th Street reconstruction. During the current year \$8,265,077 of bond proceeds were spent on these projects. Also in the current year the City had almost \$3 million of asphalt overlays and concrete improvements on various streets throughout the City.

The Special Assessment Fund had an increase in fund balance of \$1,908,223. During the year \$192,940 of assessment revenue received in the Debt Service Fund was transferred to the Special Assessment Fund to pay off a portion of the Series 2021 bond anticipation notes. Various purpose bonds of \$1,965,000 were issued to pay off the remaining Series 2021 bond anticipation notes.

The Debt Service Fund increased \$792,826 or 14.8%. The increase is primarily property tax collections to be used on future debt service. The City plans to issue flood control bonds to fund improvements to the flood control levee to ensure it meets Federal Emergency Management Agency standards. The remaining increase of \$215,687 is special assessment collections to be used on future debt service of various purpose bonds.

The Capital Construction Fund decreased \$131,588 or 2.1%. During the year the remaining sales tax restricted for library improvements was used to construct a storywalk trail on the north side of the library for \$135,463. Progress continues on the Norfolk Fork River rehabilitation and Johnson Park projects. As most of this is funded with grants and donations, it had minimal impact on fund balance this year.

The only other major fund is the American Rescue Plan Fund, which had no change in fund balance. The City received a total of \$4.3 million and recognized \$259,109 of revenue in the current year, which is the amount spent on a downtown study, a parks master plan, pool heaters, public transportation, and technology upgrades. The remaining funds are unearned revenue and results in no change in fund balance.

Governmental nonmajor funds decreased \$61,629. The Norfolk/Madison Dispatch Fund increased \$203,382 during its second year of operation. The LB 840 Economic Development Fund decreased \$300,593 as all available funds were spent on two economic development projects. Of the remaining funds, four funds had an increase in fund balance and three funds had a decrease in fund balance. The increases ranged from \$3,381 to \$50,898 and the decreases ranged from \$3,674 to \$28,276.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund budget was not amended during the year and included approximately \$27.8 million of revenues and \$31.2 million of expenditures resulting in a budgeted decrease in fund balance of \$3.4 million. Actual fund balance increased \$1,219,568 because revenues exceeded budget by \$2.1 million and expenditures were under budget by \$2.8 million. This combined with beginning fund balance exceeding budget by \$0.8 million, resulted in an ending fund balance of about \$5.7 million more than budgeted.

The largest amount of revenues over budget was in intergovernmental revenue which exceeded budget by \$618,852. The excess is primarily due to receipts from the State of Nebraska for property tax credit and homestead exemption. These receipts are not budgeted in intergovernmental revenue as they are budgeted as part of property taxes, which is why property tax was \$487,386 under budget. Even though property taxes were under budget \$487,386, total taxes exceeded budget by \$301,280. This consisted of sales tax exceeding budget by \$700,394. To be conservative, a growth rate was not factored in the budget. Charges for services exceeded budget by \$387,292 primarily from ambulance fees due to an increase in calls for service and from administration fees paid by the Enterprise Funds to compensate the Engineering Division for labor provided to these funds. License and permits exceeded by \$373,933, of which \$235,080 is permits received from Norfolk Crush for construction of their soybean processing plant.

Expenditures in most categories were under budget resulting in \$2,803,129 less expenditures than budgeted. Public safety had the largest amount of under budget expenditures followed by general government. The City always budgets conservatively and expenditures are normally under budget. Vacant police officer positions remained unfilled as the City sees a shortage in police officers similar to the rest of the nation. Capital outlays are prioritized and lower priority items are often not purchased. Parks and recreation was over budget \$7,132 primarily due to unexpected costs to repair a pump at Skyview Lake.

Transfers out were over budget by \$222,866 primarily due to unbudgeted transfers to the Capital Projects Fund for warning sirens and police building architecture fees after the Council decided to change the funding sources for these projects.

CAPITAL ASSETS

The City’s investment in capital assets, including land, buildings and improvements, equipment, right-to-use lease and subscription assets, streets, water and sewer systems, drainage systems and other infrastructure represents the value of the resources utilized to provide services to our citizens. The investment in capital assets as of September 30, 2023, was \$140,648,686 (net of accumulated depreciation/amortization and outstanding financings). The gross additions to capital assets for the last two years follows:

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 315	\$ 18,439	\$ -	\$ -	\$ 315	\$ 18,439
Leased land	-	8,196	-	-	-	8,196
Buildings and improvements	1,774,179	255,420	5,288,244	18,320	7,062,423	273,740
Water distribution and sewage system	-	-	2,030,430	2,976,026	2,030,430	2,976,026
Equipment, furniture and fixtures	1,704,726	1,935,976	594,309	633,026	2,299,035	2,569,002
Right-to-use subscription assets	48,529	-	48,530	-	97,059	-
Infrastructure	2,886,393	2,683,486	-	-	2,886,393	2,683,486
Construction in progress	14,681,492	12,207,136	3,934,943	6,252,156	18,616,435	18,459,292
Total Gross Additions	\$ 21,095,634	\$ 17,108,653	\$ 11,896,456	\$ 9,879,528	\$ 32,992,090	\$ 26,988,181

Gross additions to capital assets for Governmental Activities were \$21,095,634 compared to \$17,108,653 of additions in the prior year. The largest project in the current year is the riverfront project, which consists of: 1st Street bridge replacement, North Fork River rehabilitation, and improvements at Johnson Park. Approximately \$5.6 million was added to construction in progress for this project. Another large project is reconstruction of Benjamin Avenue from 4 lanes to 5 lanes from 1st Street to 13th Street. This is a multiyear project and \$4,819,575 was added to construction in progress this year. Approximately \$2.2 million is streets in new subdivisions and \$2 million is reconstruction of Michigan Avenue and 8th Street. Other significant additions in the current year include: baseball infield turf, ambulance, street sweeper, warning sirens, trail projects, and two snow plows.

Total gross additions to capital assets for Business-Type activities were \$11,896,456 compared to \$9,879,528 in the prior year. The largest addition in the current year was capitalization of the transfer station project for \$5,266,822. This project included a truck maintenance facility, new scalehouse, scales, extensive concrete, and improved site security. Significant additions to water distribution and sewage system include: water extension on Channel Road, Omaha Avenue sewer rehabilitation, and developer contributions of water and sewer lines in new subdivisions. Significant additions to

construction in progress include: northeast industrial water and sewer extensions, west water treatment plant upgrades and collector well, and Michigan Avenue and 8th Street water and sewer improvements.

See Note 5 to the financial statements for more information on the City's Capital Assets.

DEBT ADMINISTRATION

At year-end the City had \$43,242,407 of bonded debt outstanding, net of original issue discounts/premiums. This is an increase of \$528,046 from the prior year. During the year the City issued \$1,965,000 of various purpose bonds to pay off special assessment bond anticipation notes and provide permanent financing for a paving district, two water districts, and two sewer districts.

Moody's rated the Series 2022 Various Purpose Bonds Aa3. The ratio of general bonded debt to assessed real property value for the City has decreased from 1.55% in 2014 to 0.93% currently due to an increase in assessed valuation over the last 10 years. Total debt per capita was \$1,210.93 in 2014 compared to \$1,652.03 in 2022, the most recent date per capita information is available. The debt coverage ratio for the City's enterprise bonds is 5.62.

The City has no legal debt limit. Debt service payments are exempt from both the lid and levy limits under Nebraska law. More detailed information on debt administration is provided in Note 9 of the financial statements.

ECONOMIC FACTORS

In 2020 the City updated its sewer master plan and in 2023 the water master plan was updated. Water and sewer rates are set to fund capital improvements identified in the plans. Water rates increased 6.25% and sewer rates increased 3.5% effective February 1, 2024.

The City was awarded a \$435,000 Downtown Revitalization Grant to assist with commercial rehabilitation activities in downtown Norfolk in the form of façade improvements. A small portion of the grant will be used for sidewalk improvements.

A \$1.5 million infrastructure grant was awarded from the State of Nebraska Department of Economic Development to replace the old grit removal system and building, along with upgrading the lift pumping system and upgrading the overland receiving station at the water pollution control plant. The project will allow for better treatment and higher flow of wastewater through the plant.

Another grant was awarded for improvements at Johnson Park. This is a \$2 million grant from the State of Nebraska Department of Natural Resources that will fund an ice rink,

nature playground, pedestrian bridge, restroom, concession area, gatehouse improvements, splash pad, landscaping, and signage.

The City was awarded a \$300,000 Site and Building Development Fund Grant from the State of Nebraska Department of Economic Development to assist Milk Specialties Global with expansion of their current plant in Norfolk.

High health claims in the City's self-funded health insurance plan over the past years has caused a need to increase group health insurance premiums. Premiums for both the City's share and employee's share increased 5% effective October 1, 2023. Future increases of 4% annually thereafter are anticipated.

The City's property tax levy rate for the 2023-2024 budget decreased .011189 per \$100 of valuation.

At the end of the current fiscal year, the unassigned fund balance in the General Fund was \$12,190,412. The City has appropriated \$3,375,630 of this amount for spending in the 2023-2024 fiscal year budget. This action was taken as a precaution, given that the City budgets conservatively.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department at 402-844-2000.

CITY OF NORFOLK, NEBRASKA
STATEMENT OF NET POSITION
September 30, 2023
With Summarized Financial Information as of September 30, 2022

	Primary Government		Totals	
	Governmental Activities	Business-Type Activities	2023	2022
ASSETS				
Cash and Equity in Pooled Investment Account	\$ 49,038,971	\$ 11,960,165	\$ 60,999,136	\$ 65,809,018
Receivables (Net, where applicable, of allowance for uncollectibles)				
Accounts	218,744	2,434,591	2,653,335	2,458,080
Taxes	2,349,238	-	2,349,238	2,200,950
Accrued Interest	282,542	87,360	369,902	23,016
Special Assessments	3,067,700	558,514	3,626,214	4,122,507
Notes	973,165	-	973,165	1,017,738
Leases	44,195	863,006	907,201	930,019
Settlements	163,687	-	163,687	100,548
TIF Bond	129,217	-	129,217	177,708
Due from Other Governmental Agencies	1,271,399	-	1,271,399	1,582,653
Inventories	49,359	202,857	252,216	273,421
Prepaid Assets	120,269	9,141	129,410	138,999
Net Pension Asset	3,980	-	3,980	-
Restricted Assets:				
Cash and Cash Equivalents	-	1,361,532	1,361,532	1,292,751
Capital Assets not Being Depreciated	36,560,409	6,473,707	43,034,116	33,280,593
Capital Assets, Net of Accumulated Depreciation & Amortization	67,880,141	68,169,658	136,049,799	128,429,401
Total Assets	162,153,016	92,120,531	254,273,547	241,837,402
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflow of Resources Related to Pensions	22,863	-	22,863	23,172
Total Deferred Outflows of Resources	22,863	-	22,863	23,172
LIABILITIES				
Accounts Payable	5,278,799	676,785	5,955,584	6,361,324
Unearned Revenue	3,271,321	-	3,271,321	3,919,087
Accrued Interest Payable	349,187	-	349,187	314,603
Bond Anticipation Notes	3,906,909	-	3,906,909	2,515,000
Payables from Restricted Assets:				
Accrued Revenue Bond Interest	-	103,547	103,547	109,065
Revenue Bonds - Current	-	630,000	630,000	615,000
Noncurrent Liabilities:				
Due within one year:				
General Obligation Bonds	420,000	-	420,000	415,000
Various Purpose Bonds	550,000	-	550,000	365,000
Leases	20,668	15,923	36,591	36,410
Subscription Liability	41,601	7,824	49,425	-
Compensated Absences and Benefits	1,364,328	174,130	1,538,458	1,407,708
Due in more than one year:				
Revenue Bonds Payable	-	11,643,262	11,643,262	12,316,929
General Obligation Bonds	24,725,354	-	24,725,354	25,167,432
Various Purpose Bonds	5,273,791	-	5,273,791	3,835,000
Leases	30,459	15,961	46,420	83,012
Subscription Liability	67,652	32,378	100,030	-
Compensated Absences and Benefits	1,446,677	175,225	1,621,902	1,515,643
Net Pension Liability	-	-	-	28,005
Total Liabilities	46,746,746	13,475,035	60,221,781	59,004,218
DEFERRED INFLOWS OF RESOURCES				
Lease Related	46,779	840,039	886,818	930,441
Total Deferred Outflows of Resources	46,779	840,039	886,818	930,441
NET POSITION				
Net Investment in Capital Assets	78,739,728	61,908,958	140,648,686	130,218,171
Restricted for:				
Debt Service	5,790,368	1,257,985	7,048,353	6,215,812
Road Projects	1,694,852	-	1,694,852	2,725,389
Community Programs & Services	4,566,601	-	4,566,601	4,830,012
Unrestricted	24,590,805	14,638,514	39,229,319	37,936,531
Total Net Position	\$ 115,382,354	\$ 77,805,457	\$ 193,187,811	\$ 181,925,915

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

With Summarized Financial Information for the Year Ended September 30, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating	Capital	Governmental Activities	Business-Type Activities	Totals	
			Grants and Contributions	Grants and Contributions			2023	2022
Primary Government:								
Governmental Activities:								
General Government	\$ 2,601,562	\$ 1,329,447	\$ 11,635	\$ -	\$ (1,260,480)	\$ (1,260,480)	\$ (2,276,507)	
Public Safety	13,618,092	1,248,720	1,041,491	100,420	(11,227,461)	(11,227,461)	(10,754,560)	
Public Works	10,329,746	141,515	4,372,926	3,451,154	(2,364,151)	(2,364,151)	(2,342,215)	
Public Library	2,179,082	26,223	24,484	-	(2,128,375)	(2,128,375)	(1,837,860)	
Parks and Recreation	4,410,802	570,685	43,537	1,204,967	(2,591,613)	(2,591,613)	(617,982)	
Community Improvement and Development	6,887,790	894,798	4,859,748	-	(1,133,244)	(1,133,244)	(794,319)	
Debt Service	957,970	-	-	-	(957,970)	(957,970)	(491,339)	
Total Governmental Activities	40,985,044	4,211,388	10,353,821	4,756,541	(21,663,294)	(21,663,294)	(19,114,782)	
Business-Type Activities:								
Water Division	3,124,750	4,023,336	-	1,055,621		1,954,207	1,954,207	962,522
Sewer Division	4,276,271	5,626,618	-	738,930		2,089,277	2,089,277	1,372,645
Solid Waste Division	2,619,820	2,879,125	-	-		259,305	259,305	63,825
Stormwater Division	154,675	299,908	-	-		145,233	145,233	49,216
Total Business-Type Activities:	10,175,516	12,828,987	-	1,794,551		4,448,022	4,448,022	2,448,208
Total Primary Government	\$ 51,160,560	\$ 17,040,375	\$ 10,353,821	\$ 6,551,092	(21,663,294)	4,448,022	(17,215,272)	(16,666,574)
General Revenues:								
Property Taxes					6,809,444	-	6,809,444	6,070,915
Sales Taxes					11,898,470	-	11,898,470	11,141,231
Other Taxes					278,390	-	278,390	264,198
Occupation and Franchise Taxes					929,136	-	929,136	1,257,245
Interest					1,565,267	438,008	2,003,275	434,595
General Intergovernmental Revenues Unrestricted					936,490	-	936,490	1,856,222
Unrestricted Keno Revenue					698,497	-	698,497	785,108
General Revenue from Electrical Distribution System Lease					4,675,776	-	4,675,776	4,666,382
Gain on Sale of Capital Assets					56,997	-	56,997	19,840
Miscellaneous					171,536	19,157	190,693	217,932
Interfund Transfers					132,554	(132,554)	-	-
Net Position Received from Annexation					-	-	-	182,401
Total General Revenues and Transfers					28,152,557	324,611	28,477,168	26,896,069
Change in Net Position					6,489,263	4,772,633	11,261,896	10,229,495
Net Position - Beginning					108,893,091	73,032,824	181,925,915	171,696,420
Net Position - Ending					\$ 115,382,354	\$ 77,805,457	\$ 193,187,811	\$ 181,925,915

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA

BALANCE SHEET

Governmental Funds

September 30, 2023

	City					Other	Total	
	General	Highway Allocation	American Rescue Plan	Debt Service	Special Assessments	Capital Construction	Governmental Funds	Governmental Funds
Assets								
Cash and Equity in Pooled Investment Account	\$ 9,067,878	\$ 13,797,577	\$ 2,836,836	\$ 5,826,907	\$ 3,560,975	\$ 7,026,033	\$ 2,335,727	\$ 44,451,933
Cash at County Treasurer	638,646	-	-	106,197	-	-	11,880	756,723
Receivables (Net, where applicable, of allowance for uncollectibles)								
Accounts	216,364	-	-	-	-	320	2,060	218,744
Taxes	2,267,176	-	-	20,907	-	-	61,155	2,349,238
Accrued Interest	48,087	118,039	-	34,052	633	44,606	13,338	258,755
Special Assessments	41,470	-	-	3,026,230	-	-	-	3,067,700
Notes	-	-	-	-	-	-	973,165	973,165
Leases	44,195	-	-	-	-	-	-	44,195
Settlements	163,687	-	-	-	-	-	-	163,687
TIF Bond	-	-	-	129,217	-	-	-	129,217
Due from Other Governmental Agencies	553,273	354,425	-	-	-	344,298	19,403	1,271,399
Inventories	23,273	-	-	-	-	-	-	23,273
Prepaid Assets	87,625	-	-	-	-	-	32,644	120,269
Total Assets	13,151,674	14,270,041	2,836,836	9,143,510	3,561,608	7,415,257	3,449,372	53,828,298
Liabilities								
Accounts Payable	237,659	3,865,241	974	-	38,910	805,036	5,211	4,953,031
Unearned Revenue	74,863	-	2,835,862	-	-	360,596	-	3,271,321
Bond Anticipation Notes	-	-	-	-	3,906,909	-	-	3,906,909
Total Liabilities	312,522	3,865,241	2,836,836	-	3,945,819	1,165,632	5,211	12,131,261
Deferred Inflows of Resources								
Unavailable Revenue-Property Taxes	56,029	-	-	10,173	-	-	-	66,202
Unavailable Revenue-Loan Repayments	-	-	-	-	-	-	968,447	968,447
Unavailable Revenue-Special Assessments	34,114	-	-	2,864,565	-	-	-	2,898,679
Unavailable Revenue-Grants	33,551	-	-	-	-	11,335	16,173	61,059
Lease Related	46,779	-	-	-	-	-	-	46,779
Unavailable Revenue-TIF Bond	-	-	-	129,217	-	-	-	129,217
Unavailable Revenue-Settlements	163,687	-	-	-	-	-	-	163,687
Total Deferred Inflows of Resources	334,160	-	-	3,003,955	-	11,335	984,620	4,334,070
Fund Balances (Deficits)								
Non Spendable	110,898	-	-	-	-	-	32,644	143,542
Restricted	29,830	10,404,800	-	6,139,555	-	1,965,913	2,426,897	20,966,995
Committed	-	-	-	-	-	5,123	-	5,123
Assigned	173,852	-	-	-	-	4,267,254	-	4,441,106
Unassigned	12,190,412	-	-	-	(384,211)	-	-	11,806,201
Total Fund Balances (Deficits)	12,504,992	10,404,800	-	6,139,555	(384,211)	6,238,290	2,459,541	37,362,967
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 13,151,674	\$ 14,270,041	\$ 2,836,836	\$ 9,143,510	\$ 3,561,608	\$ 7,415,257	\$ 3,449,372	\$ 53,828,298

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2023

Total Fund Balance - Governmental Funds (page 33)	\$ 37,362,967
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Infrastructure, property, and equipment used in governmental activities are not financial resources and, therefore, are not reported in the funds	104,440,550
Internal service fund is used by management to fund and maintain the City's health insurance provided to user departments and is included in the statement of net position.	3,528,333
Unavailable revenues that provide financial resources for governmental activities	4,287,293
Donated land held for resale is not reported in the funds since a sales contract has not been established	26,085
Accrued expenses from the balance sheet that require financial resources for governmental activities	(349,187)
Deferred outflows related to pensions are not current financial resources and, therefore, are not reported in the funds.	22,863
Net pension asset is not a current financial resource and, therefore, not reported in the funds.	3,980
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	<u>(33,940,530)</u>
Total Net Position - Governmental Activities (page 31)	<u><u>\$ 115,382,354</u></u>

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Funds
For the Year Ended September 30, 2023

	General	City Highway Allocation	American Rescue Plan	Debt Service	Special Assessments	Capital Construction	Other Governmental Funds	Total Governmental Funds
Revenue:								
Taxes	\$ 17,686,596	\$ -	\$ -	\$ 981,561	\$ -	\$ -	\$ 98,320	\$ 18,766,477
Special Assessments	22,702	-	-	533,980	-	-	-	556,682
Licenses and Permits	781,464	-	-	-	-	-	-	781,464
Intergovernmental Revenue	1,111,133	4,337,751	259,109	91,890	-	2,057,979	1,362,451	9,220,313
Nongovernmental Grants	21,181	-	-	-	-	-	-	21,181
Charges for Services	2,993,100	-	-	-	-	-	222,729	3,215,829
Keno Revenue	698,497	-	-	-	-	-	-	698,497
Occupation and Franchise Taxes	753,364	-	-	-	-	-	175,772	929,136
Contributions	11,487	-	-	-	-	859,032	-	870,519
Payments in Lieu of Taxes	229,324	-	-	40,723	-	-	-	270,047
Parking Fees and Rentals	4,698,220	-	-	-	-	22,684	-	4,720,904
Loan Repayments	-	-	-	-	-	-	47,610	47,610
Interest	219,993	589,659	-	310,013	4,283	231,700	84,370	1,440,018
TIF Bond Revenue	-	-	-	-	-	-	4,140,596	4,140,596
Miscellaneous	174,512	-	-	-	-	15,550	898	190,960
Total Revenue	29,401,573	4,927,410	259,109	1,958,167	4,283	3,186,945	6,132,746	45,870,233
Current Expenditures:								
Public Safety	11,081,111	-	-	-	-	557,293	1,679,250	13,317,654
Public Works	4,526,031	13,076,589	-	-	278,216	2,453,024	66,406	20,400,266
Public Library	1,853,288	-	-	-	-	132,189	-	1,985,477
Parks and Recreation	3,606,992	-	88,087	-	-	2,128,946	-	5,824,025
Community Improvement and Development	1,266,148	-	170,048	-	-	40,048	5,369,177	6,845,421
General Government	3,458,064	-	974	-	-	5,388	-	3,464,426
Debt Service:								
Debt Service	70,012	731,435	-	972,400	13,005	-	38,930	1,825,782
Total Expenditures	25,861,646	13,808,024	259,109	972,400	291,221	5,316,888	7,153,763	53,663,051
Excess (Deficiency) of Revenues Over Expenditures	3,539,927	(8,880,614)	-	985,767	(286,938)	(2,129,943)	(1,021,017)	(7,792,818)
Other Financing Sources (Uses):								
Issuance of Debt	-	-	-	-	1,965,000	-	-	1,965,000
Premium on Bonds	-	-	-	-	37,221	-	-	37,221
Information Technology Subscriptions	48,529	-	-	-	-	-	-	48,529
Insurance Proceeds	48,688	-	-	-	-	-	-	48,688
Transfers In	415,000	-	-	-	192,940	1,998,355	1,073,908	3,680,203
Transfers Out	(2,772,446)	(415,000)	-	(192,941)	-	-	(114,520)	(3,494,907)
Total Other Financing Sources (Uses)	(2,260,229)	(415,000)	-	(192,941)	2,195,161	1,998,355	959,388	2,284,734
Net Change in Fund Balance	1,279,698	(9,295,614)	-	792,826	1,908,223	(131,588)	(61,629)	(5,508,084)
Fund Balances Beginning of Year	11,225,294	19,700,414	-	5,346,729	(2,292,434)	6,369,878	2,521,170	42,871,051
Fund Balances End of Year	\$ 12,504,992	\$ 10,404,800	\$ -	\$ 6,139,555	\$ (384,211)	\$ 6,238,290	\$ 2,459,541	\$ 37,362,967

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Net change in fund balances - total governmental funds (page 35) \$ (5,508,084)

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

Governmental funds report capital outlay, including infrastructure, as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlays exceeded depreciation expense in the current year as follows:

Expenditures for capital assets	\$ 18,825,670	
Depreciation expense	<u>(4,943,587)</u>	13,882,083

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, contributions and donations). (363,217)

Revenues in the statement of activities that are not available to provide current financial resources (1,115,020)

Accrued interest expense that does not require current financial resources (34,584)

Long-term accrual of compensated absences is not reported in the governmental funds as it does not consume current financial resources. The net change in the long-term compensated absences for the year was: (237,832)

Pension expenses reported in the statement of activities do not require the use of current financial resources. 31,496

Internal service fund is used by management to fund the City's group health insurance provided to user departments and is included in the statement of net position. The net revenue of the internal service fund is reported with governmental activities. 982,774

The issuance of indebtedness provides current financial resources to the governmental funds without affecting net assets. The statement of activities does not reflect the proceeds from the issuance of long-term debt. The proceeds from the issuance of long-term debt for the year was:

Bonded debt	(1,965,000)	
Premium on bonded debt	(37,221)	
Subscriptions	<u>(48,529)</u>	(2,050,750)

The effect of bond premiums and deferred refunding charges when new debt is issued, whereas, these amounts are deferred and amortized in the statement of activities 35,508

The repayment of the principal of long-term debt consumes the current financial resources of governmental funds without affecting the net position. The statement of activities does not reflect the payment of principal on long-term debt. The principal paid on long-term debt during the current year was:

Bonded debt	780,000	
Leases	20,527	
Subscriptions	<u>66,362</u>	866,889

Change in net position of governmental activities (page 32) \$ 6,489,263

CITY OF NORFOLK, NEBRASKA
STATEMENT OF NET POSITION
Proprietary Funds
September 30, 2023

	Business Type Activities Combined Utilities	Governmental Activities Internal Service
ASSETS		
Current Assets:		
Cash and Equity in Pooled Investment Account	\$ 11,960,165	\$ 3,830,315
Receivables (Net, where applicable, of allowance for uncollectibles)		
Accounts	2,434,591	-
Accrued Interest	87,360	23,785
Special Assessments	558,514	-
Leases	863,006	-
Restricted Cash		
Cash and Cash Equivalents	733,547	-
Inventories	202,857	-
Prepaid Assets	9,141	-
Total Current Assets	<u>16,849,181</u>	<u>3,854,100</u>
Noncurrent Assets:		
Restricted Assets:		
Cash and Cash Equivalents	627,985	-
Capital Assets:		
Land	3,377,377	-
Construction in Progress	3,096,330	-
Infrastructure, Property and Equipment, Net of Accumulated Depreciation & Amortization	68,169,658	-
Total Noncurrent Assets	<u>75,271,350</u>	<u>-</u>
Total Assets	<u>92,120,531</u>	<u>3,854,100</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	676,785	325,767
Accrued Compensated Absences	174,130	-
Leases - Current	15,923	-
Subscription Liability - Current	7,824	-
Payables from Restricted Assets:		
Accrued Revenue Bond Interest	103,547	-
Revenue Bonds - Current	630,000	-
Total Current Liabilities	<u>1,608,209</u>	<u>325,767</u>
Noncurrent Liabilities:		
Due in more than one year:		
Leases	15,961	-
Subscription Liability	32,378	-
Revenue Bonds Payable	11,643,262	-
Compensated Absences and Benefits, Long-Term	175,225	-
Total Noncurrent Liabilities	<u>11,866,826</u>	<u>-</u>
Total Liabilities	<u>13,475,035</u>	<u>325,767</u>
DEFERRED INFLOWS OF RESOURCES		
Lease Related	840,039	-
Total Deferred Outflows of Resources	<u>840,039</u>	<u>-</u>
NET POSITION		
Net Investment in Capital Assets	61,908,958	-
Restricted for:		
Debt Covenants	1,257,985	-
Unrestricted	14,638,514	3,528,333
Total Net Position	<u>\$ 77,805,457</u>	<u>\$ 3,528,333</u>

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Proprietary Funds

For the Year Ended September 30, 2023

	Business Type Activities	Governmental Activities
	Combined Utilities	Internal Service
Operating Revenues:		
Charges for Services	\$ 12,729,049	\$ 5,460,078
Rental Income	99,938	-
Miscellaneous Income	19,157	-
Total Operating Revenue	12,848,144	5,460,078
Operating Expenses:		
Payroll and Related Taxes and Benefits	3,225,757	-
Purchased Services	873,080	-
General and Administration	2,126,800	4,602,554
Repairs and Maintenance	1,240,689	-
Utilities	645,650	-
Depreciation and Amortization	1,775,916	-
Total Operating Expenses	9,887,892	4,602,554
Operating Income	2,960,252	857,524
Non-Operating Income (Expense):		
Interest Income	438,008	125,250
(Loss) on Disposal of Capital Assets	(19,674)	-
Interest on Bonds and Other Debt	(278,735)	-
Total Non-Operating Income (Expenses)	139,599	125,250
Income before Contributions and Transfers	3,099,851	982,774
Capital Contributions	1,858,078	-
Transfers (Out)	(185,296)	-
Change in Net Position	4,772,633	982,774
Net Position - Beginning of Year	73,032,824	2,545,559
Net Position - End of Year	\$ 77,805,457	\$ 3,528,333

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA
STATEMENT OF CASH FLOWS
Proprietary Funds
For the Year Ended September 30, 2023

	Business Type Activities	Governmental Activities
	Combined Utilities	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	\$ 12,825,134	\$ 5,471,002
Cash Paid to Suppliers for Goods and Services	(5,109,685)	(5,041,056)
Cash Paid to Employees for Services	(3,226,581)	-
Net Cash Provided by Operating Activities	<u>4,488,868</u>	<u>429,946</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers (to) Other Funds	(185,296)	-
Net Cash (Used) for Noncapital Financing Activities	<u>(185,296)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and Construction of Capital Assets	(5,077,880)	-
Capital Grants and Contributions	545,304	-
Interest on Leases Receivable	14,062	-
Principal on Leases Receivable	10,438	-
Principal Paid on Capital Debt	(639,212)	-
Interest Paid on Capital Debt	(327,921)	-
Net Cash (Used) for Capital and Related Financing Activities	<u>(5,475,209)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and Dividends on Investments	343,132	102,832
Net Cash Provided for Investing Activities	<u>343,132</u>	<u>102,832</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(828,505)	532,778
Cash and Cash Equivalents at Beginning of Year	<u>14,150,202</u>	<u>3,297,537</u>
Cash and Cash Equivalents at End of Year	<u>\$ 13,321,697</u>	<u>\$ 3,830,315</u>

(Continued)

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA
STATEMENT OF CASH FLOWS (Continued)
Proprietary Funds
For the Year Ended September 30, 2023

	Business Type Activities	Governmental Activities
	Combined Utilities	Internal Service
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating Income	\$ 2,960,252	\$ 857,524
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	1,775,916	-
(Increase) Decrease in Assets:		
Accounts Receivable	6,816	-
Special Assessments	2,644	-
Prepaid Assets	(168)	-
Increase (Decrease) in Liabilities:		
Accounts Payable	(223,298)	(427,578)
Accrued Compensated Absences	(825)	-
Deferred Inflows of Resources	(32,469)	-
Total Adjustments	1,528,616	(427,578)
Net Cash Provided by Operating Activities	\$ 4,488,868	\$ 429,946

Supplemental Schedule of Noncash Capital and Related Financing Activities:

Contribution of Distribution System Assets	\$ 878,212	\$ -
Accounts Payable Exchanged for Capital Assets	389,059	-
Subscription Assets Acquired Through Contract	48,530	-

Reconciliation of Cash and Cash Equivalents to the Balance Sheet:

Cash and Equity in Pooled Investment Account	\$ 11,960,165	\$ 3,830,315
Restricted Cash - Current	733,547	-
Restricted Cash - Noncurrent	627,985	-
	\$ 13,321,697	\$ 3,830,315

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA
STATEMENT OF FIDUCIARY NET POSITION
Fiduciary Funds
September 30, 2023

	<u>Pension Trust Funds</u>	<u>Custodial Fund</u>
	<u>Employee Retirement Funds</u>	<u>Community Development Agency</u>
ASSETS		
Current Assets:		
Cash	\$ -	\$ 1,050,366
Cash at County Treasurer	-	239,621
Guaranteed Insurance Contracts Managed by Trustee	14,415,285	-
Open Ended Mutual Funds Managed by Trustee	40,795,956	-
Taxes Receivable	-	2,373
Total Current Assets	<u>55,211,241</u>	<u>1,292,360</u>
LIABILITIES		
Current Liabilities:		
Due to Bondholders	-	1,292,360
Total Current Liabilities	<u>-</u>	<u>1,292,360</u>
FIDUCIARY NET POSITION		
Restricted for Pensions	<u>\$ 55,211,241</u>	<u>\$ -</u>

See Accompanying Notes to Financial Statements

CITY OF NORFOLK, NEBRASKA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Fiduciary Funds
For the Year Ended September 30, 2023

	Pension Trust Funds	Custodial Fund
	Employee Retirement Funds	Community Development Agency
ADDITIONS		
Contributions:		
Employer	\$ 1,250,104	\$ -
Employee	1,443,447	-
Total Contributions	<u>2,693,551</u>	<u>-</u>
Property Taxes	-	1,709,762
Investment Income:		
Interest, Dividends and Market Gain	<u>6,523,476</u>	<u>22,211</u>
Total Additions	<u>9,217,027</u>	<u>1,731,973</u>
DEDUCTIONS		
Pension Benefits	5,720,364	-
Contribution Refunds	166,418	-
Administrative Costs	22,849	-
Taxes Distributed or Owed to Bondholders	<u>-</u>	<u>1,731,973</u>
Total Deductions	<u>5,909,631</u>	<u>1,731,973</u>
Change in Net Position	3,307,396	-
Fiduciary Net Position -- Beginning of Period	<u>51,903,845</u>	<u>-</u>
Fiduciary Net Position -- End of Period	<u><u>\$ 55,211,241</u></u>	<u><u>\$ -</u></u>

See Accompanying Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Norfolk, Nebraska is a political subdivision of the state of Nebraska located in Madison County. The City operates under the mayor-council form of government with the mayor and council members elected on a nonpartisan basis. The City administers the following programs as authorized by its charter: General Government, Public Library, Public Works, Public Safety, Parks and Recreation, Community Improvement and Development. It also provides municipal utility services including: water, sewer, solid waste and stormwater.

The City's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

A. Reporting Entity

For financial reporting purposes, the City of Norfolk, Nebraska, has included all funds, organizations, agencies, boards, commissions and authorities. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Any discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The City currently has no component units which meet the criteria to be reported as discretely presented component units.

Blended Component Units

Community Development Agency (CDA)

The CDA is included in the City's reporting entity as a blended component unit because of the significance of its operational and financial relationships with the City. To provide for redevelopment of various blighted areas within the City, the Mayor and Council created the CDA. Members of the CDA consist of the Mayor and City Council with the Mayor serving as Chairman. Officers of the CDA are also officers of the City. Although it is legally separate from the City, the CDA is reported as if it were part of the primary government because its sole purpose is to provide redevelopment of various areas within the City. The City has operational responsibility for the CDA. The CDA does not issue separate financial statements, and is included within the City's financial statements as a fiduciary custodial fund.

City of Norfolk Facilities Corporation (NFC)

In 2011 the City created the City of Norfolk Facilities Corporation, a not-for-profit corporation under the laws of the State of Nebraska, for the purpose of assisting and promoting the development of public facilities to be used by the City in the furtherance of its governmental functions. The governing body is appointed by the City's governing body. The NFC provides services entirely to the City. The services provided by the NFC are so intertwined with the City that it is in substance the same as the City and is reported as part of the City and blended in the City's financial statements. The NFC does not issue separate financial statements.

Joint Venture – Northeast Nebraska Solid Waste Coalition (NNSWC)

The City, in conjunction with twenty-four other cities and counties in Northeast Nebraska, has created the NNSWC. The NNSWC's Board is composed of a member from each of the participating cities and counties. The purpose of the NNSWC is to provide solid waste management by means of building and operating a solid waste disposal facility, commonly referred to as a landfill. The NNSWC landfill began operation on October 30, 1995. The City does not have an equity interest in the NNSWC. The NNSWC issues its own financial statements, available upon request at 309 North 5th Street in Norfolk, Nebraska.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Related Entities

Norfolk Housing Agency

The Norfolk Housing Agency is governed by a seven member board which is appointed by the Mayor and City Council. The mission of the Norfolk Housing Agency is to provide decent, safe and quality housing to Norfolk's low to moderate-income families and to assist in providing improved housing in a responsible way with social awareness and community needs a constant goal and commitment. In addition to owning and operating Meadow Ridge Estates L.P., they also offer Section 8 Rental Assistance Program and Royal Oaks Estate rent-to-own homes. The Norfolk Housing Agency issues its own financial statements, which are available upon request from its offices at 1310 West Norfolk Avenue Suite D in Norfolk Nebraska.

Norfolk Airport Authority

The Norfolk Airport Authority is governed by a five member board. The amount of property tax that the Airport Authority can levy must be approved by the Mayor and City Council. The Norfolk Airport Authority issues its own financial statements, which are available upon request from its offices at 4100 South 13th Street in Norfolk Nebraska.

B. Basic Financial Statements-Government-Wide Statements

The City's basic financial statements include both government-wide (reporting the overall City) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primarily activities as either governmental or business-type. The City's general, special revenue, debt service, capital projects and internal service funds are classified as governmental activities. Fiduciary funds are excluded from the government-wide financial statements.

In the government-wide Statement of Net Position, both the governmental and business type activities columns (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual basis of accounting using the economic resources measurement focus, which recognizes all long-term assets and receivables as well as long-term debt obligations. The City's net position is reported in three parts: net investment in capital assets, restricted net position, and unrestricted net position. The City first uses restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions (public safety, public works, parks and recreation, community improvement and development, general government, etc.) and business-type activities. The functions are also supported by general government expenses (including depreciation) by related program revenue, operating grants, and capital grants. Program revenue must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital specific grants.

The City does not allocate indirect costs.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and other charges between the government's combined utilities function and various other functions of the government.

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues or receipts, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

The emphasis in fund financial statements is on the major funds. GASB No. 34 sets forth minimum criteria for the determination of major funds. The City can electively add funds, as major funds, which have a specific community focus. The non-major funds are combined into a single column in the fund financial statements.

The City reports the following major governmental funds:

Governmental Fund Types – The governmental fund financial statements are reported using the current financial resources measurement focus. This means that the focus of the governmental funds' measurement is upon the determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the major governmental funds of the City:

- 1) General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The sources of revenue include property taxes, state allocations, charges for services, fines and fees, licenses and permits, as well as state and federal grants. The expenditures of the General Fund relate to general administration, parks and recreation, public safety, public works, housing, public libraries and planning, permits and health.

- 2) Special Revenue Funds

City Highway Allocation Fund – To account for the City's share of motor vehicle fuel tax revenues that are legally restricted to street expenditures.

American Rescue Plan Fund – To account for funding from the American Rescue Plan Act and to document the projects funded.

- 3) Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for the payment of general obligation bond, principal and interest from governmental resources, and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

- 4) Capital Project Funds

Special Assessments Fund – To account for the construction of infrastructure capital assets financed through the creation of special assessment districts.

Capital Construction Fund – To account for the acquisition and construction of major capital items other than those financed by proprietary funds and trust funds, or special assessments.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Fund Types – The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. Operating revenues and expenses are distinguished from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The principal operating revenues of enterprise funds are charges to customers for services. Operating expenses consist of cost of sales and services, administrative expenses and depreciation on capital assets. The U.S. generally accepted accounting principles used are similar to those applicable to businesses in the private sector.

- 1) Enterprise Funds – Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City includes the following utilities within its combined utilities fund:

Water Division – The water division accounts for the operation of a municipally owned water system, which provides services to the residents of the City.

Sewer Division – The sewer division accounts for the operation of a municipally owned sewage collection, which provides services to the residents of the City.

Solid Waste Management Division – The solid waste management division accounts for the operations of the City's solid waste transfer station.

Stormwater Division – The stormwater division accounts for compliance with federally mandated stormwater regulations to protect water quality.

- 2) Internal Service Fund – The Internal Service Fund is used to account for the operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

The City's internal service fund is presented in the proprietary fund financial statements. Because the principal user of the internal service is the City's governmental activities, the financial statement of the internal service fund is consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of this service is reported in the appropriate functional activity.

Group Insurance Fund- The Group Insurance Fund is used to account for the accumulation of resources used to fund claims under the City's self-insured health and dental plans.

Fiduciary Fund Types – These funds account for assets held by the government in a trustee's capacity or as an agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the City's own programs.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 1) Pension Trust Funds – The Pension Trust Funds represent the resources accumulated for pension benefit payments to qualified City employees. These funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting, so that revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City includes the firefighter, police, civilian, and 457 deferred compensation retirement funds in its combined retirement fund.
- 2) Custodial Fund – The Community Development Agency Fund is used to account for the resources for payment of principal and interest on tax increment financing bonds issued by the Community Development Agency of the City of Norfolk. These bonds were issued to provide the long-term financing for redevelopment of various blighted and substandard areas around the City of Norfolk. These bonds are payable only from real estate taxes on certain property located within these plan areas and do not constitute general obligations of the Agency or the City.

D. Basis of Accounting

Basis of accounting refers to the point at which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

Accrual basis of accounting is used for all activities in the government-wide financial statements and for the proprietary and fiduciary activities in the fund financial statements. Revenues are recognized when earned and expenses are recognized when incurred.

Modified accrual basis of accounting is used by all governmental funds in the fund financial statements. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes, special assessments, and loan repayments as available if they are collected within 60 days after year-end. The City considers sales and use taxes and gasoline taxes as available when in the hands of the State of Nebraska, the intermediary collecting government. The City normally collects these taxes within 30 days of year-end.

Expenditures are recorded when the related fund liability is incurred. An exception to this general rule is that principal and interest on general obligation debt, including lease and subscription liabilities, if any, is recognized when due.

Budgetary basis of accounting is used by the general fund and all major special revenue funds in the required supplementary information section of the annual comprehensive financial report. Under the budgetary basis of accounting, revenues are recognized when received and expenditures are recognized when paid.

Those revenues susceptible to accrual are taxes, assessments, and intergovernmental revenues. Licenses, fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

E. Budgets

The budgetary comparison and related disclosures are reported as Required Supplementary Information.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Assets, Liabilities and Fund Equity

1. Pooled Investment Account – The City maintains a commingled pool of cash and investments for all funds, except the Community Development Agency. This pool is under the management of the City Treasurer. Each of the applicable City funds reports its undistributed interest in the principal balance of this pooled investment account, which is recorded at cost. Interest income received is allocated to each fund based on its proportionate interest in the pool.
2. Short-Term Interfund Receivables/Payables – During the course of its operations, the City has numerous transactions between funds to finance operations, provide services, construct assets, and service debt. To the extent that certain transactions between funds have not been paid or received as of September 30, 2023, balances of interfund amounts payable or receivable have been recorded. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as interfund balances.
3. Proprietary Fund Types – Contributions of capital assets are treated as revenue and capital assets. Contributions and grants received for operating purposes are included in revenues when earned.
4. Governmental Fund Types – Contributions and grants for both capital and operating purposes are included in revenues when earned.
5. Estimated Unbilled Enterprise Revenue – Within the City’s enterprise fund, an estimated amount has been recorded for services rendered but not yet billed as of the close of the year involved. The receivable was arrived at by taking the cycle billings the City sent the customer in October and November and prorating the amount of days applicable to the current year. This unbilled revenue totaled \$1,145,697 at September 30, 2023.
6. Inventories and Prepaid Items – Purchases of materials and supplies are recorded as expenditures as incurred except for items (e.g. fuel and certain office supplies) held in central storage for the use of several of the City’s funds. Inventories held in central storage are valued at cost, which approximates market, using the first-in/first-out (FIFO) method are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.
7. Restricted Assets – Proceeds from debt and funds set aside for payment of enterprise fund revenue bonds are classified as restricted assets since their use is limited by applicable bond indentures.
8. Property and Equipment – Assets with an initial individual cost of \$5,000 or more are considered capital assets. Property and equipment are valued at historical cost or estimated historical cost if actual historical cost is not available (except for intangible right-to-use lease and subscription assets, the measurement of which is discussed in Note 1.F.12 and 13.). Contributed assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at their acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Infrastructure has been capitalized using historical or estimated cost beginning in 1980 as required by GASB 34. Depreciation/amortization

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

on all assets is provided on the straight-line basis over the following estimated lives:

Buildings	40 – 50 Years
Utility Plant	20 – 100 Years
Right-to-Use Leased Assets	5 – 15 Years
Right-to-Use Subscription Assets	3 – 15 Years
Machinery & Equipment	3 – 25 Years
Infrastructure	30 – 100 Years

9. Accrued Compensated Absences – These amounts represent the unpaid vacation costs and related employee benefits as of the end of the period. All compensated amounts for governmental and proprietary fund types are accrued as liabilities on the government-wide statement for governmental funds and applicable enterprise funds respectively and are not recorded as expenditures of the current reporting period for governmental fund types because they do not represent amounts that are expected to be liquidated with expendable available financial resources. Other long-term obligations are recognized as fund liability when amounts are due and payable rather than when amounts are expected to be liquidated with expendable available financial resources. A liability is recognized for that portion of accumulating sick leave benefits in which the employee becomes vested after twenty years of service. The compensated absence liability has been computed based on rates of pay in effect at September 30, 2023. The compensated absence liability attributable to governmental activities will be paid primarily by the General Fund.

10. Long-Term Obligations – Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. Other long-term obligations (e.g. compensated absences, claims and judgments, etc.) are recognized as fund liabilities when amounts are due and payable. Bond Anticipation Notes are recognized as fund liabilities prior to the long-term financing being issued. The remaining portion of such obligations is reported in the government-wide financial statement. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in the combined utility fund.

11. Net Position/Fund Balances – The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

Net Investment in Capital Assets- This category groups all capital and right-to-use leased and subscription assets, including Infrastructure, into one component of net position. Accumulated depreciation and amortization, outstanding balances of debt, subscriptions, leases and accounts payable that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvements of those assets or related debt also are included in this component of net position. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

Restricted Net Position- This category represents net position of the City with external restrictions imposed by creditors, grantors, contributors, or laws, or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the City not restricted for any purpose.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The fund balances of governmental funds are defined as follows:

Non-spendable – amounts that cannot be spent either because they are in non-spendable form, such as inventory or prepaid items or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes pursuant to ordinances adopted by formal action of the Mayor and Council. Amendments or modifications of the commitments must also be approved by ordinances adopted by the Mayor and Council.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes as determined by the City's Finance Officer or his or her designee. Resolution 2011-43 adopted by the Mayor and Council on October 31, 2011 authorizes the City's Finance Officer or his or her designee to determine assigned amounts. General Fund amounts that are encumbered by departments are classified as assigned.

Unassigned – all other amounts remaining after allocation to the non-spendable, restricted, committed and assigned fund balances. These amounts can be used for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance. In governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned to these purposes, it may be necessary to report a negative unassigned fund balance in that fund. When an expenditure is incurred for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When the City incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

12. Leases – The City is a lessee for noncancellable leases of assets. A lease liability and an intangible right-to-use leased asset are recognized in the government-wide and proprietary fund financial statements. Lease liabilities with an initial individual value of \$5,000 or more are recognized. At the commencement of a lease, the lease liability is initially measured at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the leased asset is amortized on a straight-line basis over the shorter of its useful life or the lease term. The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases. Leased assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

The City is a lessor for noncancellable leases of assets. A lease receivable and deferred inflow of resources are recognized in the government-wide and governmental fund financial statements. At the commencement of a lease, the lease receivable is initially measured at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. The City uses the rate stated in the lease

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

agreement as the discount rate for leases. If no rate is stated, the City uses its estimated incremental borrowing rate.

13. Subscription Based Information Technology Arrangements (SBITAs) – The City is committed under various service based IT arrangements. A subscription liability and an intangible right-to-use subscription asset are recognized in the government-wide and proprietary fund financial statements. Subscription liabilities with an initial individual value of \$5,000 or more are recognized. At the commencement of the subscription term, the liability is measured at the present value of payments expected to be made during the subscription term. Subsequently the liability is reduced by the principal portion of the subscription payments made. The subscription asset is measured as the initial amount of the liability, adjusted for any payments made at or before the subscription commencement date. Subsequently the subscription asset is amortized on a straight-line basis over the shorter of its useful life or the subscription term. The City uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate. Subscription assets are reported with other capital assets.
14. Bond Premium/Discounts – Bond premiums/discounts are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method.
15. Property Taxes – Real estate taxes are levied on October 15 of each year and may be paid in two equal installments. These taxes are due December 31. The first and second half of the taxes becomes delinquent on the following May 1 and September 1, respectively. Real estate taxes collected within 60 days after year-end are recognized as revenues in accordance with the revenue recognition policy described in Note 1.D. Real estate taxes become a lien against the property on the levy date. Personal property taxes are levied on October 15 of each year and are due November 1 of each year and may be paid in two equal installments. The first and second half of the taxes become delinquent on December 1 and July 1, respectively. Motor vehicle taxes are due when an application is made for registration of a motor vehicle.
16. Interfund Transactions – Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other transactions, except interfund services provided and used transactions and reimbursements, are reported as transfers.
17. Encumbrances – Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed by the City in its governmental funds; the subsequent year's appropriation provides authority to complete these transactions as expenditures. Encumbrances at year-end do not constitute expenditures or liabilities. See Note 13 for current year encumbrances.

G. Landfill Closure Costs

The City is not currently responsible for any landfill closure or post-closure care costs.

H. Statement of Cash Flows

As described in Note 2.A., the City maintains a cash and investment pool for all funds except the Community Development Agency. The funds use their equity in the pooled investment account as a demand deposit account and, for purposes of the statements of cash flows, the interest in the pooled investment account is considered cash. Restricted cash consists of equity in the pooled investment

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

account that is also considered cash for the Statement of Cash Flows.

I. Recent Accounting Pronouncements:

Adoption of New Accounting Pronouncements

During the year, the City adopted four GASB Statements. Statement No. 91 *Conduit Debt Obligations* provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. Statement No. 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* improves financial reporting by addressing issues related to public-private and public-public, partnership arrangements and provides guidance for accounting and financial reporting availability payment arrangements. Statement No. 99 *Omnibus 2022* enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues identified during implementation of application of certain GASB statements and accounting and financial reporting for financial guarantees. The implementation of these statements did not have an impact on the City's Financial Statements. Statement No. 96 *Subscription-Based Information Technology Arrangements* provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users by defining a SBITA, establishing a SBITA results in a right-to-use subscriptions asset and corresponding subscription liability, providing the capitalization criteria, and requiring note disclosures. See Note 7 for more information. Beginning net position/fund balance and the previously reported change in net position/fund balance did not require restatement as a result of the implementation of Statement No. 96.

New Accounting Pronouncements Not Yet Adopted

In June 2022, GASB issued Statement No. 100 *Accounting Changes and Error Corrections-An Amendment of GASB Statement No. 62*. This statement enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement will be effective for the City's year ending September 30, 2024.

NOTE 2 - CASH AND EQUITY IN POOLED INVESTMENT ACCOUNT

A. Cash and Pooled Investments:

At September 30, 2023, the City's cash and pooled investments consisted of the following:

Cash, principally in interest bearing accounts (at cost)	\$ 10,806,828
Money Market Account (at cost)	19,218,150
Certificates of Deposit (Cost = Fair Value)	20,000,000
United States Treasury (Cost, which approximates Fair Value)	12,335,690
	\$ 62,360,668

The City maintains a cash and investment pool for all funds, except the Community Development Agency. This pool is under management of the City Treasurer. Each of the applicable City funds reports its undistributed interest in the pooled investment account. A separate bank account is used to track program income in the Community Development Block Grant Fund. Statutes authorize the City to invest City funds in direct obligations of the U.S. Government, selected Federal Agency securities, certain state and local obligations of the State of Nebraska, collateralized bank certificates of deposit and certain other high-grade investments. City policy is to limit these investments to U.S.

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 2 - CASH AND EQUITY IN POOLED INVESTMENT ACCOUNT (CONTINUED)

Treasury obligations and fully collateralized bank certificates of deposits with maximum maturities of approximately one year. At September 30, 2023 and throughout the year, the City's bank deposits, including certificates of deposit, were entirely covered by federal deposit insurance or by collateral held in joint custody in the City's name at third party banks acting as the City's agent (in most cases Federal Reserve Banks). The City's agent in the City's name held U.S. Treasury obligations in sufficient amounts to fully collateralize the city's interest bearing accounts and collateralized certificates of deposits.

B. Investments Managed by Trustee:

The City acts as the Trustee for the Pension Trust Funds, and has delegated administration for the plan assets to an insurance company. Plan participants are able to invest their assets in a variety of investment options, which are selected, and can be modified, by the City. For investment purposes, certain pension assets are pooled with the general assets of the insurance company and invested in guaranteed insurance accounts.

Under this arrangement, the insurance company guarantees the City a minimum rate of return. If the rate of return on the general assets of the insurance company exceeds the guaranteed rate of return, the City's investments are credited with the actual rate of return. These guaranteed insurance contracts are not marketable. Any withdrawals from these accounts are at cost plus accumulated earnings and these insurance contracts are valued on that basis. At September 30, 2023, \$14,415,285 was held in these guaranteed insurance contracts. The other pension assets are invested in open-ended mutual funds, which are stated at net asset value, and, at September 30, 2023, amounted to \$40,795,956. As the mutual funds are open-ended, they are not subject to credit risk disclosures. Additionally, the funds are redeemable immediately and are thus not subject to interest rate risk.

C. Restricted Assets:

The following schedule details the restricted assets at September 30, 2023:

	Enterprise Fund
Pursuant to revenue bond ordinances:	
Revenue bond account	\$ 580,532
Operation and maintenance account	781,000
	\$ 1,361,532

Restricted cash is recorded at cost, which approximates fair value, and consists of equity in the pooled investment account in the form of interest bearing accounts held by the City's agent in the City's name.

Custodial Credit Risk: Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not recover the value of its investment securities that are in the possession of an outside party.

Interest Rate Risk: The City's investment policy for operating funds is limited to certificates of deposit with a maturity of 1 year or less.

Credit Risk: Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City uses outside investment advisors to monitor investments to minimize the impact of credit risk.

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 2 - CASH AND EQUITY IN POOLED INVESTMENT ACCOUNT (CONTINUED)

Concentration of Credit Risk: The City's investment policy places no limits on the amounts that may be invested in any one issuer.

NOTE 3 - RECEIVABLES

Receivables at September 30, 2023, are net of allowance for uncollectibles. The allowance for uncollectibles in the General Fund was \$388,000 at September 30, 2023.

NOTE 4 - INTERFUND RECEIVABLES AND PAYABLES

As of September 30, 2023, there were no short-term payables.

As of September 30, 2023, there were no long-term advances.

NOTE 5 - CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	Balance October 1, 2022 (as restated)	Additions	Deletions	Transfers	Balance September 30, 2023
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 9,630,354	\$ 315	\$ 191,789	\$ -	\$ 9,438,880
Construction in Progress	14,809,214	14,681,492	2,305,650	(63,527)	27,121,529
Total capital assets not being depreciated	<u>24,439,568</u>	<u>14,681,807</u>	<u>2,497,439</u>	<u>(63,527)</u>	<u>36,560,409</u>
Capital assets being depreciated/amortized:					
Right-to-use leased land	21,971	-	-	-	21,971
Buildings and improvements	33,202,030	1,774,179	656,331	(12,520)	34,307,358
Right-to-use leased buildings and improvements	70,166	-	-	-	70,166
Equipment, furniture and fixtures	17,721,881	1,698,069	1,343,872	6,657	18,082,735
Right-to-use subscription asset	127,086	48,529	-	-	175,615
Infrastructure	76,296,794	2,886,393	-	-	79,183,187
Total capital assets being depreciated/amortized	<u>127,439,928</u>	<u>6,407,170</u>	<u>2,000,203</u>	<u>(5,863)</u>	<u>131,841,032</u>
Less: Accumulated depreciation/amortization for:					
Right-to-use leased land	2,564	2,837	-	-	5,401
Buildings and improvements	12,841,845	1,074,922	572,103	(12,520)	13,332,144
Right-to-use leased buildings and improvements	17,915	17,914	-	-	35,829
Equipment, furniture and fixtures	11,563,056	1,238,051	1,293,643	(4,128)	11,503,336
Right-to-use subscription asset	-	48,079	-	-	48,079
Infrastructure	36,474,318	2,561,784	-	-	39,036,102
Total accumulated depreciation/amortization	<u>60,899,698</u>	<u>4,943,587</u>	<u>1,865,746</u>	<u>(16,648)</u>	<u>63,960,891</u>
Total capital assets being depreciated/amortized, net	<u>66,540,230</u>	<u>1,463,583</u>	<u>134,457</u>	<u>10,785</u>	<u>67,880,141</u>
Governmental activities capital assets, net	<u>\$ 90,979,798</u>	<u>\$ 16,145,390</u>	<u>\$ 2,631,896</u>	<u>\$ (52,742)</u>	<u>\$ 104,440,550</u>

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 5 - CAPITAL ASSETS (CONTINUED)

Construction in progress at September 30, 2023 for the governmental activities consisted of costs associated with Benjamin Avenue Reconstruction, 1st Street Bridge Replacement, Trail Projects, Street Light conversion to LED, Network Switches, Various Assessment Districts, Park Improvements and Levee Repairs.

	Balance October 1, 2022	Additions	Deletions	Transfers	Balance September 30, 2023
Business-Type Activities:					
Capital assets not being depreciated:					
Land	\$ 3,377,377	\$ -	\$ -	\$ -	\$ 3,377,377
Construction in Progress	5,463,648	3,934,943	6,302,261	-	3,096,330
Total capital assets not being depreciated	8,841,025	3,934,943	6,302,261	-	6,473,707
Capital assets being depreciated/amortized:					
Right-to-use leased land	63,665	-	-	-	63,665
Buildings and improvements	26,357,252	5,275,724	17,175	12,520	31,628,321
Equipment, furniture and fixtures	35,044,499	594,309	12,368	(6,657)	35,619,783
Right-to-use subscription assets	-	48,530	-	-	48,530
Infrastructure	35,426,911	1,966,903	12,869	63,527	37,444,472
Total capital assets being depreciated/amortized:	96,892,327	7,885,466	42,412	69,390	104,804,771
Less: Accumulated depreciation/amortization for:					
Right-to-use leased land	16,608	16,608	-	-	33,216
Buildings and improvements	21,050,593	598,517	8,401	12,520	21,653,229
Equipment, furniture and fixtures	7,455,918	482,799	12,368	4,128	7,930,477
Right-to-use subscription assets	-	2,696	-	-	2,696
Infrastructure	6,352,951	675,296	12,752	-	7,015,495
Total accumulated depreciation/amortization	34,876,070	1,775,916	33,521	16,648	36,635,113
Total capital assets being depreciated/amortized, net	62,016,257	6,109,550	8,891	52,742	68,169,658
Business-type activities capital assets, net	\$ 70,857,282	\$ 10,044,493	\$ 6,311,152	\$ 52,742	\$ 74,643,365

Construction in progress at September 30, 2023 for the business-type activities consisted of costs associated with Northeast Industrial Utility Extension, Michigan Ave Water and Sewer Improvements, West Water Treatment Improvements, Collector Well #14, Hwy 275 Lift Station Upgrade, Sewer Rehab Monroe Ave, Water Pollution Control Plant Upgrades, and Wetland Mitigation Bank.

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 5 - CAPITAL ASSETS (CONTINUED)

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

Governmental Activities:

General Government	\$ 116,767
Public Safety	920,369
Public Works	2,565,857
Parks and Recreation	1,079,144
Public Library	250,882
Community Improvement and Development	10,568
Total depreciation and amortization - governmental	<u>\$ 4,943,587</u>

Business-Type Activities:

Solid Waste Management	\$ 251,409
Water	740,236
Sewer	784,271
Total depreciation and amortization - business-type	<u>\$ 1,775,916</u>

Reconciliation of Net Investment in Capital Assets:

	Governmental Activities	Business-Type Activities
Land	\$ 9,438,880	\$ 3,377,377
Construction in Progress	27,121,529	3,096,330
Capital Assets (Net of Accumulated Depreciation and Amortization)	67,880,141	68,169,658
Unspent Bond Proceeds for Capital Assets	12,264,946	-
Less: General Obligation Bonds Payable	25,145,354	-
Various Purpose Bonds Payable	5,823,791	-
Bond Anticipation Notes	3,906,909	-
Revenue Bonds Payable	-	12,273,262
Leases	51,127	31,884
Subscriptions	109,253	40,202
Accounts Payable for Capital Assets	2,929,334	389,059
	<u>\$ 78,739,728</u>	<u>\$ 61,908,958</u>

NOTE 6 – LEASES

The City has leases in effect during the year to lease out space on its communications tower, space of a building at the fire training center, space above a street, and land at the west water treatment plant. The City recognized \$44,001 in lease revenue and \$14,763 in interest revenue during the current year related to leases. Of the lease revenue \$378 was from a variable payment and was not included in the original measurement of the lease receivable. The City has a lease agreement with Nebraska Public Power District to lease the City-owned electrical distribution system. The lease is strictly variable with the City receiving 12% of system revenues. During the current year the City recognized \$4,675,776 in lease revenue from this variable lease.

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 6 – LEASES (CONTINUED)

The City has lease agreements for land south of Norfolk where the entrance sign is located, land east of Norfolk where the entrance sign is located, land used for application of WPC biosolids, and a digital sign used for advertising. The value of the right-to-use assets at the end of the current year by asset class is: land \$85,636 with accumulated amortization of \$38,617, and building and improvements \$70,166 with accumulated amortization of \$35,830.

Future principal and interest lease payments as of September 30, 2023 were as follows:

Fiscal Year	Ending	Principal	Interest	Total
2024	\$	36,591	\$ 257	\$ 36,848
2025		35,274	158	35,432
2026		2,938	83	3,021
2027		1,240	65	1,305
2028		1,289	56	1,345
2029		1,340	45	1,385
2030		1,392	35	1,427
2031		1,446	23	1,469
2032		1,501	12	1,513
	\$	<u>83,011</u>	<u>\$ 734</u>	<u>\$ 83,745</u>

NOTE 7 – SBITAs

During the current year the City renewed its aerial imagery software. The subscription term ends February 21, 2029 and the City will make payments of \$17,446 annually. A subscription liability of \$97,059 was recorded in the current year. The City has other SBITAs in effect during the year for recreation management software and integrated library system software. The City entered into a commitment for computer aided dispatch and records management software. A prepayment of \$52,163 has been made and payments totaling \$559,716 are remaining to be made, however the software has not yet been placed in service by the City, thus a subscription liability is not reflected in the City's Financial Statements as of September 30, 2023. The value of the right-to-use subscription assets at the end of the current year is \$224,145 with accumulated amortization of \$50,775.

Future principal and interest subscription payments as of September 30, 2023 were as follows:

Fiscal Year	Ending	Principal	Interest	Total
2024	\$	49,425	\$ 3,946	\$ 53,371
2025		50,738	3,080	53,818
2026		15,938	1,508	17,446
2027		16,426	1,021	17,447
2028		16,928	518	17,446
	\$	<u>149,455</u>	<u>\$ 10,073</u>	<u>\$ 159,528</u>

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 8 – BOND ANTICIPATION NOTES

Changes in bond anticipation notes for the period ended September 30, 2023 were as follows:

	Balance October 1, 2022	Additions	Retirements	Balance September 30, 2023
Governmental Activities:				
Bond Anticipation Notes 2.70% to 4.125%, various maturities through 2026	\$ 2,515,000	\$ 3,730,000	\$ 2,320,000	\$ 3,925,000
Note Issuance premium/discount	-	(18,091)	-	(18,091)
Total Governmental Activities	\$ 2,515,000	\$ 3,711,909	\$ 2,320,000	\$ 3,906,909

On September 26, 2023 the City issued \$3,730,000 special assessment bond anticipation notes with a maturity of September 15, 2026 and an interest rate 4.125% to fund improvements in Paving Districts 520 and 521, Water District 128 and Sewer District 255.

The City's intent is to issue permanent financing to replace the outstanding bond anticipation notes prior to maturity after the special assessment districts are assessed and the first payments from the benefited property owners have been received. Bond anticipation notes interest payment requirements in fiscal year 2023-2024 are \$154,426.

City of Norfolk, NEBRASKA

Notes to Financial Statements

September 30, 2023

NOTE 9 - BONDS PAYABLE AND OTHER LONG-TERM OBLIGATIONS

	Balance October 1, 2022 (as restated)	Additions	Retirements	Balance September 30, 2023	Due Within One Year
Governmental Activities:					
General obligation bonds (excluding special assessment bonds) 0.40% to 4.00%, various maturities through 2042	\$ 25,090,000	\$ -	\$ 380,000	\$ 24,710,000	\$ 385,000
General obligation direct placements 1.84% to 2.99%, mature in 2031	325,000	-	35,000	290,000	35,000
Bond issuance premium/discount	167,432	-	22,078	145,354	-
Total General Obligation	25,582,432	-	437,078	25,145,354	420,000
Special assessment bonds, with City commitment, 0.50% to 5.00%, various maturities through 2041	4,045,000	1,965,000	330,000	5,680,000	510,000
Special assessment direct placements, with City commitment, 1.69% to 1.99%, mature in 2026	155,000	-	35,000	120,000	40,000
Bond issuance premium/discount	-	37,221	13,430	23,791	-
Total Special Assessments	4,200,000	2,002,221	378,430	5,823,791	550,000
Lease	71,654	-	20,527	51,127	20,668
Subscription liability	127,086	48,529	66,362	109,253	41,601
Net pension liability	28,005	-	28,005	-	-
Accrued compensated absences	2,573,172	1,479,196	1,241,363	2,811,005	1,364,328
Total Governmental Activities	\$ 32,582,349	\$ 3,529,946	\$ 2,171,765	\$ 33,940,530	\$ 2,396,597
Business Type Activities:					
Revenue Bonds, 2.00% to 4.00%, various maturities through 2041	\$ 12,795,000	\$ -	\$ 615,000	\$12,180,000	\$ 630,000
Bond Issuance Premium/Discount	136,929	-	43,667	93,262	-
Total Revenue Bonds	12,931,929	-	658,667	12,273,262	630,000
Leases	47,768	-	15,884	31,884	15,923
Subscription liability	-	48,530	8,328	40,202	7,824
Accrued compensated absences	350,179	165,521	166,345	349,355	174,130
Total Business Type Activities	\$ 13,329,876	\$ 214,051	\$ 849,224	\$12,694,703	\$ 827,877
Grand Total	\$ 45,912,225	\$ 3,743,997	\$ 3,020,989	\$46,635,233	\$3,224,474

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 9 - BONDS PAYABLE AND OTHER LONG-TERM OBLIGATIONS (CONTINUED)

Annual debt service requirements as of September 30, 2023 for general obligation debt is as follows:

Fiscal Year Ending	Governmental Activities								
	General Obligation Debt		General Obligation Direct Placements		Various Purpose Bonds		Various Purpose Direct Placements		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2024	\$ 385,000	\$ 826,321	\$ 35,000	\$ 6,964	\$ 510,000	\$ 147,474	\$ 40,000	\$ 2,208	
2025	385,000	821,136	35,000	6,320	520,000	135,684	40,000	1,532	
2026	400,000	815,634	35,000	5,623	520,000	123,240	40,000	796	
2027	400,000	809,421	35,000	4,874	520,000	110,181	-	-	
2028	1,455,000	802,879	35,000	4,073	430,000	96,380	-	-	
2029	1,505,000	753,974	35,000	3,219	435,000	84,572	-	-	
2030	1,535,000	702,896	40,000	2,312	445,000	73,935	-	-	
2031	1,485,000	650,089	40,000	1,196	365,000	62,864	-	-	
2032	1,535,000	607,095	-	-	370,000	52,476	-	-	
2033	1,375,000	560,913	-	-	215,000	44,459	-	-	
2034	1,420,000	516,993	-	-	220,000	38,877	-	-	
2035	1,465,000	469,745	-	-	225,000	32,787	-	-	
2036	1,515,000	420,924	-	-	230,000	26,523	-	-	
2037	1,565,000	368,570	-	-	195,000	20,083	-	-	
2038	1,620,000	314,490	-	-	200,000	14,083	-	-	
2039	1,585,000	258,400	-	-	110,000	7,907	-	-	
2040	1,650,000	196,080	-	-	110,000	4,929	-	-	
2041	1,710,000	131,160	-	-	30,000	1,913	-	-	
2042	1,720,000	64,500	-	-	30,000	638	-	-	
	<u>\$ 24,710,000</u>	<u>\$ 10,091,220</u>	<u>\$ 290,000</u>	<u>\$ 34,581</u>	<u>\$ 5,680,000</u>	<u>\$ 1,079,005</u>	<u>\$ 120,000</u>	<u>\$ 4,536</u>	

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 9 - BONDS PAYABLE AND OTHER LONG-TERM OBLIGATIONS (CONTINUED)

Annual debt service requirements as of September 30, 2023 for enterprise fund debt is as follows:

Fiscal Year Ending	Business Type Activities	
	Enterprise Fund	
	Principal	Interest
2024	\$ 630,000	\$ 310,709
2025	640,000	293,659
2026	655,000	276,259
2027	670,000	258,349
2028	685,000	239,589
2029	695,000	220,992
2030	715,000	203,721
2031	725,000	186,646
2032	745,000	167,971
2033	750,000	148,021
2034	780,000	127,571
2035	800,000	106,446
2036	820,000	84,494
2037	840,000	61,564
2038	865,000	37,696
2039	280,000	22,531
2040	285,000	16,528
2041	300,000	10,313
2042	300,000	3,563
	<u>\$ 12,180,000</u>	<u>\$ 2,776,622</u>

General obligation bonds and other general long-term obligations represent indebtedness secured by the full faith and credit of the City. Special assessment bonds represent indebtedness supported by the full faith and credit of the City and are payable from the collection of special assessment receivables. The City has no legal debt limit; therefore, a computation of the legal debt margin is not required.

Tax increment financing bonds issued by the Community Development Agency are issued to provide the long-term financing for the redevelopment of blighted and substandard areas around the City. These bonds are payable only from real estate taxes on certain property located within these plan areas and do not constitute general obligations of the Agency or City.

Revenue bonds are the obligation of the Enterprise Fund and are payable solely from the revenues of the Water, Sewer and Solid Waste Funds. The City has pledged future water, sewer and solid waste customer revenues to repay \$9.22 million of bonds issued November 2017 and \$5.05 million of bonds issued November 2021. Annual principal and interest payments on both bond issues are expected to require less than 8% of gross revenues. The total principal and interest remaining to be paid on the bonds is \$14,956,622. Principal and interest paid for the current year was \$942,409 and total water, sewer and solid waste customer net revenues were \$5,021,580.

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 9 - BONDS PAYABLE AND OTHER LONG-TERM OBLIGATIONS (CONTINUED)

In May 2022 the City issued \$20,285,000 of Highway Allocation Fund Pledge Bonds. The bonds have a final maturity of May 15, 2042 and interest rates ranging from 3.00% to 4.00%. Total principal and interest remaining to be paid on the bonds is \$29,690,175. Interest only payments are scheduled for the first 5 years followed by 15 years of regular principal and interest payments. Interest paid in the current year and total highway allocation revenue were \$731,435 and \$4,337,751 respectively.

On November 17, 2022 the City issued \$1,965,000 Various Purpose Bonds for permanent financing of Paving District 519, Water Districts 124 and 126 and Sewer Districts 250 and 254. The interest rate on the bonds range from 3.25% to 5% with a final maturity date of November 1, 2041.

NOTE 10 – TRANSFERS

The following is a summary of transfers between funds:

	Governmental Funds			Transfers out:			Total
	General	CHAF	Debt Service	Nonmajor Governmental	Water	Sewer	
Transfers in:							
General	\$ -	\$ 415,000	\$ -	\$ -	\$ -	\$ -	\$ 415,000
Special Assessment	-	-	192,941	-	-	-	192,941
Capital Construction	1,883,835	-	-	114,520	-	-	1,998,355
Nonmajor Governmental	888,611	-	-	-	92,648	92,648	1,073,907
Total	\$ 2,772,446	\$ 415,000	\$ 192,941	\$ 114,520	\$ 92,648	\$ 92,648	\$ 3,680,203

Transfers are used to:

1. Move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.
2. To use property and sales tax revenues collected in the general fund to fund capital outlay in the capital construction fund.

City of Norfolk, NEBRASKA

Notes to Financial Statements

September 30, 2023

NOTE 11 – NET POSITION/FUND BALANCES

The following schedule reflects all Fund Balances as presented in the Fund Level Statements:

	General	City Highway Allocation	American Rescue Plan	Debt Service	Special Assessments	Capital Construction	Other Governmental Funds	Total
Nonspendable:								
Fuel Inventory	\$ 23,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,273
Prepaid Items	87,625	-	-	-	-	-	32,644	120,269
Restricted For:								
Road Projects	-	10,404,800	-	-	-	-	-	10,404,800
Flood Control Projects	-	-	-	-	-	19,859	-	19,859
Vehicle Parking	-	-	-	-	-	-	235,683	235,683
W W II Memorial	4,834	-	-	-	-	-	-	4,834
Opioid Settlement	19,727	-	-	-	-	-	-	19,727
Grant Programs	-	-	-	-	-	-	358,837	358,837
911 Operations	-	-	-	-	-	-	846,843	846,843
Recreation Projects	5,269	-	-	-	-	1,946,054	-	1,951,323
Drug Enforcement	-	-	-	-	-	-	253,733	253,733
Community Betterment	-	-	-	-	-	-	731,801	731,801
Debt Service	-	-	-	6,139,555	-	-	-	6,139,555
Committed For:								
Recreation Projects	-	-	-	-	-	5,123	-	5,123
Assigned to:								
Capital Improvements	173,852	-	-	-	-	1,931,301	-	2,105,153
Recreation Projects	-	-	-	-	-	92,652	-	92,652
Community Betterment	-	-	-	-	-	1,358,913	-	1,358,913
Council Priority Projects	-	-	-	-	-	884,388	-	884,388
Unassigned:	12,190,412	-	-	-	(384,211)	-	-	11,806,201
Total	\$12,504,992	\$10,404,800	\$ -	\$ 6,139,555	\$ (384,211)	\$ 6,238,290	\$ 2,459,541	\$ 37,362,967

NOTE 12 - EMPLOYEE PENSION PLANS

The City has four single-employer retirement systems covering City employees. Employees make contributions to the 457 Deferred Compensation System and both employees and employer make contributions to the other three retirement systems. Employees are allowed to invest their participant account balances in certain stock and/or bond mutual funds as well as guaranteed insurance accounts. Participants can direct their entire account balance to mutual funds. Nonemployee directed investments are directed by the City Council, whose policy is to direct them to guaranteed insurance accounts. All of these funds are invested through Ameritas Life Insurance Corporation. All investments are valued at market or contract value as more fully discussed in note 2. B. to these statements. Forfeitures of non-vested employer contributions are used to pay for administrative costs. If forfeitures are insufficient, costs are financed through investment earnings. The financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are withheld from pay and due to the plan. Employer contributions to each plan are recognized when due. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Publicly issued financial reports are not available for any of the pension plans nor are they included in the report of a public employee retirement system or another government.

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 12 – EMPLOYEE PENSION PLANS (CONTINUED)

The Firemen’s Retirement System has minimum benefit guarantees for participants employed prior to January 1, 1984. With only 5 members employed prior to January 1, 1984, all of which are inactive, it would be misleading to report the entire plan as a defined benefit plan. Therefore, the portion of the plan for members employed prior to January 1, 1984 having minimum benefit guarantees is reported as a defined benefit plan and the portion for members employed on or after January 1, 1984 is reported as a defined contribution plan.

Defined Contribution Pension Plans

The City of Norfolk’s Civilian Employee Retirement System is a defined contribution plan, which covers substantially all regular employees working greater than 1,000 hours per year. Plan provisions, including contribution requirements, are established and amended by City ordinances. Participation in this plan is voluntary and employees may contribute a percentage of total compensation up to the IRS allowed maximum. The City contributes an amount up to 7% of the employee’s compensation, pursuant to plan provisions as established by City ordinance. Employee contributions totaled \$957,468, and the City recognized pension expense of \$692,676.

The Police Retirement System, a single employer defined contribution plan, covers all regular uniformed employees of the Norfolk Police Division, as required by State statutes and City ordinances. State statutes require police officers contribute 7% of compensation to the plan. The City matches employee contributions, up to 7% of compensation. Employee contributions totaled \$204,524, and the City recognized pension expense of \$204,524.

The Firemen’s Retirement System covers all regular uniformed employees of the Norfolk Fire Division, as required by State statutes and City ordinances. The Firemen’s Retirement Plan was changed, effective January 1, 1984, from a single employer defined benefit plan to a single employer defined contribution plan in which the City contributes twice the employees’ contribution, which is 6 1/2% of base pay. Employee contributions totaled \$162,449, and the City recognized pension expense of \$324,899.

The 457 Deferred Compensation System is a defined contribution plan, which covers substantially all regular employees working greater than 1,000 hours per year. Plan provisions, including contribution requirements, are established and amended by City ordinances. Participation in this plan is voluntary and employees may contribute a percentage of total compensation up to the IRS allowed maximum. Employee contributions totaled \$119,006.

Employees are fully vested in the amounts they contribute to the plan, together with the related earnings. Participants become fully vested in employer contributions and related earnings after seven years of service. Nonvested City contributions are forfeited upon termination of employment. Such forfeitures can be used to pay the pension plan’s administrative expenses. No forfeitures were used during the current year to reduce the City’s pension expense. Current membership is comprised of the following:

	Civilian	Police	Fire	457
Vested inactive members	55	22	10	23
Active plan members:				
Non-vested	38	3	8	-
Partially vested	30	11	5	-
Fully vested	88	24	23	35
Total membership	211	60	46	58

NOTE 12 – EMPLOYEE PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan

For participants in the Firemen’s Retirement System employed prior to January 1, 1984, retirement benefits shall not be less than 50% of final earnings, as defined. Because of the minimum benefit guarantees for participants employed prior to January 1, 1984, this portion of the Firemen’s Retirement System is reported as a defined benefit plan.

Participants are fully vested in the amounts they contribute to the plan, together with the related earnings. Participants become fully vested in employer contributions and related earnings after seven years of service. Current membership is comprised of the following:

Inactive plan members or beneficiaries	
currently receiving benefits	5
Total participants	5

State statutes require a retirement committee be established for the Firemen’s Retirement System to supervise the general operations of the Retirement System. The committee consists of six members, of which four members are selected by paid firefighters and two members are designated by the City Council. The City Council has designated the Director of Administrative Services and Finance Officer as ex-officio members. The retirement committee is responsible for establishing and amending investment policies related to investment options offered to employees in the plan.

The net pension asset was measured as of September 30, 2023, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The actuarial value of assets is market or contract value as more fully discussed in note 2. B. to these statements. The City uses the entry age actuarial method for reporting and disclosure purposes. Any actuarial gains or losses are amortized in the current year, since there is no future working careers of covered participants remaining. The City annually contributes actuarially determined amounts in addition to any matching contributions. Significant actuarial assumptions include a 6% return on plan assets. Mortality rates are based on the 1994 Group Annuity Mortality-Static Table.

The long-term expected rate of return on pension plan investments is determined using a method in which best-estimate ranges of expected future rates of return are developed for each major asset class based on past performance. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the asset allocation percentage.

Expected real rates of return are determined by subtracting expected inflation from expected rates of return. Expected real rates of return for each major asset class and asset allocation as of September 30, 2023 are as summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Guaranteed Investment Account	100%	0.83%

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 12 – EMPLOYEE PENSION PLANS (CONTINUED)

The discount rate used to measure the total pension liability was 6%. The projection of cash flows used to determine the discount rate assumes the City makes any actuarial required contributions. Based on this assumption, the Firemen’s Retirement System net position was projected to be available to make all projected future benefit payments of plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. There was no change in the discount rate from the prior year.

For the year ended September 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 3.36%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Changes in the net pension liability are as follows:

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability(Asset)</u>
Balances at 10/1/22	\$ 449,892	\$ 421,887	\$ 28,005
Changes for the year:			
Interest	24,895	-	24,895
Differences between expected and actual experience	(15,065)	-	(15,065)
Contributions-employer	-	28,005	(28,005)
Net investment income	-	13,810	(13,810)
Benefit payments, including refunds of employee contributions	<u>(55,771)</u>	<u>(55,771)</u>	<u>-</u>
Net changes	<u>(45,941)</u>	<u>(13,956)</u>	<u>(31,985)</u>
Balances at 9/30/23	<u>\$ 403,951</u>	<u>\$ 407,931</u>	<u>\$ (3,980)</u>

Plan fiduciary net position as a percentage of the total pension liability 101%

The following represents the net pension liability (asset) of the City, calculated using the discount rate of 6%, as well as what the City’s net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5%) or 1-percentage-point higher (7%) than the current rate:

	<u>1% Decrease (5%)</u>	<u>Current Discount Rate (6%)</u>	<u>1% Increase (7%)</u>
City’s net pension liability (asset)	\$22,296	\$(3,980)	\$(27,374)

For the current year, the City recognized pension expense of \$(3,671). The City reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 22,863

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 12 – EMPLOYEE PENSION PLANS (CONTINUED)

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	
2024	\$ 9,143
2025	6,910
2026	4,593
2027	2,217

Multiyear trend information of the Firemen's Retirement System is presented as Required Supplementary Information following the Notes to the Financial Statements.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

The City has received financial assistance from federal, state and local governmental agencies in the form of grants. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and the Single Audit Act, and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds, however, such disallowed claims, if any, are not expected to have a materially adverse effect on the City's financial position at September 30, 2023.

The City is a defendant in several lawsuits. Although the outcome of these lawsuits is not presently determinable, the resolution of these matters is not expected to have a materially adverse effect on the financial condition of the City.

The city has entered into various contracts for street and other capital improvements. The remaining commitment under these contracts is \$17,915,491. \$76,886 will be paid from the General Fund, \$10,901,859 will be paid from the City Highway Allocation Fund, \$33,000 will be paid from the Economic Development Operating Fund, \$15,874 will be paid from the American Rescue Plan Fund, \$6,660,088 will be paid from the Capital Construction Fund and \$227,784 will be paid from Special Assessment Fund. The City also entered into various contracts for Enterprise Fund Improvement Projects. The remaining commitment under these contracts is approximately \$3,839,080. \$713,682 will be paid by the Water Division, \$2,913,634 will be paid by the Sewer Division, \$10,000 will be paid out of the Solid Waste Management Division and \$201,764 will be paid out of the Storm Water Division.

As discussed in Note 1 encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General Fund	\$173,852
--------------	-----------

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 14 - INDIVIDUAL FUND DISCLOSURES

Certain information concerning individual funds is as follows:

- A.** The following fund had a deficit balance as of September 30, 2023:

Capital Project Fund Special Assessment (\$384,211)

This deficit will be resolved when the City issues permanent financing for the outstanding bond anticipation notes.

- B.** The City maintains the following insurance coverage on the water and sewage treatment and solid waste facilities of the Enterprise Fund:

Fire and extended coverage with a \$25,000 deductible on various water and sewage treatment and solid waste facilities. Scheduled values for related buildings and contents were \$81,729,490.

The City carries a blanket limit of \$150.3 million.

- C.** The City provides water, sewer, solid waste management services (transfer station), and stormwater utility through the Enterprise Fund. These services are financed through user charges. Segment information for the Enterprise Fund is as follows:

CONDENSED STATEMENT OF NET POSITION

	Water Divison	Sewer Division	Solid Waste Management Division	Stormwater Division	Totals
Assets:					
Current assets	\$ 6,947,281	\$ 7,587,254	\$ 1,964,824	\$ 349,822	\$ 16,849,181
Restricted assets	234,000	238,981	155,004	-	627,985
Capital assets	36,270,555	31,897,189	6,465,429	10,192	74,643,365
Total assets	43,451,836	39,723,424	8,585,257	360,014	92,120,531
Liabilities:					
Current liabilities	433,317	735,994	420,054	18,844	1,608,209
Noncurrent liabilities	78,124	7,015,351	4,773,351	-	11,866,826
Total liabilities	511,441	7,751,345	5,193,405	18,844	13,475,035
Deferred Inflows of Resources:	840,039	-	-	-	840,039
Net Position					
Net Investment in Capital Assets	35,933,309	24,440,440	1,530,616	4,593	61,908,958
Restricted	234,000	653,981	370,004	-	1,257,985
Unrestricted	5,933,047	6,877,658	1,491,232	336,577	14,638,514
Total Net Position	\$ 42,100,356	\$ 31,972,079	\$ 3,391,852	\$ 341,170	\$ 77,805,457

City of Norfolk, NEBRASKA
Notes to Financial Statements

September 30, 2023

NOTE 14 - INDIVIDUAL FUND DISCLOSURES (CONTINUED)

CONDENSED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Water Division	Sewer Division	Solid Waste Management Division	Stormwater Division	Totals
Operating revenues	\$ 4,027,466	\$ 5,631,949	\$ 2,888,752	\$ 299,977	\$ 12,848,144
Depreciation and amortization	740,236	784,271	251,409	-	1,775,916
Other operating expenses	2,384,316	3,288,793	2,284,192	154,675	8,111,976
Operating Income	902,914	1,558,885	353,151	145,302	2,960,252
Nonoperating revenues (expenses):					
Interest on bonds and other debt	(198)	(194,318)	(84,219)	-	(278,735)
Interest income	159,062	220,089	50,933	7,924	438,008
Gain (Loss) on disposal of capital assets	(10,785)	(8,889)	-	-	(19,674)
Interfund transfers out	(92,648)	(92,648)	-	-	(185,296)
Contributions	1,119,148	738,930	-	-	1,858,078
Change in net position	2,077,493	2,222,049	319,865	153,226	4,772,633
Beginning net position	40,022,863	29,750,030	3,071,987	187,944	73,032,824
Ending net position	\$ 42,100,356	\$ 31,972,079	\$ 3,391,852	\$ 341,170	\$ 77,805,457

CONDENSED STATEMENT OF CASH FLOWS

	Water Division	Sewer Division	Solid Waste Management Division	Stormwater Division	Totals
Net cash provided (used) by:					
Operating activities	\$ 1,596,643	\$ 2,228,728	\$ 534,019	\$ 129,478	\$ 4,488,868
Noncapital financing activities	(92,648)	(92,648)	-	-	(185,296)
Capital and related financing activities	(938,012)	(2,259,650)	(2,277,547)	-	(5,475,209)
Investing activities	118,837	180,569	37,166	6,560	343,132
Net increase (decrease)	684,820	56,999	(1,706,362)	136,038	(828,505)
Beginning cash and cash equivalents	3,841,775	6,679,539	3,470,127	158,761	14,150,202
Ending cash and cash equivalents	\$ 4,526,595	\$ 6,736,538	\$ 1,763,765	\$ 294,799	\$ 13,321,697

Individual Fund Information for the Employee Retirement Funds follows:

	Firemen's Defined Contribution Retirement Fund	Firemen's Defined Benefit Retirement Fund	Police Retirement Fund	Civilian Retirement Fund	457 Deferred Compensation Fund	Total
ASSETS:						
Guaranteed Insurance Contracts	\$ 518,065	\$407,931	\$ 1,646,586	\$10,572,263	\$ 1,270,440	\$14,415,285
Open Ended Mutual Funds	8,568,858	-	9,208,002	21,636,423	1,382,673	40,795,956
Total Assets	9,086,923	407,931	10,854,588	32,208,686	2,653,113	55,211,241
NET POSITION:						
Held in Trust for Pension Benefits	9,086,923	407,931	10,854,588	32,208,686	2,653,113	55,211,241
Total Net Position	\$ 9,086,923	\$407,931	\$10,854,588	\$32,208,686	\$ 2,653,113	\$55,211,241

City of Norfolk, NEBRASKA
Notes to Financial Statements

September 30, 2023

NOTE 14 - INDIVIDUAL FUND DISCLOSURES (CONTINUED)

	Firemen's Defined Contribution Retirement Fund	Firemen's Defined Benefit Retirement Fund	Police Retirement Fund	Civilian Retirement Fund	457 Deferred Compensation Fund	Total
ADDITIONS						
Contributions:						
Employer	\$ 324,899	\$ 28,005	\$ 204,524	\$ 692,676	\$ -	\$ 1,250,104
Employee	162,449	-	204,524	957,468	119,006	1,443,447
Total Contributions	487,348	28,005	409,048	1,650,144	119,006	2,693,551
Investment Income:						
Interest, Dividends and						
Market Gains	1,397,610	13,810	1,357,852	3,509,083	245,121	6,523,476
Total Additions	1,884,958	41,815	1,766,900	5,159,227	364,127	9,217,027
DEDUCTIONS						
Pension Benefits	1,506,111	55,771	1,052,553	2,830,043	275,886	5,720,364
Administration	1,262	-	2,114	18,323	1,150	22,849
Contribution Refunds	-	-	30,980	135,438	-	166,418
Total Deductions	1,507,373	55,771	1,085,647	2,983,804	277,036	5,909,631
Change in Net Position	377,585	(13,956)	681,253	2,175,423	87,091	3,307,396
Net Position-Beginning of Period	8,709,338	421,887	10,173,335	30,033,263	2,566,022	51,903,845
Net Position-End of Period	\$ 9,086,923	\$ 407,931	\$ 10,854,588	\$ 32,208,686	\$ 2,653,113	\$ 55,211,241

NOTE 15 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and group health and dental claims. Through an interlocal agreement, the City participates in the League Association of Risk Management (LARM), a public entity risk pool formed under the Intergovernmental Risk Management Act, *Neb. Rev. Stat. Sections 44-4301 et seq.*, to cover the risk of loss except for health and dental coverage, which is partially self-insured. The City pays an annual premium contribution to LARM for its insurance coverage membership in the insurance pool. The City pays an annual premium contribution to LARM for its insurance coverage membership in the insurance pool. LARM purchases reinsurance through commercial companies for claims in excess of \$100,000 per occurrence/\$450,000 per occurrence all CAT Perils for property, or in excess of \$300,000 per single loss for liability. Workers Compensation reinsurance covers claims in excess of \$750,000 for a single loss or an annual aggregate losses of \$5 million. The retentions meet the actuarially determined requirements of reducing the risk of assessments over premiums. The policy period is October 1, 2022 to September 30, 2023. The terms of coverage did not change substantially in the current fiscal year from the prior fiscal year and settled claims have not exceeded this coverage in any of the past three fiscal years. Group health and dental coverage provided by the City is accounted for in the Internal Service Fund, which is used to accumulate resources to fund claims under the City's self-insured health and dental plans. City contributions to fund this coverage are reported by the respective funds as expenditures and shown as revenue in

City of Norfolk, NEBRASKA
Notes to Financial Statements
September 30, 2023

NOTE 15 - RISK MANAGEMENT (CONTINUED)

the Internal Service Fund. The employees' share is also shown as revenue in the internal service fund. The City purchases reinsurance to protect against large losses. This reinsurance pays for individual claims in excess of \$125,000 and limits City payments for claims during the year to a maximum of \$5,763,162. The September 30, 2023 claims liability of \$240,721 is included in accounts and contracts payable for the Internal Service Fund. This claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that the liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of financial statements and the amount of loss can be reasonably estimated. This claims liability includes accruals for claims incurred but not paid and claims incurred but not reported. Changes in the claims liability amount for the year ending September 30, 2023 and the year ending September 30, 2022 are:

	<u>Beginning</u>	<u>Claims & Changes in Estimates</u>	<u>Claim Payments</u>	<u>Ending</u>
2022	\$707,904	\$3,483,400	\$3,512,081	\$679,223
2023	\$679,223	\$3,443,619	\$3,882,121	\$240,721

NOTE 16 - RELATED PARTY TRANSACTIONS

As discussed in Note 1. A., the City, along with twenty-four other cities and counties in Northeast Nebraska, created the Northeast Nebraska Solid Waste Coalition (NNSWC). Waste from the City's transfer station is taken to the NNSWC. During the year, the City paid the NNSWC \$851,716 in garbage fees and at September 30, 2023, \$78,600 was due to the NNSWC. The City provides administrative services for the NNSWC. During the year \$46,967 was received from the NNSWC for administrative services. The City was reimbursed by the NNSWC \$15,295 for NNSWC expenses paid by the City and at September 30, 2023, \$5,546 was due from the NNSWC.

The Norfolk Housing Agency is fully staffed with City of Norfolk employees. In the current year the City was reimbursed \$143,399 for a portion of employees' salaries. The Housing Agency manages different properties and the City provides administrative services. During the year \$22,516 was received from the Housing Agency.

NOTE 17 - TAX ABATEMENTS

The State of Nebraska enters into tax abatement agreements with businesses under the Nebraska Advantage Act and the Employment and Investment Growth Act. These acts allow for refunds of sales tax paid on equipment or other taxable property purchased in connection with adding a certain number of jobs and dollar amount investment. For the fiscal year ending September 30, 2023 the City's sales tax revenues were reduced by \$7,317 under these tax abatement agreements.

NOTE 18 - SUBSEQUENT EVENTS

On December 27, 2023 the City issued \$1,270,000 Public Safety Tax Anticipation Bonds to fund an ambulance, CAD/RMS Police Software, in-car video replacement/body cameras, Fire station and Police station roof replacements and outdoor sirens. The interest rate on the bonds range from 3.85% to 4.25% with a final maturity date of December 15, 2037.

REQUIRED SUPPLEMENTARY INFORMATION

City of Norfolk, NEBRASKA
Required Supplementary Information
September 30, 2023

SCHEDULE OF CHANGES IN FIREMEN'S NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability										
Service cost	\$ -	\$ 27,016	\$ 25,908	\$ 25,083	\$ 17,137	\$ 30,967	\$ 57,038	\$ 27,285	\$ 66,451	\$ 84,332
Interest	24,895	29,267	31,938	34,887	54,092	159,925	201,041	243,025	76,781	230,999
Differences between expected and actual experience	(15,065)	(10,889)	(10,480)	(10,340)	(3,491)	(14,448)	(39,200)	63,779	(89,509)	(39,513)
Benefit payments, including refunds of contributions	(55,771)	(193,598)	(107,771)	(115,771)	(899,382)	(1,162,802)	(989,167)	(96,645)	(564,501)	(106,171)
Net change in total pension liability	(45,941)	(148,204)	(60,405)	(66,141)	(831,644)	(986,358)	(770,288)	237,444	(510,778)	169,647
Total pension liability-beginning	449,892	598,096	658,501	724,642	1,556,286	2,542,644	3,312,932	3,075,488	3,586,266	3,416,619
Total pension liability-ending (a)	<u>\$ 403,951</u>	<u>\$ 449,892</u>	<u>\$ 598,096</u>	<u>\$ 658,501</u>	<u>\$ 724,642</u>	<u>\$ 1,556,286</u>	<u>\$ 2,542,644</u>	<u>\$ 3,312,932</u>	<u>\$ 3,075,488</u>	<u>\$ 3,586,266</u>
Plan fiduciary net position										
Contributions-employer	\$ 28,005	\$ 27,016	\$ 25,908	\$ 25,083	\$ 17,137	\$ 24,254	\$ 39,284	\$ 48,190	\$ 51,220	\$ 66,996
Contributions-member	-	-	-	-	-	3,752	5,018	9,095	10,812	17,044
Net investment income	13,810	17,389	20,350	23,722	42,840	148,374	187,177	228,466	62,180	217,060
Benefit payments, including refunds of contributions	(55,771)	(193,598)	(107,771)	(115,771)	(899,382)	(1,162,802)	(989,167)	(96,645)	(564,501)	(106,171)
Administrative expense	-	-	-	-	(185)	(323)	(101)	(829)	(490)	(500)
Net change in plan fiduciary net position	(13,956)	(149,193)	(61,513)	(66,966)	(839,590)	(986,745)	(757,789)	188,277	(440,779)	194,429
Plan fiduciary net position-beginning	421,887	571,080	632,593	699,559	1,539,149	2,525,894	3,283,683	3,095,406	3,536,185	3,341,756
Plan fiduciary net position-ending (b)	<u>\$ 407,931</u>	<u>\$ 421,887</u>	<u>\$ 571,080</u>	<u>\$ 632,593</u>	<u>\$ 699,559</u>	<u>\$ 1,539,149</u>	<u>\$ 2,525,894</u>	<u>\$ 3,283,683</u>	<u>\$ 3,095,406</u>	<u>\$ 3,536,185</u>
Firemen's net pension liability (asset)-ending (a) - (b)	<u>\$ (3,980)</u>	<u>\$ 28,005</u>	<u>\$ 27,016</u>	<u>\$ 25,908</u>	<u>\$ 25,083</u>	<u>\$ 17,137</u>	<u>\$ 16,750</u>	<u>\$ 29,249</u>	<u>\$ (19,918)</u>	<u>\$ 50,081</u>
Plan fiduciary net position as a percentage of the total pension liability	101%	94%	95%	96%	97%	99%	99%	99%	101%	99%
Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,722	\$ 77,194	\$ 139,920	\$ 166,340	\$ 262,224
City's net pension liability (asset) as a percentage of covered payroll	-	-	-	-	-	30%	22%	21%	(12%)	19%

City of Norfolk, NEBRASKA
 Required Supplementary Information
 September 30, 2023

SCHEDULE OF CITY'S CONTRIBUTIONS - FIREMEN'S RETIREMENT SYSTEM
 LAST 10 FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 28,005	\$ 27,016	\$ 25,908	\$ 25,083	\$ 17,137	\$ 16,750	\$ 29,249	\$ -	\$ 29,596	\$ 32,906
Contributions in relation to the actuarially determined contribution	28,005	27,016	25,908	25,083	17,137	16,750	29,249	30,000	29,596	32,906
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,000)	\$ -	\$ -
Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,722	\$ 77,194	\$ 139,920	\$ 166,340	\$ 262,224
Contributions as a percentage of covered payroll	-	-	-	-	-	29%	38%	21%	18%	13%

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of the beginning of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Inflation	3%
Salary increases	4%, including inflation
Investment rate of return	6%, net of pension plan expense, including inflation
Withdrawal	Advanced Pension Table Handbook, Turnover Scale W-70
Mortality	1994 Group Annuity Mortality-Static

City of Norfolk, NEBRASKA
Required Supplementary Information
September 30, 2023

SCHEDULE OF FIRE INVESTMENT RETURNS
LAST 10 FISCAL YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	3.36%	3.24%	3.43%	3.61%	5.11%	6.56%	7.32%	7.32%	1.90%	6.56%

CITY OF NORFOLK, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET
AND ACTUAL, GENERAL FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	General Fund		
	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:			
Taxes	\$ 17,257,205	\$ 17,558,485	\$ 301,280
Special Assessments	-	15,346	15,346
Licenses and Permits	420,340	794,273	373,933
Intergovernmental Revenue	596,722	1,215,574	618,852
Nongovernmental Grants	-	21,181	21,181
Charges for Services	2,626,929	3,014,221	387,292
Occupation and Franchise Taxes	656,000	762,554	106,554
Payments in Lieu of Taxes	175,000	229,324	54,324
Contributions	17,000	11,476	(5,524)
Rental Income	4,673,944	4,698,564	24,620
Interest	52,300	174,797	122,497
Keno Revenue	826,000	697,462	(128,538)
Miscellaneous	74,000	249,435	175,435
Total Revenue	<u>27,375,440</u>	<u>29,442,692</u>	<u>2,067,252</u>
Current Expenditures:			
Public Safety	12,464,185	11,078,330	1,385,855
Public Works	5,122,464	4,548,080	574,384
Public Library	1,967,706	1,868,542	99,164
Parks and Recreation	3,674,098	3,681,230	(7,132)
Community Improvement and Development	1,421,985	1,266,211	155,774
General Government	4,018,369	3,423,285	595,084
Total Expenditures	<u>28,668,807</u>	<u>25,865,678</u>	<u>2,803,129</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,293,367)</u>	<u>3,577,014</u>	<u>4,870,381</u>
Other Financing Sources (Uses):			
Transfers In	415,000	415,000	-
Transfers Out	(2,549,580)	(2,772,446)	(222,866)
Total other Financing Sources (Uses)	<u>(2,134,580)</u>	<u>(2,357,446)</u>	<u>(222,866)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>\$ (3,427,947)</u>	<u>\$ 1,219,568</u>	<u>\$ 4,647,515</u>
Fund Balances-Beginning of Year		<u>8,486,956</u>	
Fund Balances- End of Year		<u>\$ 9,706,524</u>	

See Accompanying Notes to Required Supplementary Information

CITY OF NORFOLK, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET
AND ACTUAL, MAJOR SPECIAL REVENUE FUNDS - BUDGETARY BASIS
For the Year Ended September 30, 2023

	City Highway Allocation Fund			American Rescue Plan		
	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:						
Intergovernmental Revenue	\$ 3,700,000	\$ 4,304,572	\$ 604,572	\$ -	\$ -	\$ -
Interest	65,000	476,899	411,899	-	-	-
Total Revenue	<u>3,765,000</u>	<u>4,781,471</u>	<u>1,016,471</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current Expenditures:						
Public Works	14,160,311	11,692,117	2,468,194	2,740,231	-	2,740,231
Parks and Recreation	-	-	-	454,508	88,088	366,420
Community Improvement and Development	-	-	-	150,000	170,048	(20,048)
General Government	-	-	-	300,000	-	300,000
Debt Service	731,435	731,435	-	-	-	-
Total Expenditures	<u>14,891,746</u>	<u>12,423,552</u>	<u>2,468,194</u>	<u>3,644,739</u>	<u>258,136</u>	<u>3,386,603</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(11,126,746)</u>	<u>(7,642,081)</u>	<u>3,484,665</u>	<u>(3,644,739)</u>	<u>(258,136)</u>	<u>3,386,603</u>
Other Financing Sources (Uses):						
Transfers Out	(415,000)	(415,000)	-	-	-	-
Total other Financing Sources (Uses)	<u>(415,000)</u>	<u>(415,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u><u>\$ (11,541,746)</u></u>	<u><u>\$ (8,057,081)</u></u>	<u><u>\$ 3,484,665</u></u>	<u><u>(3,644,739)</u></u>	<u><u>\$ (258,136)</u></u>	<u><u>\$ 3,386,603</u></u>
Fund Balances-Beginning of Year		<u>21,854,658</u>			<u>3,094,972</u>	
Fund Balances- End of Year		<u><u>\$ 13,797,577</u></u>			<u><u>\$ 2,836,836</u></u>	

City of Norfolk, NEBRASKA
Notes to Required Supplementary Information
Budgetary Reporting
September 30, 2023

Budgets

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

1. At or around May 1, the City's department and division heads prepare and submit budget requests for the following fiscal year to the City Administrator who then reviews the requests with the department and division heads.
2. After this review process has been completed, the City Administrator presents these budget requests to the Mayor and City Council along with his recommendations as to what changes, if any should be made. These budget requests and recommendations are reviewed during work sessions of the City Council at meetings open to the public.
3. A public hearing on the budget is then conducted at a City Council meeting to obtain citizen comments.
4. Prior to October 1, the City Council legally enacts the ensuing fiscal year's budget for all funds, except Fiduciary Funds, the Community Development Agency and City of Norfolk Facilities Corporation through the passage of an ordinance, which establishes the legal level of control (the level on which expenditures may not legally exceed appropriations) at the total governmental fund level.

Proposed expenditures, which are expected to exceed the fund's total appropriation, require amendment by the City Council. The legal level of budgetary control is at the total governmental fund level. Expenditures in excess of the amount budgeted within individual funds do not require amendment by the City Council.

Appropriations lapse at year-end. Encumbrances outstanding at year-end are reported as assigned fund balance and generally are re-appropriated in the next fiscal year.

5. Formal budgetary integration is employed as a management control device during the year for all Governmental and Proprietary Funds.
6. The budgets adopted are stated on a cash basis. Budgetary comparisons are presented in the financial statements for the governmental funds and are on this budgetary basis, which is not in accordance with U.S. generally accepted accounting principles.
7. There were no budget amendments during the year.

BUDGETARY CONTROL

The annual appropriated budget adopted by the City is prepared on a cash basis and, therefore, the budgetary basis differs from that used to present the financial statements in accordance with U.S. generally accepted accounting principles (GAAP). Such differences and their effect on the respective funds reported operations are summarized as follows:

City of Norfolk, NEBRASKA
Notes to Required Supplementary Information
Budgetary Reporting
September 30, 2023

	General	City Highway Allocation	American Rescue Plan
Excess (deficiency) of revenues and other financial sources over expenditures and other financial uses, on a budgetary basis	\$ 1,219,568	\$ (8,057,081)	\$ (258,136)
Basis differences:			
To adjust revenues from recognition on a cash basis	56,098	145,939	259,109
To adjust total expenditures from a recognition on a cash basis	4,032	(1,384,472)	(973)
Excess (deficiency) of revenues and other financial sources over expenditures and other financial uses, on a GAAP basis	\$ 1,279,698	\$ (9,295,614)	\$ -

	Total Budgeted Governmental Funds
Expenditures and other financing uses, on a budgetary basis	\$ 52,606,478
Basis differences:	
To adjust total expenditures from a recognition on a cash basis	410,884
Expenditures and other financing uses, on a GAAP basis	\$ 53,017,362

The following schedule demonstrates the City's legal compliance to the budget

Fund	Budget	Actual	Variance Over (Under) Budget
Governmental Funds Expenditures	\$67,893,903	\$52,606,478	\$(15,287,425)

SUPPLEMENTARY INFORMATION

GOVERNMENTAL NONMAJOR FUNDS

VEHICLE PARKING FUND - This fund is used to account for the revenues and expenditures of Parking District No. 1. This is a special taxing district, encompassing the downtown area, created for the purpose of providing and maintaining off-street parking lots for employees and customers of the downtown businesses. This fund also is involved with downtown promotions and beautification.

COMMUNITY DEVELOPMENT BLOCK GRANT - This fund is used to account for various community development grants and related program income. The use of these funds is restricted to community and economic development activities, as defined in the grant agreements.

SNARE FUND - This fund is used to account for the contributions from member cities, counties and Nebraska State Patrol to address the drug problem in a ten county area in Northeast Nebraska.

REGION 11 EMERGENCY MANAGEMENT FUND – This fund is used to account for revenue received for emergency management in Antelope County, Pierce County, Madison County and the City of Norfolk. These governments contribute to the fund based upon population. This fund also accounts for emergency management grants received for the area.

WIRELESS 911 FUND – This fund was created pursuant to an agreement with the Nebraska Public Service Commission to track receipts from the State for wireless 911 taxes. The funds are used for equipment, software, maintenance, and any other expenditure necessary for the provision of wireless 911 service.

LB840 ECONOMIC DEVELOPMENT FUND – This fund is used to account for receipts from the levy of property taxes on real and personal property for the LB 840 economic development program. LB 840 was the legislative bill approved by the Nebraska Legislature in 1991 adopting the Local Option Municipal Economic Development Act. This Act authorizes cities to spend local sales or property tax revenue for economic development including offering incentives to attract business.

ECONOMIC DEVELOPMENT OPERATING FUND – This fund was created to account for the operations of the Economic Development Fund. Madison County and the City of Norfolk both contribute equally to fund personnel costs, travel, and other necessary operating expenses relating to economic development.

NORFOLK/MADISON DISPATCH FUND – This fund is used to account for the agreement between the City and Madison County to provide 911 dispatch services in the Norfolk and Madison County area.

COMMUNITY DEVELOPMENT AGENCY FUND – This fund is used to account for the construction of fixed assets financed by the issuance of tax increment financing bonds by the Community Development Agency of the City of Norfolk.

CITY OF NORFOLK, NEBRASKA
COMBINING BALANCE SHEET
Governmental Nonmajor Funds
September 30, 2023

	Special Revenue Funds								Capital Projects	Total
	Vehicle Parking	Community Development Block Grant	SNARE	Region 11	Wireless 911	LB 840 Economic Development	Economic Development Operating	Norfolk/Madison Dispatch	Community Development Agency	Governmental Nonmajor Funds
Assets										
Cash and Equity in Pooled Investment Account	\$ 223,246	\$ 136,723	\$ 251,586	\$ 213,246	\$ 421,017	\$ 32	\$ 326,580	\$ 360,849	\$ 402,448	\$ 2,335,727
Cash at County Treasurer	11,880	-	-	-	-	-	-	-	-	11,880
Receivables (Net, where applicable, of allowance for uncollectibles)										
Accounts	-	-	937	-	-	-	228	895	-	2,060
Taxes	573	-	-	-	-	19	-	60,563	-	61,155
Accrued Interest	1,254	100	1,561	1,198	2,785	-	3,222	3,218	-	13,338
Notes	-	970,134	-	-	-	3,031	-	-	-	973,165
Due from Other Governmental Agencies	-	2,910	-	16,493	-	-	-	-	-	19,403
Prepaid Assets	-	-	1,400	-	16,621	-	-	14,623	-	32,644
Total Assets	236,953	1,109,867	255,484	230,937	440,423	3,082	330,030	440,148	402,448	3,449,372
Liabilities										
Accounts Payable	1,270	-	351	378	66	-	728	2,418	-	5,211
Total Liabilities	1,270	-	351	378	66	-	728	2,418	-	5,211
Deferred Inflows of Resources										
Unavailable Revenue-Loan Repayments	-	965,416	-	-	-	3,031	-	-	-	968,447
Unavailable Revenue-Grants	-	-	-	16,173	-	-	-	-	-	16,173
Total Deferred Inflows of Resources	-	965,416	-	16,173	-	3,031	-	-	-	984,620
Fund Balances										
Non Spendable	-	-	1,400	-	16,621	-	-	14,623	-	32,644
Restricted	235,683	144,451	253,733	214,386	423,736	51	329,302	423,107	402,448	2,426,897
Total Fund Balances	235,683	144,451	255,133	214,386	440,357	51	329,302	437,730	402,448	2,459,541
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 236,953	\$ 1,109,867	\$ 255,484	\$ 230,937	\$ 440,423	\$ 3,082	\$ 330,030	\$ 440,148	\$ 402,448	\$ 3,449,372

CITY OF NORFOLK, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Nonmajor Funds
For the Year Ended September 30, 2023

	Special Revenue Funds								Capital Projects	Total
	Vehicle Parking	Community Development Block Grant	SNARE	Region 11	Wireless 911	LB 840 Economic Development	Economic Development Operating	Norfolk/Madison Dispatch	Community Development Agency	Governmental Nonmajor Funds
Revenue:										
Taxes	\$ 98,145	\$ -	\$ -	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ 98,320
Intergovernmental Revenue	4,171	511,285	26,400	114,212	131,087	-	185,296	390,000	-	1,362,451
Occupation & Franchise Taxes	-	-	-	-	-	-	-	175,772	-	175,772
Charges for Services	-	-	-	-	-	-	-	222,729	-	222,729
Loan Repayments	-	47,610	-	-	-	-	-	-	-	47,610
Interest	6,401	3,243	7,984	6,388	14,063	2,361	15,343	17,834	10,753	84,370
TIF Bond Revenue	-	-	-	-	-	-	-	-	4,140,596	4,140,596
Miscellaneous	-	1	897	-	-	-	-	-	-	898
Total Revenue	108,717	562,139	35,281	120,600	145,150	2,536	200,639	806,335	4,151,349	6,132,746
Expenditures:										
Public Safety	-	-	38,955	149,790	45,194	-	-	1,445,311	-	1,679,250
Public Works	66,406	-	-	-	-	-	-	-	-	66,406
Community Improvement and Development	-	511,241	-	-	-	303,129	414,211	-	4,140,596	5,369,177
Debt Service	38,930	-	-	-	-	-	-	-	-	38,930
Total Expenditures	105,336	511,241	38,955	149,790	45,194	303,129	414,211	1,445,311	4,140,596	7,153,763
Excess (Deficiency) of Revenues over Expenditures	3,381	50,898	(3,674)	(29,190)	99,956	(300,593)	(213,572)	(638,976)	10,753	(1,021,017)
Other Financing Sources (Uses):										
Transfers In	-	-	-	46,254	-	-	185,296	842,358	-	1,073,908
Transfers Out	-	-	-	-	(114,520)	-	-	-	-	(114,520)
Total other Financing Sources (Uses)	-	-	-	46,254	(114,520)	-	185,296	842,358	-	959,388
Net Change in Fund Balance	3,381	50,898	(3,674)	17,064	(14,564)	(300,593)	(28,276)	203,382	10,753	(61,629)
Fund Balances - Beginning of Year	232,302	93,553	258,807	197,322	454,921	300,644	357,578	234,348	391,695	2,521,170
Fund Balances - End of Year	\$ 235,683	\$ 144,451	\$ 255,133	\$ 214,386	\$ 440,357	\$ 51	\$ 329,302	\$ 437,730	\$ 402,448	\$ 2,459,541

CITY OF NORFOLK, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET
AND ACTUAL, NONMAJOR SPECIAL REVENUE FUNDS - BUDGETARY BASIS
For the Year Ended September 30, 2023

	Vehicle Parking			Community Development Block Grant Fund			SNARE		
	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:									
Taxes	\$ 100,688	\$ 98,371	\$ (2,317)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	270	4,171	3,901	1,454,365	510,640	(943,725)	26,400	26,400	-
Loan Repayments	-	-	-	31,128	47,604	16,476	-	-	-
Interest	1,300	5,235	3,935	400	3,144	2,744	2,100	6,539	4,439
Miscellaneous	-	-	-	-	-	-	4,000	897	(3,103)
Total Revenue	<u>102,258</u>	<u>107,777</u>	<u>5,519</u>	<u>1,485,893</u>	<u>561,388</u>	<u>(924,505)</u>	<u>32,500</u>	<u>33,836</u>	<u>1,336</u>
Current Expenditures:									
Public Safety	-	-	-	-	-	-	78,195	38,168	40,027
Public Works	163,240	84,055	79,185	300,000	-	300,000	-	-	-
Community Improvement and Development	-	-	-	1,275,365	513,505	761,860	-	-	-
Debt Service	20,930	20,930	-	-	-	-	-	-	-
Total Expenditures	<u>184,170</u>	<u>104,985</u>	<u>79,185</u>	<u>1,575,365</u>	<u>513,505</u>	<u>1,061,860</u>	<u>78,195</u>	<u>38,168</u>	<u>40,027</u>
Excess (Deficiency) of Revenues Over Expenditures	(81,912)	2,792	84,704	(89,472)	47,883	137,355	(45,695)	(4,332)	41,363
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>\$ (81,912)</u>	<u>\$ 2,792</u>	<u>\$ 84,704</u>	<u>\$ (89,472)</u>	<u>\$ 47,883</u>	<u>\$ 137,355</u>	<u>\$ (45,695)</u>	<u>\$ (4,332)</u>	<u>\$ 41,363</u>
Fund Balances-Beginning of Year		<u>232,334</u>			<u>88,840</u>			<u>255,918</u>	
Fund Balances- End of Year		<u>\$ 235,126</u>			<u>\$ 136,723</u>			<u>\$ 251,586</u>	

CITY OF NORFOLK, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET
AND ACTUAL, NONMAJOR SPECIAL REVENUE FUNDS - BUDGETARY BASIS (CONTINUED)
For the Year Ended September 30, 2023

	Region 11			Wireless 911		
	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:						
Intergovernmental Revenue	\$ 119,381	\$ 129,317	\$ 9,936	\$ 95,776	\$ 131,087	\$ 35,311
Interest	2,100	5,292	3,192	4,500	11,491	6,991
Total Revenue	<u>121,481</u>	<u>134,609</u>	<u>13,128</u>	<u>100,276</u>	<u>142,578</u>	<u>42,302</u>
Current Expenditures:						
Public Safety	165,634	149,726	15,908	54,928	47,433	7,495
Total Expenditures	<u>165,634</u>	<u>149,726</u>	<u>15,908</u>	<u>54,928</u>	<u>47,433</u>	<u>7,495</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(44,153)</u>	<u>(15,117)</u>	<u>29,036</u>	<u>45,348</u>	<u>95,145</u>	<u>49,797</u>
Other Financing Sources (Uses):						
Transfers In	46,254	46,254	-	-	-	-
Transfers Out	-	-	-	-	(114,520)	(114,520)
Total Other Financing Sources (Uses)	<u>46,254</u>	<u>46,254</u>	<u>-</u>	<u>-</u>	<u>(114,520)</u>	<u>(114,520)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>\$ 2,101</u>	<u>\$ 31,137</u>	<u>\$ 29,036</u>	<u>\$ 45,348</u>	<u>\$ (19,375)</u>	<u>\$ (64,723)</u>
Fund Balances-Beginning of Year		<u>182,109</u>			<u>440,392</u>	
Fund Balances- End of Year		<u>\$ 213,246</u>			<u>\$ 421,017</u>	

CITY OF NORFOLK, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET
AND ACTUAL, NONMAJOR SPECIAL REVENUE FUNDS - BUDGETARY BASIS (CONTINUED)
For the Year Ended September 30, 2023

	LB 840 Economic Development			Economic Development Operating			Norfolk/Madison Dispatch		
	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:									
Taxes	\$ -	\$ 156	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	185,296	185,296	-	390,000	390,000	-
Charges for Services	-	-	-	-	-	-	202,448	206,062	3,614
Occupation and Franchise Taxes	-	-	-	-	-	-	159,000	143,127	(15,873)
Interest	1,000	2,498	1,498	2,300	12,364	10,064	600	14,805	14,205
Total Revenue	1,000	2,654	1,654	187,596	197,660	10,064	752,048	753,994	1,946
Current Expenditures:									
Public Safety	-	-	-	-	-	-	1,581,636	1,443,120	138,516
Community Improvement and Development	300,091	303,129	(3,038)	467,594	414,411	53,183	-	-	-
Total Expenditures	300,091	303,129	(3,038)	467,594	414,411	53,183	1,581,636	1,443,120	138,516
Excess (Deficiency) of Revenues over Expenditures	(299,091)	(300,475)	(1,384)	(279,998)	(216,751)	63,247	(829,588)	(689,126)	140,462
Other Financing Sources:									
Transfers In	-	-	-	185,296	185,296	-	780,000	842,358	62,358
Total Other Financing Sources	-	-	-	185,296	185,296	-	780,000	842,358	62,358
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>\$(299,091)</u>	<u>\$(300,475)</u>	<u>\$ (1,384)</u>	<u>\$(94,702)</u>	<u>\$(31,455)</u>	<u>\$ 63,247</u>	<u>\$(49,588)</u>	<u>\$ 153,232</u>	<u>\$ 202,820</u>
Fund Balances-Beginning of Year		300,507			358,035			207,617	
Fund Balances- End of Year		<u>\$ 32</u>			<u>\$326,580</u>			<u>\$ 360,849</u>	

CITY OF NORFOLK, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET
AND ACTUAL, CAPITAL PROJECT FUNDS - BUDGETARY BASIS
For the Year Ended September 30, 2023

	Capital Construction			Special Assessments		
	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:						
Intergovernmental Revenue	\$ 1,370,000	\$ 1,296,220	\$ (73,780)	\$ -	\$ -	\$ -
Contributions	2,230,800	1,039,520	(1,191,280)	-	-	-
Rental Income	-	22,685	22,685	-	-	-
Interest	25,800	189,978	164,178	119	3,701	3,582
Miscellaneous	-	15,550	15,550	-	-	-
Total Revenue	<u>3,626,600</u>	<u>2,563,953</u>	<u>(1,062,647)</u>	<u>119</u>	<u>3,701</u>	<u>3,582</u>
Expenditures:						
Public Safety	385,000	844,450	(459,450)	-	-	-
Public Works	4,216,239	2,440,418	1,775,821	3,078,500	239,306	2,839,194
Public Library	-	132,189	(132,189)	-	-	-
Parks and Recreation	3,572,049	2,519,251	1,052,798	-	-	-
Community Improvement and Development	-	48,896	(48,896)	-	-	-
General Government	425,000	3,944	421,056	-	-	-
Debt Service	-	-	-	435,790	330,785	105,005
Total Expenditures	<u>8,598,288</u>	<u>5,989,148</u>	<u>2,609,140</u>	<u>3,514,290</u>	<u>570,091</u>	<u>2,944,199</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,971,688)</u>	<u>(3,425,195)</u>	<u>1,546,493</u>	<u>(3,514,171)</u>	<u>(566,390)</u>	<u>2,947,781</u>
Other Financing Sources:						
Proceeds from Debt Financing	1,095,000	-	(1,095,000)	3,160,000	3,730,000	570,000
Discount on Debt	-	-	-	-	(18,090)	(18,090)
Transfers In	1,723,326	1,998,355	275,029	-	192,940	192,940
Total Other Financing Sources	<u>2,818,326</u>	<u>1,998,355</u>	<u>(819,971)</u>	<u>3,160,000</u>	<u>3,904,850</u>	<u>744,850</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>\$ (2,153,362)</u>	<u>\$ (1,426,840)</u>	<u>\$ 726,522</u>	<u>\$ (354,171)</u>	<u>\$ 3,338,461</u>	<u>\$ 3,692,632</u>
Fund Balances-Beginning of Year		<u>8,452,873</u>			<u>222,515</u>	
Fund Balances- End of Year		<u>\$ 7,026,033</u>			<u>\$ 3,560,976</u>	

CITY OF NORFOLK, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, BUDGET
AND ACTUAL, DEBT SERVICE FUND - BUDGETARY BASIS
For the Year Ended September 30, 2023

	Debt Service		
	Budgeted Original & Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:			
Taxes	\$ 1,011,062	\$ 926,070	\$ (84,992)
Special Assessments	340,857	615,116	274,259
Intergovernmental Revenue	-	91,890	91,890
Payments in Lieu of Taxes	37,000	40,723	3,723
Interest	194,863	283,204	88,341
Miscellaneous	57,000	56,833	(167)
Total Revenue	<u>1,640,782</u>	<u>2,013,836</u>	<u>373,054</u>
Current Expenditures:			
Public Safety	3,000	-	3,000
Debt Service	1,033,907	972,401	61,506
Total Expenditures	<u>1,036,907</u>	<u>972,401</u>	<u>64,506</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>603,875</u>	<u>1,041,435</u>	<u>437,560</u>
Other Financing Sources (Uses):			
Transfers Out	-	(192,940)	(192,940)
Total Other Financing Sources	<u>-</u>	<u>(192,940)</u>	<u>(192,940)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>\$ 603,875</u>	<u>\$ 848,495</u>	<u>\$ 244,620</u>
Fund Balances-Beginning of Year		<u>5,084,609</u>	
Fund Balances- End of Year		<u>\$ 5,933,104</u>	

BUSINESS TYPE ACTIVITIES

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government has decided that periodic determination of net income is appropriate for accountability purposes.

COMBINED UTILITY FUND - This fund is used to account for the operations of the City's water and sewer utilities, solid waste transfer station and stormwater utility.

CITY OF NORFOLK, NEBRASKA
COMBINING DEPARTMENTAL SCHEDULE OF NET POSITION
COMBINED UTILITIES
September 30, 2023

ASSETS	Water Division	Sewer Division	Solid Waste Management Division	Stormwater Division	Totals
Current Assets:					
Cash and Equity in Pooled Investment Account	\$4,292,595	\$6,025,475	\$1,347,296	\$294,799	\$11,960,165
Receivables:					
Accounts	1,014,422	1,029,068	337,506	53,595	2,434,591
Special Assessments	544,346	14,168	-	-	558,514
Interest	27,635	42,428	15,869	1,428	87,360
Leases	863,006	-	-	-	863,006
Restricted Cash:					
Cash & Cash Equivalents	-	472,082	261,465	-	733,547
Inventories:					
Fiber Optic System Held for Resale	202,857	-	-	-	202,857
Prepaid Assets	2,420	4,033	2,688	-	9,141
Total Current Assets	6,947,281	7,587,254	1,964,824	349,822	16,849,181
Noncurrent Assets:					
Restricted Assets:					
Restricted Cash	234,000	238,981	155,004	-	627,985
Property, Plant and Equipment:					
Land	2,366,101	958,992	52,284	-	3,377,377
Water and Pollution Control Plant	9,636,308	16,077,924	6,167,571	-	31,881,803
Water Distribution and Sewage System	35,206,527	28,863,570	-	-	64,070,097
Equipment	2,178,851	4,472,490	2,036,192	53,143	8,740,676
Right-to-use Leased Asset	-	63,665	-	-	63,665
Right-to-use Subscription Asset	24,265	24,265	-	-	48,530
Construction in Progress	1,424,463	1,661,675	-	10,192	3,096,330
	50,836,515	52,122,581	8,256,047	63,335	111,278,478
Less Accumulated Depreciation/Amortization	14,565,960	20,225,392	1,790,618	53,143	36,635,113
Total Property, Plant and Equipment (Net of Accumulated Depreciation)	36,270,555	31,897,189	6,465,429	10,192	74,643,365
Total Noncurrent Assets	36,504,555	32,136,170	6,620,433	10,192	75,271,350
Total Assets	\$43,451,836	\$39,723,424	\$8,585,257	\$360,014	\$92,120,531

(Continued)

CITY OF NORFOLK, NEBRASKA
COMBINING DEPARTMENTAL SCHEDULE OF NET POSITION (Continued)
COMBINED UTILITIES
September 30, 2023

LIABILITIES AND NET POSITION	Water Division	Sewer Division	Solid Waste Management Division	Stormwater Division	Totals
Current Liabilities:					
Accounts and Contracts Payable	\$376,106	\$169,853	\$113,436	\$17,390	\$676,785
Accrued Compensated Absences	53,299	74,224	45,153	1,454	174,130
Leases - Current	-	15,923	-	-	15,923
Subscription Liability - Current	3,912	3,912	-	-	7,824
Payables from Restricted Assets:					
Accrued Interest Payable	-	57,082	46,465	-	103,547
Revenue Bonds - Current	-	415,000	215,000	-	630,000
Total Current Liabilities	433,317	735,994	420,054	18,844	1,608,209
Noncurrent Liabilities:					
Leases	-	15,961	-	-	15,961
Subscription Liability	16,189	16,189	-	-	32,378
Revenue Bonds	-	6,933,449	4,709,813	-	11,643,262
Accrued Compensated Absences	61,935	49,752	63,538	-	175,225
Total Noncurrent Liabilities	78,124	7,015,351	4,773,351	-	11,866,826
Total Liabilities	511,441	7,751,345	5,193,405	18,844	13,475,035
Deferred Inflows of Resources:					
Lease Related	840,039	-	-	-	840,039
Total Deferred Inflows of Resources	840,039	-	-	-	840,039
Net Position					
Net Investment in Capital Assets	35,933,309	24,440,440	1,530,616	4,593	61,908,958
Restricted for:					
Debt Covenants	234,000	653,981	370,004	-	1,257,985
Unrestricted	5,933,047	6,877,658	1,491,232	336,577	14,638,514
Total Net Position	\$ 42,100,356	\$ 31,972,079	\$ 3,391,852	\$ 341,170	\$ 77,805,457

CITY OF NORFOLK, NEBRASKA
COMBINING DEPARTMENTAL SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
COMBINED UTILITIES
For the Year Ended September 30, 2023

	Water Division	Sewer Division	Solid Waste Management Division	Stormwater Division	Totals
Operating Revenues:					
User Charges	\$3,930,598	\$5,619,418	\$2,879,125	\$299,908	\$12,729,049
Rental Income	92,738	7,200	-	-	99,938
Miscellaneous Income	4,130	5,331	9,627	69	19,157
Total Operating Revenues	4,027,466	5,631,949	2,888,752	299,977	12,848,144
Operating Expenses:					
Payroll and Related Taxes and Benefits	1,009,282	1,348,893	779,853	87,729	3,225,757
Utilities	252,618	361,376	31,656	-	645,650
Repairs and Maintenance	370,096	609,169	259,914	1,510	1,240,689
Purchased Services	-	-	873,080	-	873,080
General and Administration	752,320	969,355	339,689	65,436	2,126,800
Depreciation and Amortization	740,236	784,271	251,409	-	1,775,916
Total Operating Expenses	3,124,552	4,073,064	2,535,601	154,675	9,887,892
Operating Income	902,914	1,558,885	353,151	145,302	2,960,252
Nonoperating Revenues (Expenses):					
Interest on Bonds and Other Debt	(198)	(194,318)	(84,219)	-	(278,735)
Interest Income	159,062	220,089	50,933	7,924	438,008
Gain (Loss) on Disposal of Capital Assets	(10,785)	(8,889)	-	-	(19,674)
Total Nonoperating Revenues (Expenses)	148,079	16,882	(33,286)	7,924	139,599
Income before Contributions and Transfers	1,050,993	1,575,767	319,865	153,226	3,099,851
Capital Contributions	1,119,148	738,930	-	-	1,858,078
Transfers (Out)	(92,648)	(92,648)	-	-	(185,296)
Change in Net Position	2,077,493	2,222,049	319,865	153,226	4,772,633
Net Position - Beginning of Year	40,022,863	29,750,030	3,071,987	187,944	73,032,824
Net Position - End of Year	\$42,100,356	\$31,972,079	\$3,391,852	\$341,170	\$77,805,457

CITY OF NORFOLK, NEBRASKA
COMBINING DEPARTMENTAL SCHEDULE OF CASH FLOWS
Combined Utilities
For the Year Ended September 30, 2023

	Water Division	Sewer Division	Solid Waste Management Division	Stormwater Division	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash Received from Customers	\$ 4,065,672	\$ 5,683,491	\$ 2,802,917	\$ 273,054	\$ 12,825,134
Cash Paid to Suppliers for Goods and Services	(1,457,374)	(2,091,956)	(1,504,208)	(56,147)	(5,109,685)
Cash Paid to Employees for Services	(1,011,655)	(1,362,807)	(764,690)	(87,429)	(3,226,581)
Net Cash Provided by Operating Activities	1,596,643	2,228,728	534,019	129,478	4,488,868
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers (to) Other Funds	(92,648)	(92,648)	-	-	(185,296)
Net Cash (Used) by Noncapital Financing Activities	(92,648)	(92,648)	-	-	(185,296)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition and Construction of Capital Assets	(1,340,273)	(1,798,166)	(1,939,441)	-	(5,077,880)
Capital Grants and Contributions	382,123	163,181	-	-	545,304
Interest on Leases Receivable	14,062	-	-	-	14,062
Principal on Leases Receivable	10,438	-	-	-	10,438
Principal Paid on Capital Debt	(4,164)	(425,048)	(210,000)	-	(639,212)
Interest Paid on Capital Debt	(198)	(199,617)	(128,106)	-	(327,921)
Net Cash (Used) for Capital and Related Financing Activities	(938,012)	(2,259,650)	(2,277,547)	-	(5,475,209)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest and Dividends on Investments	118,837	180,569	37,166	6,560	343,132
Net Cash Provided for Investing Activities	118,837	180,569	37,166	6,560	343,132
Net Increase (Decrease) in Cash and Cash Equivalents	684,820	56,999	(1,706,362)	136,038	(828,505)
Cash and Cash Equivalents at Beginning of Year	3,841,775	6,679,539	3,470,127	158,761	14,150,202
Cash and Cash Equivalents at End of Year	\$ 4,526,595	\$ 6,736,538	\$ 1,763,765	\$ 294,799	\$ 13,321,697

(Continued)

CITY OF NORFOLK, NEBRASKA
COMBINING DEPARTMENTAL SCHEDULE OF CASH FLOWS (Continued)
Combined Utilities
For the Year Ended September 30, 2023

	Water Division	Sewer Division	Solid Waste Management Division	Stormwater Division	Totals
Reconciliation of Operating Income to Net Cash Provided by Operating Activities					
Operating Income	\$ 902,914	\$ 1,558,885	\$ 353,151	\$ 145,302	\$ 2,960,252
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:					
Depreciation and Amortization	740,236	784,271	251,409	-	1,775,916
(Increase) Decrease in Assets:					
Accounts Receivable	70,675	48,898	(85,835)	(26,922)	6,816
Special Assessments	-	2,644	-	-	2,644
Prepaid Assets	(45)	(74)	(49)	-	(168)
Increase (Decrease) in Liabilities:					
Accounts and Contracts Payable	(82,295)	(151,981)	180	10,798	(223,298)
Accrued Compensated Absences	(2,373)	(13,915)	15,163	300	(825)
Deferred Inflows of Resources	(32,469)	-	-	-	(32,469)
Total Adjustments	693,729	669,843	180,868	(15,824)	1,528,616
Net Cash Provided by Operating Activities	\$ 1,596,643	\$ 2,228,728	\$ 534,019	\$ 129,478	\$ 4,488,868
Supplemental Schedule of Noncash Capital and Related Financing Activities:					
Contribution of Distribution System Assets	\$ 463,569	\$ 414,643	\$ -	\$ -	\$ 878,212
Accounts Payable Exchanged for Capital Assets	317,145	56,315	10,000	5,599	389,059
Subscription Assets Acquired Through Contract	24,265	24,265	-	-	48,530
Reconciliation of Cash and Cash Equivalents to the Balance Sheet:					
Cash and Equity in Pooled Investment Account	\$ 4,292,595	\$ 6,025,475	\$ 1,347,296	\$ 294,799	\$ 11,960,165
Restricted Cash - Current	-	472,082	261,465	-	733,547
Restricted Cash - Noncurrent	234,000	238,981	155,004	-	627,985
	\$ 4,526,595	\$ 6,736,538	\$ 1,763,765	\$ 294,799	\$ 13,321,697

FIDUCIARY FUNDS

Trust Funds are used to account for assets held by the City in a trustee capacity. **Custodial Funds** are used to account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds.

PENSION TRUST FUNDS:

FIREMEN'S DEFINED CONTRIBUTION RETIREMENT FUND - This fund is used to account for the accumulation of resources for pension benefit payments to qualified firefighters employed after January 1, 1984.

FIREMEN'S DEFINED BENEFIT RETIREMENT FUND - This fund is used to account for the accumulation of resources for pension benefit payments to qualified firefighters, or their spouses, employed prior to January 1, 1984 having minimum benefit guarantees.

POLICE RETIREMENT FUND - This fund is used to account for the accumulation of resources for pension benefit payments to qualified police officers.

CIVILIAN RETIREMENT FUND - This fund is used to account for the accumulation of resources for pension benefit payments to qualified employees of the City.

457 DEFERRED COMPENSATION FUND - This fund is used to account for the accumulation of resources for pension benefit payments to qualified employees enrolled in the 457 Deferred Compensation Plan.

CUSTODIAL FUND:

COMMUNITY DEVELOPMENT AGENCY FUND – This fund is used to account for the accumulation of resources for payment of principal and interest on tax increment financing bonds issued by the Community Development Agency of the City of Norfolk. These bonds were issued to provide the long-term financing for the redevelopment of various blight and substandard areas around the City of Norfolk. These bonds are payable only from real estate taxes on certain property located within these plan areas and do not constitute general obligations of the Agency or the City.

CITY OF NORFOLK, NEBRASKA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
Fiduciary Funds
September 30, 2023

	Firemen's Defined Contribution Retirement Fund	Firemen's Defined Benefit Retirement Fund	Police Retirement Fund	Civilian Retirement Fund	457 Deferred Compensation Fund	Total Pension Trust Funds
ASSETS						
Guaranteed Insurance Contracts	\$ 518,065	\$ 407,931	\$ 1,646,586	\$ 10,572,263	\$ 1,270,440	\$ 14,415,285
Open Ended Mutual Funds	8,568,858	-	9,208,002	21,636,423	1,382,673	40,795,956
Total Assets	<u>9,086,923</u>	<u>407,931</u>	<u>10,854,588</u>	<u>32,208,686</u>	<u>2,653,113</u>	<u>55,211,241</u>
FIDUCIARY NET POSITION						
Restricted for Pensions	9,086,923	407,931	10,854,588	32,208,686	2,653,113	55,211,241
Total Fiduciary Net Position	<u>\$ 9,086,923</u>	<u>\$ 407,931</u>	<u>\$ 10,854,588</u>	<u>\$ 32,208,686</u>	<u>\$ 2,653,113</u>	<u>\$ 55,211,241</u>

CITY OF NORFOLK, NEBRASKA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Fiduciary Funds
For the Year Ended September 30, 2023

	Firemen's Defined Contribution Retirement Fund	Firemen's Defined Benefit Retirement Fund	Police Retirement Fund	Civilian Retirement Fund	457 Deferred Compensation Fund	Total Pension Trust Funds
ADDITIONS						
Contributions:						
Employer	\$ 324,899	\$ 28,005	\$ 204,524	\$ 692,676	\$ -	\$ 1,250,104
Employee	162,449	-	204,524	957,468	119,006	1,443,447
Total Contributions	<u>487,348</u>	<u>28,005</u>	<u>409,048</u>	<u>1,650,144</u>	<u>119,006</u>	<u>2,693,551</u>
Investment Income:						
Interest, Dividends & Market Gains	<u>1,397,610</u>	<u>13,810</u>	<u>1,357,852</u>	<u>3,509,083</u>	<u>245,121</u>	<u>6,523,476</u>
Total Additions	<u>1,884,958</u>	<u>41,815</u>	<u>1,766,900</u>	<u>5,159,227</u>	<u>364,127</u>	<u>9,217,027</u>
DEDUCTIONS						
Pension Benefits	1,506,111	55,771	1,052,553	2,830,043	275,886	5,720,364
Contribution Refunds	-	-	30,980	135,438	-	166,418
Administration	<u>1,262</u>	<u>-</u>	<u>2,114</u>	<u>18,323</u>	<u>1,150</u>	<u>22,849</u>
Total Deductions	<u>1,507,373</u>	<u>55,771</u>	<u>1,085,647</u>	<u>2,983,804</u>	<u>277,036</u>	<u>5,909,631</u>
Change in Net Position	377,585	(13,956)	681,253	2,175,423	87,091	3,307,396
Fiduciary Net Position - Beginning of Period	<u>8,709,338</u>	<u>421,887</u>	<u>10,173,335</u>	<u>30,033,263</u>	<u>2,566,022</u>	<u>51,903,845</u>
Fiduciary Net Position - End of Period	<u>\$ 9,086,923</u>	<u>\$ 407,931</u>	<u>\$ 10,854,588</u>	<u>\$ 32,208,686</u>	<u>\$ 2,653,113</u>	<u>\$ 55,211,241</u>

STATISTICAL SECTION

CITY OF NORFOLK NEBRASKA
STATISTICAL SECTION
(Unaudited)

This part of the City of Norfolk's annual comprehensive financial report presents detailed information as a context for understanding the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. This information has not been audited by the independent auditor.

<u>Contents</u>	<u>Table</u>
Financial Trends These tables contain trend information that may assist the reader in assessing the City's current financial performance by placing it in historical perspective.	1-4
Revenue Capacity These tables contain information that may assist the reader in assessing the City's most significant local revenue sources, property tax and sales tax.	5-11
Debt Capacity These tables present information that may assist the reader in analyzing the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	12-15
Economic & Demographic Information These tables offer economic and demographic indicators to assist the reader in understanding the environment within which the government's financial activities take place.	16-17
Operating Information These tables contain service and infrastructure indicators that can inform one's understanding how the information in the City's financial statements relates to the services the City provides and the activities it performs.	18-20

Source:

Unless otherwise noted the information in these tables is derived from the annual financial report for the relevant year.

TABLE 1

CITY OF NORFOLK, NEBRASKA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
 (accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
Governmental Activities					
Net Investment in Capital Assets	\$ 78,739,728	\$ 71,802,323	\$ 67,600,237	\$ 61,405,541	\$ 56,281,189
Restricted for:					
Debt Service	5,790,368	5,032,126	4,010,592	3,556,622	3,221,437
Road Projects	1,694,852	2,725,389	5,442,806	4,122,543	4,290,994
Community Programs and Services	4,566,601	4,830,012	3,966,986	3,788,391	4,599,009
Unrestricted	24,590,805	24,503,241	20,997,401	20,726,456	17,489,903
Total Governmental Activities Net Position	\$ 115,382,354	\$ 108,893,091	\$ 102,018,022	\$ 93,599,553	\$ 85,882,532
Business-Type Activities					
Net Investment in Capital Assets	\$ 61,908,958	\$ 58,415,848	\$ 56,429,491	\$ 51,106,234	\$ 46,338,591
Restricted	1,257,985	1,183,686	1,006,136	945,404	968,434
Unrestricted	14,638,514	13,433,290	12,242,771	10,743,394	12,265,257
Total Business-Type Activities Net Position	\$ 77,805,457	\$ 73,032,824	\$ 69,678,398	\$ 62,795,032	\$ 59,572,282
Primary Government:					
Net Investment in Capital Assets	\$ 140,648,686	\$ 130,218,171	\$ 124,029,728	\$ 112,511,775	\$ 102,619,780
Restricted	13,309,806	13,771,213	14,426,520	12,412,960	13,079,874
Unrestricted	39,229,319	37,936,531	33,240,172	31,469,850	29,755,160
Total Primary Government Net Position	\$ 193,187,811	\$ 181,925,915	\$ 171,696,420	\$ 156,394,585	\$ 145,454,814

CITY OF NORFOLK, NEBRASKA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
 (accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
Governmental Activities					
Net Investment in Capital Assets	\$ 55,056,983	\$ 50,736,098	\$ 40,610,264	\$ 39,859,311	\$ 39,846,176
Restricted for:					
Debt Service	2,879,341	2,575,381	2,310,289	2,056,725	1,718,817
Road Projects	3,836,877	2,922,144	4,315,636	3,038,500	1,587,443
Community Programs and Services	4,026,973	6,186,742	7,067,955	5,475,708	3,284,448
Unrestricted	16,251,003	14,983,957	16,820,853	17,893,551	16,711,180
Total Governmental Activities Net Position	<u>\$ 82,051,177</u>	<u>\$ 77,404,322</u>	<u>\$ 71,124,997</u>	<u>\$ 68,323,795</u>	<u>\$ 63,148,064</u>
Business-Type Activities					
Net Investment in Capital Assets	\$ 43,595,405	\$ 41,031,377	\$ 37,513,730	\$ 37,014,955	\$ 36,984,047
Restricted	847,638	1,841,627	2,609,219	2,480,450	2,545,137
Unrestricted	12,299,011	8,881,735	8,972,087	7,981,527	6,344,841
Total Business-Type Activities Net Position	<u>\$ 56,742,054</u>	<u>\$ 51,754,739</u>	<u>\$ 49,095,036</u>	<u>\$ 47,476,932</u>	<u>\$ 45,874,025</u>
Primary Government:					
Net Investment in Capital Assets	\$ 98,652,388	\$ 91,767,475	\$ 78,123,994	\$ 76,874,266	\$ 76,830,223
Restricted	11,590,829	13,525,894	16,303,099	13,051,383	9,135,845
Unrestricted	28,550,014	23,865,692	25,792,940	25,875,078	23,056,021
Total Primary Government Net Position	<u>\$ 138,793,231</u>	<u>\$ 129,159,061</u>	<u>\$ 120,220,033</u>	<u>\$ 115,800,727</u>	<u>\$ 109,022,089</u>

CITY OF NORFOLK, NEBRASKA
 CHANGE IN NET POSITION
 LAST TEN FISCAL YEARS
 (accrual basis of accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses										
Governmental Activities										
General Government	\$ 2,601,562	\$ 3,447,008	\$ 3,107,535	\$ 3,864,486	\$ 2,956,350	\$ 2,977,504	\$ 3,311,385	\$ 2,462,887	\$ 2,622,419	\$ 2,552,931
Public Safety	13,618,092	12,988,140	12,009,577	11,319,323	10,300,692	10,427,387	10,152,789	10,133,933	9,111,824	8,912,927
Public Works	10,329,746	8,763,148	7,201,836	7,004,357	7,614,440	7,353,230	4,949,525	5,494,622	5,279,551	7,114,441
Public Library	2,179,082	1,923,155	1,869,748	1,826,846	1,804,884	2,233,538	1,478,371	1,461,349	1,386,198	1,409,728
Parks and Recreation	4,410,802	3,839,233	3,273,798	3,383,361	3,334,945	3,180,516	2,970,064	3,354,612	2,927,345	2,674,471
Community Improvement & Development	6,887,790	6,791,856	5,496,064	5,207,956	5,826,934	3,182,386	1,035,861	4,217,807	1,213,129	994,906
Debt Service	957,970	491,339	371,104	460,254	398,001	344,297	323,382	454,900	673,579	626,377
Total Governmental Activities Expenses	40,985,044	38,243,879	33,329,662	33,066,583	32,236,246	29,698,858	24,221,377	27,580,110	23,214,045	24,285,781
Business-Type Activities										
Water Division	3,124,750	3,182,728	2,887,287	2,721,110	2,535,576	2,345,132	2,269,164	2,294,958	2,102,160	2,386,409
Sewer Division	4,276,271	4,192,958	3,673,607	4,225,667	3,738,328	3,790,662	3,168,511	3,293,531	3,075,988	2,770,537
Solid Waste Division	2,619,820	2,446,408	2,264,535	1,998,538	1,936,387	1,960,849	1,830,369	1,763,283	1,763,897	1,739,883
Stormwater Division	154,675	105,849	112,299	58,568	-	-	-	-	-	-
Total Business-Type Activities	10,175,516	9,927,943	8,937,728	9,003,883	8,210,291	8,096,643	7,268,044	7,351,772	6,942,045	6,896,829
Total Primary Government Expenses	\$ 51,160,560	\$ 48,171,822	\$ 42,267,390	\$ 42,070,466	\$ 40,446,537	\$ 37,795,501	\$ 31,489,421	\$ 34,931,882	\$ 30,156,090	\$ 31,182,610
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government	\$ 1,329,447	\$ 1,170,501	\$ 1,161,541	\$ 970,065	\$ 846,121	\$ 774,415	\$ 675,443	\$ 550,560	\$ 493,501	\$ 514,625
Public Safety	1,248,720	1,071,402	1,071,920	900,867	818,625	1,270,763	1,175,687	1,104,698	1,110,300	1,098,611
Public Works	141,515	93,416	132,019	147,856	105,214	127,618	141,147	100,707	110,592	124,738
Public Library	26,223	25,511	23,940	16,792	27,542	21,943	27,119	29,056	30,326	28,627
Parks and Recreation	570,685	501,590	483,954	233,792	490,329	463,339	493,930	495,207	462,350	446,982
Community Improvement and Development	894,798	510,278	548,394	629,643	497,526	113,810	102,647	113,526	98,601	80,000
Operating Grants & Contributions	10,353,821	10,317,438	9,921,051	8,459,117	8,463,834	6,103,919	4,159,685	3,700,589	4,148,833	3,894,437
Capital Grants & Contributions	4,756,541	5,438,961	6,064,400	6,728,690	2,124,055	4,709,685	980,028	1,656,522	458,660	531,933
Total Governmental Activities Program Revenues	19,321,750	19,129,097	19,407,219	18,086,822	13,373,246	13,585,492	7,755,686	7,750,865	6,913,163	6,719,953
Business-Type Activities:										
Charges for Services:										
Water Division	4,023,336	3,913,399	3,409,107	3,390,991	2,853,689	2,879,311	3,034,477	2,636,412	2,496,043	2,578,265
Sewer Division	5,626,618	5,432,491	4,966,211	4,599,247	4,676,320	4,469,366	4,353,195	3,947,187	3,518,523	3,755,613
Solid Waste	2,879,125	2,477,097	2,336,711	2,286,962	2,362,144	2,016,542	1,994,477	1,909,479	1,975,181	1,772,489
Stormwater Division	299,908	155,065	152,608	152,737	-	-	-	-	-	-
Operating Grants & Contributions	-	33,136	-	-	-	-	-	1,445	81,487	-
Capital Grants & Contributions	1,794,551	364,963	2,287,972	1,348,288	819,590	1,293,123	-	243,349	340,886	422,145
Total Business-Type Activities Program Revenues	14,623,538	12,376,151	13,152,609	11,778,225	10,711,743	10,658,342	9,382,149	8,737,872	8,412,120	8,528,512
Total Primary Government Program Revenues	\$ 33,945,288	\$ 31,505,248	\$ 32,559,828	\$ 29,865,047	\$ 24,084,989	\$ 24,243,834	\$ 17,137,835	\$ 16,488,737	\$ 15,325,283	\$ 15,248,465
Net (Expense)/Revenue										
Governmental Activities	\$ (21,663,294)	\$ (19,114,782)	\$ (13,922,443)	\$ (14,979,761)	\$ (18,863,000)	\$ (16,113,366)	\$ (16,465,691)	\$ (19,829,245)	\$ (16,300,882)	\$ (17,565,828)
Business-Type Activities	4,448,022	2,448,208	4,214,881	2,774,342	2,501,452	2,561,699	2,114,105	1,386,100	1,470,075	1,631,683
Total Primary Government Net Expense	\$ (17,215,272)	\$ (16,666,574)	\$ (9,707,562)	\$ (12,205,419)	\$ (16,361,548)	\$ (13,551,667)	\$ (14,351,586)	\$ (18,443,145)	\$ (14,830,807)	\$ (15,934,145)

(Continued)

CITY OF NORFOLK, NEBRASKA
 CHANGE IN NET POSITION
 LAST TEN FISCAL YEARS
 (accrual basis of accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Revenues and Other Changes In Net Positions										
Governmental Activities:										
Taxes:										
Property Tax	\$ 6,809,444	\$ 6,070,915	\$ 4,954,639	\$ 4,495,422	\$ 4,335,563	\$ 4,002,734	\$ 3,765,320	\$ 3,480,593	\$ 3,428,471	\$ 3,097,189
Sales Tax	11,898,470	11,141,231	10,503,632	9,216,028	8,744,704	9,796,242	10,677,614	10,614,793	9,358,568	8,035,671
Other Taxes	278,390	264,198	220,840	219,714	230,038	210,413	209,221	203,371	202,868	184,689
Occupation and Franchise Taxes	929,136	1,257,245	3,073,366	2,869,551	2,965,012	2,827,862	2,705,164	2,680,189	2,764,650	2,781,028
Interest	1,565,267	359,321	193,263	398,345	619,526	317,718	209,621	107,008	58,091	49,656
General Intergovernmental Revenues Unrestricted	936,490	1,856,222	518,515	462,641	429,545	409,242	398,194	372,186	365,627	276,969
Unrestricted Keno Revenues	698,497	785,108	782,377	664,431	621,592	642,534	584,717	552,493	611,740	572,632
General Revenue from Electrical Distribution System Lease/Use of Property	4,675,776	4,666,382	4,580,816	4,553,874	4,594,255	4,630,450	4,505,919	4,596,858	4,620,527	4,677,788
Revenue from Sale of Uncapitalized Property	56,997	19,840	20,075	-	5,940	35,000	56,219	17,097	74,113	42,511
Miscellaneous	171,536	203,323	123,141	104,449	208,110	120,658	92,345	109,622	55,506	40,009
Interfund Transfers	132,554	(748,119)	(2,629,752)	(287,673)	(59,930)	(2,232,632)	(459,318)	(103,763)	(13,467)	-
Net Position Received from Annexation	-	114,185	-	-	-	-	-	-	-	-
Total Governmental Activities	28,152,557	25,989,851	22,340,912	22,696,782	22,694,355	20,760,221	22,745,016	22,630,447	21,526,694	19,758,142
Business Type of Activities:										
Interest	438,008	75,274	20,304	151,819	245,931	170,004	64,418	27,278	11,899	13,699
Use of Property	-	-	-	-	-	-	-	82,022	84,919	81,422
Miscellaneous	19,157	14,609	18,429	8,916	22,915	22,980	21,859	18,944	22,547	32,190
Interfund Transfers	(132,554)	748,119	2,629,752	287,673	59,930	2,232,632	459,318	103,763	13,467	-
Net Position Received from Annexation	-	68,216	-	-	-	-	-	-	-	-
Total Business-Type Activities	324,611	906,218	2,668,485	448,408	328,776	2,425,616	545,595	232,007	132,832	127,311
Total Primary Government	\$ 28,477,168	\$ 26,896,069	\$ 25,009,397	\$ 23,145,190	\$ 23,023,131	\$ 23,185,837	\$ 23,290,611	\$ 22,862,454	\$ 21,659,526	\$ 19,885,453
Change in Net Position										
Governmental Activities	\$ 6,489,263	\$ 6,875,069	\$ 8,418,469	\$ 7,717,021	\$ 3,831,355	\$ 4,646,855	\$ 6,279,325	\$ 2,801,202	\$ 5,225,812	\$ 2,192,314
Business-Type Activities	4,772,633	3,354,426	6,883,366	3,222,750	2,830,228	4,987,315	2,659,700	1,618,107	1,602,907	1,758,994
Total Primary Government	\$ 11,261,896	\$ 10,229,495	\$ 15,301,835	\$ 10,939,771	\$ 6,661,583	\$ 9,634,170	\$ 8,939,025	\$ 4,419,309	\$ 6,828,719	\$ 3,951,308

TABLE 3

City of Norfolk, Nebraska
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2023	2022	2021	2020	2019
General Fund					
Non Spendable	\$ 110,898	\$ 142,947	\$ 115,101	\$ 55,671	\$ 53,885
Restricted	29,830	43,155	39,181	35,403	35,626
Committed	-	-	-	-	-
Assigned	173,852	155,432	50,580	115,813	131,260
Unassigned	12,190,412	10,883,760	11,640,486	10,391,447	9,938,855
Total General Fund	<u>\$ 12,504,992</u>	<u>\$ 11,225,294</u>	<u>\$ 11,845,348</u>	<u>\$ 10,598,334</u>	<u>\$ 10,159,626</u>
All Other Governmental Funds					
Non Spendable	\$ 32,644	\$ 31,559	\$ 14,798	\$ 37,769	\$ 27,458
Restricted	20,937,165	29,822,180	13,445,718	11,541,590	12,202,044
Committed	5,123	117,044	1,860,530	3,285,899	2,727,215
Assigned	4,267,254	3,967,408	4,377,651	3,500,477	3,413,287
Unassigned	(384,211)	(2,292,434)	(2,255,603)	(6,475,927)	(6,212,438)
Total All Other Governmental Funds	<u>\$ 24,857,975</u>	<u>\$ 31,645,757</u>	<u>\$ 17,443,094</u>	<u>\$ 11,889,808</u>	<u>\$ 12,157,566</u>
Total Governmental Funds					
Non Spendable	\$ 143,542	\$ 174,506	\$ 129,899	\$ 93,440	\$ 81,343
Restricted	20,966,995	29,865,335	13,484,899	11,576,993	12,237,670
Committed	5,123	117,044	1,860,530	3,285,899	2,727,215
Assigned	4,441,106	4,122,840	4,428,231	3,616,290	3,544,547
Unassigned	11,806,201	8,591,326	9,384,883	3,915,520	3,726,417
Total Governmental Fund	<u>\$ 37,362,967</u>	<u>\$ 42,871,051</u>	<u>\$ 29,288,442</u>	<u>\$ 22,488,142</u>	<u>\$ 22,317,192</u>

TABLE 3 (CONT.)

City of Norfolk, Nebraska
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
General Fund					
Non Spendable	\$ 38,468	\$ 34,735	\$ 41,535	\$ 22,742	\$ 37,154
Restricted	35,948	480,485	488,920	476,210	38,291
Committed	-	-	-	-	31,144
Assigned	28,484	13,770	-	31,941	10,044
Unassigned	9,257,812	8,287,694	8,420,582	8,816,995	8,003,963
Total General Fund	<u>\$ 9,360,712</u>	<u>\$ 8,816,684</u>	<u>\$ 8,951,037</u>	<u>\$ 9,347,888</u>	<u>\$ 8,120,596</u>
All Other Governmental Funds					
Non Spendable	\$ 16,052	\$ 17,950	\$ 16,687	\$ 15,128	\$ 9,762
Restricted	10,816,613	11,311,850	13,329,130	12,604,917	9,088,635
Committed	2,155,920	1,810,263	1,579,460	2,836,617	2,952,632
Assigned	2,934,958	2,639,506	2,494,115	2,697,595	1,353,826
Unassigned	(864,234)	(1,898,527)	(1,878,019)	(1,120,538)	(44,361)
Total All Other Governmental Funds	<u>\$ 15,059,309</u>	<u>\$ 13,881,042</u>	<u>\$ 15,541,373</u>	<u>\$ 17,033,719</u>	<u>\$ 13,360,494</u>
Total Governmental Funds					
Non Spendable	\$ 54,520	\$ 52,685	\$ 58,222	\$ 37,870	\$ 46,916
Restricted	10,852,561	11,792,335	13,818,050	13,081,127	9,126,926
Committed	2,155,920	1,810,263	1,579,460	2,836,617	2,983,776
Assigned	2,963,442	2,635,276	2,494,115	2,729,536	1,363,870
Unassigned	8,393,578	6,389,167	6,542,563	7,696,457	7,959,602
Total Governmental Fund	<u>\$ 24,420,021</u>	<u>\$ 22,679,726</u>	<u>\$ 24,492,410</u>	<u>\$ 26,381,607</u>	<u>\$ 21,481,090</u>

Table 4

City of Norfolk, Nebraska
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues					
Taxes	\$ 18,766,477	\$ 17,248,497	\$ 15,514,375	\$ 13,774,312	\$ 13,072,062
Special Assessments	556,682	1,095,973	2,802,940	328,504	234,032
Licenses & Permits	781,464	411,007	463,760	563,452	426,812
Intergovernmental Revenue	9,220,313	8,328,181	8,150,101	6,375,503	5,871,649
Nongovernmental Grants	21,181	5,520	13,000	1,200	71,265
Keno Revenue	698,497	785,107	782,377	664,431	621,592
Charges for Services	3,215,829	2,773,316	2,734,294	2,141,961	2,167,855
Occupation & Franchise Taxes	929,136	1,257,245	3,073,366	2,869,552	2,965,013
Contributions	870,519	1,909,501	25,604	40,796	91,081
Payments in Lieu of Taxes	270,047	253,564	212,560	212,886	222,567
Parking Fees and Rentals	4,720,904	4,688,592	4,655,640	4,624,271	4,654,615
Loan Repayments	47,610	50,971	61,476	55,587	20,681
Interest	1,440,018	339,773	187,901	365,651	537,578
TIF Bond Revenue	4,140,596	4,652,802	2,895,352	-	-
Miscellaneous	190,960	127,539	166,811	124,416	251,518
Annexation Revenue	-	114,185	-	-	-
Total Revenue	<u>45,870,233</u>	<u>44,041,773</u>	<u>41,739,557</u>	<u>32,142,522</u>	<u>31,208,320</u>
Expenditures					
General Government	3,464,426	3,942,291	2,753,848	2,734,938	2,437,532
Public Safety	13,317,654	13,214,392	11,886,436	11,690,704	11,609,441
Public Works	20,400,266	16,312,203	9,055,189	8,060,727	12,517,851
Public Library	1,985,477	1,718,364	1,675,713	1,566,562	1,576,692
Parks and Recreation	5,824,025	4,822,169	3,322,977	3,372,195	2,884,573
Community Improvement & Development	6,845,421	6,886,196	5,450,085	5,870,586	6,132,869
Debt Service					
Principal Retirement	866,889	3,955,483	4,535,000	2,245,000	2,235,000
Interest	958,893	258,756	435,009	519,489	448,904
Total Expenditure	<u>53,663,051</u>	<u>51,109,854</u>	<u>39,114,257</u>	<u>36,060,201</u>	<u>39,842,862</u>
Excess (Deficiency) of Revenues over expenditures	<u>(7,792,818)</u>	<u>(7,068,082)</u>	<u>2,625,300</u>	<u>(3,917,679)</u>	<u>(8,634,542)</u>
Other Financing Sources (Uses)					
Insurance Proceeds	48,688	11,251	-	7,402	13,871
Issuance of TIF Proceeds	-	-	-	4,081,227	4,210,750
Issuance of Debt	1,965,000	20,285,000	4,175,000	-	2,290,000
Leases	-	8,196	-	-	-
Information Technology Subscriptions	48,529	-	-	-	-
Premium on Bonds	37,221	175,527	-	-	-
Issuance of Refunding Bonds	-	-	1,005,000	-	-
Debt Service on Refunded Bonds	-	-	(1,005,000)	-	-
Transfers In	3,680,203	4,435,433	6,048,055	2,503,321	1,980,970
Transfers Out	(3,494,907)	(4,264,717)	(6,048,055)	(2,503,321)	(1,963,878)
Total Other Financing Sources (Uses)	<u>2,284,734</u>	<u>20,650,690</u>	<u>4,175,000</u>	<u>4,088,629</u>	<u>6,531,713</u>
Net Change in Fund Balances	<u>\$ (5,508,084)</u>	<u>\$ 13,582,609</u>	<u>\$ 6,800,300</u>	<u>\$ 170,950</u>	<u>\$ (2,102,829)</u>
Debt Service as a Percentage of Noncapital Expenditures	5.23%	11.37%	14.67%	10.56%	9.06%

City of Norfolk, Nebraska
 Changes in Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
Revenues					
Taxes	\$ 13,789,353	\$ 14,435,331	\$ 14,154,637	\$ 12,803,574	\$ 11,118,944
Special Assessments	655,903	194,862	478,529	184,987	200,654
Licenses & Permits	444,192	367,889	271,234	321,575	271,175
Intergovernmental Revenue	6,709,209	4,912,529	4,910,812	4,347,275	4,079,487
Nongovernmental Grants	134,940	50,000	50,000	-	-
Keno Revenue	642,534	584,717	552,493	611,740	572,632
Charges for Services	2,144,854	2,089,143	1,980,265	1,841,576	1,890,616
Occupation & Franchise Taxes	2,827,862	2,705,165	2,680,188	2,764,651	2,781,029
Contributions	137,269	436,499	17,661	204,577	559,517
Payments in Lieu of Taxes	209,684	209,221	203,371	202,867	184,689
Parking Fees and Rentals	4,677,817	4,535,554	4,596,859	4,620,528	4,681,679
Loan Repayments	31,428	71,501	156,428	570,883	104,783
Interest	259,251	179,142	94,744	51,653	49,655
Tif Bond Revenue	-	-	-	-	-
Miscellaneous	179,725	190,118	147,949	314,105	124,215
Annexation Revenue	-	-	-	-	-
Total Revenue	32,842,021	30,961,671	30,295,170	28,839,991	26,619,075
Expenditures					
General Government	2,443,110	2,612,548	2,473,293	2,575,062	2,698,982
Public Safety	10,167,136	9,987,194	10,209,750	10,019,243	8,967,532
Public Works	6,633,898	8,501,967	7,181,786	5,766,816	6,597,380
Public Library	5,954,475	5,137,451	1,718,799	1,334,676	1,355,079
Parks and Recreation	3,481,853	2,554,955	2,785,403	2,314,769	2,816,830
Community Improvement & Development	3,334,776	1,091,316	4,449,547	1,265,759	1,031,844
Debt Service					
Principal Retirement	2,155,000	3,960,000	13,535,000	1,695,000	2,620,000
Interest	389,154	443,424	595,287	667,145	649,134
Total Expenditure	34,559,402	34,288,855	42,948,865	25,638,470	26,736,781
Excess (Deficiency) of Revenues over expenditures	(1,717,381)	(3,327,184)	(12,653,695)	3,201,521	(117,706)
Other Financing Sources (Uses)					
Insurance Proceeds	24,676	-	20,885	218,996	141,778
Issuance of TIF Proceeds	-	-	-	-	-
Issuance of Debt	3,415,000	-	870,000	1,480,000	2,625,000
Leases	-	-	-	-	-
Information Technology Subscriptions	-	-	-	-	-
Premium on Bonds	-	-	453,613	-	-
Issuance of Refunding Bonds	-	1,520,000	9,420,000	-	795,000
Debt Service on Refunded Bonds	-	-	-	-	-
Transfers In	4,338,194	4,754,981	4,825,719	2,765,647	2,171,879
Transfers Out	(4,338,194)	(4,742,481)	(4,825,719)	(2,765,647)	(2,171,879)
Total Other Financing Sources (Uses)	3,439,676	1,532,500	10,764,498	1,698,996	3,561,778
Net Change in Fund Balances	\$ 1,722,295	\$ (1,794,684)	\$ (1,889,197)	\$ 4,900,517	\$ 3,444,072
Debt Service as a Percentage of Noncapital Expenditures	9.02%	17.82%	37.92%	11.14%	13.77%

CITY OF NORFOLK, NEBRASKA
TOTAL CITY TAXABLE SALES
LAST TEN FISCAL YEARS

TABLE 5

Fiscal Year Ended September 30,	Total City Taxable Sales	Total Direct Tax Rate
2023	\$ 784,800,305	1.50%
2022	731,462,910	1.50%
2021	687,203,571	1.50%
2020	611,706,333	1.50%
2019	574,860,915	1.50%
2018	554,798,701	1.50%
2017	535,529,003	2.00%
2016	527,991,172	2.00%
2015	547,447,750	2.00%
2014	522,866,921	1.50%

Source: City of Norfolk Finance Office

CITY OF NORFOLK, NEBRASKA
SALES TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

TABLE 6

Fiscal Year	<u>Direct</u>	<u>Overlapping (1)</u>	Total Tax Rate
	City of Norfolk	State of Nebraska	
2023	1.50%	5.50%	7.00%
2022	1.50%	5.50%	7.00%
2021	1.50%	5.50%	7.00%
2020	1.50%	5.50%	7.00%
2019	1.50%	5.50%	7.00%
2018 (2)	1.50%	5.50%	7.00%
2017	2.00%	5.50%	7.50%
2016	2.00%	5.50%	7.50%
2015 (2)	2.00%	5.50%	7.50%
2014	1.50%	5.50%	7.00%

Note: (1) Overlapping rates are those of other governments that apply to consumers within the City of Norfolk.
(2) April 1, 2015 tax rate in the City of Norfolk changed from 1.5% to 2.0% for 3 years to fund Library updates. The additional 0.5% sales tax sunset on March 31, 2018.

CITY OF NORFOLK, NEBRASKA
NET TAXABLE SALES BY BUSINESS CLASSIFICATION
CURRENT YEAR AND NINE YEARS AGO

TABLE 7

Business Classifications	2023			2014		
	Net Taxable Sales	Rank	Percentage of Total Net Taxable Sales	Net Taxable Sales	Rank	Percentage of Total Net Taxable Sales
Retail Trade	\$ 392,219,567	1	52.65%	\$ 313,479,840	1	52.49%
Accommodation & Food Services	90,837,097	2	12.19%	60,319,040	2	10.10%
Other	261,884,116	-	35.16%	223,419,334	-	37.41%
Total	\$ 744,940,780		100.00%	\$ 597,218,214		100.00%

Note: Amounts shown are net taxable sales, which includes refunds and does not include motor vehicle net sales. The numbers are only available on a calendar year basis. Percentages are not available for Utilities to avoid disclosure of confidential information but are included in the Total.

Source: Nebraska Dept of Revenue

City of Norfolk, Nebraska
 Assessed and Estimated Actual Value of Taxable Property (1)
 Last Ten Fiscal Years

TABLE 8

FISCAL YEAR (2)	REAL PROPERTY	PERSONAL PROPERTY	TOTAL ASSESSED VALUE	TOTAL DIRECT TAX RATE
2023	\$ 2,258,553,515	\$ 113,015,789	\$ 2,371,569,304	0.2976
2022	2,082,504,423	106,967,897	2,189,472,320	0.3089
2021	1,836,323,928	69,866,598	1,906,190,526	0.3129
2020	1,768,115,204	59,822,198	1,827,937,402	0.2610
2019	1,587,354,266	58,508,792	1,645,863,058	0.2616
2018	1,527,100,699	58,347,001	1,585,447,700	0.2619
2017	1,414,978,332	51,546,991	1,466,525,323	0.2583
2016	1,336,246,190	47,747,588	1,383,993,778	0.2582
2015	1,269,843,679	50,035,023	1,319,878,702	0.2530
2014	1,214,361,524	44,813,004	1,259,174,528	0.2533

(1) TAXABLE PROPERTY IS ASSESSED AT 100% OF ITS ESTIMATED ACTUAL VALUE.

(2) THE ASSESSED VALUATIONS ARE EFFECTIVE ON SEPTEMBER 1 OF EACH YEAR.

SOURCE: MADISON COUNTY ASSESSOR'S OFFICE

City of Norfolk, Nebraska
Property Tax Rates-Direct and Overlapping Governments (1)
Last Ten Fiscal Years

TABLE 9

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
CITY OF NORFOLK										
GENERAL FUND	0.2501	0.2577	0.2539	0.2095	0.1937	0.1928	0.1880	0.1685	0.1591	0.1549
DEBT SERVICE	0.0431	0.0466	0.0536	0.0460	0.0373	0.0373	0.0366	0.0529	0.0555	0.0581
ECONOMIC DEVELOPMENT FUND	0.0000	0.0000	0.0000	0.0000	0.0245	0.0255	0.0275	0.0306	0.0321	0.0337
VEHICLE PARKING FUND(3)	0.0044	0.0046	0.0054	0.0055	0.0061	0.0063	0.0062	0.0062	0.0063	0.0066
TOTAL DIRECT RATE	<u>0.2976</u>	<u>0.3089</u>	<u>0.3129</u>	<u>0.2610</u>	<u>0.2616</u>	<u>0.2619</u>	<u>0.2583</u>	<u>0.2582</u>	<u>0.2530</u>	<u>0.2533</u>
OVERLAPPING RATES (2)										
MADISON COUNTY	0.3663	0.3903	0.3742	0.3700	0.3793	0.3265	0.3267	0.3268	0.3283	0.3557
SCHOOL DISTRICT NO 2	1.0247	1.0781	1.0800	1.1275	1.1735	1.1766	1.1880	1.2051	1.2098	1.2154
NORTHEAST COMMUNITY COLLEGE	0.0900	0.0925	0.0940	0.0950	0.0950	0.0950	0.0909	0.0913	0.0953	0.0990
NORFOLK AIRPORT AUTHORITY	0.0345	0.0345	0.0396	0.0357	0.0397	0.0412	0.0437	0.0318	0.0334	0.0306
LOWER ELKHORN NRD	0.0226	0.0230	0.0232	0.0244	0.0237	0.0231	0.0233	0.0240	0.0241	0.0251
AGRICULTURAL SOCIETY MADISON COUNTY	0.0098	0.0106	0.0109	0.0109	0.0112	0.0109	0.0110	0.0110	0.0110	0.0116
EDUCATIONAL SERVICES UNIT #8	0.0150	0.0150	0.0150	0.0135	0.0133	0.0131	0.0131	0.0126	0.0126	0.0126
NORFOLK SANITARY DISTRICT	0.0049	0.0053	0.0060	0.0062	0.0147	0.0148	0.0099	0.0100	0.0099	0.0099
RAILROAD TRANSPORTATION SAFETY DIST.	0.0000	0.0066	0.0072	0.0079	0.0083	0.0083	0.0101	0.0093	0.0079	0.0060
TOTAL OVERLAPPING RATES	<u>1.5678</u>	<u>1.6559</u>	<u>1.6501</u>	<u>1.6911</u>	<u>1.7587</u>	<u>1.7095</u>	<u>1.7167</u>	<u>1.7219</u>	<u>1.7323</u>	<u>1.7659</u>
TOTAL PROPERTY TAXES	1.8654	1.9648	1.9630	1.9521	2.0203	1.9714	1.9750	1.9801	1.9853	2.0192

(1) TAX RATES ARE PER \$100 OF ASSESSED VALUATION, AND EFFECTIVE ON SEPTEMBER 1 OF EACH YEAR

(2) OVERLAPPING RATES ARE THOSE OF LOCAL AND COUNTY GOVERNMENTS THAT APPLY TO PROPERTY OWNERS WITHIN THE CITY OF NORFOLK NE.

(3) THE TAX RATE IN THE VEHICLE PARKING DISTRICT IN DOWNTOWN NORFOLK NEBRASKA IS .35 PER \$100 OF ASSESSED VALUATION. THE DISTRICT'S ASSESSED VALUATION IS ABOUT 2% OF THE CITY ASSESSED VALUATION. THE RATE REPORTED IS THE RATE THAT IF APPLIED TO THE CITY VALUATION RESULTS IN THE DISTRICT'S PROPERTY TAX LEVIED.

City of Norfolk, Nebraska
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

TABLE 10

TAXPAYERS	TYPE OF BUSINESS	2023			2014		
		TAXABLE ASSESSED VALUE	RANK	% OF TOTAL CITY TAXABLE ASSESSED VALUE	TAXABLE ASSESSED VALUE	RANK	% OF TOTAL CITY TAXABLE ASSESSED VALUE
FAITH REGIONAL HEALTH SERVICES	MEDICAL OFFICES	\$ 38,229,947	1	1.61%	\$ 9,329,320	3	0.74%
ELKHORN VALLEY BANK & TRUST	FINANCIAL INSTITUTION	15,658,162	2	0.66%	-	-	0.00%
MIDWEST BANK NA	FINANCIAL INSTITUTION	14,901,271	3	0.63%	-	-	0.00%
MENARD INC	RETAIL STORE	11,702,165	4	0.49%	6,244,800	6	0.50%
NORFOLK LODGE & SUITES LLC	HOTEL	11,405,584	5	0.48%	-	-	0.00%
WIS-PAK OF NORFOLK INC.	BOTTLING DISTRIBUTION	11,110,971	6	0.47%	6,217,370	7	0.49%
BLACK HILLS NEBRASKA GAS LLC	UTILITY	10,163,944	7	0.43%	-	-	0.00%
WAL-MART	RETAIL STORE	9,942,757	8	0.42%	9,792,578	2	0.78%
NORTH KINGS HIGHWAY LLC	SHOPPING MALL	9,317,009	9	0.39%	-	-	0.00%
HY-VEE INC	GROCERY STORE	8,900,105	10	0.38%	-	-	0.00%
N S P LLC	SHOPPING MALL	-	-	0.00%	13,165,843	1	1.05%
HEARTLAND PANTRY INC	RETAIL STORE	-	-	0.00%	8,800,461	4	0.70%
HERITAGE OF NORFOLK INC	NURSING HOME	-	-	0.00%	6,565,133	5	0.52%
TIMM VILLAGE GREEN LLC	APARTMENTS	-	-	0.00%	5,808,872	8	0.46%
UNION PACIFIC RAILROAD CO	RAILROAD	-	-	0.00%	4,814,472	9	0.38%
QWEST CORPORATION	TELEPHONE	-	-	0.00%	4,788,479	10	0.38%
TOTAL		\$ 141,331,915		5.96%	\$ 75,527,328		6.00%

Source: MADISON COUNTY ASSESSOR'S OFFICE

CITY OF NORFOLK, NEBRASKA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

TABLE 11

Fiscal Year Ended Sep 30	Taxes Levied for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2023	\$ 6,777,097	\$ 6,637,531	97.94%	\$ -	\$ 6,637,531	97.94%
2022	5,968,681	5,837,422	97.80%	130,472	5,967,894	99.99%
2021	4,774,439	4,662,468	97.65%	107,873	4,770,341	99.91%
2020	4,307,369	4,195,494	97.40%	96,716	4,292,210	99.65%
2019	4,153,321	3,586,171	86.34%	557,080	4,143,251	99.76%
2018	3,790,655	3,687,877	97.29%	91,051	3,778,928	99.69%
2017	3,573,866	3,466,463	96.99%	96,444	3,562,907	99.69%
2016	3,340,527	3,268,556	97.85%	71,971	3,340,527	100.00%
2015	3,189,630	3,089,071	96.85%	100,559	3,189,630	100.00%
2014	2,827,106	2,747,980	97.20%	79,126	2,827,106	100.00%

CITY OF NORFOLK, NEBRASKA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

TABLE 12

FISCAL YEAR	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES			TOTAL PRIMARY GOVERNMENT	DEBT PER CAPITA (1)	PERCENTAGE OF PERSONAL INCOME (1)
	GENERAL OBLIGATION BONDS	SPECIAL ASSESSMENT BONDS	LEASES	SBITAS	REVENUE BONDS	LEASES	SBITAS			
2023	\$ 25,145,354	\$ 5,823,791	\$ 51,127	\$ 109,253	\$ 12,273,262	\$ 31,884	\$ 40,202	\$ 43,474,873	N/A	N/A
2022	25,582,432	4,200,000	71,654	-	12,931,929	47,768	-	42,833,783	1,652.03	1.94
2021	8,668,702	4,615,000	-	-	8,156,894	-	-	21,440,596	858.76	1.01
2020	12,016,891	1,650,000	-	-	8,548,370	-	-	22,215,261	890.21	1.16
2019	14,168,543	1,790,000	-	-	8,936,054	-	-	24,894,597	1,018.23	1.37
2018	13,880,514	2,095,000	-	-	9,290,187	-	-	25,265,701	1,024.94	1.41
2017	14,606,376	905,000	-	-	5,700,000	-	-	21,211,376	868.11	1.26
2016	16,912,454	1,105,000	-	-	6,595,000	-	-	24,612,454	1,010.86	1.54
2015	19,950,000	990,000	-	-	7,440,000	-	-	28,380,000	1,164.74	1.79
2014	20,100,000	1,195,000	-	-	8,305,000	-	-	29,600,000	1,210.93	1.91

Notes: (1) See Table 16 for income and population data. 2023 population and personal income numbers are unavailable.

CITY OF NORFOLK, NEBRASKA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

TABLE 13

FISCAL YEAR	GENERAL OBLIGATION BONDS	SPECIAL ASSESSMENT BONDS-GENERAL OBLIGATION PORTION	GENERAL BONDED DEBT	LESS: AMOUNTS RESTRICTED FOR DEBT SERVICE	NET GENERAL BONDED DEBT	NET BONDED DEBT PER CAPITA (1)	VALUATION OF TAXABLE REAL PROPERTY
2023	\$ 25,145,354	\$ 1,660,751	\$ 26,806,105	\$ 5,790,368	\$ 21,015,737	N/A	0.93%
2022	25,582,432	1,613,881	27,196,313	5,032,126	22,164,187	854.84	1.06%
2021	8,668,702	1,772,854	10,441,556	4,010,592	6,430,964	257.58	0.35%
2020	12,016,891	632,066	12,648,957	3,556,622	9,092,335	364.35	0.51%
2019	14,168,543	685,102	14,853,645	3,221,437	11,632,208	475.77	0.73%
2018	13,880,514	788,653	14,669,167	2,879,341	11,789,826	478.27	0.77%
2017	14,606,376	303,025	14,909,401	2,575,381	12,334,020	504.79	0.87%
2016	16,912,454	382,930	17,295,384	2,310,289	14,985,095	615.45	1.12%
2015	19,950,000	339,878	20,289,878	2,056,725	18,233,153	748.30	1.44%
2014	20,100,000	407,083	20,507,083	1,718,817	18,788,266	768.62	1.55%

Notes: (1) See Table 16 for population data. 2023 population numbers are unavailable.

CITY OF NORFOLK, NEBRASKA
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
 AS OF SEPTEMBER 30, 2023

TABLE 14

GOVERNMENTAL UNITS	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE (1)	DIRECT AND OVERLAPPING DEBT TO THE CITY
DIRECT:			
CITY	\$ 31,129,525	100.00%	\$ 31,129,525
OVERLAPPING:			
Norfolk School District #2	\$ 6,400,000	70.26%	\$ 4,496,640

Note: (1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the governmental unit's taxable revenue base that is within the City of Norfolk's boundaries and dividing it by the unit's total taxable revenue base.

SOURCE: NORFOLK PUBLIC SCHOOLS

CITY OF NORFOLK, NEBRASKA
PLEDGED REVENUE COVERAGE
COMBINED UTILITIES BONDS OF THE WATER, SEWER AND SOLID WASTE FUNDS
LAST TEN FISCAL YEARS

TABLE 15

	GROSS REVENUE (1)	DIRECT OPERATING EXPENSES (2)	NET AVAILABLE REVENUE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
2023	\$ 12,978,251	\$ 7,957,301	\$ 5,020,950	\$ 615,000	\$ 278,735	\$ 893,735	5.62
2022	11,911,894	7,833,571	4,078,323	395,000	274,273	669,273	6.09
2021	10,750,245	7,126,706	3,623,539	380,000	206,094	586,094	6.18
2020	10,437,223	7,278,850	3,158,373	370,000	211,223	581,223	5.43
2019	10,149,488	6,610,735	3,538,753	330,000	215,626	545,626	6.49
2018	9,558,203	6,569,173	2,989,030	290,000	222,689	512,689	5.83
2017	9,463,735	5,806,596	3,657,139	895,000	163,784	1,058,784	3.45
2016	8,622,767	5,353,538	3,269,229	845,000	183,051	1,028,051	3.18
2015	8,109,112	5,234,995	2,874,117	865,000	184,233	1,049,233	2.74
2014	8,510,448	5,307,088	3,203,360	855,000	198,501	1,053,501	3.04

1) TOTAL OPERATING REVENUE PLUS INTEREST INCOME LESS STORMWATER DIVISION

2) TOTAL OPERATING EXPENSES EXCLUSIVE OF DEPRECIATION AND AMORTIZATION LESS STORMWATER DIVISION

CITY OF NORFOLK, NEBRASKA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

TABLE 16

Fiscal Year	Population(1)	Personal Income (2) (000's)	Per Capita Personal Income(2)	Public School Enrollment(3)	Unemployment Rate(4)
2023	N/A	N/A	N/A	4,519	2.0%
2022	25,928	2,209,345	62,467	4,546	2.0%
2021	24,967	2,126,201	60,169	4,480	1.4%
2020	24,955	1,918,321	55,104	4,437	3.5%
2019	24,449	1,817,604	51,785	4,573	2.8%
2018	24,651	1,791,894	50,630	4,446	2.5%
2017	24,434	1,689,969	48,087	4,370	2.7%
2016	24,348	1,599,237	45,673	4,325	3.0%
2015	24,366	1,587,171	45,264	4,244	2.6%
2014	24,444	1,550,788	44,089	4,069	2.7%

Sources: (1) These figures are estimates compiled from the most recent data available from the Bureau of Census and the NE Dept of Labor. 2023 numbers are unavailable.
(2) Bureau of Economic Analysis. 2023 numbers are unavailable.
Numbers are shown for Madison County.
(3) Norfolk Public Schools PreK-12
(4) State of Nebraska, NE Dept of Labor

CITY OF NORFOLK, NEBRASKA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

TABLE 17

EMPLOYER	2023			2014		
	EMPLOYEES	RANK	PERCENTAGE OF TOTAL CITY EMPLOYMENT	EMPLOYEES	RANK	PERCENTAGE OF TOTAL CITY EMPLOYMENT
Faith Regional Health Services	1,384	1	5.34%	1,185	1	5.19%
Nucor Corporation	1,130	2	4.36%			
Northeast Community College	734	3	2.83%	704	2	3.08%
Norfolk Public Schools	697	4	2.69%	604	4	2.65%
Associated Wholesale Grocers	433	5	1.67%			
Walmart	411	6	1.59%	339	10	1.49%
Conitech	330	7	1.27%			
Cardinal Health	202	8	0.78%			
Norfolk Iron & Metal	201	9	0.78%			
Wis-Pak	145	10	0.56%			
Affiliated Foods Midwest				654	3	2.87%
Vulcraft Division of Nucor Corp				515	5	2.26%
Nucor Steel Division of Nucor Corp				490	6	2.15%
Wayne State College				476	7	2.09%
Covidien				385	8	1.69%
Veyance Technologies				362	9	1.59%
Total	5,667		21.87%	5,714		25.06%

Source: City of Norfolk Economic Development

CITY OF NORFOLK, NEBRASKA
 Full-Time Equivalent City Governmental Employees by Function
 Last Ten Fiscal Years

TABLE 18

	Full-Time Equivalent City Government Employees by Function as of September 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government	32.00	30.00	27.75	28.15	26.34	29.00	29.00	29.00	26.88	25.88
Engineering	6.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00	5.00
Public Safety										
Police	51.94	50.94	63.50	62.50	62.40	62.00	60.50	60.00	60.00	58.00
Fire	35.90	34.90	35.40	35.40	31.55	36.55	36.05	36.05	37.00	37.00
Region 11	1.10	1.10	1.10	1.10	0.95	0.95	0.95	0.95	1.00	1.00
SNARE	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
Dispatch	16.07	16.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Streets	20.00	18.60	23.60	23.60	22.62	22.62	22.62	22.62	23.25	23.25
Fleet	5.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning & Development	6.00	6.00	6.00	6.00	7.00	0.00	0.00	0.00	0.00	0.00
Culture & Recreation										
Parks	26.00	25.40	24.40	24.40	21.00	19.00	19.00	20.00	20.00	22.00
Recreation	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00
Library	16.16	16.07	16.07	16.07	16.07	15.64	15.64	15.21	15.38	15.38
Housing	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.75	5.75
Economic Development										
Operating	3.00	3.00	3.25	3.25	2.66	2.00	3.00	3.00	3.00	3.00
Water	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Sewer Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Water Pollution Control	10.00	9.50	8.50	8.50	8.50	8.50	8.50	8.50	9.00	9.00
Solid Waste Management	8.88	8.88	8.88	7.88	8.38	7.38	7.38	6.38	5.38	6.38
Stormwater Utility	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	260.18	253.59	246.58	244.98	236.60	233.77	231.77	230.84	229.77	228.77

Source: City of Norfolk Finance

CITY OF NORFOLK, NEBRASKA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

TABLE 19

FUNCTION	FISCAL YEAR									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
Purchase Orders Processed	-	-	-	-	-	-	-	-	-	31
Water/Sewer Customers Billed	10,057	9,968	9,863	9,835	9,712	9,649	9,633	9,602	9,551	9,523
Engineering										
Miles of Paving Districts	1.00	1.51	3.35	0.68	0.78	0.00	0.00	0.14	0.33	0.00
Miles of Street Reconstruction	1.96	7.40	0.45	0.71	1.20	1.40	0.00	0.17	0.32	0.10
Public Safety										
Police:										
Criminal Arrests	1,035	1,179	1,107	1,279	1,178	1,525	1,465	1,392	1,394	1,448
Traffic Arrests	1,711	2,033	3,012	2,226	2,115	1,865	2,129	2,391	3,097	2,388
Drug/Alcohol Arrests	510	639	849	797	709	705	712	749	696	705
Fire:										
Rescue Calls	2,803	2,646	2,430	2,078	2,048	2,100	1,960	2,066	2,007	1,912
Fire Calls	411	424	361	352	363	329	316	316	358	321
Culture and Recreation										
Library										
Total Circulation	245,647	236,094	227,974	200,529	288,029	253,346	265,698	295,787	309,281	321,954
Community Improvement and Development										
Planning and Development										
Building Permits	498	527	501	516	457	423	461	423	411	388
Water:										
Water Inspections	39	65	66	53	53	59	69	56	51	56
Locates	5,415	5,941	8,663	5,548	3,354	3,308	3,565	3,475	3,198	3,272
Sewer:										
Water Pollution Control										
Billion of Gallons treated	1.052	1.043	1.103	1.077	1.253	1.128	1.054	1.099	1.02	1.02
Sewer Maintenance										
Sewer Inspections	19	42	35	37	29	46	48	31	35	34
Solid Waste Management										
Average Daily Tonnage	117	113	113	111	122	113	112	109	106	102

Souces: Various City Departments

CITY OF NORFOLK, NEBRASKA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

TABLE 20

FUNCTION	FISCAL YEAR									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
City Auditorium (1)	-	-	-	-	-	-	-	-	1.00	1.00
Administrative Offices (2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Council Chambers	-	-	-	-	-	-	-	-	-	1.00
Public Safety										
Police Stations	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Stations	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Streets										
Streets (Miles)	171.39	207.14	155.41	150.70	147.75	147.15	145.56	145.09	144.55	144.09
Streetlights	2,552	2,550	2,357	2,344	2,327	2,282	2,305	2,277	2,279	2,257
Parks										
Parks Acreage	474.78	474.78	474.78	430.96	422.20	422.20	422.20	421.60	421.60	414.00
Parks #	16.00	16.00	16.00	16.00	16.00	16.00	13.00	13.00	13.00	13.00
Swimming Pools	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tennis Courts	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water										
Water mains (miles)	190.00	190.00	146.00	141.00	137.00	131.00	127.00	126.00	126.00	129.00
Water treatment plants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sewer										
Sanitary sewer (miles)	158.00	158.00	145.00	145.00	142.00	140.00	137.00	133.00	131.00	128.00
Sewage treatment plants	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

(1) Included Administrative offices and Engineering Offices until March 2012 Sold in December 2015

(2) Administrative and Engineering Offices as of March 2012 and Council Chambers as of January 2013

Sources: Various City Departments

SINGLE AUDIT SECTION

City of Norfolk, Nebraska
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Direct Financial Assistance:			
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	N/A	\$ 2,616
		Program 16.607 Subtotal	2,616
U.S. Federal Communications Commission			
Emergency Connectivity Fund	32.009	N/A	14,396
		Program 32.009 Subtotal	14,396
Indirect Financial Assistance:			
Pass-Through the Nebraska Department of Economic Development			
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	23-ARPA-11004	31,756
Pass-Through the Nebraska Department of Administrative Services			
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA	258,135
		Program 21.027 Subtotal	289,891
U.S. Department of Health & Human Services			
Pass-Through the Elkhorn-Logan Valley Health Dept			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	3,500
		Program 93.959 Subtotal	3,500
Pass-Through the Nebraska Game & Parks Commission			
Recreational Trails Program	20.219	RTP 2017(001)	85,629
		Program 20.219 Subtotal	85,629
U.S. Department of Homeland Security			
Pass-Through the Nebraska Emergency Management Agency			
COVID 19 - Disaster Grants-Public Assistance	97.036	DR-4521 PW 475	30,095
2019 Flood - Disaster Grants-Public Assistance	97.036	DR-4420	46,540
		Program 97.036 Subtotal	76,635
Hazard Mitigation Grant	97.039	DR-4521-NE-0013	80,093
		Program 97.039 Subtotal	80,093
Emergency Management Performance Grants	97.042	2022-EMPG	57,619
COVID 19 - Emergency Management Performance Grants	97.042	2021-EMPG ARPA	2,317
		Program 97.042 Subtotal	59,936
U.S. Department of Housing & Urban Development			
Pass-Through Nebraska Department of Economic Development			
Community Development Block Grant	14.228	17-DTR-104	4,125
Community Development Block Grant	14.228	20-EDCV-002	505,000
Community Development Block Grant	14.228	19-TD-002	297,342
		Program 14.228 Subtotal	806,467
Total Federal Award Expenditures			\$ 1,419,163

City of Norfolk, Nebraska
Notes to the Schedule of Expenditures of Federal Awards
Year Ended September 30, 2023

Note 1: The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the City of Norfolk, Nebraska (the City) under programs of the federal government for the year ended September 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2: Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3: The City did not pass-through any funds to subrecipients during the year ended September 30, 2023.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Honorable Members of the City Council
City of Norfolk, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Norfolk, Nebraska (the City), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 27, 2024, which contained an other matter paragraph regarding summarized comparative information.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Honorable Members of the City Council
City of Norfolk, Nebraska

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FORVIS,LLP

Lincoln, Nebraska
March 27, 2024

Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

Honorable Members of the City Council
City of Norfolk, Nebraska

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Norfolk, Nebraska's (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended September 30, 2023. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Norfolk, Nebraska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Honorable Members of the City Council
City of Norfolk, Nebraska

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

FORVIS, LLP

Lincoln, Nebraska
March 27, 2024

City of Norfolk, Nebraska
Schedule of Findings and Questioned Costs - Continued
Year Ended September 30, 2023

- 8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.
- 9. Auditee qualified as a low risk auditee? **Yes** **No**

Section II – Financial Statement Findings

Reference Number	Finding
No matters are reportable.	

Section III – Federal Awards Findings and Questioned Costs

Reference Number	Finding
No matters are reportable.	

**City of Norfolk, Nebraska
Summary Schedule of Prior Audit Findings
Year Ended September 30, 2023**

Reference Number	Summary of Finding	Status
	No matters are reportable.	

FORVIS

Report to the Honorable Mayor, Members of the City Council and Management

City of Norfolk, Nebraska

**Results of the 2023 Financial Statement
Audit, Including Required Communications**

**Lincoln, Nebraska
September 30, 2023**

4/15/2024

forvis.com

Enclosure 38
Page 298 of 322



Contents

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)	1
Overview & Responsibilities	1
Qualitative Aspects of Significant Accounting Policies & Practices	7
Adjustments Identified by Audit	10
Other Required Communications	11
Attachment	12



FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

The following matters are required communications we must make to you, including these responsibilities:

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>This report covers audit results related to your financial statements and supplementary information:</p> <ul style="list-style-type: none">• As of and for the year ended September 30, 2023• Conducted in accordance with our contract dated September 6, 2023
Our Responsibilities	<p>FORVIS is responsible for forming and expressing opinions about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).</p>
Audit Scope & Inherent Limitations to Reasonable Assurance	<p>An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States (GAGAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the opinion unit being audited and did not include a detailed audit of all transactions.</p>



FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

Matter	Discussion
Extent of Our Communication	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.
Independence	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.
Distribution Restriction	<p>This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:</p> <ul style="list-style-type: none"> • The Honorable Mayor and Members of the City Council • Management • Others within the City



FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	<p>We also provided reports as of September 30, 2023, on the following as required by GAGAS:</p> <ul style="list-style-type: none"> Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	<p>Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.</p>

Uniform Guidance Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>We also provided reports as of September 30, 2023, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance:</p> <ul style="list-style-type: none"> Opinion on compliance for the major federal award program Report on internal control over compliance Schedule of Expenditures of Federal Awards



FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.



Matter	Discussion
Audit Scope & Inherent Limitations to <i>Reasonable Assurance</i>	A compliance audit performed in accordance with OMB Uniform Guidance is designed to obtain reasonable, rather than absolute, assurance about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on a major federal award program occurred.



FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

Other Information Accompanying the Audited Financial Statements

The audited financial statements are presented along with management's annual comprehensive financial report (ACFR). Management, or those charged with governance, is responsible for preparing the annual report.

We were not engaged to audit the other information contained in the ACFR, and as a result, our opinions do not provide assurance as to the completeness and accuracy of the other information contained therein.

As part of our procedures, we read the entire report to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

FORVIS[®]

FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

Auditor Objectives Related to Other Information

Our objectives related to the other information accompanying the audited financial statements were to:

- Consider whether a material inconsistency exists between the other information and the financial statements
- Remain alert for indications that:
 - A material inconsistency exists between the other information and the auditor’s knowledge obtained in the audit, or
 - A material misstatement of fact exists or the other information is otherwise misleading
- Respond appropriately when we identify that such material inconsistencies appear to exist or when we otherwise become aware that other information appears to be materially misstated. Potential responsive actions would include requesting management to correct the identified inconsistency
- Include the appropriate communication in our auditor’s report, disclosing the procedures performed on the Other Information, as well as the results obtained



FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

Qualitative Aspects of Significant Accounting Policies & Practices

The following matters are detailed in the following pages and included in our assessment:

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the City's Annual Comprehensive Financial Report (ACFR). The following accounting policies and practices are of significant importance to the City's financial statements:

- Fund accounting and the reconciliation of the governmental fund and government-wide financial statements
- Determination of potential component units

With respect to new accounting standards adopted during the year, we call to your attention the following topics:

- No matters are reportable

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

FORVIS[®]

FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Allowance for uncollectible accounts
- Depreciable lives of capital assets
- Claims incurred but not reported
- Unbilled and accrued revenues

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Bonds payable and other long-term obligations
- Commitments and contingencies
- Subsequent events

FORVIS®

FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.



Our Judgment About the Quality of the City's Accounting Principles

During the course of the audit, we made the following observations regarding the City's application of accounting principles:

- The City adopted the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* during the fiscal year ending September 30, 2023

FORVIS[®]

FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- No matters are reportable

Uncorrected Misstatements

- No uncorrected misstatements

FORVIS[®]

FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.



Other Required Communications

Other Material Communication

Listed below is another material communication between management and us related to the audit:

- Management representation letter (see Attachment)

FORVIS[®]

FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.



Attachment

Management Representation Letter

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

FORVIS[®]

FORVIS is a trademark of FORVIS, LLP, registered with the U.S. Patent and Trademark Office.

Representation of:

City of Norfolk, Nebraska
309 N 5th Street
Norfolk, Nebraska 68701

Provided to:

FORVIS, LLP

Certified Public Accountants
1248 O Street, Suite 1040
Lincoln, Nebraska 68508

The undersigned (“We”) are providing this letter in connection with FORVIS’ audit of our financial statements as of and for the year ended September 30, 2023

We are also providing this letter in connection with:

- Your audit of our compliance with requirements applicable to each of our major federal awards programs as of and for the year ended September 30, 2023

Our representations are current and effective as of the date of FORVIS’ report: March 27, 2024.

Our engagement with FORVIS is based on our contract for services dated: September 6, 2023

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to FORVIS’ report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Confirmation of Matters Specific to the Subject Matter of FORVIS’ Report

We confirm, to the best of our knowledge and belief, the following:

Broad Matters

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
 - a. Internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

City of Norfolk, Nebraska
Page 2

- b. Internal control to prevent and detect fraud.
3. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of governing body meetings held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the governing body, if applicable, and maintained as part of our records.
 - e. All significant contracts and grants.
 4. We have responded fully and truthfully to all your inquiries.

Government Auditing Standards

5. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.
6. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
7. We have identified and disclosed to you any violations or possible violations of laws, regulations, including those pertaining to adopting, approving, and amending budgets, and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
8. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts, or violations of provisions of contracts or grant agreements that you or other auditors report.
9. We have a process to track the status of audit findings and recommendations.
10. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other studies.

Federal Awards Programs (Uniform Guidance)

11. We have identified in the schedule of expenditures of federal awards all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations, or in any other form.

City of Norfolk, Nebraska
Page 3

12. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
13. We have reconciled the schedule of expenditures of federal awards (SEFA) to the financial statements.
14. Federal awards-related revenues and expenditures are fairly presented, both in form and content, in accordance with the applicable criteria in the entity's financial statements.
15. We have evaluated all recipient organizations that received federal funding and have correctly identified all subrecipients on the schedule of expenditures of federal awards.
16. We have identified the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* regarding activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.
17. We are responsible for complying, and have complied, with the requirements of Uniform Guidance.
18. We are responsible to understand and comply with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the entity has complied with all applicable compliance requirements.
19. We are responsible for the design, implementation, and maintenance of internal controls over compliance that provide reasonable assurance we have administered each of our federal awards programs in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.
20. We have made available to you all federal awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal awards programs and to our compliance with applicable requirements of those programs.
21. The information presented in federal awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
22. The costs charged to federal awards are in accordance with applicable cost principles.
23. The reports provided to you related to federal awards programs are true copies of reports submitted or electronically transmitted to the federal awarding agency, the applicable payment system, or pass-through entity in the case of a subrecipient.
24. Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) regarding cost principles.

City of Norfolk, Nebraska
Page 4

25. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal awards programs, including any communications received from the end of the period of your audit through the date of this letter.
26. We have identified to you any previous compliance audits, attestation engagements, and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other monitoring.
27. The reporting package does not contain any protected personally identifiable information.
28. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.

Misappropriation, Misstatements, & Fraud

29. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
 - a. Misappropriation of assets.
 - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.
30. We have no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
31. We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.
32. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, regulators, citizens, suppliers, or others.
33. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

Related Parties

34. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware.

In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

35. We understand that the term related party refers to:

- Affiliates
- Trusts for the benefits of employees, such as pension trusts that are managed by or under the trusteeship of management
- Management and members of their immediate families
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Litigation, Laws, Rulings, & Regulations

36. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America
37. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
38. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.
39. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act* nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
40. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

Nonattest Services

41. You have provided nonattest services, including the following, during the period of this engagement:
- Completing the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse
42. With respect to these services:
- a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
 - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - d. We have evaluated the adequacy of the services performed and any findings that resulted.
 - e. Established and maintained internal controls, including monitoring ongoing activities.
 - f. When we receive final deliverables from you, we will store those deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

Financial Statements & Reports

43. With regard to supplementary information:
- a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
 - b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
 - c. The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
44. With regard to other information that is presented in the form of our annual report:
- a. We confirm that the annual comprehensive annual financial report (ACFR) comprises the annual report for the City.
 - b. We have provided you with the final draft of the annual report.

Transactions, Records, & Adjustments

45. All transactions have been recorded in the accounting records and are reflected in the financial statements.
46. We have everything we need to keep our books and records.
47. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.

Governmental Accounting & Disclosure Matters

48. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
49. With regard to deposit and investment activities:
 - a. All deposit and investment transactions have been made in accordance with legal and contractual requirements.
 - b. Investments are properly valued.
 - c. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - d. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
50. The financial statements include all component units, and properly disclose all other joint ventures and other related organizations.
51. We have identified and evaluated all potential fiduciary activities. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
52. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
53. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
54. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance is available and have determined that net position is properly recognized under the policy.
55. The entity has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses in accordance with GASB Statement No. 88.

56. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements, other than those that have been disclosed in the notes to the financial statements.
57. The entity's ability to continue as a going concern was evaluated and that appropriate disclosures are made in the financial statements as necessary under GASB requirements.
58. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis, budgetary comparisons and pension information, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.
59. With regard to pension benefits:
 - a. We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. We have provided you with the entity's most current pension plan instrument for the audit period, including all plan amendments.
 - c. The participant data provided to you related to pension plans are true copies of the data submitted or electronically transmitted to the plan's actuary.
 - d. The participant data that we provided the plan's actuary for the purposes of determining the actuarial present value of accumulated plan benefits and other actuarially determined amounts in the financial statements were complete.

General Government Matters

60. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
61. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, as amended*, and No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
62. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
63. Revenues are appropriately classified in the statement of activities within program revenues or general revenues.
64. We have appropriately disclosed that the entity is following either its established accounting policy regarding which governmental fund resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the

fund balance classifications for financial reporting purposes and have determined that fund balance is properly recognized under the policy.

65. We have exercised due care in the preparation of the introductory and statistical sections included in our annual comprehensive financial report (ACFR) and are not aware of any information contained therein that is inconsistent with the information contained in our basic financial statements.

Accounting & Disclosure

66. All transactions entered into by the entity are final. We are not aware of any unrecorded transactions, side agreements, or other arrangements (either written or oral) that are in place.

67. Except as reflected in the financial statements, there are no:

- a. Plans or intentions that may materially affect carrying values or classifications of assets deferred outflows of resources, liabilities, deferred inflows of resources, net position, or fund balance.
- b. Material transactions omitted or improperly recorded in the financial records.
- c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
- d. Events occurring subsequent to the statement of net position date through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
- e. Agreements to purchase assets previously sold.
- f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
- g. Guarantees, whether written or oral, under which the entity is contingently liable.
- h. Known or anticipated asset retirement obligations.

68. Except as disclosed in the financial statements, the entity has:

- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
- b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

69. We agree with the findings of the specialists in evaluating the net pension asset and have adequately considered the qualification of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

Revenue, Accounts Receivable, & Inventory

70. Adequate provisions and allowances have been accrued for any material losses from:
- a. Uncollectible receivables.
 - b. Excess or obsolete inventories.
 - c. Sales commitments, including those unable to be fulfilled.
 - d. Purchase commitments in excess of normal requirements or at prices in excess of prevailing market prices.

Estimates

71. We have identified all accounting estimates that could be material to the financial statements, and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
72. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that "near term" means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to volumes of business, revenues, available sources of supply, or markets, existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

Fair Value

73. With respect to the fair value measurements of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated course of action.
 - b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances for financial statement measurement and disclosure purposes and have been consistently applied.
 - c. The significant assumptions appropriately reflect market participant assumptions.
 - d. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Tax-Exempt Bonds

74. Tax-exempt bonds issued have retained their tax-exempt status.
75. We have notified you of any instances of noncompliance with applicable disclosure requirements of the SEC Rule 15c2-12 and applicable state laws.

GASB Statement 96, *Subscription-Based Information Technology Arrangements*

76. In connection with the adoption of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96), we represent the following:
- a. We have identified a complete population of potential subscription-based information technology arrangements (SBITAs) as of the implementation date.
 - b. We have reviewed all significant contracts to identify subscription and nonsubscription components as of the earliest date of adoption. Allocation of costs between subscription and nonsubscription components are based upon standalone prices or other reasonable factors.
 - c. Measurements of the subscription assets and liabilities are based upon facts and circumstances that existed at the beginning of the period of implementation.
 - d. The estimates related to any options to extend or terminate the SBITA terms within the measurement of subscription liability and an intangible right to use IT subscription asset agrees to management's plans for the SBITA.
 - e. The discount rates for each SBITA are based upon what would be obtained by the entity for similar payment amounts during the subscription term as an incremental rate.
 - f. We have adequate controls in place to prevent and/or detect errors in subscription assets and liabilities on a recurring basis.
 - g. The footnotes to the financial statements appropriately describe the adoption of GASB 96 and include all additional disclosures required under the GASB 96.

DocuSigned by:

Randy Gates, Finance Officer

A567B440910B40A

Randy Gates, Finance Officer
rgates@norfolkne.gov

DocuSigned by:

Sheila Rios, Senior Accountant

EAB726712B9172E

Sheila Rios, Senior Accountant
srios@norfolkne.gov