



**CITY OF BROKEN BOW
CITY COUNCIL AGENDA
June 9, 2026 @ 6:00 PM
Broken Bow Municipal Building
314 South 10th Ave, Broken Bow NE**

Meeting Procedure

The Public may address specific agenda items at the pleasure of the Mayor. Please come to the podium, state your name and address, and limit your remarks to five minutes or less (subject to mayoral discretion). Out of respect to City employees, we request that any complaints or criticisms of employees not be aired in a public meeting. Concerns about employees should be brought to the attention of the City Administrator or Mayor. An individual in violation will be declared out of order. Individuals who have appropriate items for City Council consideration should complete the Request for Future Agenda Items.

A. Call to Order

B. Open Meetings Act: A current copy of the Open Meetings Act is available and is posted for review by all citizens.

C. Roll Call

D. Pledge of Allegiance

E. Consent Agenda: Council will have consideration of approving the consent agenda items for June 9th, 2026, which will include the following:

- a. Approval of Minutes of May 26th, 2026, Council Meeting
- b. Approval of City Bills as Posted
- c. Approval of Board of Public Works Bills as Posted
- d. Approval of Troy's Hot Rocket Fireworks LLC Fireworks Application
- e. Approval of Loud & Proud Fireworks LLC Fireworks Application

F. New Business

- a. **Audit Report-** Council will have consideration of approving the Annual Audit Report for the year ending September 30, 2025.
- b. **Board Appointment-** Council will have consideration of approving the re-appointment of Chad Schall, Scott Adams and Jeff Withrow to the Board of Public Works for a term ending June 2029.
- c. **Board Appointment-** Council will have consideration of approving the appointment of Alocs Rumery and Justin French to the Board of Public Works for a term ending June 2029.
- d. **Bid Opening for Resolution 2026-08, Sale of Surplus Real Property valued at over \$5,000-** Property locally referred to as the "The Armory," parcel ID 001236600 in Broken Bow, Custer County, Nebraska valued at over \$5,000. City Administrator, Dave Schmidt will open the sealed bids per the terms of Resolution 2026-08.

****Please click on the letter next to the agenda item to see the information associated with that item.**

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- e. **Public Hearing Ordinance 1309, Electric Use Fees-** Council will have consideration of opening a public hearing regarding Ordinance 1309, Electric Use Fees.
- f. **Waive Two Readings of Ordinance 1309, Electric Use Fees -** Council will have consideration of waiving the two readings of Ordinance 1309.
- g. **Ordinance 1309, Electric Use Fees -** Council will have consideration of approving Ordinance 1309, Electric Use Fees.
- h. **Public Hearing, Ordinance 1310, Confirming the Sale of Surplus Property to Jerry A. Haines -** Council will have consideration of opening a public hearing regarding ordinance 1310, an Ordinance to confirm the Sale of Surplus Property, real estate described as – Lot Six (6), and the North Half (N1/2), of Lot Seven (7), in Block Twelve (12), of Jewett & Lilly’s Addition to Broken Bow, Custer County, Nebraska to Jerry A. Haines for \$12,000.00, by way of a Municipal Deed.
- i. **Waive Three Readings of Ordinance 1310, Confirming the Sale of Surplus Property to Jerry A. Haines -** Council will have consideration of waiving the three readings of Ordinance 1310.
- j. **Ordinance 1310, Confirming the Sale of Surplus Property to Jerry A. Haines -** Council will have consideration of approving Ordinance 1310, an Ordinance to confirm the Sale of Surplus Property, real estate described as – Lot Six (6), and the North Half (N1/2), of Lot Seven (7), in Block Twelve (12), of Jewett & Lilly’s Addition to Broken Bow, Custer County, Nebraska to Jerry A. Haines for \$12,000.00, by way of a Municipal Deed.
- k. **Service Agreement** – Council will have consideration of approving the Service Agreement between Nebraska Public Power District and the City of Broken Bow, Nebraska.
- l. **Change Order #1, Broken Bow Municipal Utilities, City of Broken Bow, Phase 1 BD Sub Project -** Council will have consideration of approving Change Order #1 with SEL Engineering Services, Inc., to reflect a revised commissioning plan developed to address equipment delivery timing and site access considerations for the City of Broken Bow Phase 1 BD Sub Project for a net change of \$12,250.00.

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- m. Resolution 2026-10, Keno Funds-** Council will have consideration of authorizing the expenditure of KENO funds for Community Betterment projects in the City of Broken Bow, NE, not to exceed \$65,000, with a sunset date of December 31, 2026, for any unspent funds.
- n. Public Hearing Ordinance 1311-** Council will have consideration of opening a public hearing regarding Ordinance 1311, amending chapter 74: recreational vehicles of the City of Broken Bow Municipal Code regarding the regulation of electric scooters, electric bicycles, and hoverboard usage on public property; to establish regulations for operation; to restrict the use of electric scooters, electric bicycles, and hoverboards in certain areas; to require safety equipment requirements; to emphasize parental responsibilities; to provide for penalties and impoundment.
- o. Waive Three Readings of Ordinance 1311 -** Council will have consideration of waiving the three readings of Ordinance 1311.
- p. Ordinance 1311 -** Council will have consideration of approving Ordinance 1311, amending chapter 74: recreational vehicles of the City of Broken Bow Municipal Code regarding the regulation of electric scooters, electric bicycles, and hoverboard usage on public property; to establish regulations for operation; to restrict the use of electric scooters, electric bicycles, and hoverboards in certain areas; to require safety equipment requirements; to emphasize parental responsibilities; to provide for penalties and impoundment.

G. Public Comments

H. Mayor and Council Comments

I. Adjournment

Upcoming Events:

Monday, June 22nd, 2026– *Board of Public Works @ 5:00 pm* - Broken Bow Municipal Bldg.
* attention – this is a new date and time*

Tuesday, June 23rd, 2026– *City Council Meeting @ 6:00 pm* - Broken Bow Municipal Bldg.



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Saturday, July 11th-*Custer County Historical Society Car Show @ 8:00 am to 4:00 pm –
Broken Bow City Square*

Saturday, July 25th-*Custer County Fair Parade @ 6:00 pm – Broken Bow City Square*

The Council will review the above matters and take such action as they deem appropriate. The Council may enter into closed session to discuss any matter on this agenda when it is determined by the Council that it is clearly necessary for protection of the public interest or the prevention of needless injury to the reputation of any individual and if such individual has not requested a public meeting, or as otherwise allowed by law. Any closed session shall be limited to the subject matter for which the closed session was classed. If the motion to close passes, immediately prior to the closed session the Mayor shall restate on the record the limitation of the subject matter of the closed session.

Broken Bow City Council

Meeting Minutes May 26, 2026

The Broken Bow City Council met in regular session on Tuesday, May 26, 2026, in the Broken Bow City Council Chambers. Notice of the meeting was given in advance thereof by publication in the Custer County Chief, the designated method for giving notice. Advance notice of the meeting, a copy of the agenda, and related council materials were given to the Mayor and all members of the City Council. These items were also given to various local media outlets. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

Mayor Rod Sonnichsen called the meeting to order at 6:00 pm, with the following Councilmembers present: Russ Smith, Travis Kleeb, Joe Wamsley, and Paul Holland. Absent: none. Also in attendance was City Administrator David Schmidt, City Clerk Jennifer Waterhouse, City Deputy Clerk Jacob Holcomb, and City Treasurer LeeAnn Morgan. Mayor Sonnichsen announced the availability of the Open Meetings Act, followed by reciting the Pledge of Allegiance.

Moved by Smith, seconded by Kleeb to approve the consent agenda for May 26, 2026. Said motion includes approval of the Minutes of the May 12, 2026, Council Meeting, Bills to Date, and April 2026 Treasurer's Report. Roll call vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion carried.

Aflac, Insurance \$511.52, \$119.50, Amazon Capital Services, Supplies \$17.63, Bound Tree Medical, EMS Supplies \$1,283.82, Capitol One Bank, WAGE GARNISHMENT \$67.62, Central Nebraska Pest Control, pest control \$69.55, City Flex Benefit Plan, SELECT FLEX-UNREIMBURSED M/D/V \$769.79, SELECT FLEX-DEPENDENT CARE \$192.30, City of Broken Bow Health Insurance. Insurance \$5,561.66, City of Broken Bow Pension Fund, RETIREMENT LOAN PAYMENT \$3,231.86, 414H \$12,584.32, 457 \$1,855.87, Colonial Insurance, Insurance \$712.18, \$384.81, Custer County Chief, Printing and Publication \$655.00, Dept Correctional SVCS, Air cooler fan \$500.00, EFTPS Online Payment, MEDICARE \$3,470.64, FEDERAL \$9,808.26, FICA \$14,839.92, EZ IT Solutions, Badge \$5.00, Eakes Office Solutions, Copier maint/expense, supplies \$266.91, Elan Financial Services, Acct/Finance conf registration, new office equip, supplies \$2,213.46, Training and education, zoning veh maint., zoning expenses, postage \$1,180.97, Transport expenses \$76.52, Inspection of properties \$1,495.00, Programming, promotions supplies, materials, and equipment purchases \$470.28, Family Heritage, Insurance \$25.50, Great Plains Communications, PD Internet \$185.00, Hometown Leasing, Copier lease \$116.65, Ingram Library Services, Library materials \$2,331.95, JEO, Streets-Parks Dept drainage improvements \$7,632.00, Kirkpatrick Cleaning Solutions, paper supplies \$86.97, \$57.52, Mead Lumber, Building Materials \$313.71, NMVCA, 2026 Membership Dues, Mosquito sprayer workshop \$110.00, Nebraska Child Support Payment Center, CHILD SUPPORT \$336.47, Nebraska Dept of Revenue, amended Keno return \$55.39, Nebraska Dept of Revenue, WAGE LEVY \$2,094.75, O'Reilly Auto Parts, Cleaning supplies \$44.64, Pareto Health, Cost management - \$76.00, Paulsen Inc, cement for pickleball nets \$ 607.75, Presto X Company, pest service \$82.01, State Income Tax WH NE Online Payment, \$3,834.43, Trotter Service, repairs to 68 Tahoe \$151.21, Trotter Tire Service, Oil change and rotation \$106.00, Total \$80,592.34 Bi-Weekly Payroll (5/20/26) \$82,303.03 Grand Total \$162,895.37

In new business, bid opening for Resolution 2026-05, Sale of Surplus Real Property valued at over \$5,000, Lot Six (6), and the North Half (N½), of Lot Seven (7), in Block Twelve (12), of Jewett

& Lilly's Addition to Broken Bow, Custer County, Nebraska. The physical address is 843 N. 6th Avenue. City Administrator, Dave Schmidt opened the following sealed bids: Jerry A. Haines \$12,000.00, Craig Safranek \$11,000.00, Custer County Construction Inc. \$4,200, and Travin Flynn \$6,775.00. Moved by Holland, seconded by Smith, to accept the highest bid from Jerry A. Haines for \$12,000.00. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion Carried.

Mayor Sonnichsen introduced Ordinance 1308, entitled "AN ORDINANCE PROVIDING FOR THE CITY TO MAKE MANDATORY MONTHLY ASSESSMENTS ON UTILITY BILLS OF RESIDENTIAL PROPERTIES AND BUSINESS PROPERTIES WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR THE PAYMENT OF SAID MONTHLY ASSESSMENTS TO BROKEN BOW MUNICIPAL UTILITIES; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR PENALTY AND AN EFFECTIVE DATE. Moved by Kleeb, seconded by Wamsley to open a public hearing at 6:05 pm regarding said Ordinance. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley and Holland. Nays: None. Motion carried. Discussion was held. Administrator Schmidt explained that Ordinance 1308 remains substantively unchanged but that there was some clarifying language added regarding the tipping fees. He also noted that City Attorney Jason White confirmed that since the clarifying language did not change any amounts, council can consider this the second reading of the Ordinance. He concluded by saying that no one has approached him regarding any questions or concerns with the Ordinance. Moved by Holland, seconded by Kleeb to close public hearing at 6:07 pm. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion carried.

Moved by Smith, seconded by Kleeb that the statutory rule requiring reading Ordinance 1308 on two more different days be suspended. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion Carried. The motion to suspend the rules of said Ordinance was adopted by three-fourths of the Council and the statutory rule was declared suspended for the consideration of said Ordinance.

Said Ordinance was then read by title and thereafter, Councilmember Holland moved for final passage of Ordinance 1308, which motion was seconded by Councilmember Smith. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion Carried. The final passage and adoption of said Ordinance having been concurred by a majority of all members of the Council, the Mayor declared the Ordinance adopted.

Moved by Holland, seconded by Wamsley to approve the Interlocal Cooperative Agreement between the City of Broken Bow and the Custer County Communications Center. Discussion was held. Administrator Schmidt explained the newly revised agreement represents countless hours of work between the City and the County and that many different individuals took part in the multi-year process of updating the agreement. He expressed his gratitude to those that contributed to the revised agreement and said that the current document better represents a fair agreement to the city. He explained that the major changes between the current and original agreement is that the 45% that the city was previously paying has been reduced to 35%, and that the ninety-nine year term has been reduced to a three year term to allow for better communication regarding what is working or not working. He said that another change important for visibility is in regard to budgeting. The new agreement says that the city will pay 35% of the previous year's operating expenses, not including equipment, and what is so difficult with that is that we really do not know what is coming until it happens and that makes it difficult to budget for. The new agreement states that if the county were to ask for an amount that exceeds 3% of the prior years ask, that would require council's approval to do that. If council were to reject that ask, then an automatic 3% will be given along with notice to exit the

agreement. The final thing that the agreement does is that the oversight committee has been restructured with mandatory quarterly meetings. He concluded by saying that the agreement was presented to the County and was approved at their meeting this morning. Roll Call Vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion carried.

Moved by Wamsley, seconded by Kleeb to open a public hearing at 6:12 pm to discuss the lot split application located at parcels 1141100 and 1141000, Broken Bow, Custer County, Nebraska. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley and Holland. Nays: None. Motion carried. Zoning Administrator Jacob Holcomb stated that this is a simple lot split that will result in an administrative subdivision because they are not creating a new parcel and are simply moving the lot line. He explained that the house was built over the property line on lot one and that the owner would like to sell the second parcel. He further explained that the owner hired a surveyor, and they readjusted the lot lines allowing the owner to sell the lot without having his house be on the lot line and going into the other parcel. He also pointed out that the two lots they are creating are both compliant with all rules and regulations and that the lot split comes with the recommendation of the planning commission. At the end of discussion, Moved by Holland, seconded by Wamsley, to exit public hearing at 6:14 pm. Roll Call Vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion carried.

Moved by Smith, seconded by Holland to approve Resolution 2026-09, Paul Hammond Administrative Subdivision. Roll Call Vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion carried.

Mayor Sonnichsen introduced Ordinance 1309, entitled "AN ORDINANCE OF THE CITY OF BROKEN BOW, NEBRASKA ESTABLISHING ELECTRIC USE FEES, REPEALING THE SECTIONS OF ALL PREVIOUS ORDINANCES IN CONFLICT WITH THIS ORDINANCE, AND PROVIDING FOR PUBLICATION AND EFFECTIVE DATE." Moved by Kleeb, seconded by Wamsley to open a public hearing at 6:15 pm regarding said Ordinance. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley and Holland. Nays: None. Motion carried. Discussion was held. Electric Superintendent Blake Waldow explained that he is requesting an increase in electric rates because the city's electric wholesaler increased their rates by 5% in April of 2026. Waldow said he is seeking an overall 4% increase by July of this year. He noted that the city last updated electric rates in November of 2025 due to a 9% electric rate hike from the wholesaler but at the time, the increase did not affect all rate structures. He explained that this request updates those inconsistencies and establishes a consistent 7.89% higher rate for rural customers. Waldow said the previous structure unfairly charged some rural customers significantly higher rates and that the updated pricing better aligns rates based on power usage. Mayor Sonnichsen recommended that council not waive the first reading for public transparency. Moved by Wamsley, seconded by Holland to close public hearing at 6:22 pm. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion carried.

Moved by Smith, seconded by Wamsley, to not waive the three readings of Ordinance 1309, Establishing Electric Use Fees. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion Carried.

The first reading of Ordinance 1309 was performed by City Clerk Jennifer Waterhouse.

During public comments, Administrator Schmidt gave a recap of the City Wide Clean Up and said that in 2025 the city collected 25,380 pounds of trash and this year 33,880 pounds was collected. He explained that there also was 11,000 pounds of metal collected in 2025 and this year there was 13,640 pounds. Although he did not have firm tree dump numbers, he said that they had been

extremely busy as well and that the entire event was very successful, and he wanted to thank everyone for helping.

Administrator Schmidt also explained that he distributed to the City Council members copies of the draft Ordinance regarding electric bike usage in the City of Broken Bow. He said that they want to take some extra time to get the Ordinance right and that currently as it is written, electric bikes would not be allowed on the city square or in the business district. He is requesting feedback from both city council members and the public because the Ordinance as written does fall on the stricter side compared to other similar Ordinances. He also explained that he has copies available for anyone wanting to look at it and offer feedback.

Administrator Schmidt concluded by mentioning that he presented earlier in the day to the Custer County board regarding data centers. He said that there has been a lot of talk recently, especially on social media, regarding data centers and he feels that it is a topic that we should not be afraid to talk about. He went on to say that the public comments have been heard and they share some of the concerns that have been voiced. He noted that both the county and city is looking to adopt some zoning regulations as well as study various aspects of potential projects like noise ramifications and the impact it could have on our utility infrastructure. He concluded by urging the public to not be afraid of the process because those same zoning regulations and environmental studies completed before implementation of any project are going to be what protects our citizens and community.

During Mayor and Council comments, Councilmember Smith thanked Mayor Sonnichsen and Administrator Schmidt for their hard work regarding the Interlocal Cooperative Agreement with the Custer County Communications Center and Mayor Sonnichsen commended the City personnel for all their hard work during the City Wide Clean Up.

Councilmember Holland spoke about a potential Utility workshop that MEAN would like to put on for the City Council members. Blake Waldow explained that it will be centered around managing the utility system, rate design and day to day utility operations. Dave Schmidt said that they will try to find a day that works for everyone to have a work session and that once they have more information, he will let everyone know and that it will be properly posted.

Moved by Holland, seconded by Kleeb, to adjourn the City Council meeting at 6:32 pm. Roll Call vote: Voting aye: Smith, Kleeb, Wamsley, and Holland. Nays: None. Motion Carried.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer A. Waterhouse, City Clerk

Accounts Payable Detail Listing

City of Broken Bow

<u>Vend#</u>	<u>Vendor Name</u>	<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>	<u>Work Order</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>					
PARKS	AKRS Equipment-Parks									
39906	6/9/2026	6/9/2026	2,191.68	4468048, 4478901						Posted
	09-3310.00		Inv# 4468048	Mower repairs	113.34	0.00				
	09-3310.00		Inv# 4478901	Mower repairs	2,078.34	0.00				
					<u>2,191.68</u>	<u>0.00</u>				
	Aflac									
39866	6/9/2026	6/9/2026	189.30	May 2026						Posted
	01-1501.00			Dave Aflac - May 2026	189.30	0.00				
39886	6/3/2026	6/3/2026	511.52							Posted
	01-1501.00			PRE TAX AFLAC	511.52	0.00				
39887	6/3/2026	6/3/2026	119.50							Posted
	01-1501.00			AFLAC POST TAX	119.50	0.00				
	Amazon Capital Services									
39907	6/9/2026	6/9/2026	402.56	1PYW-WJNX-16V						Posted
	05-3313.00			Speaker and microphone	301.31	0.00				
	05-3410.00			Shoes	101.25	0.00				
					<u>402.56</u>	<u>0.00</u>				
	American Fence Company									
39903	6/9/2026	6/9/2026	14,466.00	GRA002431						Posted
	12-4200.00			Pickleball Fence	14,466.00	0.00				
BBAMBINC	Andy C Holland									
39908	6/9/2026	6/9/2026	176.00	May 2026						Posted
	05-3334.00			Ambulance Incentive - May 2026	176.00	0.00				
	Andy Holland									
39867	6/9/2026	6/9/2026	11.50							Posted
	06-3223.00			Reimbursement for postage	11.50	0.00				
AV-BBAMB	Auto Value Broken Bow									
39909	6/9/2026	6/9/2026	240.02	221012680						Posted
	05-3338.00			Tools	240.02	0.00				
39910	6/9/2026	6/9/2026	170.66	221012335, 2321,						Posted
	06-3310.00			Inv# 221012335 maint/repairs - starting fluid	18.48	0.00				
	06-3310.00			Inv# 221012321 maint/repairs - bushing fuel	4.49	0.00				
	06-3310.00			Inv# 221012748 maint/repairs - Sta-bil Fuel	7.99	0.00				
	06-3223.00			Inv# 221012240 supplies - floor sque-gee	139.70	0.00				
					<u>170.66</u>	<u>0.00</u>				
39911	6/9/2026	6/9/2026	62.23	2210122432, 2769						Posted
	08-3310.00			Inv# 221012432 - repairs: STT Lamp	33.99	0.00				
	08-3310.00			Inv# 221012769 - repairs: Spark plug	28.24	0.00				
					<u>62.23</u>	<u>0.00</u>				
39912	6/9/2026	6/9/2026	4.49	221012017						Posted
	09-3310.00			Inv# 221012017 Repairs - Fuel filter	4.49	0.00				
	Billy Hendricks									
39913	6/9/2026	6/9/2026	99.00	May 2026						Posted
	05-3334.00			Ambulance Incentive - May 2026	99.00	0.00				
	Bow Locksmith									
39914	6/9/2026	6/9/2026	764.60	5327						Posted
	09-3339.00			Tomahawk bathroom	764.60	0.00				
	Breanna Holmes									
39915	6/9/2026	6/9/2026	153.00	May 2026						Posted
	05-3334.00			Ambulance Incentive - May 2026	153.00	0.00				
	Broken Bow Airport Authority									
39916	6/9/2026	6/9/2026	1,083.33	June 2026						Posted
	01-3409.00			Airport Interlocal Agreement - June 2026	1,083.33	0.00				
	Broken Bow Mun Utilities									
39868	6/9/2026	6/9/2026	990.40							Posted
	01-3207.00			Reimbursement for LARM refund	990.40	0.00				
39917	6/9/2026	6/9/2026	14,474.25	6/15/26 Lift Pmt						Posted
	12-4200.08			Lift Station payment reimbursement	14,474.25	0.00				

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City of Broken Bow

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	<u>Account#</u>					<u>Work Order</u>	<u>Description</u>		<u>Debit</u>	<u>Credit</u>
Broken Bow Mun Utilities (continued)										
39918	6/9/2026	6/9/2026	3,206.20	Fuel - May 2026						Posted
	04-3225.00			Fuel - PD					1,179.22	0.00
	01-3420.00			Fuel - Admin Vehicle					71.83	0.00
	08-3225.00			Fuel - Streets					557.74	0.00
	08-3225.00			Diesel - Streets					252.30	0.00
	09-3225.00			Fuel - Parks					811.84	0.00
	09-3225.00			Diesel - Parks					12.44	0.00
	03-3225.00			Fuel - Handi Bus					320.83	0.00
									3,206.20	0.00
JTILITY BILL Broken Bow Municipal Utilities										
39919	6/9/2026	6/9/2026	3,794.83	4/15-5/15/26						Posted
	01-3213.00			Utilities - Radio Tower					26.28	0.00
	02-3220.00			Utilities - City Hall					574.55	0.00
	04-3220.00			Utilities - Police Dept					319.35	0.00
	04-3315.00			Utilities - Dog Pound					80.06	0.00
	07-3220.00			Utilities - Library					749.34	0.00
	08-3220.00			Utilities - Streets shop (2/3)					225.50	0.00
	09-3220.00			Utilities - Parks shop (1/3)					112.74	0.00
	08-3220.00			Utilities - Streets Blue shop					29.98	0.00
	09-3220.00			Utilities - Parks					1,243.18	0.00
	02-3220.30			Utilities - Downtown restroom					88.87	0.00
	10-3220.00			Utilities - Pool					98.05	0.00
	11-3220.00			Utilities - Tree Dump					33.47	0.00
	02-3220.20			Utilites - Armory					213.46	0.00
									3,794.83	0.00
CC Court Capitol One Bank										
39900	6/3/2026	6/3/2026	67.62							Posted
	01-1504.00			WAGE GARNISHMENT					67.62	0.00
Office-0583 Card Services 0583										
39920	6/9/2026	6/9/2026	1,313.91	6/1/26 Office						Posted
	02-3311.00			Building maint and repairs - council chamb					14.18	0.00
	02-4202.00			Office furniture					350.55	0.00
	01-3438.01			Admin exp - Pool PA system updates					944.74	0.00
	01-3223.00			Office supplies - erasers					4.44	0.00
									1,313.91	0.00
MSFire-5174 Card Services 5174										
39921	6/9/2026	6/9/2026	4,365.61	6/1/26 FIRE/EMS						Posted
	05-3202.00			Training meals - BLS Instructor course					218.08	0.00
	06-3223.00			Supplies - Utility flame and lighter					10.17	0.00
	05-3361.00			Uniforms - 511 shirts					239.95	0.00
	05-3338.00			Ambulance supplies					3,493.52	0.00
	06-3310.00			Maint/repairs equipment					162.30	0.00
	06-3311.00			American flag					180.80	0.00
	05-3440.00			Transport expenses - meals/snacks					79.64	0.00
	06-3310.00			Credit from Amazon purchase					0.00	18.85
									4,384.46	18.85
Streets-4834 Card Services 4834										
39922	6/9/2026	6/9/2026	879.85	6/1/26 Streets/Park						Posted
	10-3339.00			Pool start up supplies					879.85	0.00
CSPOLICE Card Services - 7729 Police										
39904	6/9/2026	6/9/2026	504.43	6/1/26 Police						Posted
	04-3313.00			Holsters					321.61	0.00
	04-3410.00			Left Hand Holster					182.82	0.00
									504.43	0.00
Dave-0609 Card Services 0609										
39869	6/9/2026	6/9/2026	111.78	6/1/26						Posted
	01-3216.10			Software fees					4.27	0.00
	01-3223.00			Office supplies - coffee					107.51	0.00
									111.78	0.00

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	<u>Account#</u>								<u>Debit</u>	<u>Credit</u>	
Central Nebraska Pest Control (continued)											
39923	6/9/2026	6/9/2026	69.55	819					69.55	0.00	Posted
	06-3311.00										Monthly pest control - Fire Hall
ACH only	Century Link										
39870	6/9/2026	6/9/2026	86.03	6/1/26					86.03	0.00	Posted
	01-3221.00										General -Basic & Long Distance Radio
39905	6/9/2026	6/9/2026	369.98	5/28/26	Police				369.98	0.00	Posted
	04-3221.00										Long distance - PD
39924	6/9/2026	6/9/2026	102.05	5/28/26	Streets/Pa				102.05	0.00	Posted
	09-3221.00										Phone and Internet
39925	6/9/2026	6/9/2026	138.55	5/28/26					138.55	0.00	Posted
	10-3221.00										Phone and Internet
Chad Hempstead											
39926	6/9/2026	6/9/2026	273.00	May 2026					273.00	0.00	Posted
	05-3334.00										Ambulance Incentive - May 2026
Christina Watson											
39927	6/9/2026	6/9/2026	120.00	May 2026					120.00	0.00	Posted
	05-3334.00										Ambulance Incentive - May 2026
AMBINCENT	Christopher Shelby										
39928	6/9/2026	6/9/2026	30.00	May 2026					30.00	0.00	Posted
	05-3334.00										Ambulance Incentive - May 2026
City Flex Benefit Plan											
39888	6/3/2026	6/3/2026	769.79						769.79	0.00	Posted
	01-1501.00										SELECT FLEX-UNREIMBURSED M/D/V
39889	6/3/2026	6/3/2026	192.30						192.30	0.00	Posted
	01-1501.00										SELECT FLEX-DEPENDENT CARE
ns Reb-PayR	City of Broken Bow - Health Insurance										
39899	6/3/2026	6/3/2026	5,561.66						5,561.66	0.00	Posted
	01-1501.00										HEALTH INSURANCE
39929	6/9/2026	6/9/2026	44,838.15	May 2026							Posted
	01-3104.00								4,289.18	0.00	May 2026 health insurance reimbursement
	02-3104.00								1,168.42	0.00	May 2026 health insurance reimbursement
	04-3104.00								14,942.57	0.00	May 2026 health insurance reimbursement
	05-3104.00								3,505.25	0.00	May 2026 health insurance reimbursement
	06-3104.00								1,168.41	0.00	May 2026 health insurance reimbursement
	07-3104.00								2,238.10	0.00	May 2026 health insurance reimbursement
	08-3104.00								10,515.74	0.00	May 2026 health insurance reimbursement
	09-3104.00								7,010.48	0.00	May 2026 health insurance reimbursement
									44,838.15	0.00	
City of Broken Bow Pension Fund											
39890	6/3/2026	6/3/2026	3,231.86						3,231.86	0.00	Posted
	01-1513.00										RETIREMENT LOAN PAYMENT
39891	6/3/2026	6/3/2026	12,710.24						12,710.24	0.00	Posted
	01-1502.00										414H RETIREMENT
39892	6/3/2026	6/3/2026	1,918.15						1,918.15	0.00	Posted
	01-1502.00										457 RETIREMENT
Colonial Insurance											
39871	6/9/2026	6/9/2026	631.18	May 2026							Posted
	01-1501.00								555.82	0.00	Dave - May 2026
	01-1501.00								75.36	0.00	City paid - May 2026
									631.18	0.00	
39884	6/3/2026	6/3/2026	712.18						712.18	0.00	Posted
	01-1501.00										COLONIAL LIFE PRE TAX
39885	6/3/2026	6/3/2026	384.81						384.81	0.00	Posted
	01-1501.00										COLONIAL LIFE POST TAX
Culligan Water Conditioning											
39930	6/9/2026	6/9/2026	51.00	5/31/26 - PD					51.00	0.00	Posted
	04-3311.00										Water softener salt
558 City	Custer County Chief										
39872	6/9/2026	6/9/2026	413.23	May 2026					413.23	0.00	Posted
	01-3209.00										Printing and publication

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	<u>Account#</u>					<u>Work Order</u>	<u>Description</u>		<u>Debit</u>	<u>Credit</u>
Custer County Treasurer (continued)										
39931	6/9/2026	6/9/2026	19,384.45	June 2026						Posted
	01-3217.00			Communications Interlocal Agreement - Ju					19,384.45	0.00
Custer Public Power										
39932	6/9/2026	6/9/2026	56.00	5/26/26 - CD Cell						Posted
	11-3220.00			CD Cell Power					56.00	0.00
David Baltz										
39933	6/9/2026	6/9/2026	182.00	May 2026						Posted
	05-3334.00			Ambulance Incentive - May 2026					182.00	0.00
Dennis Schiller										
39934	6/9/2026	6/9/2026	8.00	May 2026						Posted
	05-3334.00			Ambulance Incentive - May 2026					8.00	0.00
Doyle Wood										
39935	6/9/2026	6/9/2026	135.00	May 2026						Posted
	05-3334.00			Ambulance Incentive - May 2026					135.00	0.00
EFTPS Online Payment										
39895	6/3/2026	6/3/2026	3,702.62							Posted
	01-1500.00			MEDICARE					3,702.62	0.00
39896	6/3/2026	6/3/2026	10,182.89							Posted
	01-1500.00			FEDERAL MARRIED					4,508.47	0.00
	01-1500.00			FEDERAL SINGLE					3,994.00	0.00
	01-1500.00			Federal Head of Household					496.23	0.00
	01-1500.00			2020 Federal Married					1,184.19	0.00
									10,182.89	0.00
39897	6/3/2026	6/3/2026	15,831.52							Posted
	01-1500.00			SOCIAL SECURITY					15,831.52	0.00
EZ IT Solutions										
39936	6/9/2026	6/9/2026	7,000.00	8460						Posted
	01-3438.00			IT Services - Administration					2,050.00	0.00
	02-3438.00			IT Services - City Offices					600.00	0.00
	03-3438.00			IT Services - Handi Bus					200.00	0.00
	04-3438.00			IT Services - PD					1,800.00	0.00
	05-3438.00			IT Services - Ambulance					550.00	0.00
	06-3438.00			IT Services - Fire					400.00	0.00
	07-3438.00			IT Services - Library					600.00	0.00
	08-3438.00			IT Services - Streets					400.00	0.00
	09-3438.00			IT Services - Parks					200.00	0.00
	10-3438.00			IT Services - Pool					200.00	0.00
									7,000.00	0.00
Eakes Office Products										
39937	6/9/2026	6/9/2026	1,155.65	9343849, INV7695						Posted
	02-3223.00			Supplies: Paper and binders					123.44	0.00
	01-3221.00			Office phones - City lines					272.59	0.00
	01-3221.00			Credit on account					0.00	49.23
	01-3216.00			Copier meter readings: office, Jennifer, an					762.38	0.00
	06-3216.00			Copier meter reading: Fire/EMS					23.24	0.00
	05-3216.00			Copier meter reading: Fire/EMS					23.23	0.00
									1,204.88	49.23
NSBCCLIB Elan Financial Services										
39873	6/9/2026	6/9/2026	148.05	5/14-5/18/26						Posted
	07-3222.20			Programming - Supplies					108.95	0.00
	07-3223.00			Vacuum cleaner bags					28.61	0.00
	07-3340.00			Steam kit replacement pieces					10.49	0.00
									148.05	0.00

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		Account#				Work Order	Description		Debit	Credit
NSBCCSTP Elan Financial Services (continued)										
39938		6/9/2026	6/9/2026		3,118.78		4/16-5/20/26			Posted
		12-4200.00					Pickleball nets		2,656.72	0.00
		09-3310.00					Ice Machine		116.04	0.00
		09-3310.00					Cleaners		344.97	0.00
		09-3410.01					Safety equipment		80.21	0.00
		09-3310.00					4-wheeler repairs		15.58	0.00
		08-3205.00					Meals - Darren and Wade		30.26	0.00
		01-3223.10					Points redeemed on account		0.00	125.00
									3,243.78	125.00
39939		6/9/2026	6/9/2026		796.73		5/2-6/1/26			Posted
		05-3440.00					Transport snacks - nurses week		32.58	0.00
		06-3221.00					Internet - Starlink		50.00	0.00
		05-3221.00					Internet - Starlink		250.00	0.00
		05-3338.00					Ambulance supplies - Flashlight		109.10	0.00
		05-3440.00					Transport Expense - Meals		57.73	0.00
		06-3313.00					Training - Fire school meals		70.83	0.00
		05-3338.00					Ambulance supplies - tool box		236.49	0.00
		05-3438.00					Software fees - Microsoft		15.00	0.00
		01-3223.10					Points redeemed on account		0.00	25.00
									821.73	25.00
Elizabeth Baumgartner										
39940		6/9/2026	6/9/2026		129.00		May 2026			Posted
		05-3334.00					Ambulance Incentive - May 2026		129.00	0.00
Family Heritage										
39893		6/3/2026	6/3/2026		25.50					Posted
		01-1501.00					FAMILY HERITAGE		25.50	0.00
Federal Signal Corporation - SSG										
39941		6/9/2026	6/9/2026		19,542.60		9215874			Posted
		06-3415.10					Federal siren		19,542.60	0.00
Fyr-Tek										
39874		6/9/2026	6/9/2026		883.90		22368-9			Posted
		06-3310.00					Kussmaul air auto eject		883.90	0.00
Gina Gorham										
39942		6/9/2026	6/9/2026		347.00		May 2026			Posted
		05-3334.00					Ambulance Incentive - May 2026		347.00	0.00
Great Plains Communications										
39875		6/9/2026	6/9/2026		289.95		6/1/26			Posted
		02-3220.00					Internet - City Hall		289.95	0.00
39876		6/9/2026	6/9/2026		214.95		6/1/26			Posted
		02-3220.20					Internet - Armory		130.00	0.00
		02-3220.30					Internet - DT restroom		84.95	0.00
									214.95	0.00
39877		6/9/2026	6/9/2026		195.98		6/1/26 Lib			Posted
		07-3221.00					Internet - Library		195.98	0.00
39943		6/9/2026	6/9/2026		150.00		6/1/26 Streets/Park			Posted
		08-3221.00					Internet		150.00	0.00
Hometown Leasing										
39878		6/9/2026	6/9/2026		73.57		6/13/26 Library			Posted
		07-3216.00					Copier lease - Library		73.57	0.00
39879		6/9/2026	6/9/2026		291.12		7/15/26 - Dave			Posted
		01-3216.00					Copier lease - Dave		291.12	0.00
39944		6/9/2026	6/9/2026		55.33		7/15/26 Fire/EMS			Posted
		05-3216.00					Copier lease - Fire/EMS		27.66	0.00
		06-3216.00					Copier lease - Fire/EMS		27.67	0.00
									55.33	0.00
39945		6/9/2026	6/9/2026		116.65		7/15/26 - PD			Posted
		04-3216.00					Copier lease - PD		116.65	0.00
IIA Lifting Services, Inc.										
39946		6/9/2026	6/9/2026		2,648.64		INDI113793			Posted
		06-3310.00					Annual safety inspection		2,648.64	0.00

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welding	Island Supply Welding Co. (continued)									
39880	6/9/2026	6/9/2026	122.75	371632, 372307						Posted
	05-3338.00		Inv# 371632 - Oxygen	89.35	0.00					
	05-3338.00		Inv# 372307 - Oxygen	33.40	0.00					
				<u>122.75</u>	<u>0.00</u>					
	JEO									
39947	6/9/2026	6/9/2026	11,845.00	171990, 172805, 1						Posted
	12-4200.00		Inv# 171990 - BBow Stormwater Drainage	1,271.00	0.00					
	12-4200.00		Inv# 172805 - BBow Stormwater Drainage	4,665.00	0.00					
	12-4200.00		Inv# 174179 - BBow Stormwater Drainage	5,909.00	0.00					
				<u>11,845.00</u>	<u>0.00</u>					
39948	6/9/2026	6/9/2026	12,731.25	173396						Posted
	12-4200.00		Inv# 173396 - BBow Floodplain Mitigation :	12,731.25	0.00					
39949	6/9/2026	6/9/2026	18,594.00	174178						Posted
	12-4200.00		Inv# 174178 - BBow Mud Creek Low Wate	18,594.00	0.00					
	Jason Edward Morey									
39950	6/9/2026	6/9/2026	105.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	105.00	0.00					
	Jess Hightower									
39951	6/9/2026	6/9/2026	15.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	15.00	0.00					
	Kelly Gorham									
39952	6/9/2026	6/9/2026	215.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	215.00	0.00					
	Kelvin Kreitman									
39953	6/9/2026	6/9/2026	269.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	269.00	0.00					
	Kirkpatrick Cleaning Solutions									
39954	6/9/2026	6/9/2026	86.28	14308						Posted
	09-3339.00		Paper towels for park restrooms	86.28	0.00					
	Londa Wood									
39955	6/9/2026	6/9/2026	158.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	158.00	0.00					
EMS FIRE	Macqueen									
39956	6/9/2026	6/9/2026	10,121.72	INV1017						Posted
	06-3410.00		Bunker gear	10,121.72	0.00					
	Maly Marketing									
39957	6/9/2026	6/9/2026	3,046.67	7870						Posted
	02-3410.00		New website design and programming	3,046.67	0.00					
	Mason Holmes									
39958	6/9/2026	6/9/2026	195.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	195.00	0.00					
BBAMINC	Michael Jilg									
39959	6/9/2026	6/9/2026	496.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	496.00	0.00					
	Midland Telecom									
39881	6/9/2026	6/9/2026	990.00	38881						Posted
	05-3410.00		Tower repairs	990.00	0.00					
	Mishele Wooters									
39960	6/9/2026	6/9/2026	90.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	90.00	0.00					
	Myers Construction Inc.									
39961	6/9/2026	6/9/2026	12,587.42	10172						Posted
	08-3423.00		Ditch and storm sewer repairs	12,587.42	0.00					
1	Nebraska Child Support Payment Center									
39894	6/3/2026	6/3/2026	336.47							Posted
	01-1503.00		CHILD SUPPORT-NE	336.47	0.00					

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Nicholas Gaddy (continued)										
39962	6/9/2026	6/9/2026	491.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	491.00	0.00					
Nippon Sanso Matheson, Inc.										
39964	6/9/2026	6/9/2026	412.56	0033362508						Posted
	08-3310.00		Welder parts	412.56	0.00					
Nissa Shelby										
39963	6/9/2026	6/9/2026	120.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	120.00	0.00					
Novus Glass										
39965	6/9/2026	6/9/2026	189.90	3254						Posted
	05-3310.00		Chip repairs to 2013 Pickup and 2024 Amt	189.90	0.00					
Peak Software System										
39966	6/9/2026	6/9/2026	1,833.30	30007						Posted
	10-3410.00		Pool software membership	1,890.00	0.00					
	10-3410.00		Discount for early check payment	0.00	56.70					
				1,890.00	56.70					
PDPETTY Petty Cash										
39967	6/9/2026	6/9/2026	32.36							Posted
	04-3223.00		Supplies - Petty cash	32.36	0.00					
RJ Meyer & Associates										
39968	6/9/2026	6/9/2026	28,440.00	FY2024-25						Posted
	01-3208.00		Accounting and audit services for 2024-25	28,440.00	0.00					
Fire Dept RT Ace, LLC										
39970	6/9/2026	6/9/2026	62.97	May 2026 Acct 79¢						Posted
	06-3410.00		Driver set for truck 32	20.99	0.00					
	06-3311.00		Trowl, patch concrete	41.98	0.00					
				62.97	0.00					
39971	6/9/2026	6/9/2026	265.52	May 2026 Acct 122						Posted
	05-3313.00		Paint for training	75.96	0.00					
	05-3202.00		Table	179.57	0.00					
	05-3310.00		Light bulbs for 91	9.99	0.00					
				265.52	0.00					
39902	6/9/2026	6/9/2026	51.96	1293 City Hall						Posted
	02-3223.03		Cleaning supplies for DT restroom	19.99	0.00					
	02-3311.00		Building maint/repairs - key for pool, 4way	31.97	0.00					
				51.96	0.00					
39969	6/9/2026	6/9/2026	1,548.53	May 2026 Acct 12¢						Posted
	09-3339.00		Ground maintenance	1,548.53	0.00					
39972	6/9/2026	6/9/2026	19.77	May 2026 Acct 75¢						Posted
	04-3311.00		Building maintenance - metal clips for flag	19.77	0.00					
39973	6/9/2026	6/9/2026	161.14	May 2026 Acct 12¢						Posted
	08-3310.00		Sprayer repairs	161.14	0.00					
Rebecca Neumiller										
39975	6/9/2026	6/9/2026	297.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	297.00	0.00					
Rebeka Anderson										
39974	6/9/2026	6/9/2026	140.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	140.00	0.00					
AMBINCEN Reed Schaefer										
39976	6/9/2026	6/9/2026	173.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	173.00	0.00					
S&L Sanitary Service										
39977	6/9/2026	6/9/2026	58.30	5/31/26 Acct #2						Posted
	09-3219.00		Trash pickup around the square	58.30	0.00					
Safety-Kleen Systems Inc										
39978	6/9/2026	6/9/2026	240.77	99899647-260245¢						Posted
	08-3310.00		Cleaning of parts washer	240.77	0.00					

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<u>Vend#</u>	<u>Vendor Name</u>	<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>	<u>Work Order</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>					
Sara J. Hulinsky (continued)										
39882	6/9/2026	6/9/2026	837.00	May 2026						Posted
	07-3419.01		Cleaning service - May 2026	837.00	0.00					
Sargent Pipe Co										
39901	6/9/2026	6/9/2026	30.97	0070283-IN						Posted
	06-3310.00		Repairs to tower	30.97	0.00					
39979	6/9/2026	6/9/2026	138.43	0070275-IN						Posted
	09-3310.00		Sod cutter shaft	138.43	0.00					
Schaper and White Law Firm										
39980	6/9/2026	6/9/2026	3,000.00	May 2026						Posted
	01-3214.00		Legal fees - May 2026	3,000.00	0.00					
State Income Tax WH NE Online Payment										
39898	6/3/2026	6/3/2026	3,998.98							Posted
	01-1500.00		STATE MARRIED	2,400.37	0.00					
	01-1500.00		STATE SINGLE	1,598.61	0.00					
				3,998.98	0.00					
TSYS Merchant Solutions										
39981	6/9/2026	6/9/2026	321.45	May 2026						Posted
	10-3206.10		CC Processing fees - Pool	321.45	0.00					
Tracker Systems										
39982	6/9/2026	6/9/2026	16.99	287581						Posted
	03-3438.00		Tracking for Handi Bus	16.99	0.00					
Troy Mack										
39983	6/9/2026	6/9/2026	120.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	120.00	0.00					
Verizon Wireless										
39984	6/9/2026	6/9/2026	84.24	4/27-5/26/26 - PD						Posted
	04-3221.00		Wifi in patrol units	84.24	0.00					
Wade Kleeb										
39985	6/9/2026	6/9/2026	176.53							Posted
	08-3410.01		Safety boots reimbursement	176.53	0.00					
Wade Williams										
39987	6/9/2026	6/9/2026	120.00	May 2026						Posted
	05-3334.00		Ambulance Incentive - May 2026	120.00	0.00					
Weathercraft										
39986	6/9/2026	6/9/2026	955.00	27270						Posted
	02-4202.00		Building maint/repairs - Library roof	955.00	0.00					
			325,966.09	121 Non-voided payables listed.						

Report Setup
 AP - Accounts Payable Listing : Vendor Name
 Filter Options
 Starting: 5/27/2026
 Ending: 6/9/2026
 Banks: All
 Payable Status: Posted, Printed, ACH, Recorded, Voided
 All Vendors Selected

Biweekly Payroll 6/3/26 \$91,118.81

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City of Broken Bow

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
General				
Aflac		PRE TAX AFLAC	Health/Life/Acc Insuranc	511.52
Aflac		AFLAC POST TAX	Health/Life/Acc Insuranc	119.50
Aflac	May 2026	Dave Aflac - May 2026	Health/Life/Acc Insuranc	189.30
Broken Bow Airport Authority	June 2026	Airport Interlocal Agreement - June 2026	Airport Payment	1,083.33
Broken Bow Mun Utilities		Reimbursement for LARM refund	Bonds & WorkmansCorr	990.40
Broken Bow Mun Utilities	Fuel - May	City fuel reimbursement - May 2026	Admin Vehicle	71.83
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Weather Station Expens	26.28
Capitol One Bank		WAGE GARNISHMENT	Wage Garnishment	67.62
Card Services 0583	6/1/26 Off	Office furniture, bldg maint and repairs, pool	Supplies & Postage	4.44
Card Services 0583	6/1/26 Off	Office furniture, bldg maint and repairs, pool	Administrator Expense	944.74
Card Services 0609	6/1/26	Software fees and supplies	Software Fees	4.27
Card Services 0609	6/1/26	Software fees and supplies	Supplies & Postage	107.51
Century Link	6/1/26	Basic and long distance - Radio	Telephone/Internet	86.03
City Flex Benefit Plan		SELECT FLEX-UNREIMBURSED M/D/V	Health/Life/Acc Insuranc	769.79
City Flex Benefit Plan		SELECT FLEX-DEPENDENT CARE	Health/Life/Acc Insuranc	192.30
City of Broken Bow - Health Insurance		HEALTH INS	Health/Life/Acc Insuranc	5,561.66
City of Broken Bow - Health Insurance	May 2026	May 2026 health insurance reimbursement	Health Insurance	4,289.18
City of Broken Bow Pension Fund		414H RETIREMENT	Pension	12,710.24
City of Broken Bow Pension Fund		457 RETIREMENT	Pension	1,918.15
City of Broken Bow Pension Fund		RETIREMENT LOAN PAYMENT	Loan Payment	3,231.86
Colonial Insurance		COLONIAL LIFE PRE TAX	Health/Life/Acc Insuranc	712.18
Colonial Insurance		COLONIAL LIFE POST TAX	Health/Life/Acc Insuranc	384.81
Colonial Insurance	May 2026	Dave and City paid Insurances - May 2026	Health/Life/Acc Insuranc	555.82
Colonial Insurance	May 2026	Dave and City paid Insurances - May 2026	Health/Life/Acc Insuranc	75.36
Custer County Chief	May 2026	Printing and publication	Printing & Publication	413.23
Custer County Treasurer	June 2026	Communications Interlocal Agreement - Jur	Radio Communications	19,384.45
EFTPS Online Payment		MEDICARE	Payroll Taxes	3,702.62
EFTPS Online Payment		FEDERAL	Payroll Taxes	4,508.47
EFTPS Online Payment		FEDERAL	Payroll Taxes	3,994.00
EFTPS Online Payment		FEDERAL	Payroll Taxes	496.23
EFTPS Online Payment		FEDERAL	Payroll Taxes	1,184.19
EFTPS Online Payment		FICA	Payroll Taxes	15,831.52
EZ IT Solutions	8460	Monthly IT Services	IT Expense	2,050.00
Eakes Office Products	9343849,	Copier maint, office supplies, and office pho	Copier Maint/Expense	762.38
Eakes Office Products	9343849,	Copier maint, office supplies, and office pho	Telephone/Internet	272.59
Eakes Office Products	9343849,	Copier maint, office supplies, and office pho	Telephone/Internet	(49.23)
Elan Financial Services	4/16-5/20/	Pickleball nets, ice machine, cleaners, safet	Bank Fees	(125.00)
Elan Financial Services	5/2-6/1/26	Starlink, supplies, meals, software fees	Bank Fees	(25.00)
Family Heritage		FAMILY HERITAGE	Health/Life/Acc Insuranc	25.50
Hometown Leasing	7/15/26 - 1	Copier lease - Dave	Copier Maint/Expense	291.12
Nebraska Child Support Payment Center		CHILD SUPPORT-NE	Child Support	336.47
RJ Meyer & Associates	FY2024-2	Accounting and audit services for 2024-25 F	Audit Expense	28,440.00
Schaper and White Law Firm	May 2026	Legal fees - May 2026	Legal Fees	3,000.00
State Income Tax WH NE Online Paymer		STATE	Payroll Taxes	2,400.37
State Income Tax WH NE Online Paymer		STATE	Payroll Taxes	1,598.61
			Total General	\$123,100.64
Municipal Building				
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities	574.55
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities - Armory	213.46
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities - Downtown RR	88.87
Card Services 0583	6/1/26 Off	Office furniture, bldg maint and repairs, pool	Maintenance & Repair B	14.18
Card Services 0583	6/1/26 Off	Office furniture, bldg maint and repairs, pool	Building Improvements	350.55
City of Broken Bow - Health Insurance	May 2026	May 2026 health insurance reimbursement	Health Insurance	1,168.42
EZ IT Solutions	8460	Monthly IT Services	IT Expense	600.00
Eakes Office Products	9343849,	Copier maint, office supplies, and office pho	Supplies & Postage	123.44
Great Plains Communications	6/1/26	Internet - City Hall	Utilities	289.95
Great Plains Communications	6/1/26	Internet - DT restroom and armory	Utilities - Armory	130.00
Great Plains Communications	6/1/26	Internet - DT restroom and armory	Utilities - Downtown RR	84.95
Maly Marketing	7870	New website design and programming	Equipment Purchases	3,046.67
RT Ace, LLC	1293 City	Bldg and cleaning supplies	Supplies - Downtown RF	19.99
RT Ace, LLC	1293 City	Bldg and cleaning supplies	Maintenance & Repair B	31.97
Weathercraft	27270	Building maint/repairs - Library roof	Building Improvements	955.00
			Total Municipal Building	\$7,692.00
Handi Bus				

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
Handi Bus				
Broken Bow Mun Utilities	Fuel - May	City fuel reimbursement - May 2026	Gas and Oil	320.83
EZ IT Solutions	8460	Monthly IT Services	IT Expense	200.00
Tracker Systems	287581	Tracking for Handi Bus	IT Expense	16.99
			Total Handi Bus	\$537.82
Police				
Broken Bow Mun Utilities	Fuel - May	City fuel reimbursement - May 2026	Gas and Oil	1,179.22
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities	319.35
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Dog Care	80.00
Card Services - 7729 Police	6/1/26	Pol Holsters	Training	321.61
Card Services - 7729 Police	6/1/26	Pol Holsters	Equipment Purchases	182.82
Century Link	5/28/26	PD Long distance - PD	Telephone/Internet	369.98
City of Broken Bow - Health Insurance	May 2026	May 2026 health insurance reimbursement	Health Insurance	14,942.57
Culligan Water Conditioning	5/31/26 - I	Water softener salt	Maintenance & Repair B	51.00
EZ IT Solutions	8460	Monthly IT Services	IT Expense	1,800.00
Hometown Leasing	7/15/26 - I	Copier lease - PD	Copier Maint/Expense	116.65
Petty Cash		Supplies	Supplies & Postage	32.36
RT Ace, LLC	May 2026	Building maintenance	Maintenance & Repair B	19.77
Verizon Wireless	4/27-5/26/	Wifi in patrol units	Telephone/Internet	84.24
			Total Police	\$19,499.63
Rescue Unit				

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
Rescue Unit				
Amazon Capital Services	1PYW-W	Shoes, microphone, and speaker	Training	301.31
Amazon Capital Services	1PYW-W	Shoes, microphone, and speaker	Equipment Purchases	101.25
Andy C Holland	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	176.00
Auto Value Broken Bow	22101268	Tools	Ambulance Supplies	240.02
Billy Hendricks	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	99.00
Breanna Holmes	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	153.00
Card Services 5174	6/1/26	FIF Transport expenses, supplies, uniforms, bui	Education and Training	218.08
Card Services 5174	6/1/26	FIF Transport expenses, supplies, uniforms, bui	Ambulance Supplies	3,493.52
Card Services 5174	6/1/26	FIF Transport expenses, supplies, uniforms, bui	Uniforms	239.95
Card Services 5174	6/1/26	FIF Transport expenses, supplies, uniforms, bui	Transport Expense	79.64
Chad Hempstead	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	273.00
Christina Watson	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	120.00
Christopher Shelby	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	30.00
City of Broken Bow - Health Insurance	May 2026	May 2026 health insurance reimbursement	Health Insurance	3,505.25
David Baltz	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	182.00
Dennis Schiller	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	8.00
Doyle Wood	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	135.00
EZ IT Solutions	8460	Monthly IT Services	IT Expense	550.00
Eakes Office Products	9343849	Copier maint, office supplies, and office pho	Copier Maint/Expense	23.23
Elan Financial Services	5/2-6/1/26	Starlink, supplies, meals, software fees	Telephone/Internet	250.00
Elan Financial Services	5/2-6/1/26	Starlink, supplies, meals, software fees	Ambulance Supplies	109.10
Elan Financial Services	5/2-6/1/26	Starlink, supplies, meals, software fees	Ambulance Supplies	236.49
Elan Financial Services	5/2-6/1/26	Starlink, supplies, meals, software fees	IT Expense	15.00
Elan Financial Services	5/2-6/1/26	Starlink, supplies, meals, software fees	Transport Expense	32.58
Elan Financial Services	5/2-6/1/26	Starlink, supplies, meals, software fees	Transport Expense	57.73
Elizabeth Baumgartner	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	129.00
Gina Gorham	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	347.00
Hometown Leasing	7/15/26	Fi Copier lease - Fire/EMS	Copier Maint/Expense	27.66
Island Supply Welding Co.	371632, 3	Oxygen	Ambulance Supplies	89.35
Island Supply Welding Co.	371632, 3	Oxygen	Ambulance Supplies	33.40
Jason Edward Morey	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	105.00
Jess Hightower	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	15.00
Kelly Gorham	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	215.00
Kelvin Kreitman	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	269.00
Londa Wood	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	158.00
Mason Holmes	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	195.00
Michael Jilg	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	496.00
Midland Telecom	38881	Tower repairs	Equipment Purchases	990.00
Mishele Wooters	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	90.00
Nicholas Gaddy	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	491.00
Nissa Shelby	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	120.00
Novus Glass	3254	Chip repairs to 2013 Pickup and 2024 Ambu	Maint/Repair Equipment	189.90
RT Ace, LLC	May 2026	Paint, table, and light bulbs	Education and Training	179.57
RT Ace, LLC	May 2026	Paint, table, and light bulbs	Maint/Repair Equipment	9.99
RT Ace, LLC	May 2026	Paint, table, and light bulbs	Training	75.96
Rebecca Neumiller	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	297.00
Rebeka Anderson	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	140.00
Reed Schaefer	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	173.00
Troy Mack	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	120.00
Wade Williams	May 2026	Ambulance Incentive - May 2026	Ambulance Driver Incent	120.00
			Total Rescue Unit	\$15,704.98

Fire

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City of Broken Bow

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
Fire				
Andy Holland		Reimbursement for postage	Supplies & Postage	11.50
Auto Value Broken Bow	22101233	Supplies and maint/repairs equipment	Supplies & Postage	139.70
Auto Value Broken Bow	22101233	Supplies and maint/repairs equipment	Maint/Repair Equipment	18.48
Auto Value Broken Bow	22101233	Supplies and maint/repairs equipment	Maint/Repair Equipment	4.49
Auto Value Broken Bow	22101233	Supplies and maint/repairs equipment	Maint/Repair Equipment	7.99
Card Services 5174	6/1/26 FIF	Transport expenses, supplies, uniforms, bui	Supplies & Postage	10.17
Card Services 5174	6/1/26 FIF	Transport expenses, supplies, uniforms, bui	Maint/Repair Equipment	162.30
Card Services 5174	6/1/26 FIF	Transport expenses, supplies, uniforms, bui	Maint/Repair Equipment	(18.85)
Card Services 5174	6/1/26 FIF	Transport expenses, supplies, uniforms, bui	Maintenance & Repair B	180.80
Central Nebraska Pest Control	819	Monthly pest control - Fire Hall	Maintenance & Repair B	69.55
City of Broken Bow - Health Insurance	May 2026	May 2026 health insurance reimbursement	Health Insurance	1,168.41
EZ IT Solutions	8460	Monthly IT Services	IT Expense	400.00
Eakes Office Products	9343849,	Copier maint, office supplies, and office pho	Copier Maint/Expense	23.24
Elan Financial Services	5/2-6/1/26	Starlink, supplies, meals, software fees	Telephone/Internet	50.00
Elan Financial Services	5/2-6/1/26	Starlink, supplies, meals, software fees	Training	70.83
Federal Signal Corporation - SSG	9215874	Federal siren	Sirens and Batteries	19,542.60
Fyr-Tek	22368-9	Kussmaul air auto eject	Maint/Repair Equipment	883.90
Hometown Leasing	7/15/26 Fi	Copier lease - Fire/EMS	Copier Maint/Expense	27.67
IIA Lifting Services, Inc.	INDI11375	Annual safety inspection	Maint/Repair Equipment	2,648.64
Macqueen	INV1017	Bunker gear	Equipment Purchases	10,121.72
RT Ace, LLC	May 2026	Equipment purchases and building mainten:	Maintenance & Repair B	41.98
RT Ace, LLC	May 2026	Equipment purchases and building mainten:	Equipment Purchases	20.99
Sargent Pipe Co	0070283-I	Repairs to tower	Maint/Repair Equipment	30.97
			Total Fire	\$35,617.08
Library				
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities	749.34
City of Broken Bow - Health Insurance	May 2026	May 2026 health insurance reimbursement	Health Insurance	2,238.10
EZ IT Solutions	8460	Monthly IT Services	IT Expense	600.00
Elan Financial Services	5/14-5/18/	Programming, supplies, and materials	Programming	108.95
Elan Financial Services	5/14-5/18/	Programming, supplies, and materials	Supplies & Postage	28.61
Elan Financial Services	5/14-5/18/	Programming, supplies, and materials	Book Purchases	10.49
Great Plains Communications	6/1/26 Lib	Internet - Library	Telephone/Internet	195.98
Hometown Leasing	6/13/26 Li	Copier lease - Library	Copier Maint/Expense	73.57
Sara J. Hulinsky	May 2026	Cleaning service - May 2026	Contracted Services	837.00
			Total Library	\$4,842.04
Street				
Auto Value Broken Bow	22101224	Repairs/maint - equipment	Maint/Repair Equipment	33.99
Auto Value Broken Bow	22101224	Repairs/maint - equipment	Maint/Repair Equipment	28.24
Broken Bow Mun Utilities	Fuel - May	City fuel reimbursement - May 2026	Gas and Oil	557.74
Broken Bow Mun Utilities	Fuel - May	City fuel reimbursement - May 2026	Gas and Oil	252.30
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities	225.50
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities	29.98
City of Broken Bow - Health Insurance	May 2026	May 2026 health insurance reimbursement	Health Insurance	10,515.74
EZ IT Solutions	8460	Monthly IT Services	IT Expense	400.00
Elan Financial Services	4/16-5/20/	Pickleball nets, ice machine, cleaners, safet	Training & Meeting Expe	30.26
Great Plains Communications	6/1/26 Str	Internet	Telephone/Internet	150.00
Myers Construction Inc.	10172	Ditch and storm sewer repairs	Storm Sewers	12,587.42
Nippon Sanso Matheson, Inc.	00333625	Welder parts	Maint/Repair Equipment	412.56
RT Ace, LLC	May 2026	Sprayer repairs	Maint/Repair Equipment	161.14
Safety-Kleen Systems Inc	99899647	Cleaning of parts washer	Maint/Repair Equipment	240.77
Wade Kleeb		Safety boots reimbursement	Safety Equipment	176.53
			Total Street	\$25,802.17
Park				

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City of Broken Bow

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
Park				
AKRS Equipment-Parks	4468048,	Mower repairs	Maint/Repair Equipment	113.34
AKRS Equipment-Parks	4468048,	Mower repairs	Maint/Repair Equipment	2,078.34
Auto Value Broken Bow	22101201	Repairs	Maint/Repair Equipment	4.49
Bow Locksmith	5327	Tomahawk bathroom	Maintenance/Repair Gro	764.60
Broken Bow Mun Utilities	Fuel - May	City fuel reimbursement - May 2026	Gas and Oil	811.84
Broken Bow Mun Utilities	Fuel - May	City fuel reimbursement - May 2026	Gas and Oil	12.44
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities	112.74
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities	1,243.18
Century Link	5/28/26	Phone and Internet	Telephone/Internet	102.05
City of Broken Bow - Health Insurance	May 2026	May 2026 health insurance reimbursement	Health Insurance	7,010.48
EZ IT Solutions	8460	Monthly IT Services	IT Expense	200.00
Elan Financial Services	4/16-5/20/	Pickleball nets, ice machine, cleaners, safet	Maint/Repair Equipment	116.04
Elan Financial Services	4/16-5/20/	Pickleball nets, ice machine, cleaners, safet	Maint/Repair Equipment	344.97
Elan Financial Services	4/16-5/20/	Pickleball nets, ice machine, cleaners, safet	Maint/Repair Equipment	15.58
Elan Financial Services	4/16-5/20/	Pickleball nets, ice machine, cleaners, safet	Safety Equipment	80.21
Kirkpatrick Cleaning Solutions	14308	Paper towels for park restrooms	Maintenance/Repair Gro	86.28
RT Ace, LLC	May 2026	Ground maintenance	Maintenance/Repair Gro	1,548.53
S&L Sanitary Service	5/31/26 A	Trash pickup around the square	Trash Removal	58.30
Sargent Pipe Co	0070275-I	Sod cutter shaft	Maint/Repair Equipment	138.43
			Total Park	\$14,841.84
Swimming Pool				
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities	98.05
Card Services 4834	6/1/26 Str	Pool start up supplies	Maintenance/Repair Gro	879.85
Century Link	5/28/26	Phone and Internet	Telephone/Internet	138.55
EZ IT Solutions	8460	Monthly IT Services	IT Expense	200.00
Peak Software System	30007	Pool software membership	Equipment Purchases	1,890.00
Peak Software System	30007	Pool software membership	Equipment Purchases	(56.70)
TSYS Merchant Solutions	May 2026	CC Processing fees - Pool	Credit Card/POS Service	321.45
			Total Swimming Pool	\$3,471.20
Sanitation				
Broken Bow Municipal Utilities	4/15-5/15/	Utilities - City	Utilities	33.47
Custer Public Power	5/26/26 -	CD Cell Power	Utilities	56.00
			Total Sanitation	\$89.47
ST Infra/Capital				
American Fence Company	GRA0024	Pickleball Fence	Sales Tax Infra Projects	14,466.00
Broken Bow Mun Utilities	6/15/26 Li	Lift Station payment reimbursement	Fairgrounds Lift Paymen	14,474.25
Elan Financial Services	4/16-5/20/	Pickleball nets, ice machine, cleaners, safet	Sales Tax Infra Projects	2,656.72
JEO	171990, 1	BBow Stormwater Drainage Evaluation (NW	Sales Tax Infra Projects	1,271.00
JEO	171990, 1	BBow Stormwater Drainage Evaluation (NW	Sales Tax Infra Projects	4,665.00
JEO	171990, 1	BBow Stormwater Drainage Evaluation (NW	Sales Tax Infra Projects	5,909.00
JEO	173396	BBow Floodplain Mitigation and Resiliency	Sales Tax Infra Projects	12,731.25
JEO	174178	BBow Mud Creek Low Water Crossing	Sales Tax Infra Projects	18,594.00
			Total ST Infra/Capital	\$74,767.22
				\$325,966.09

Report Selection: Check Approval List - GL Account
 Date Range Selection: GL Posting Date
 Starting Date: 5/27/2026
 Ending Date: 6/9/2026
 Banks: All
 Bank Acct#:
 Include Printed Checks:

Biweekly Payroll 6/3/26 \$91,118.81

Accounts Payable Detail Listing

Broken Bow Municipal Utilities

Vend#	Vendor Name	Pay#	Post Date	Due Date	Amount	Invoice	Date	PO#	Date	Status	
	Account#					Work Order			Debit	Credit	
21564	A.S.A.P. EXPRESS	6/9/2026	6/9/2026	40.00	137080				40.00	0.00	Posted
	2-247500					DELIVER WATER SAMPLES					
21565	BEAVER BEARING COMPANY	6/9/2026	6/9/2026	8.09	33403				8.09	0.00	Posted
	2-241000					MALE PIPE RIGID HYD END					
special office	BROKEN BOW MUNICIPAL UTILITIES	6/9/2026	6/9/2026	595.76					595.76	0.00	Posted
21561	5-545500					postage					
ELEC	CARD SERVICES-ELECTRIC	6/9/2026	6/9/2026	224.84					224.84	0.00	Posted
21562	1-143365					HOTEL					
W/S	CARD SERVICES-WATER/SEWER	6/9/2026	6/9/2026	109.87							Posted
21566	2-243500					FUEL			99.62	0.00	
	2-243270					TRUCK REGISTRATION			10.25	0.00	
									109.87	0.00	
transfer	CITY OF BROKEN BOW	6/9/2026	6/9/2026	44,296.04							Posted
21563	1-149200					Transfer to City's General Fund			43,896.04	0.00	
	5-546100					Monthly Office Rent			400.00	0.00	
									44,296.04	0.00	
PAYROLL	CITY OF BROKEN BOW PAYROLL REIMBURSEMENT	6/9/2026	6/9/2026	62,245.40							Posted
21567	4-440100					Payroll Reimbursement			998.30	0.00	
	4-445220					Payroll Reimbursement			76.02	0.00	
	4-445210					Payroll Reimbursement			59.90	0.00	
	5-545130					Payroll Reimbursement			9,630.44	0.00	
	5-545220					Payroll Reimbursement			698.93	0.00	
	5-545210					Payroll Reimbursement			577.82	0.00	
	1-143100					Payroll Reimbursement			22,913.24	0.00	
	1-145220					Payroll Reimbursement			1,640.80	0.00	
	1-145210					Payroll Reimbursement			1,201.74	0.00	
	2-240100					Payroll Reimbursement			10,803.85	0.00	
	2-245220					Payroll Reimbursement			772.03	0.00	
	2-245210					Payroll Reimbursement			648.23	0.00	
	3-340100					Payroll Reimbursement			10,803.84	0.00	
	3-345230					Payroll Reimbursement			772.03	0.00	
	3-345210					Payroll Reimbursement			648.23	0.00	
									62,245.40	0.00	
21569	CITY OF BROKEN BOW-REIMBURSEMENT	6/9/2026	6/9/2026	225.00							Posted
	5-546100					REIMBURSE FOR CC REWARDS REDEE			225.00	0.00	
21570	CUSTER COUNTY CHIEF	6/9/2026	6/9/2026	161.85	32966,32969,3304						Posted
	5-545800					Publish Minutes & Mtg, Notices			67.86	0.00	
	5-545800					Publish Minutes & Mtg, Notices			18.33	0.00	
	5-545800					Publish Minutes & Mtg, Notices			18.33	0.00	
	5-545800					Publish Minutes & Mtg, Notices			57.33	0.00	
									161.85	0.00	
ION POWER	CUSTER PUBLIC POWER DISTRICT	6/9/2026	6/9/2026	4,527.01							Posted
21571	3-340900					Power for Wastewater Treatment Plant			4,448.84	0.00	
	3-340900					POWER FOR WWTP			78.17	0.00	
									4,527.01	0.00	

City of Broken Bow - Health Insurance

Accounts Payable Detail Listing

Broken Bow Municipal Utilities

<u>Vend#</u>	<u>Vendor Name</u>	<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>					<u>Description</u>			<u>Debit</u>	<u>Credit</u>
City of Broken Bow - Health Insurance (continued)										
21568	6/9/2026	6/9/2026	35,688.28							Posted
	1-145200		health insurance						13,176.22	0.00
	2-245200		health insurance						7,756.54	0.00
	3-345200		health insurance						7,756.50	0.00
	5-545200		health insurance						6,626.00	0.00
	4-445200		health insurance						373.02	0.00
									35,688.28	0.00
DITCH WITCH UNDERCON										
21572	6/9/2026	6/9/2026	58.57	P50541						Posted
	1-143205		JT920 BORE MACHINE T75						58.57	0.00
DUTTON-LAINSON COMPANY										
21573	6/3/2026	6/3/2026	3,905.55	T1131-1, S45407-1						Posted
	1-145420		TANTALUS MONTHLY						2,615.08	0.00
	1-149500		NEW METERS & REPLACEMENTS						1,290.47	0.00
									3,905.55	0.00
EAKES OFFICE SOLUTIONS										
21574	6/9/2026	6/9/2026	123.44	9343849-0						Posted
	5-545400		office supplies						123.44	0.00
EZ IT Solutions										
21578	6/9/2026	6/9/2026	1,700.00	8460						Posted
	1-149991		IT SERVICES						667.00	0.00
	2-249991		IT SERVICES						567.00	0.00
	3-349991		IT SERVICES						366.00	0.00
	5-549991		IT SERVICES						100.00	0.00
									1,700.00	0.00
Elan Financial Services										
21575	6/9/2026	6/9/2026	2,632.69							Posted
	1-143360		HOTEL/FOOD						508.55	0.00
	1-143300		LINE SUPPLIES						1,500.78	0.00
	5-546400		CREDIT FOR REWARDS REDEEMED						0.00	25.00
	1-143330		SUBSTATION MAINTENANCE/BIRD REP						648.36	0.00
									2,657.69	25.00
Electric Pump										
21576	6/9/2026	6/9/2026	14,112.98	039036						Posted
	3-340510		NEW SUB PUMP						14,112.98	0.00
Evan June										
21577	6/9/2026	6/9/2026	214.95							Posted
	1-147510		BOOT REIMBURSEMENT						107.48	0.00
	2-245710		BOOT REIMBURSEMENT						53.74	0.00
	3-349700		BOOT REIMBURSEMENT						53.73	0.00
									214.95	0.00
GARRETT TIRES & TREADS										
21579	6/9/2026	6/9/2026	9.14	0000000002						Posted
	2-243270		TRUCK MAINTENANCE						9.14	0.00
Hydro Optimization & Automation Solution										
21580	6/9/2026	6/9/2026	5,539.26	13553						Posted
	2-240400		WORK DONE ON WELL AND PARTS						5,539.26	0.00
INVOICE CLOUD										
21581	6/9/2026	6/9/2026	358.40	449-2026_5						Posted
	5-547200		Credit Card Expenses						358.40	0.00
DUSTEE KLINE										
12328	21597	6/9/2026	6/9/2026	113.34						Posted
	1-111500		Credit balance owed refund for 240 NORT						113.34	0.00
MEAD LUMBER CO										
21582	6/9/2026	6/9/2026	24.55	13440878-I						Posted
	1-143410		NAILS						24.55	0.00
MUNICIPAL ENERGY AGENCY OF NE										
21583	6/9/2026	6/9/2026	634,766.22	311719						Posted
	1-140200		Power Purchases MEAN						634,766.22	0.00

Accounts Payable Detail Listing

Broken Bow Municipal Utilities

Vend# Vendor Name

<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
MUNICIPAL ENERGY AGENCY OF NE (continued)								
21584	6/9/2026	6/9/2026	377.50	311846				Posted
	1-143365			JOB TRAINING AND SAFTEY			377.50	0.00
MYERS CONSTRUCTION INC.								
21585	6/9/2026	6/9/2026	18,000.00					Posted
	2-244300			WATER MAIN PROJECT FINAL PAYMEN			18,000.00	0.00
NEBRASKA DWEE-PUBLIC WATER OPERATORS								
21599	6/9/2026	6/9/2026	240,633.40	10015,10016				Posted
	2-249100			WATER BOND			61,698.00	0.00
	3-349100			SEWER BOND			178,935.40	0.00
							<u>240,633.40</u>	<u>0.00</u>
NEBRASKA PUBLIC HEALTH ENVIRONMENTAL LAB								
21586	6/9/2026	6/9/2026	108.00	605895				Posted
	2-247500			Water Testing			108.00	0.00
NEBRASKA STATE BANK								
21587	6/9/2026	6/9/2026	48,506.00					Posted
	1-110670			Wastewater Bond- Monthly Savings Depos			26,842.00	0.00
	1-110680			Water Bond- Monthly Savings Deposit			10,389.00	0.00
	1-110610			Electric Bond Fund			11,275.00	0.00
							<u>48,506.00</u>	<u>0.00</u>
NUVEI INTEGRATED PAYMENTS INC.								
21588	6/9/2026	6/9/2026	3,384.58	05-26				Posted
	5-547200			CREDIT CARD FEES			3,384.58	0.00
ONE CALL CONCEPTS, INC								
21589	6/9/2026	6/9/2026	56.69	6050088				Posted
	1-143320			1- Month of Locate Expenses			56.69	0.00
RT Ace								
21590	6/9/2026	6/9/2026	312.73					Posted
	1-143410			SUPPLIES			226.75	0.00
	1-145500			UPS SHIPPING			85.98	0.00
							<u>312.73</u>	<u>0.00</u>
21598	6/9/2026	6/9/2026	440.14					Posted
	2-241000			OPERATING SUPPLIES			440.14	0.00
S & L SANITARY SERVICES								
21595	6/9/2026	6/9/2026	24.00					Posted
	1-143700			Trash Fees Billed			12.00	0.00
	2-243700			Trash Fees Billed			6.00	0.00
	3-341300			Trash Fees Billed			6.00	0.00
							<u>24.00</u>	<u>0.00</u>
Stuart C Irby Co								
21591	6/9/2026	6/9/2026	1,487.30	SO14598091.001,(Posted
	1-143410			SUPPLIES-MARKING PAINT			333.84	0.00
	1-143300			LINE MATERIALS			1,153.46	0.00
							<u>1,487.30</u>	<u>0.00</u>
WENQUIST, INC.								
21592	6/9/2026	6/9/2026	278.06	469916,470673				Posted
	1-143205			T68 MAINTENANCE/OIL CHANGE			278.06	0.00
21593	6/9/2026	6/9/2026	938.32	470691,471012,47				Posted
	2-241000			OPERATING SUPPLIES			938.32	0.00
WESCO RECEIVABLES CORP.								
21594	6/9/2026	6/9/2026	56,901.83					Posted
	1-147500			SAFTEY GLOVES			1,949.01	0.00
	1-143300			LINE MATERIALS & SUPPLIES			54,952.82	0.00
							<u>56,901.83</u>	<u>0.00</u>
WESTERN AREA POWER ADMIN.								
21596	6/9/2026	6/9/2026	27,463.60	BFPB000870526				Posted
	1-140220			Power Purchases WAPA			27,463.60	0.00

Accounts Payable Detail Listing

Broken Bow Municipal Utilities

Vend# Vendor Name

<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
<u>Account#</u>	<u>Work Order</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>				
			1,210,593.38		39 Non-voided payables listed.			

Report Setup
AP - Accounts Payable Listing : Vendor Name
Filter Options
Starting: 5/27/2026
Ending: 6/9/2026
Banks: All
Payable Status: Posted, Printed, ACH, Recorded, Voided
All Vendors Selected

Check Approval List - GL Account

6/3/2026 4:48:36 PM

Broken Bow Municipal Utilities

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
ELECTRIC				
CARD SERVICES-ELECTRIC		HOTEL	CONFERENCE REGIST	224.84
CITY OF BROKEN BOW		TRANSFER AND RENT	IN LIEU OF TAX PAYME	43,896.04
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	SALARIES-DISTRIBUTI	22,913.24
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE PENSION F	1,201.74
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE SOCIAL SE	1,640.80
City of Broken Bow - Health Insurance		health insurance-May 2026	EMPLOYEE HEALTH IN	13,176.22
DITCH WITCH UNDERCON	P50541	JT920 BORE MACHINE T75	MAINTENANCE-Equip L	58.57
DUTTON-LAINSON COMPANY	T1131-1, :	TANTALUS MONTHLY, NEW METERS & F	LICENSING/SUBSCRIP	2,615.08
DUTTON-LAINSON COMPANY	T1131-1, :	TANTALUS MONTHLY, NEW METERS & F	NEW ELECTRIC METEI	1,290.47
EZ IT Solutions	8460	IT SERVICES	IT Expense	667.00
Elan Financial Services		HOTEL, FOOD, LINE SUPPLIES, CREDIT,	LINE MATERIALS & SU	1,500.78
Elan Financial Services		HOTEL, FOOD, LINE SUPPLIES, CREDIT,	MAINTENANCE- TESTII	648.36
Elan Financial Services		HOTEL, FOOD, LINE SUPPLIES, CREDIT,	MEALS/MILEAGE/HOTE	508.55
Evan June		BOOT REIMBURSEMENT	SAFETY- ELECTRIC	107.48
DUSTEE KLINE		Credit balance owed refund for 240 NORTH	ACCOUNTS RECEIVAB	113.34
MEAD LUMBER CO	13440878	NAILS	SUPPLIES AND MAINTI	24.55
MUNICIPAL ENERGY AGENCY OF NE	311719	POWER PURCHASES	POWER PURCHASES-I	634,766.22
MUNICIPAL ENERGY AGENCY OF NE	311846	JOBS TRAINING AND SAFETY	CONFERENCE REGIST	377.50
NEBRASKA STATE BANK		bond transfers	ELECTRIC BOND FUNI	11,275.00
NEBRASKA STATE BANK		bond transfers	WASTEWATER PLANT	26,842.00
NEBRASKA STATE BANK		bond transfers	WATER DEPARTMENT	10,389.00
ONE CALL CONCEPTS, INC	6050088	1-MONTH LOCATE EXPENSE	UNDERGROUND LOCA	56.69
RT Ace		SUPPLIES & UPS SHIPPING	SUPPLIES AND MAINTI	226.75
RT Ace		SUPPLIES & UPS SHIPPING	POSTAGE	85.98
S & L SANITARY SERVICES		TRASH FEES	MAINT-BUILDINGS & G	12.00
Stuart C Irby Co	SO14598	SUPPLIES-MARKING PAINT/ LINE SUPPL	LINE MATERIALS & SU	1,153.46
Stuart C Irby Co	SO14598	SUPPLIES-MARKING PAINT/ LINE SUPPL	SUPPLIES AND MAINTI	333.84
WENQUIST, INC.	469916,4:	T68 MAINTENANCE/OIL CHANGE	MAINTENANCE-Equip L	278.06
WESCO RECEIVABLES CORP.		SAFTEY GLOVES/LINE MATERIALS & SUI	LINE MATERIALS & SU	54,952.82
WESCO RECEIVABLES CORP.		SAFTEY GLOVES/LINE MATERIALS & SUI	ELECTRICAL TESTING	1,949.01
WESTERN AREA POWER ADMIN.	BFPB000:	POWER PURCHASES	POWER PURCHASED-'	27,463.60
			Total ELECTRIC	\$860,748.99
WATER				
A.S.A.P. EXPRESS	137080	DELIVER WATER SAMPLES	WATER TESTING	40.00
BEAVER BEARING COMPANY	33403	MALE PIPE RIGID HYD END	OPERATING SUPPLIES	8.09
CARD SERVICES-WATER/SEWER		FUEL & TRUCK REGISTRATION	MAINTENANCE TRUCK	10.25
CARD SERVICES-WATER/SEWER		FUEL & TRUCK REGISTRATION	GAS & OIL FOR TRUCK	99.62
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	WATER SALARIES	10,803.85
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE PENSION F	648.23
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE SOCIAL SE	772.03
City of Broken Bow - Health Insurance		health insurance-May 2026	EMPLOYEE HEALTH IN	7,756.54
EZ IT Solutions	8460	IT SERVICES	IT Expense	567.00
Evan June		BOOT REIMBURSEMENT	SAFETY- WATER	53.74
GARRETT TIRES & TREADS	00000000	TRUCK MAINTENANCE	MAINTENANCE TRUCK	9.14
Hydro Optimization & Automation Solutio	13553	WORK DONE ON WELL AND PARTS	MAINTENANCE - WELL	5,539.26
MYERS CONSTRUCTION INC.		WATER MAIN PROJECT FINAL PAYMENT	CONST. OF WATER SE	18,000.00
NEBRASKA DWEE-PUBLIC WATER OP 10015,10		WATER AND SEWER BONDS	BONDS & NOTES	61,698.00
NEBRASKA PUBLIC HEALTH ENVIRON	605895	WATER TESTING	WATER TESTING	108.00
RT Ace		OPERATING SUPPLIES	OPERATING SUPPLIES	440.14
S & L SANITARY SERVICES		TRASH FEES	MAINT-BLDG & GRDS \	6.00
WENQUIST, INC.	470691,4:	OPERATING SUPPLIES	OPERATING SUPPLIES	938.32
			Total WATER	\$107,498.21
SEWER				
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	SEWER SALARIES	10,803.84
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE PENSION F	648.23
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE SOCIAL SE	772.03
CUSTER PUBLIC POWER DISTRICT		POWER FOR WWTP	UTILITIES	4,448.84
CUSTER PUBLIC POWER DISTRICT		POWER FOR WWTP	UTILITIES	78.17
City of Broken Bow - Health Insurance		health insurance-May 2026	EMPLOYEE HEALTH IN	7,756.50
EZ IT Solutions	8460	IT SERVICES	IT Expense	366.00
Electric Pump	039036	NEW SUB PUMP	MAINTENANCE - LIFT &	14,112.98
Evan June		BOOT REIMBURSEMENT	SAFETY- SEWER DEPT	53.73
NEBRASKA DWEE-PUBLIC WATER OP 10015,10		WATER AND SEWER BONDS	BONDS & NOTES	178,935.40
S & L SANITARY SERVICES		TRASH FEES	MAINTENANCE-BUILD	6.00
			Total SEWER	\$217,981.72

Check Approval List - GL Account

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Broken Bow Municipal Utilities

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
POWER PLANT				
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	POWER PLANT SALAR	998.30
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE PENSION E	59.90
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE SOCIAL SE	76.02
City of Broken Bow - Health Insurance		health insurance-May 2026	EMPLOYEE HEALTH IN	373.02
			Total POWER PLANT	\$1,507.24
BILLING				
BROKEN BOW MUNICIPAL UTILITIES		postage	POSTAGE	595.76
CITY OF BROKEN BOW		TRANSFER AND RENT	OFFICE RENT	400.00
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	OFFICE SALARIES	9,630.44
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE PENSION E	577.82
CITY OF BROKEN BOW PAYROLL REIM		June 3, 2026	EMPLOYEE SOCIAL SE	698.93
CITY OF BROKEN BOW-REIMBURSEM		REIMBURSE FOR CC REWARDS REDEEM	OFFICE RENT	225.00
CUSTER COUNTY CHIEF	32966,329	PUBLISHING	ADVERTISING	67.86
CUSTER COUNTY CHIEF	32966,329	PUBLISHING	ADVERTISING	18.33
CUSTER COUNTY CHIEF	32966,329	PUBLISHING	ADVERTISING	18.33
CUSTER COUNTY CHIEF	32966,329	PUBLISHING	ADVERTISING	57.33
City of Broken Bow - Health Insurance		health insurance-May 2026	EMPLOYEE HEALTH IN	6,626.00
EAKES OFFICE SOLUTIONS	9343849-(PAPER & BINDERS	OFFICE SUPPLIES	123.44
EZ IT Solutions	8460	IT SERVICES	IT Expense	100.00
Elan Financial Services		HOTEL, FOOD, LINE SUPPLIES, CREDIT,	MISCELLANEOUS EXP	(25.00)
INVOICE CLOUD	449-2026	CREDIT CARD EXPENSES	CREDIT CARD/BILL PA	358.40
NUVEI INTEGRATED PAYMENTS INC.	05-26	CREDIT CARD FEES	CREDIT CARD/BILL PA	3,384.58
			Total BILLING	\$22,857.22
				\$1,210,593.38

Report Selection: Check Approval List - GL Account
 Date Range Selection: GL Posting Date
 Starting Date: 5/27/2026
 Ending Date: 6/9/2026
 Banks: All
 Bank Acct#:
 Include Printed Checks:



City of Broken Bow, Nebraska
Application to Sell Fireworks

Name of Applicant/Organization Troy Wuehler

Permanent Address of Applicant or Organization 921 Avenue C
Cozad NE 69130

Daytime/Evening Phone 308-784-3132

Contact Person Troy Wuehler

Address of Contact Person 921 Avenue C
Cozad NE 69130

Phone Numbers for Contact Person 308-746-2440

Street Address or Legal Description of Premises for Firework Stand:

454 East South E Street (Empty lot between
Broken Bow NE 68822 Mapa and
Tractor Supply)

Description of Proposed Firework Stand (ie: tent, building, trailer, etc.)

Fireworks will be sold out of a 53 foot
semi trailer.

How will the fireworks be secured during hours stand is not open for business?

Trailer will be secured with padlocks

Where will the fireworks inventory be stored?

All inventory except for what is in the trailer will be
stored in a building in Cozad, before during and after the

When will your inventory arrive? First part of June. Season

Please attach the following to the application:

1. Map or sketch showing the location of the fireworks stand in relation to the boundaries of the premises and any other building on the premises.
2. Letter of permission from the owner of the property on which proposed fireworks stand will be located.
3. Copy of the Certificate of Insurance
4. Copy of State of Nebraska License for Sale of Fireworks
5. Copy of Certificate of Flame Resistance for tent stands

The undersigned hereby agrees to conduct the sale of fireworks within the City of Broken Bow strictly in accordance with all laws of the State of Nebraska and Ordinances of the City of Broken Bow.

Signature of Applicant Troy Wheeler

Police Chief Comments:

Le: [Signature]
Police Chief

6/1/26
Date

Fire Chief Comments:

[Signature]
Fire Chief

6/3/26
Date

Returned to City Clerk on June 4, 20 26

Brought before the Broken Bow City Council on June 9, 20 26

Fee Paid: Date 5/28/26 \$ 10⁰⁰ Check # 3366 Cash _____

\$ 1000 Check # 3367 Cash _____

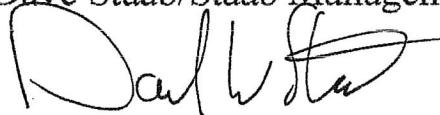
City Council: Approve Deny Date _____



2

I have given my permission for Troy Wuehler to set up and operate a fireworks stand on my property during the upcoming 2026 fireworks season. The fireworks will be sold out of a semi-trailer, and it will be located on property that I own at 454 East South E Street. (West of Wenquist Auto Parts)

Dave Staab/Staab Management Co.

A handwritten signature in black ink, appearing to read "Dave Staab", with a stylized flourish at the end.

NEBRASKA STATE FIRE MARSHAL

246 South 14th Street
Lincoln, NE 68508-1804

LICENSE FOR SALE OF FIREWORKS

Permissible fireworks may be sold at retail commencing 12:01 AM June 25 and ending 11:59 PM July 4 OR 12:01 AM December 29 and ending 11:59 PM December 31 and must be purchased from a licensed distributor or jobber. A jobber may not sell retail. Invoice copies for all fireworks must be kept available for inspection and must show the license number of the distributor or jobber. Fireworks may not be sold outside the city limits of an incorporated town or village. Violations of State Fire Marshal regulations may result in immediate revocation of this license.

LICENSE GOOD ONLY FOR CALENDAR YEAR IN WHICH ISSUED

This copy signed, dated and numbered by the STATE FIRE MARSHAL constitutes issuance of a LICENSE pursuant to the provisions of Nebraska Revised Statute 28-1246 (1994 Supp.). Such license shall be displayed at licensee's place of business.

DATE RECEIVED:

May 27, 2026 03:10 PM

TYPE OF LICENSE AND FEE:

July Sales - Retail Permit - \$100.00

LOCATION OF OUTLET FOR RETAIL SALE OF FIREWORKS:

454 East South E Street
Broken Bow
Trailer in vacant lot

COUNTY:

Custer

STORAGE LOCATION:**DISTRIBUTOR(S)/JOBBER(S):**

Lew's Fireworks Inc. (2026-RP-96375576-1)
Jakes Fireworks, Inc (2026-RP-96517734-9)
GARRETT'S WORLDWIDE ENTERPRISE (2026-RP-96543480-11)
Kracklin' Kirks Fireworks (2026-RP-96421444-3)
Crazy Debbies Fireworks LLC (2026-RP-96588512-15)
TNT FIREWORKS (2026-RP-96671374-16)
Winco Fireworks International, LLC (2026-RP-97838446-34)

SALES TAX NUMBER:**DATE ISSUED:**

May 26, 2026 10:49 AM



STATE FIRE MARSHAL

LICENSE HOLDER:

Troys Hot Rocket Fireworks

LICENSE NUMBER:

2026-RP-99374448-353-04



N E B R A S K A

Rooted. But Not Standing Still.

City of Broken Bow, Nebraska
Application to Sell Fireworks

Name of Applicant/Organization Torey McMullen - Loud & Proud Fireworks

Permanent Address of Applicant or Organization 42529 Pioneer Rd
Anselmo, NE 68813

Daytime/Evening Phone 308-643-9008

Contact Person Torey McMullen

Address of Contact Person 42529 Pioneer Rd
Anselmo, NE 68813

Phone Numbers for Contact Person 308-643-9008

Street Address or Legal Description of Premises for Firework Stand:
540 SE St
Grodwin's Auto Repair

Description of Proposed Firework Stand (ie: tent, building, trailer, etc.)
Metal Trailer

How will the fireworks be secured during hours stand is not open for business?
Locked in Trailer

Where will the fireworks inventory be stored?
Anselmo, NE

When will your inventory arrive? June 20, 2026

Please attach the following to the application:

- 1. Map or sketch showing the location of the fireworks stand in relation to the boundaries of the premises and any other building on the premises.
2. Letter of permission from the owner of the property on which proposed fireworks stand will be located.
3. Copy of the Certificate of Insurance
4. Copy of State of Nebraska License for Sale of Fireworks
5. Copy of Certificate of Flame Resistance for tent stands

The undersigned hereby agrees to conduct the sale of fireworks within the City of Broken Bow strictly in accordance with all laws of the State of Nebraska and Ordinances of the City of Broken Bow.

Signature of Applicant Ly 7777K

Police Chief Comments:

[Signature]
Police Chief

6/4/26
Date

Fire Chief Comments:

Dustin Watson
Fire Chief

6/4/26
Date

Returned to City Clerk on June 4, 20 26

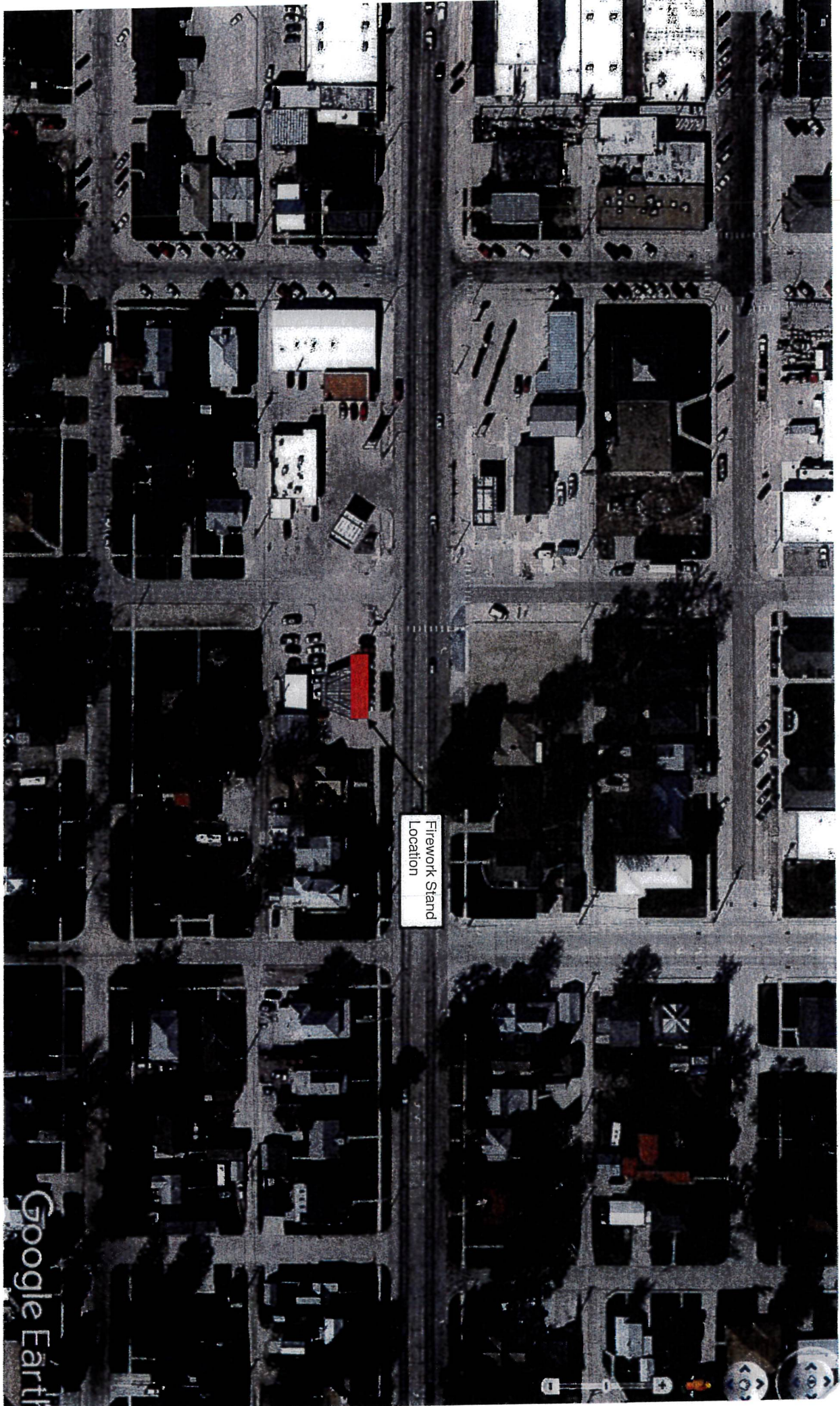
Brought before the Broken Bow City Council on June 9, 20 26

Fee Paid: Date 6/3/26 \$ 1,010 Check # 1041 Cash _____
\$ _____ Check # _____ Cash _____

City Council: Approve Deny Date _____

permission given to load and provide
fireworks from Richard Galush
2026 Season, Address 540 South E ST
Broken Bow NE 68322, R. C.

6-3-26



Firework Stand
Location

Google Earth

NEBRASKA STATE FIRE MARSHAL

246 South 14th Street
Lincoln, NE 68508-1804

LICENSE FOR SALE OF FIREWORKS

Permissible fireworks may be sold at retail commencing 12:01 AM June 25 and ending 11:59 PM July 4 OR 12:01 AM December 29 and ending 11:59 PM December 31 and must be purchased from a licensed distributor or jobber. A jobber may not sell retail. Invoice copies for all fireworks must be kept available for inspection and must show the license number of the distributor or jobber. Fireworks may not be sold outside the city limits of an incorporated town or village. Violations of State Fire Marshal regulations may result in immediate revocation of this license.

LICENSE GOOD ONLY FOR CALENDAR YEAR IN WHICH ISSUED

This copy signed, dated and numbered by the STATE FIRE MARSHAL constitutes issuance of a LICENSE pursuant to the provisions of Nebraska Revised Statute 28-1246 (1994 Supp.). Such license shall be displayed at licensee's place of business.

DATE RECEIVED:

May 25, 2026 03:59 PM

TYPE OF LICENSE AND FEE:

July Sales - Retail Permit - \$100.00

LOCATION OF OUTLET FOR RETAIL SALE OF FIREWORKS:

540 S E st
Broken Bow
Trailer in parking lot

COUNTY:

Custer

STORAGE LOCATION:

DISTRIBUTOR(S)/JOBBER(S):

Pyro Magic Fireworks LLC (2026-RP-96430646-4)
Spirit of '76 Fireworks (2026-RP-96524686-10)
Winco Fireworks International, LLC (2026-RP-97838446-34)
Crazy Cracker Fireworks LLC (2026-RP-97343974-27)
North Central Industries, Inc. (2026-RP-98408234-43)

SALES TAX NUMBER:

DATE ISSUED:

May 18, 2026 09:33 AM



STATE FIRE MARSHAL

LICENSE HOLDER:

Loud & Proud Fireworks, LLC

LICENSE NUMBER:

2026-RP-99218646-332-01

Loud and Proud Fireworks LLC has recently switched insurance companies. Brent Custer of Shelter Insurance will be providing an updated insurance certificate for Loud and Proud Fireworks LLC to the City of Broken Bow.

CITY OF BROKEN BOW, NEBRASKA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2025



CITY OF BROKEN BOW, NEBRASKA
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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Broken Bow
Broken Bow, Nebraska

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities – modified accrual basis, the business-type activities – accrual basis, each major fund – modified accrual basis for the governmental funds and accrual basis for the proprietary funds and the aggregate remaining fund information – modified accrual basis for the governmental funds of the City of Broken Bow, Nebraska, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Broken Bow, Nebraska's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities – modified accrual basis, the business-type activities – accrual basis, each major fund - modified accrual basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information – modified accrual basis for the governmental funds of the City of Broken Bow, Nebraska, as of September 30, 2025, and respective changes in financial position, and cashflows, where applicable, thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1, the financial statements referred to above include only the primary government of City of Broken Bow, Nebraska, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the City's legal entity. These primary governmental financial statements do not include financial data for the City's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the City of Broken Bow, Nebraska, as of September 30, 2025, the changes in its financial position, or, where applicable, its

cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified accrual and accrual basis of accounting described in Note 1. This includes determining that the modified accrual and accrual basis of accounting are acceptable bases for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Broken Bow, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 38 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 Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for the pacing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

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

Other Information

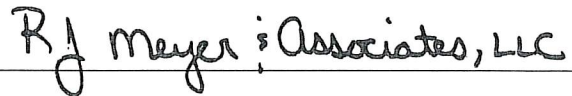
Management is responsible for the other information included in the annual report. The other information is presented for purposes of additional analysis but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion of 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 May 12, 2026, on our consideration of the City of Broken Bow, Nebraska's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Broken Bow, Nebraska'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 City of Broken Bow, Nebraska's internal control over financial reporting and compliance.

North Platte, Nebraska
May 12, 2026



R. J. Meyer & Associates, LLC

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Primary Government		Totals
	Governmental Activities	Business-Type Activities	
ASSETS			
Cash and cash equivalents	658,810.90	14,238,004.30	14,896,815.20
Cash on deposit - County Treasurer	57,622.74	-	57,622.74
Certificates of deposit	3,714,289.43	2,182,903.09	5,897,192.52
Inventories	-	574,155.92	574,155.92
Receivables (net of allowance for uncollectibles)	-	1,949,485.07	1,949,485.07
Due from funds	200,849.91	-	200,849.91
Capital assets (net of accumulated depreciation)			
Land	253,000.00	87,340.29	340,340.29
Buildings and equipment	9,403,279.14	6,286,791.29	15,690,070.43
Infrastructure	27,014,683.22	25,187,312.82	52,201,996.04
Less accumulated depreciation	<u>(14,599,497.00)</u>	<u>(19,041,720.00)</u>	<u>(33,641,217.00)</u>
TOTAL ASSETS	<u>26,703,038.34</u>	<u>31,464,272.78</u>	<u>58,167,311.12</u>
LIABILITIES			
Accounts payable	63,216.56	1,112,366.53	1,175,583.09
Accrued interest	-	23,636.90	23,636.90
Due to funds	-	200,849.91	200,849.91
Other Accrued expenses	-	75,000.00	75,000.00
Taxes payable	-	38,668.83	38,668.83
Liabilities payable from restricted assets	-	241,186.19	241,186.19
Noncurrent liabilities			
Due within one year	590,592.09	536,076.65	1,126,668.74
Due in more than one year	<u>3,358,035.20</u>	<u>3,258,455.21</u>	<u>6,616,490.41</u>
TOTAL LIABILITIES	<u>4,011,843.85</u>	<u>5,486,240.22</u>	<u>9,498,084.07</u>
NET POSITION			
Invested in capital assets, net of related debt	18,122,838.07	8,725,192.54	26,848,030.61
Restricted for:			
Debt service	3,948,627.29	536,076.65	4,484,703.94
Customer deposits	-	241,186.19	241,186.19
Unrestricted	<u>619,729.13</u>	<u>16,475,577.18</u>	<u>17,095,306.31</u>
TOTAL NET POSITION	<u>22,691,194.49</u>	<u>25,978,032.56</u>	<u>48,669,227.05</u>
TOTAL LIABILITIES AND NET POSITION	<u>26,703,038.34</u>	<u>31,464,272.78</u>	<u>58,167,311.12</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Functions/programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Capital Grants and Contributions	Primary Government		
				Governmental Activities	Business-Type Activities	Total
Primary government						
Governmental activities						
General Government	2,500,568.63	260,517.48	34,202.96	(2,205,848.19)	-	(2,205,848.19)
Public Safety	1,515,226.44	-	-	(1,515,226.44)	-	(1,515,226.44)
Streets and Highways	829,066.41	-	357,029.84	(472,036.57)	-	(472,036.57)
Culture and Recreation	814,919.75	-	-	(814,919.75)	-	(814,919.75)
Community Development	192,157.76	-	-	(192,157.76)	-	(192,157.76)
Interest expense and bond fees	110,885.15	-	-	(110,885.15)	-	(110,885.15)
Total governmental activities	5,962,824.14	260,517.48	391,232.80	(5,311,073.86)	-	(5,311,073.86)
Business-type activities						
Electric	9,501,835.27	9,865,164.65	-	-	363,329.38	363,329.38
Water	1,063,372.87	1,179,972.44	-	-	116,599.57	116,599.57
Sewer	1,162,651.01	1,051,550.24	-	-	(111,100.77)	(111,100.77)
Power Plant	108,165.69	-	-	-	(108,165.69)	(108,165.69)
Billing	1,024,088.01	613,384.20	-	-	(410,703.81)	(410,703.81)
Fuel Station	8,400.90	-	-	-	(8,400.90)	(8,400.90)
Total business-type activities	12,868,513.75	12,710,071.53	-	-	(158,442.22)	(158,442.22)
Total primary government	18,831,337.89	12,970,589.01	391,232.80	(5,311,073.86)	(158,442.22)	(5,469,516.08)
General revenues						
Property taxes, levied for general purposes				1,191,565.17	-	1,191,565.17
Sales taxes, levied for general purposes				1,852,465.06	-	1,852,465.06
Motor vehicle taxes				89,838.11	-	89,838.11
Other intergovernmental sources				581,718.16	-	581,718.16
Franchise taxes				38,193.36	-	38,193.36
Insurance proceeds				-	2,155,275.50	2,155,275.50
Licenses and permits				14,357.50	-	14,357.50
Unrestricted investment earnings				35,690.20	325,302.59	360,992.79
Keno lottery				199,327.82	-	199,327.82
Other receipts				124,993.11	232,473.94	357,467.05
Total general revenues				4,128,148.49	2,713,052.03	6,841,200.52
Internal transfers				576,561.23	(576,561.23)	-
CHANGE IN NET POSITION				(606,364.14)	1,978,048.58	1,371,684.44
NET POSITION, beginning of year				23,297,558.63	23,999,983.98	47,297,542.61
NET POSITION, end of year				22,691,194.49	25,978,032.56	48,669,227.05

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	General	Street	Debt Service	Community Development	Total Governmental Funds
ASSETS					
Cash (including cash equivalents)	609,159.63	-	-	49,651.27	658,810.90
Cash held by County Treasurer	46,121.43	-	10,562.03	939.28	57,622.74
Certificates of deposit	3,714,289.43	-	-	-	3,714,289.43
Due from	4,453,897.57	-	-	0.39	4,453,897.96
TOTAL ASSETS	8,823,468.06	-	10,562.03	50,590.94	8,884,621.03
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts payable and accrued expenses	63,216.56	-	-	-	63,216.56
Due to	-	3,008,776.24	1,244,271.81	-	4,253,048.05
Total liabilities	63,216.56	3,008,776.24	1,244,271.81	-	4,316,264.61
FUND BALANCE					
Restricted	-	(3,008,776.24)	(1,233,709.78)	50,590.94	(4,191,895.08)
Unassigned	8,760,251.50	-	-	-	8,760,251.50
Total fund balance	8,760,251.50	(3,008,776.24)	(1,233,709.78)	50,590.94	4,568,356.42
TOTAL LIABILITIES AND FUND BALANCE	8,823,468.06	-	10,562.03	50,590.94	8,884,621.03

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
RECONCILIATION OF THE BALANCE SHEET
OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

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

Fund Balance - total governmental funds	4,568,356.42
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	22,071,465.36
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(3,948,627.29)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>22,691,194.49</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	General	Street	Debt Service	Community Development	Total Governmental Funds
REVENUES					
Property taxes	824,350.89	-	218,685.72	148,528.56	1,191,565.17
Motor vehicle taxes	89,838.11	-	-	-	89,838.11
Sales and use taxes	1,852,465.06	-	-	-	1,852,465.06
Highway allocation	-	353,029.84	-	-	353,029.84
Highway incentive	-	4,000.00	-	-	4,000.00
Franchise fees	38,193.36	-	-	-	38,193.36
Keno	199,327.82	-	-	-	199,327.82
Licenses and permits	14,357.50	-	-	-	14,357.50
Intergovernmental	514,664.87	-	30,449.09	36,604.20	581,718.16
Charges for services	260,517.48	-	-	-	260,517.48
Grants and donations	34,202.96	-	-	-	34,202.96
Interest	29,553.84	-	6,075.65	60.71	35,690.20
Other	121,336.88	3,656.23	-	-	124,993.11
Total revenues	<u>3,978,808.77</u>	<u>360,686.07</u>	<u>255,210.46</u>	<u>185,193.47</u>	<u>4,779,898.77</u>
EXPENDITURES					
Current					
Advertising and printing	19,882.06	-	-	-	19,882.06
Chemicals	-	16,360.22	-	-	16,360.22
Community development	-	-	-	192,134.88	192,134.88
Dues and subscriptions	17,021.60	-	-	-	17,021.60
Fuel	4,947.19	27,079.06	-	-	32,026.25
Gravel and concrete	-	24,463.48	-	-	24,463.48
Information technology	29,925.20	-	-	-	29,925.20
Insurance	250,856.80	-	-	-	250,856.80
Keno	168,969.18	-	-	-	168,969.18
Library	322,347.07	-	-	-	322,347.07
Licenses, fees, and permits	2,428.53	-	-	-	2,428.53
Meetings and training	11,007.80	150.00	-	-	11,157.80
Parks	339,888.45	-	-	-	339,888.45
Payroll related	206,787.24	132,657.99	-	-	339,445.23
Professional fees	57,249.00	-	-	-	57,249.00
Public Safety	1,515,226.44	-	-	-	1,515,226.44
Repairs and maintenance	43,500.44	183,134.73	-	-	226,635.17
Salaries	214,415.92	413,895.24	-	-	628,311.16
Sanitation	30,224.15	-	-	-	30,224.15
Supplies	9,103.51	5,252.24	-	22.88	14,378.63
Swimming pool	152,684.23	-	-	-	152,684.23
Utilities	27,325.22	16,546.34	-	-	43,871.56
Miscellaneous	319,432.79	9,527.11	-	-	328,959.90
Capital outlay	2,552,852.71	259,782.88	-	-	2,812,635.59
Total expenditures	<u>6,296,075.53</u>	<u>1,088,849.29</u>	<u>-</u>	<u>192,157.76</u>	<u>7,577,082.58</u>
REVENUES UNDER EXPENDITURES	<u>(2,317,266.76)</u>	<u>(728,163.22)</u>	<u>255,210.46</u>	<u>(6,964.29)</u>	<u>(2,797,183.81)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	576,561.23	-	-	-	576,561.23
Debt service					
Principal	(124,170.98)	-	(570,000.00)	-	(694,170.98)
Interest and fees	(17,612.65)	-	(93,272.50)	-	(110,885.15)
Total other financing sources (uses)	<u>434,777.60</u>	<u>-</u>	<u>(663,272.50)</u>	<u>-</u>	<u>(228,494.90)</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(1,882,489.16)</u>	<u>(728,163.22)</u>	<u>(408,062.04)</u>	<u>(6,964.29)</u>	<u>(3,025,678.71)</u>
FUND BALANCE, beginning of year	<u>10,642,740.66</u>	<u>(2,280,613.02)</u>	<u>(825,647.74)</u>	<u>57,555.23</u>	<u>7,594,035.13</u>
FUND BALANCE, end of year	<u>8,760,251.50</u>	<u>(3,008,776.24)</u>	<u>(1,233,709.78)</u>	<u>50,590.94</u>	<u>4,568,356.42</u>

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2025

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

Net change in fund balances - total governmental funds (3,025,678.71)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period. 1,725,143.59

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt. 694,170.98

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (606,364.14)

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2025

ASSETS

Current Assets

Cash and cash equivalents	14,238,004.30
Certificates of deposit	2,182,903.09
Unbilled revenue	625,221.31
Inventory	574,155.92
Accounts receivable	<u>1,324,263.76</u>
Total current assets	<u>18,944,548.38</u>

Noncurrent Assets

Capital Assets

Land	87,340.29
Buildings and equipment	6,286,791.29
Infrastructure	25,187,312.82
Less accumulated depreciation	<u>(19,041,720.00)</u>
Net capital assets	<u>12,519,724.40</u>

TOTAL ASSETS

31,464,272.78

LIABILITIES

Current Liabilities

Accounts payable	1,112,366.53
Accrued interest payable	23,636.90
Other accrued expenses	75,000.00
Taxes payable	38,668.83
Due to debt service fund - Pamida Bond	142,625.00
Due to General fund - for closure/postclosure	58,224.91
Current portion of long-term debt -loan	421,076.65
Current portion of long-term debt -bond	<u>115,000.00</u>
Total current liabilities	<u>1,986,598.82</u>

Current Liabilities Payable from

Restricted Assets

Consumer deposits	<u>241,186.19</u>
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Noncurrent liabilities

Loan payable (net of current)	2,343,455.21
Bonds payable (net of current)	<u>915,000.00</u>
Total noncurrent liabilities	<u>3,258,455.21</u>

TOTAL LIABILITIES

5,486,240.22

NET POSITION

Invested in capital assets, net of related debt	8,725,192.54
Restricted for debt service	536,076.65
Restricted for customer deposits	241,186.19
Unrestricted	<u>16,475,577.18</u>

TOTAL NET POSITION

25,978,032.56

TOTAL LIABILITIES AND
NET POSITION

31,464,272.78

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities Enterprise Funds						Total
	Electric	Water	Sewer	Power Plant	Billing	Fuel Station	
OPERATING REVENUES							
Charge for services	9,865,164.65	1,179,972.44	1,051,550.24	-	613,384.20	-	12,710,071.53
Insurance proceeds	2,155,275.50	-	-	-	-	-	2,155,275.50
Other	125,978.85	1,397.12	1,110.00	84,065.08	-	19,922.89	232,473.94
Total operating revenues	<u>12,146,419.00</u>	<u>1,181,369.56</u>	<u>1,052,660.24</u>	<u>84,065.08</u>	<u>613,384.20</u>	<u>19,922.89</u>	<u>15,097,820.97</u>
OPERATING EXPENSES							
Cost of power	7,214,811.65	-	-	-	-	-	7,214,811.65
Dues and subscriptions	21,632.00	1,394.00	789.00	-	5,361.62	-	29,176.62
Fuel and oil	16,716.60	11,386.03	7,110.07	71.09	-	-	35,283.79
Information technology	8,849.08	11,372.54	11,052.53	7,328.50	8,328.13	-	46,930.78
Insurance	122,351.73	125,946.28	125,830.53	40,655.33	100.00	-	414,883.87
Lab testing	-	15,368.16	8,327.00	-	-	-	23,695.16
Meetings and training	7,083.85	1,211.04	3,920.17	-	-	-	12,215.06
Payroll related	207,472.42	106,766.08	106,765.80	7,124.65	94,923.77	-	523,052.72
Postage	509.52	2,577.88	1,940.40	-	13,361.23	-	18,389.03
Professional fees	6,316.85	417.05	-	-	6,300.00	-	13,033.90
Rent	-	17,120.00	-	-	400.00	-	17,520.00
Repairs and maintenance	240,395.01	132,440.99	98,840.77	19,157.04	10,145.57	575.16	501,554.54
Salaries	538,980.91	261,642.60	261,642.51	25,157.07	233,171.39	-	1,320,594.48
Supplies	466,779.03	76,995.26	20,793.80	206.72	10,306.96	7,396.79	582,478.56
Trash hauling	-	-	-	-	598,351.35	-	598,351.35
Utilities	1,087.73	65,000.64	74,764.43	3,465.29	596.92	428.95	145,343.96

Business-Type Activities
Enterprise Funds

	Electric	Water	Sewer	Power Plant	Billing	Fuel Station	Total
Depreciation	424,889.00	164,114.00	320,544.00	-	-	-	909,547.00
Miscellaneous	209,945.45	48,686.11	70,181.18	5,000.00	42,741.07	-	376,553.81
Total operating expenses	9,487,820.83	1,042,438.66	1,112,502.19	108,165.69	1,024,088.01	8,400.90	12,783,416.28
OPERATING INCOME (LOSS)	2,658,598.17	138,930.90	(59,841.95)	(24,100.61)	(410,703.81)	11,521.99	2,314,404.69
NONOPERATING REVENUES (EXPENSES)							
Interest income	186,323.82	59,994.01	78,984.76	-	-	-	325,302.59
Interest expense	(14,014.44)	(20,934.21)	(50,148.82)	-	-	-	(85,097.47)
Total nonoperating revenues (expenses)	172,309.38	39,059.80	28,835.94	-	-	-	240,205.12
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	200,000.00	-	200,000.00
Transfers out	(651,561.31)	(64,999.92)	(60,000.00)	-	-	-	(776,561.23)
Total other financing sources (uses)	(651,561.31)	(64,999.92)	(60,000.00)	-	200,000.00	-	(576,561.23)
NET GAIN (LOSS)	2,179,346.24	112,990.78	(91,006.01)	(24,100.61)	(210,703.81)	11,521.99	1,978,048.58
NET POSITION, beginning of year	14,513,807.06	5,650,284.68	4,623,471.84	157,383.28	(732,392.78)	(212,570.10)	23,999,983.98
NET POSITION, end of year	16,693,153.30	5,763,275.46	4,532,465.83	133,282.67	(943,096.59)	(201,048.11)	25,978,032.56

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Total
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	12,510,754.44
Other operating cash receipts	232,473.94
Cash payments to suppliers	(10,147,606.86)
Cash payments to employees	(1,320,594.48)
Net cash provided by (used in) operating activities	1,275,027.04
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Cash paid for property and equipment	(1,144,168.28)
Cash paid for interest	(85,097.47)
Cash paid for debt service principal	(455,884.88)
Net cash used in capital and related financing activities	(1,685,150.63)
CASH FLOWS FROM INVESTING ACTIVITIES	
Increase (Decrease) in consumer dep.	(11,040.39)
Receipts of interest income	325,302.59
Net cash provided by (used in) investing activities	314,262.20
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers in (out)	(576,561.23)
Net cash provided by (used in) noncapital financing activities	(576,561.23)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(672,422.62)
CASH AND CASH EQUIVALENTS, beginning of year	14,910,426.92
CASH AND CASH EQUIVALENTS, end of year	14,238,004.30

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Reconciliation of operating income (loss) to net cash provided by operating activities:	
Operating income (loss)	2,314,404.69
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation and amortization	909,547.00
(Increase) Decrease in inventories	18,638.01
(Increase) Decrease in accounts receivable	(199,317.09)
Increase (Decrease) in taxes payable	(66,108.91)
Increase (Decrease) in accounts payable and accrued expenses	453,138.84
Total adjustments	1,115,897.85
Net cash provided by (used in) operating activities	3,430,302.54

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary Funds and similar component units apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

A summary of the City's significant accounting policies consistently applied in the preparation of the accompanying financial statements follow:

A. REPORTING ENTITY

The City of Broken Bow operates under a Mayor-Council form of government, which has oversight responsibility and control over all activities related to general government, public works, public service, public safety, culture, and recreation in the City. The City receives funding from local and state government sources and must comply with the requirements of these funding source entities.

The City has one component unit over which it can exercise significant influence, the Broken Bow Airport Authority. These financial statements encompass only the primary government of the City of Broken Bow, Nebraska and do not include the component unit.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of the interfund activity has been removed from these statements. These statements distinguish between the governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining non-major governmental or enterprise funds are aggregated and reported as other governmental or enterprise funds.

C. BASIS OF PRESENTATION

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The City uses the following fund categories, fund types, and major funds:

Governmental Funds

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. The General Fund accounts for all financial resources except those required to be accounted for in another fund.

Street Fund - A special revenue fund used to account for highway allocation funds received, other receipts and expenditures related to the construction and maintenance of the City streets.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF PRESENTATION (Continued)

Additionally, the City reports the following non-major governmental funds:

Debt Service Fund – The Debt Service Fund accounts for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

Community Redevelopment Fund – The Community Redevelopment Fund accounts for tax abatements received in accordance with Tax Increment Financing (TIF), projects within the City and disbursements of abated funds to the project developers for project costs.

Proprietary Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises; or (b) where the governing body has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.

The City reports the following major proprietary funds:

Electric Fund - The Electric Fund accounts for the revenues and expenses of the electric utility. The electric utility purchases electricity wholesale from Nebraska Public Power and retails it to the residents of the City.

Water Fund - The Water Fund accounts for the revenues and expenses of the water utility. The water utility pumps, transmits, stores and distributes water to the residents of the City.

Sewer Fund - The Sewer Fund accounts for the revenues and expenses of the sewer utility. The sewer utility pumps, transmits, and processes the liquid waste of the residents of the City.

Additionally, the City reports the following non-major proprietary funds:

Power Plant Fund - The Power Plant Fund accounts for the revenues and expenses of the power plant.

Billing Fund - The Billing Fund accounts for the revenues and expenses of servicing garbage collections.

Fuel Station Fund - The Fuel Station Fund accounts for the revenues and expenses of the fuel station.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF PRESENTATION (Continued)

Fiduciary Funds

The Trust Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Nonexpendable Trust and Pension Trust Funds.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGET AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing its budget:

Prior to September 10, the Treasurer submits to the City Council a proposed budget for the fiscal year commencing October 1. The budget includes proposed costs and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

Prior to September 10, the budget is legally enacted by formal approval by the City Council.

Formal budgetary integration is employed as a management control device during the year for all reported funds.

City costs are limited to budgeted amounts. The City must hold a public hearing to authorize expenditures in excess of budget.

F. CONCENTRATION OF CREDIT RISK

The City has receivables from businesses and individuals living in the City for property taxes, special assessments and charges for service provided by enterprise funds. Real or personal property is collateral for the property taxes and special assessments, charges for service are uncollateralized.

G. CASH AND CASH EQUIVALENTS

For the purposes of the statement of cash flows, the City considers cash, which consists of checking accounts, cash on deposit with fiscal agents, and other highly liquid temporary investments with original maturities of three months or less, readily convertible to known amounts of cash. Cash with fiscal agent represents taxes collected by the County Treasurer but not remitted to the City as of September 30, 2025.

H. INVESTMENTS

Investments consist of certificates of deposit with maturity dates of more than three months from the purchase date at local depositories. They are valued at cost plus interest added, which approximates fair value.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. RECEIVABLES

Receivables are stated net of an allowance for uncollectible accounts. Taxes receivables are offset by the deferral of the related revenues until payment is received except amounts received within sixty days of the balance sheet date. There was no allowance for doubtful accounts at September 30, 2025.

J. UNBILLED REVENUES

Billings for electric, water, and sewer revenues are rendered on a monthly cycle basis. Unbilled revenues from the last billing date to the end of the period are accrued in the period of usage and included in accounts receivable.

K. CAPITAL ASSETS

Capital assets are defined as assets with an initial, individual cost of \$2,000 or more and an estimated useful life of more than one year.

Capital assets are stated at cost or at estimated fair value at time of donation. The accounting for property, plant and equipment and accumulated depreciation in the Electric, Water and Water Pollution Control Enterprise Funds is recorded at cost less retirements in the manner prescribed by the Federal Power Commission and/or the National Association of Railroad and Utility Commissioners.

The City's policy is to capitalize interest on proprietary funds and construction projects until substantially completed. Major expenditures for property and those which substantially increased useful lives are capitalized. Maintenance, repairs and minor renewals are expensed when incurred. When capital assets are retired or otherwise disposed of, their costs and related accumulated depreciation are removed from the accounts and resulting gains or losses are included in income.

Property, plant and equipment are depreciated in the Proprietary Fund of the City using the straight-line method over the following estimated useful lives:

Buildings	10 - 40 years
Improvements other than buildings	10 - 40 years
Machinery, furniture, and equipment	5 - 20 years
Utility, property, and improvements	10 - 40 years
Infrastructure	25 - 50 years

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. RESTRICTED NET POSITION - ORDER OF USE

It is the City's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

M. COMPENSATED ABSENCES

Employees' vacation benefits are recognized in the period earned.

N. LONG-TERM OBLIGATIONS

The City reports long-term debt of governmental funds at face value in the government-wide financial statements only. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the government-wide financial statements. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

O. INTERFUND TRANSACTIONS

During the course of normal operations the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers. The classification of amounts recorded as subsidies, advances, or equity contributions is determined by City management. Quasi-external transactions and reimbursements are appropriately accounted for as fund revenues and expenditures/expenses, or adjustments thereto, in the funds involved.

The General Fund and enterprise funds provide services for each other. Amounts charged for these services are recorded as revenue and expenditures/operating expenses in the respective funds. All lease transactions are interfund, so no further disclosure is deemed necessary.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. ESTIMATES

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

Q. PROPERTY TAXES

Property taxes attach as an enforceable lien as of January 1 of each year. Taxes are levied on or about September 20 and are due in two installments before May 1 and September 1. The County bills and collects property taxes and remits them monthly to the City.

Property taxes are recorded as a receivable when levied. Based on past experience, the uncollected portion has been negligible. The portion of the taxes not collected within 60 days after fiscal period end are recorded as deferred revenue.

The City is permitted by State Statute to levy taxes up to \$0.4500 cents per \$100 of actual valuation for general governmental services other than the payment of principal and interest on long-term debt and in necessary amounts for the payment of principal and interest on long-term debt. Valuations are determined by the County Assessor. The following schedule shows comparative tax levies for \$100 actual assessed valuations:

	Tax Levies Cents Per \$100 of Actual Valuation
Fund	
General	0.433432
City actual valuation	263,372,565

R. RECENT ACCOUNTING PRONOUNCEMENTS

The City adopts pronouncements of the Government Accounting Standards Board (GASB) as they become effective. Of the two pronouncements that became effective for the year ended September 30, 2025, GASB 101 (compensated absences) could apply but does not, and GASB 102 (certain risk disclosures) applies, but has no effect on the financial statements for the years ended September 30, 2025.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. EQUITY CLASSIFICATION

Government-wide statements classify equity as net position and display it in three components, invested in capital assets, net of related debt; restricted; and unrestricted. Invested in capital assets, net of related debt reflects equity that is not readily available for the City to use in meeting current financial demands because it represents the historical cost of the City's capital assets less the accumulated depreciation and debt directly associated with capital assets. Restricted net position consists of net position with constraints placed on its use by enabling legislation that is enforceable by external groups, such as citizens, creditors, grantors, contributors, or laws and regulations of other governments. There were restricted funds at September 30, 2025. Unrestricted net position does not meet the definition of "restricted" and is considered available for use in meeting the current demands of the City. It is the City's policy to use restricted net position first, prior to the use of unrestricted net position, when a disbursement is paid for purposes in which both restricted and unrestricted net position are available.

Fund financial statements classify equity as fund balance. Fund balances are classified as non-spendable, restricted and unrestricted (committed, assigned and unassigned). Restricted fund balances represent amounts not available for appropriation or legally restricted by outside parties for a specific purpose.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the "government-wide statement of activities." One element of that reconciliation explains that governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this difference are as follows:

Capital outlays	2,812,636
Depreciation	<u>(1,087,492)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>1,725,144</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. DEPOSITS AND INVESTMENTS

As of September 30, 2025, the City had the following investments:

	Fair Value
Certificates of deposit	5,869,565

Interest Rate Risk - The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - The types of investments the City is authorized to invest funds in are enumerated in State Statutes and generally include U.S. Government obligations and securities in which the state investment officer is authorized to invest. The City has no investment policy that would further limit its investment choices.

Custodial credit risk - Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of September 30, 2025, the City's deposits with financial institutions were entirely covered by FDIC insurance and securities held by agents of the depositories and assigned to the City in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized; and the City's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

NOTE 4. CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025, was as follows:

	Balance October 1, <u>2024</u>	Addi- tions	Dele- tions	Balance September 30, <u>2025</u>
<u>Governmental Activities</u>				
Capital assets not being depreciated				
Land	253,000	_____	_____	253,000
Total capital assets not being depreciated	<u>253,000</u>	_____	_____	<u>253,000</u>
Capital assets being depreciated				
Buildings	2,739,927	468,906		3,208,833
Other improvements	25,420,511	1,594,172		27,014,683
Machinery and equipment	5,444,890	749,556		6,194,446
Less accumulated depreciation	<u>(13,512,005)</u>	<u>(1,087,492)</u>	_____	<u>(14,599,497)</u>
Total capital assets being depreciated, net	<u>20,093,323</u>	<u>(1,715,142)</u>	_____	<u>21,818,465</u>
Governmental activities capital assets, net	<u>20,346,323</u>	<u>(1,715,142)</u>	=====	<u>22,071,465</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 4. CHANGES IN CAPITAL ASSETS (Continued)

	Balance October 1, <u>2024</u>	Addi- tions	Dele- tions	Balance September 30, <u>2025</u>
<u>Business-Type Activities</u>				
Capital assets not being depreciated				
Land	<u>87,340</u>	_____	_____	<u>87,340</u>
Capital assets being depreciated				
Buildings	616,810			616,810
Property and improvements	28,032,996	834,316		28,867,312
Machinery and equipment	1,680,129	309,852		1,989,981
Less accumulated depreciation				
Buildings and equipment	(18,132,173)	(909,547)	_____	(19,041,720)
Total capital assets being depreciated, net	<u>12,197,762</u>	<u>234,621</u>	_____	<u>12,432,383</u>
Business-type activities capital assets, net	<u>12,285,102</u>	<u>234,621</u>	=====	<u>12,519,724</u>

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

Governmental activities	
General Government	174,976
Streets and Highways	689,820
Culture and Recreation	110,950
Public Safety	<u>111,746</u>
Total depreciation expense - governmental activities	<u>1,087,492</u>
Business-type activities	
Electric	424,889
Water	164,114
Sewer	<u>320,544</u>
Total depreciation expense - business-type activities	<u>909,547</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. REVOLVING LOAN FUNDS

Governmental Activities – General Segment

In May 2015, the City entered into an agreement with the NDEQ to assist in the construction of a lift station and sewer extension project. The agreement consists of a loan contract of \$845,000, which includes loan forgiveness in the amount of \$100,00, resulting in a loan of \$745,000.

The City drew funds of \$845,000 for the construction of the approved sewer project. As per the original agreement, \$100,000 of the project was forgiven and the remaining \$745,000 has been set up under a revolving loan fund with the NDEQ. Of the \$745,000 original balance, the fairgrounds are responsible for \$108,903, while the General Fund is responsible for 70% of the remaining balance and the Sewer segment is responsible for the other 30%. All entities are responsible for the corresponding interest and fees related to their portions of the principal. Principal and interest payments are due on December 15 and June 15 of each year. The interest rate is 1.5% and a loan fee is assessed at 1%. The loan is scheduled to be paid off on December 15, 2034.

For the General Fund, the annual debt service requirements for the lift station to maturity, including principal, interest, and administrative fees for years ending after September 30, 2025, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2026	23,279	3,442	2,295	29,016
2027	23,597	3,087	2,058	28,742
2028	23,919	2,728	1,819	28,466
2029	23,562	2,774	1,849	28,185
2030	23,990	2,346	1,564	27,900
2031 – 2035	<u>110,338</u>	<u>5,082</u>	<u>3,388</u>	<u>118,808</u>
	<u>228,685</u>	<u>19,459</u>	<u>12,973</u>	<u>261,117</u>

Business-Type Activities – Water Segment

In April 2005, the City entered into an agreement with the NDEQ to assist in the construction of a drinking water project. The agreement consists of a loan contract up to \$1,900,000, and a grant up to \$100,000.

The City drew funds out in the amount of \$1,922,222 for the construction of the drinking water project. As per the original agreement, \$100,000 of the project was funded through a grant program and the remaining \$1,822,222 has been set up under a revolving loan fund with the NDEQ. Principal and interest payments are due on December 15 and June 15 of each

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. REVOLVING LOAN FUNDS (continued)

Business-Type Activities – Water Segment (continued)

year. Interest rates range from 2.50% - 3.50%. The loan is scheduled to be paid off on December 15, 2030.

The water segment, the annual debt service requirements to maturity, including principal, interest, and administrative fees for years ending after September 30, 2025, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2026	102,846	15,058	5,747	123,651
2027	105,559	12,345	4,712	122,616
2028	108,343	9,561	3,649	121,553
2029	111,200	6,705	2,559	120,464
2030	<u>172,322</u>	<u>4,534</u>	<u>1,731</u>	<u>178,587</u>
	<u>600,270</u>	<u>48,203</u>	<u>18,398</u>	<u>666,871</u>

Business-Type Activities – Sewer Segment

In May 2010, the City entered into an agreement with the NDEQ to assist in the construction of a wastewater treatment facility construction project. The agreement consists of a loan contract up to \$5,486,250, which includes American Recovery and Reinvestment Act (ARRA) funds of \$1,263,750, and an ARRA grant up to \$1,263,750.

The City drew funds of \$6,582,551 for the construction of the approved wastewater treatment facility project. As per the original agreement, \$1,263,750 of the project was funded through a grant program and the remaining \$5,318,801 has been set up under a revolving loan fund with the NDEQ.

Principal and interest payments are due on December 15 and June 15 of each year. Interest rates range from 1.52% - 2.00%. The loan is scheduled to be paid off on June 15, 2032. Payments of principal and interest are to be paid from user fees as approved by NDEQ.

The loan agreement and grant contain significant covenants and conditions. The City of Broken Bow, Nebraska, is in compliance with all significant requirements of the assistance programs.

The annual debt service requirements to maturity, including principal, interest, and ARRA interest-free principal payments for years ending after September 30, 2025, are as follows:

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. REVOLVING LOAN FUNDS (continued)

Business-Type Activities – Sewer Segment (continued)

Years Ending September 30,	Principal	Interest	Principal Forgiveness	Total
2026	216,200	30,165	63,188	309,553
2027	220,477	25,889	63,188	309,554
2028	224,819	21,546	63,188	309,553
2029	229,228	17,138	63,188	309,554
2030	233,703	12,662	63,188	309,553
2031 – 2033	<u>481,108</u>	<u>11,623</u>	<u>126,376</u>	<u>619,107</u>
	<u>1,605,535</u>	<u>119,023</u>	<u>442,316</u>	<u>2,166,874</u>

In May 2015, the City entered into an agreement with the NDEQ to assist in the construction of a lift station and sewer extension project. The agreement consists of a loan contract of \$845,000, which includes loan forgiveness in the amount of \$100,000, resulting in a loan of \$745,000.

The City drew funds of \$845,000 for the construction of the approved sewer project. As per the original agreement, \$100,000 of the project was forgiven and the remaining \$745,000 has been set up under a revolving loan fund with the Nebraska Department of Environmental Quality. Of the \$745,000 original balance, the fairgrounds are responsible for \$108,903, while the General Fund is responsible for 70% of the remaining balance and the Sewer segment is responsible for the other 30%. All entities are responsible for the corresponding interest and fees related to their portions of the principal. Principal and interest payments are due on December 15 and June 15 of each year. The interest rate is 1.5% and a loan fee is assessed at 1.0%. The loan is scheduled to be paid off on December 15, 2034.

For the sewer segment, the annual debt service requirements to maturity, including principal, interest, and administrative fees for years ending after September 30, 2025, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2026	9,977	1,475	983	12,435
2027	10,114	1,324	883	12,321
2028	10,251	1,170	780	12,201
2029	10,098	1,189	792	12,079
2030	10,282	1,005	670	11,957
2031 – 2035	<u>47,288</u>	<u>2,178</u>	<u>1,452</u>	<u>50,918</u>
	<u>98,010</u>	<u>8,341</u>	<u>5,560</u>	<u>111,911</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. REVOLVING LOAN FUNDS (continued)

Changes in Revolving Loan Funds

	Balance October 1, <u>2024</u>	<u>Increases</u>	<u>Decreases</u>	Balance September 30, <u>2025</u>	Amount Due in <u>2026</u>
General segment	248,512	0	(19,827)	228,685	23,279
Water segment	700,474	0	(100,204)	600,270	102,846
Sewer segment	<u>2,430,876</u>	<u>0</u>	<u>(285,015)</u>	<u>2,145,861</u>	<u>226,177</u>
	<u>3,379,862</u>	<u>0</u>	<u>(405,046)</u>	<u>2,974,816</u>	<u>352,302</u>

NOTE 6. CAPITAL LEASES

The City is obligated under leases for the use of equipment. Because of the terms and various options contained in the leases, they have effectively created financing arrangements. The City is required to record these transactions as capital leases.

Governmental Activities

For the mower lease, the lease payments vary per year with 3.75% interest applied to the purchase of the equipment during the duration of the lease, and lease payments totaled \$0- for the fiscal year ended September 30, 2025. Depreciation for the equipment during the ended September 30, 2025, was \$5,575 and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2025, was \$25,088.

For the Frontier mower lease, the lease payments vary per year with 3.75% interest applied to the purchase of the equipment during the duration of the lease, and lease payments totaled \$3,379 for the fiscal year ended September 30, 2025. The cost of capitalized leased equipment was \$16,008 at September 30, 2025. Depreciation for the equipment during the year ended September 30, 2025, was \$1,601 and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2025, was \$7,204.

There were no contingent or sublease agreements pertaining to the above leases.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT

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

Governmental Activities

As of September 30, 2025, the long-term debt arising from cash transactions payable from governmental fund resources consisted of the following:

Revolving Loans Payable

See Note 5.

Capital Leases Payable

See Note 6.

Bonds and Notes Payable

On March 24, 2011 the City issued \$3,250,000 in General Obligation Bonds with an interest rate of 0.850% - 5.050%. These bonds are scheduled to mature on June 15, 2030, and were issued to finance the swimming pool project. This bond was refinanced, see below for new bond terms. On June 15, 2021, the City issued \$1,875,000 in a Refunding Bond with an interest rate at 0.400% - 1.350% to refund original bond issuance from 2016 used to pay for the swimming pool. The note is scheduled to mature on June 15, 2030. 1,110,000

On April 1, 2021, the City issued \$405,000 in a Refunding Bond with interest rates at 0.450% - 0.550% to refund original bond issuance from 2010 used to pay for 10th Street improvements. The bond is scheduled to mature on October 1, 2025. The bond was paid in full by September 30, 2025. -0-

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (continued)

On October 22, 2020, the City issued a \$171,042 note with an interest rate of 2.750% to pay for a loader. The note is scheduled to mature on June 30, 2025. The note was paid in full by September 30, 2025.	-0-
On December 19, 2017, the City issued a \$4,500,000 Government Bond, Series 2017, with an interest rate of 1.350% - 3.350% to pay for downtown improvements. This bond is scheduled to mature on May 15, 2032.	2,560,000
On September 28, 2018, Broken Bow Rural Fire District No. 1 issued an \$855,292 promissory note with an interest rate of 2.500% to partially finance the construction of a new fire hall. The note is scheduled to mature on September 1, 2028. Per an agreement entered into on June 3, 2017, between The City and the Rural Fire District, the City will pay rent Payments to the Rural Fire District equal to the bond Payments. Upon the repayment of all debt related to The new fire hall, the Rural Fire District will convey, by deed To the City, an ownership interest in the fire hall, determined As a percentage of the funds paid by each entity.	<u>278,627</u>
Total bonds and notes payable	<u>3,948,627</u>

Business-Type Activities

As of September 30, 2025, the long-term debt arising from cash transactions payable from proprietary fund resources consisted of the following:

Revolving Loans Payable

See Note 5.

Capital Leases Payable

See Note 6.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (continued)

Bonds and Notes Payable

On May 1, 2020, the City issued a \$1,615,000 Electric Revenue Refunding Bond with an interest rate of 1.300% - 2.250% to pay for the Pamida addition. These bonds are Scheduled to mature on November 1, 2033. Principal and Interest is to be paid by utility revenues.

1,030,000

Refundable Deposits

Refundable deposits reported as a liability within the statement of net position are composed of the following:

Utility deposits – refundable 241,186

Changes in Long-Term Debt

The following is a summary of long-term transactions for the City for the year ended September 30, 2025:

Governmental Activities

	Balance October 1, <u>2024</u>	<u>Increases</u>	<u>Decreases</u>	Balance September 30, <u>2025</u>	Amount Due in 2026
Direct Borrowing					
Revolving loan (See Note 7)	248,512	0	(19,827)	228,685	23,279
Capital leases (See Note 8)	3,379	0	(3,379)	-0-	-0-
Notes payable	<u>402,798</u>	<u>0</u>	<u>(124,171)</u>	<u>278,627</u>	<u>90,592</u>
Total Direct Borrowing	<u>654,689</u>	<u>0</u>	<u>(147,377)</u>	<u>507,312</u>	<u>113,871</u>
Public Offering					
Bonds payable	4,240,000	0	(570,000)	3,670,000	500,000
Total Governmental	<u>4,894,689</u>	<u>0</u>	<u>(717,377)</u>	<u>4,177,312</u>	<u>613,871</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (Continued)

Business-Type Activities

	Balance October 1, <u>2024</u>	<u>Increases</u>	<u>Decreases</u>	Balance September 30, <u>2025</u>	Amount Due in <u>2026</u>
Direct Borrowing					
Revolving loan (See Note 7)	3,131,350	0	(385,219)	2,746,131	329,023
Total Direct Borrowing	<u>3,131,350</u>	<u>0</u>	<u>(385,219)</u>	<u>2,746,131</u>	<u>329,023</u>
Public Offering					
Bonds payable	1,145,000	0	(115,000)	1,030,000	115,000
Refundable deposits	<u>252,227</u>	<u>0</u>	<u>(11,041)</u>	<u>241,186</u>	<u>0</u>
Total public offering	<u>1,397,227</u>	<u>0</u>	<u>(126,041)</u>	<u>1,271,186</u>	<u>115,000</u>
Total Business-type	<u>4,528,577</u>	<u>0</u>	<u>(511,260)</u>	<u>4,017,317</u>	<u>444,023</u>
	<u>9,423,266</u>	<u>0</u>	<u>(1,228,637)</u>	<u>8,194,629</u>	<u>1,057,894</u>

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, for long-term debt, except for revolving loans, reported in Note 7; capital leases, reported in Note 8; and refundable deposits as of September 30, 2025, are as follows:

Years Ending September 30,	Governmental Notes		Governmental Bonds		Business-Type Bonds		Total
	Payable	Interest	Payable	Interest	Payable	Interest	
2026	90,592	6,966	500,000	83,930	115,000	18,543	815,031
2027	92,857	4,701	515,000	74,952	115,000	16,732	819,242
2028	95,178	2,379	530,000	64,748	115,000	14,835	822,140
2029			545,000	53,498	120,000	12,778	731,275
2030			560,000	41,290	115,000	10,605	726,895
2031 - 2034			<u>1,020,000</u>	<u>51,085</u>	<u>450,000</u>	<u>18,156</u>	<u>1,539,241</u>
	<u>278,627</u>	<u>14,046</u>	<u>3,670,000</u>	<u>369,503</u>	<u>1,030,000</u>	<u>91,649</u>	<u>5,453,824</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8. TRANSFERS

Transfers between funds of the primary government for the ended September 30, 2025 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds		
General Fund	576,561	-0-
Proprietary Fund	<u>200,000</u>	<u>776,561</u>
 GRAND TOTALS	 <u>776,561</u>	 <u>776,561</u>

The transfer between the Proprietary Fund and General Fund reflected in the above schedule are in accordance with an ongoing agreement between the utilities and the City requiring an annual transfer between the funds.

NOTE 9. SEGMENT INFORMATION OF ENTERPRISE FUNDS

The City maintains six enterprise funds which provide electric, water, sewer, power plant, billing, and fuel station sales and services. The City has outstanding revenue and refunding bonds related to Utility Fund operations. The revenue of the Water Fund is pledged as security for this debt. The fund financial statements report the Water Fund as major fund.

NOTE 10. EMPLOYEE PENSION PLAN

The City provides pension benefits for all of its full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Full-time employees are eligible to participate after completing one year of service. The plan requires employee contributions of 6% of earnings and the City is required contribute an equal amount. The City's contributions for each employee (plus allocated interest) are fully vested after five (5) years of continuous service.

For the year ended September 30, 2025, both the City and the employees made the required contributions as described below:

Total wages paid (cash basis)	3,179,443
Covered wages	3,033,021
City contributions (including \$- 0 - of forfeitures used)	161,011
Required employee contributions	161,011

NOTE 11. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The City is covered by commercial insurance. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 12. FUND BALANCES

Fund balances are restricted or reserved as follows:

Restricted	
Customer deposits	241,186
Closure/postclosure landfill	<u>536,077</u>
Total	<u>777,263</u>

Proprietary Fund balance is restricted for the payment of customer deposits and closure/postclosure of landfill.

NOTE 13. GOVERNMENTAL FUND BALANCES

The fund balances are being reported using GASB Statement No. 54, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to observe constraints imposed upon the use of its resources reported in governmental funds. As such, the City has identified September 30, 2025 fund balance on the Balance Sheet as follows:

- a. The City has fund balances classified as restricted for debt service.
- b. The City has no fund balances classified as assigned.
- c. The City has no fund balances classified as committed.

The City considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The City Clerk is authorized to make assignments pursuant to resolution by the City Council.

NOTE 14. FUTURE INTEREST IN FIRE HALL

On September 28, 2018, Broken Bow Rural Fire District No. 1 (the Rural Fire District) issued an \$855,292 promissory note with interest of 2.50% to partially finance the construction of a new fire hall. The note is scheduled to mature on September 1, 2028. Per an agreement entered into on June 3, 2017, between the City and the Rural Fire District, the City will pay rent payments to the Rural Fire District equal to the bond payments. Upon the repayment of all debt related to the new fire hall, the Rural Fire District will convey, by deed to the City, an ownership interest in the fire hall determined as a percentage of the funds paid by each entity.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 15. SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the City to place a final cover on the site when it stops accepting waste and to maintain the site after closure. Closure costs and postclosure costs were estimated by engineers and approved by the NDEQ in 2007 and are required to be funded over a 30-year period. These costs are adjusted annually for the inflation factor as provided by NDEQ. The required funding is based on the estimated cost less current balances in the accounts divided over the remaining life. In accordance with state law, the City has established a separate account for deposits of moneys necessary to fund the estimated costs.

The balance in the restricted account for closure and postclosure at September 30, 2025, was \$58,225. As of September 30, 2025, the estimated liability incurred based on the estimated landfill user to date of 35% was \$58,225 and the expense accrued during the year then ended was \$8,030.

NOTE 16. SUBSEQUENT EVENTS

In preparing the financial statements, the City has evaluated events and transactions for potential recognition or disclosure through May 12, 2026 the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
BUDGET AND ACTUAL - ALL FUNDS
YEAR ENDED SEPTEMBER 30, 2025

	Original and Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes and special assessments	2,952,602.00	3,172,061.70	219,459.70
Licenses and permits	14,950.00	14,357.50	(592.50)
Intergovernmental	1,048,336.00	938,748.00	(109,588.00)
Charges for services	12,812,642.34	12,675,826.33	(136,816.01)
Interest	15,000.00	360,992.79	345,992.79
Insurance proceeds	-	2,155,275.50	2,155,275.50
Grants and donations	50,800.00	34,202.96	(16,597.04)
Other	502,611.66	556,794.87	54,183.21
Transfers in - other than surplus fees	550,000.00	776,561.23	226,561.23
Total revenues	17,946,942.00	20,684,820.88	2,737,878.88
EXPENDITURES			
Current			
General Government	2,942,496.00	4,069,517.43	(1,127,021.43)
Public Safety - police and fire	1,900,626.00	1,515,226.44	385,399.56
Sanitation	43,465.00	30,224.15	13,240.85
Streets	1,150,090.00	1,088,849.29	61,240.71
Health and Welfare	73,089.00	58,345.52	14,743.48
Culture and Recreation	976,435.00	814,919.75	161,515.25
Electric	10,285,582.00	10,420,668.59	(135,086.59)
Water	1,439,083.32	886,906.06	552,177.26
Sewer	1,077,889.00	964,797.59	113,091.41
Power Plant	239,858.63	108,165.69	131,692.94
Billing	1,065,297.45	1,024,088.01	41,209.44
Fuel Station	118,150.00	8,400.90	109,749.10
Debt service			
Principal	1,102,262.56	1,222,817.07	(120,554.51)
Interest and charges	161,405.44	195,982.62	(34,577.18)
Transfers out	550,000.00	776,561.23	(226,561.23)
Total expenditures	23,125,729.40	23,185,470.34	(59,740.94)
REVENUES OVER (UNDER) EXPENDITURES		(2,500,649.46)	

CITY OF BROKEN BOW, NEBRASKA
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

NOTE 1. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY BASIS - BUDGET AND ACTUAL - ALL FUNDS

Basis of Accounting

As described in Note 1, budgets are adopted on the cash basis of accounting. The governmental fund types which report on the modified accrual basis, and the Enterprise Funds, which report on the accrual basis, are included in the combined statement of revenues and expenditures - budget and actual, general all-purpose fund, on the budgetary (cash) basis. A reconciliation of operating results on the budgetary basis to net income for the Governmental Funds and Enterprise Funds are as follows:

Budget Law

The City is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures. Appropriations for expenditures lapse at year-end. Any revisions to the adopted budget of total expenditures to any fund require a public hearing.

Reconciliation of Budgetary Basis

A reconciliation of expenditures under revenue on the budgetary basis to net change for all funds is as follows:

Revenues over (under) expenditures - budgetary basis	<u>(2,500,649)</u>
Adjustments	
Accounts receivable	305,803
Inventory	(47,838)
Accounts payable and accrued expenses	482,287
Customer deposits	(11,040)
Pamida bond	(12,219)
Taxes payable	(27,240)
Repayments of debt	528,646
Purchase capital assets	1,144,168
Depreciation and amortization	<u>(909,547)</u>
Total adjustments	1,453,019
Total	<u>(1,047,630)</u>
Net change in fund balance - governmental funds	(3,025,679)
Change in net position - proprietary funds	<u>1,978,049</u>
	<u>(1,047,630)</u>



INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Council
City of Broken Bow
Broken Bow, 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, the financial statements of the governmental activities – modified accrual basis, the business-type activities – accrual basis, each major fund – modified accrual basis for the governmental funds and accrual basis for the proprietary funds and the aggregate remaining fund information – modified accrual basis of the City of Broken Bow, Nebraska, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 12, 2026.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any

deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses Items 2025-001 and 2025-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Broken Bow, Nebraska’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*. The City exceeded its budgeted expenditures by \$59,741.

City of Broken Bow, Nebraska’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on City of Broken Bow, Nebraska’s response to the findings identified in our audit and described in the accompanying schedule findings and responses. City of Broken Bow, Nebraska’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

RJ Meyer & Associates, LLC

North Platte, Nebraska
May 12, 2026

CITY OF BROKEN BOW
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2025

Finding 2025-001 Segregation of duties

- Criteria: Sound Business practices include separation of duties in the handling of accounting information and generation of accounting related reports.
- Condition: City of Broken Bow has a lack of segregation of duties in the accounting department.
- Cause: Due to the size of the City's accounting department, there is limited segregation of duties over bookkeeping, billing, and accounting functions. One individual routinely performs most of these functions.
- Possible effect: Increased opportunities for wrongful acts including fraud may exist because of this condition.
- Response: The Council believes the cost involved would greatly outweigh the possible benefits to be derived from developing a more complex internal control system. However, the present system seems to be operating as understood by all parties involved.

Finding 2025-002 Preparation of Financial Statements

- Criteria: Management is responsible for establishing and maintaining internal controls, including monitoring and for the fair presentation of financial statements, including notes to the financial statements in conformity with the accrual basis of accounting.
- Condition: Financial statements prepared by the City did not have disclosures included.
- Cause: Management does not demonstrate the ability to prepare financial statements in accordance with the accrual basis of accounting. The preparation of financial statements under this basis of accounting requires management to possess the ability to prepare the financial statements and related disclosures without assistance from the auditors.
- Possible effect: The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the City's internal control.

CITY OF BROKEN BOW
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2025

Finding 2025-002 Preparation of Financial Statements (Continued)

Recommendation: We recommend that the City review and approve the proposed auditor adjusting entries, the adequacy of disclosures prepared by the auditors, and apply analytical procedures to the draft financial statements among other procedures as considered necessary by management.

Response: The City relies on the auditors to propose adjustments necessary to prepare the financial statements including related note disclosures. The City reviews the financial statements and approves all adjustments.

CITY OF BROKEN BOW, NEBRASKA

Ordinance No. 1309

AN ORDINANCE OF THE CITY OF BROKEN BOW, NEBRASKA ESTABLISHING ELECTRIC USE FEES, REPEALING THE SECTIONS OF ALL PREVIOUS ORDINANCES IN CONFLICT WITH THIS ORDINANCE, AND PROVIDING FOR PUBLICATION AND EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BROKEN BOW, NEBRASKA;

Section 1. That the Municipal Code of the City of Broken Bow, Nebraska be amended to read as follows:

Electric Service Rates; Classifications of Service; Current Sold by Meter Measurements Only; Customer Charges. – As a tariff of rates based on monthly consumption by each customer of electrical energy, measured by an appropriate meter, computed on a one-meter basis, from the municipal electric distribution system of the City of Broken Bow, Custer County, Nebraska, the following schedule, as heretofore by resolution of the board of public works, hereby is established.

Effective July 1, 2026

A. <u>Residential Service RL</u>	City	Rural
Customer Charge \$/Month	\$23.00	\$33.00
<u>Winter Rates (Oct-May)</u>		
First 500 kWh @ cents/kWh	\$0.11515	\$0.12424
Over 500 kWh @ cents/kWh	\$0.08364	\$0.09024
<u>Summer Rates (June-Sept)</u>		
kWh @ cents/kWh	City	Rural
	\$0.11515	\$0.12424
B. <u>General Service-GS Single</u>	City	Rural
Monthly Customer Charge (Single Phase)	\$34.00	\$38.00
<u>Winter Rates (Oct - May)</u>		
First 2000 kWh @ cents/kWh	\$0.13295	\$0.14344
Next 3000 kWh @ cents/kWh	\$0.08779	\$0.09472
Over 5000 kWh @ cents/kWh	\$0.08171	\$0.08816
<u>Summer Rates (June - Sept)</u>		
	City	Rural
First 2000 kWh @ cents/kWh	\$0.13295	\$0.14344
Next 3000 kWh @ cents/kWh	\$0.13163	\$0.14202
Over 5000 kWh @ cents/kWh\$	\$0.12643	\$0.13641
<u>General Service-GS Three</u>		
Monthly Customer Charge (Three Phase)	City	Rural
	\$84.00	\$87.00
<u>Winter Rates (Oct - May)</u>		
First 2000 kWh @ cents/kWh	\$0.12551	\$0.13541
Next 3000 kWh @ cents/kWh	\$0.08560	\$0.09235
Over 5000 kWh @ cents/kWh	\$0.08035	\$0.08669
<u>Summer Rates (June - Sept)</u>		
	City	Rural
First 2000 kWh @ cents/kWh	\$0.12551	\$0.13541
Next 3000 kWh @ cents/kWh	\$0.12427	\$0.13408
Over 5000 kWh @ cents/kWh	\$0.11387	\$0.12285

C.	<u>Irrigation IR</u>	Summer	Winter	
	Monthly Customer Charge (Single Phase)	\$50.00	\$50.00	
	Monthly Customer Charge (Three Phase)	\$70.00	\$70.00	
	KVA Charge \$/KVA installed			
	First 2000 kWh @ cents/kWh	\$0.17338	\$0.17338	
	Next 3000 kWh @ cents/kWh	\$0.12338	\$0.12338	
	Over 5000 kWh @ cents/kWh	\$0.12338	\$0.12338	
D.	<u>Municipal - MS</u>			
	Monthly Customer Charge (Single Phase)	\$22.00		
	Monthly Customer Charge (Three Phase)	\$40.00		
	<u>Winter Rates (Oct - May)</u>			
	First 8000 kWh @ cents/kWh	\$0.09882		
	Over 8000 kWh @ cents/kWh	\$0.08307		
	<u>Summer Rates (June - Sept)</u>			
	First 8000 kWh @ cents/kWh	\$0.10933		
	Over 8000 kWh @ cents/kWh	\$0.09882		
E.	<u>Large Power & Industrial</u>	City	Rural	Primary Metered w/ demands of 3,000 kW or more
	(for Accounts with metered demands of 100KW or more)			
	Customer Charge \$/Month	\$600.00	\$700.00	\$950.00
	<u>Winter Rates (Oct - May)</u>			
	Demand Charge @ \$/kW	\$15.00	\$16.00	\$17.00
	Energy Charge @ cents/kWh	\$0.05910	\$0.06376	\$0.06376
	<u>Summer Rates (June - Sept)</u>			
	Demand Charge @ \$/kW	\$16.00	\$18.00	\$19.00
	Energy Charge @ cents/kWh	\$0.06617	\$0.07139	\$0.07139

The demand charge shall be based upon the maximum integrated kilowatt load determined by the meter for the billing monthly billing period, and will be Either a., b., or c., whichever is higher:

- a. The maximum demand occurring the billing period
- b. 65 percent of the highest demand established for bills in the previous 23 months
- c. 100 KW

The monthly bill will be as follows for accounts disconnected from service: Customer Charge + Demand, including b) or c) of the demand charge, applicable for 23 months following disconnection of service + Energy Charge + All Riders (as applicable) + Service Fees (as applicable) + Sales Tax (if applicable).

For Accounts that are metered at Primary voltage but take service from multiple city owned secondary transformers there shall be a monthly \$0.210 per KVA facilities charge for the multiple transformer service.

The billed kW demand shall be adjusted when the metered power factor (PF) is less than 95%. The metered KW will then be multiplied by the ratio of (95% / PF%), where PF% is the metered power factor expressed as a percentage.

F.	<u>Area Lights</u>	Metered	Not Metered
	50 Watt, LED, \$/Month	\$8.20	\$10.14

G. PRODUCTION COST ADJUSTMENT, (PCA): ALL RATES INCLUDED HEREIN ARE SUBJECT TO PRODUCTION COST ADJUSTMENT. The Board of Public Works, at its sole option, may include any deviation in costs, either as a credit or adder, to all service under these rates. The adjustment may be calculated in accordance with standard utility policies and shall include adjustment for losses.

Other Terms and Conditions:

1. Payments Due, Disconnection Charges and Deposits Required: Monthly billed accounts are due by the 10th of each month. Delinquent accounts will be subject to a 5% late charge.

All rate schedules will be billed at gross and will be considered delinquent payments after the 10th of the month. Customers who have not paid their utility bills by the 10th of the month shall receive, in writing, a disconnect notice under the procedures of the Nebraska State Statutes.

Applicable service charges, whether disconnect is actually made or not, for non-payment of bill shall be a \$75.00 service charge for Monday through Friday 8:00 AM – 5:00 PM and \$120.00 service charge for after hours, weekends and holidays.

Disconnects and reconnections by the same customer made before a 12-month period from the disconnect request shall carry a service charge of all monthly Customer and Demand charges and fees for the months during the disconnection before re-reconnection is performed.

The utility service deposit will be \$100.00 for owners of residential properties. All other rentals, **apartments and small commercial accounts require a \$250.00 deposit. For larger services the** deposit shall be 1.5 times the average of the last 12 months of typical use billing.

II. Customers Beyond City Limits

Service Beyond Corporate Limits General Rules

The City of Broken Bow, Custer County, Nebraska, by resolution of its Board of Public Works shall have the power and authority to contract with any person, persons, association or corporation, to sell electric current for light, heat and power purposes beyond its corporate limits when, in the judgment of its board of public works, it is beneficial to the city to do so. The cost or expense of extending the electric service lines beyond city borders shall be paid by the customer or, subject to the provisions of the statute by the city. For furnishing electric service beyond its corporate limits, subject to the above conditions, said city, through its board of public works, may establish rates with such person, persons, association or corporation, including municipalities, without regard to the rates specified in the foregoing schedule; provided, however, that the rate made shall be uniform so far as it affects the users of equal amounts of current under such contracts under similar conditions.

III. Discrimination

Section 1. No electric current shall be furnished to any customer other than as provided in this section, and there shall be no discrimination in rates as between customers using equal amounts of current for the same purpose under the same conditions.

Section 2. That the appropriate state and local sales tax be billed to all customers.

Section 3. That this ordinance shall take effect and be in force with the July 2026 Meter readings.

Section 4. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

Section 5. This ordinance shall be in full force and effect from and after its approval and publication as provided by law.

Passed and approved this _____ day of _____, 2026.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer A. Waterhouse, City Clerk

Return to Agenda

**CITY OF BROKEN BOW
ORDINANCE NO. 1310**

AN ORDINANCE OF THE CITY OF BROKEN BOW, CUSTER COUNTY, NEBRASKA, TO CONFIRM THE SALE OF SURPLUS PROPERTY, REAL ESTATE DESCRIBED BELOW TO JERRY A. HAINES; TO DIRECT THE MAYOR AND CLERK OF CITY OF BROKEN BOW, NEBRASKA TO EXECUTE AND DELIVER TO SAID JERRY A. HAINES A MUNICIPAL DEED ON THE TERMS AND CONDITIONS HEREINAFTER SET FORTH; AND TO PRESCRIBE THE TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BROKEN BOW, NEBRASKA, AS FOLLOWS:

- 1.) That the City Council of Broken Bow adopted a Resolution directing the sale of surplus property and notice of said sale was published according to the requirement of Nebraska Revised State Statute 17-503. After passage of the right-of-remembrance period, the property described as Lot Six (6), and the North Half (N1/2), of Lot Seven (7), in Block Twelve (12), of Jewett & Lilly's Addition to Broken Bow, Custer County, Nebraska is confirmed and sold to Jerry A. Haines for \$12,000.00, by way of a Municipal Deed. The Mayor and City Clerk of Broken Bow, Nebraska are hereby directed to execute and deliver to the grantee, said Municipal Deed, after payment is made in full.
- 2.) The City of Broken Bow, Nebraska is not guaranteeing the title to the above-described property; the sale to the grantee is in "as is" condition; the grantee shall assume unpaid real estate taxes, if any; and the City of Broken Bow, Nebraska is not furnishing title insurance or a marketable abstract of the title to the grantee.
- 3.) That all ordinances and parts of ordinances passed and approved prior to the passage and approval of this ordinance and in conflict therewith are hereby repealed.
- 4.) That this ordinance shall be in full force and take effect from and after its passage, approval and publication according to law.

PASSED AND APPROVED this 9th day of June, 2026.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer A. Waterhouse, City Clerk

Return to Agenda

**SERVICE AGREEMENT
BETWEEN
NEBRASKA PUBLIC POWER DISTRICT
AND
CITY OF BROKEN BOW, NEBRASKA**

This Service Agreement (Agreement) is made and entered into this ____ day of _____, 2026, by and between the Nebraska Public Power District, a public corporation and political subdivision of the State of Nebraska (NPPD), and City of Broken Bow, Nebraska (Customer), a municipal corporation and political subdivision of the State of Nebraska, each sometimes hereinafter referred to singularly as "Party" and collectively as "Parties."

**ARTICLE I
BACKGROUND**

- 1.1 Customer is provided power by the Municipal Energy Agency of Nebraska (MEAN) and has a working relationship with NPPD. The Parties are entering into this Agreement so that NPPD, upon Customer request and per the terms of this Agreement, may perform certain services on Customer's electric facilities.

**ARTICLE II
SCOPE OF SERVICES**

- 2.1 NPPD will perform various operation, maintenance, repair, and testing functions on Customer-owned electric facilities at Customer's request. Such services will be provided in accordance with current applicable NPPD policies, procedures, and standards and in accordance with the applicable requirements of the National Electrical Safety Code.
- 2.2 Customer shall determine when services are needed from NPPD. Upon request of the Customer and NPPD's acceptance of such request, NPPD shall provide the requested services for Customer. All requested services shall be performed by NPPD pursuant to the terms and conditions contained in this Agreement and any applicable Task Authorization.
- 2.3 For requested services having a project cost less than twenty thousand dollars (\$20,000), the Parties do not need to execute a separate Task Authorization, but the Parties may execute a separate Task Authorization, if Customer determines that a written document is preferred. The request for services with a project cost less than twenty thousand dollars (\$20,000) shall be documented in NPPD's SAP Work System, and shall be performed subject to the terms and conditions contained in this Agreement.

- 2.4 For requested services having a project cost of twenty thousand dollars (\$20,000) or more, a separate Task Authorization shall be executed by the Parties prior to the start of the work, except in the case of an emergency. Such Task Authorization shall be signed by both Parties, shall describe the scope and schedule of the work to be performed by NPPD, shall set forth the associated fees, and shall be performed subject to the terms and conditions contained in this Agreement. The Task Authorization shall be in the format as shown on Attachment 1, attached hereto and made a part of this Agreement.

ARTICLE III PERSONNEL AND SUPPORT

- 3.1 NPPD will furnish equipment and trained personnel for the performance of the services provided under this Agreement and applicable Task Authorization(s). To allow NPPD personnel to familiarize themselves with Customer's electric facilities for safety considerations and to expedite NPPD's response time, Customer agrees to furnish copies of all available maps, diagrams, schedules and other similar material relating to applicable Customer-owned facilities.

ARTICLE IV MATERIALS AND SUPPLIES

- 4.1 To the extent possible, NPPD will utilize Customer's materials and supplies to provide the services. Customer and NPPD will make arrangements for NPPD to access Customer's materials and supplies. If Customer's stock is unavailable or inappropriate to meet the needs in providing the services, NPPD will use materials and supplies from NPPD's own stock, if available and appropriate. Customer agrees to pay NPPD's actual costs for material and supplies. The cost for such materials and supplies taken from NPPD's stock shall be itemized on the invoice for services submitted to Customer for payment.
- 4.2 If appropriate materials and supplies are not available from the stock of Customer or NPPD, Customer or NPPD will procure the necessary materials and supplies. If NPPD procures the materials and supplies, Customer will be billed for all such materials and supplies required to perform the services. The cost for such materials and supplies shall be itemized on the invoice for services submitted to Customer for payment.

ARTICLE V BILLING FOR SERVICES

- 5.1 For all services provided to Customer by NPPD under this Agreement and any applicable Task Authorization, NPPD will, as soon as practicable after services have been provided, bill Customer in accordance with NPPD's standard charge rates.

- 5.2 Except as otherwise mutually agreed by the Parties, all bills for services provided to Customer by NPPD shall be due within thirty (30) days after rendering by NPPD.
- 5.3 If Customer desires to dispute all or any portion of a billing for services provided by NPPD, Customer shall nevertheless pay the full amount of said billing when due. Within sixty (60) days of the due date of such billing, Customer shall notify NPPD in writing of the grounds and amount of the billing dispute. Customer shall not be entitled to any adjustment on account of any disputed billing not brought to NPPD's attention within the time and in the manner herein specified. If settlement of the dispute results in a refund to Customer, the amount refunded shall not exceed the amount identified as being in dispute.

ARTICLE VI INSURANCE

- 6.1 During the term of this Agreement and any applicable Task Authorization, NPPD will maintain general liability (including contractual coverage), automobile liability and workers' compensation insurance in accordance with NPPD's current coverage standards.
- 6.2 This Article VI, and the obligation to obtain and maintain insurance coverage, is not intended, and shall not be construed, to create any liability to members of the public in excess of that provided by law.
- 6.3 At NPPD's sole discretion, NPPD may self-insure all or any portion of the insurance required under this Article VI.

ARTICLE VII LIMITED WARRANTY PROVISIONS (GOODS AND/OR SERVICES)

- 7.1 **Goods.** NPPD warrants that, the goods furnished in connection with the work provided under this agreement are free of all liens and encumbrances, and that for a period of six (6) months following installation, the goods furnished in connection with the work provided under this Agreement and any applicable Task Authorization, are free of defects in material and workmanship, and conform to the specifications, if any, provided in writing by NPPD. The foregoing warranty does not extend to any products or components which are not of NPPD's manufacture, but NPPD assigns and transfers to Customer any and all warranties which NPPD may have received from the manufacturers of such items. All claims under this limited warranty for goods must be made in writing to NPPD promptly upon discovery. Upon Customer's submission of a claim as provided herein, NPPD shall at its option either repair or replace the goods at NPPD's cost.
- 7.2 **Services.** NPPD agrees that the services performed under this Agreement and any applicable Task Authorization will meet the standards of care, skill, and diligence exercised by NPPD in the performance of such services with respect to

NPPD facilities and operations. In the event any services fail to meet said standards, and Customer notifies NPPD in writing of such failure no later than six (6) months from the performance of such services, NPPD's sole obligation and liability to Customer shall be to re-perform the failed services.

- 7.3 The foregoing provisions are the sole warranty for the goods and/or services provided under the Agreement and any applicable Task Authorization. AS TO ALL GOODS PROVIDED HEREUNDER, IF ANY, NO IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE SHALL APPLY.

ARTICLE VIII INDEMNIFICATION

- 8.1 Customer agrees to indemnify, defend, and save harmless NPPD or its representatives, agents, or employees from and against all claims, demands, suits, actions, payments, and judgments arising out of NPPD's performance of work under this Agreement and any applicable Task Authorization, that result from the negligent act or omission of the Customer or its representatives, agents (other than NPPD) or its employees, and for any claims arising out of Customer's failure or refusal to implement NPPD's written or oral instructions, if any.

ARTICLE IX CONSEQUENTIAL DAMAGES

- 9.1 In no event shall NPPD be liable under any provision of this Agreement and any applicable Task Authorization for any special, indirect, incidental, consequential or punitive damages, including, but not limited to, loss of profit or revenue, loss of use of any property or equipment, cost of capital, cost of purchased power, cost of temporary equipment, facilities or services, downtime costs, or claims from Customer for such damages or claims from Customer's customers or suppliers for such damages, whether based in whole or in part in contract, in tort, including negligence, strict liability, or any other theory of liability, even if NPPD is expressly informed of the same.

ARTICLE X LIMITATION OF LIABILITY

- 10.1 In no event shall NPPD'S aggregate liability to the CUSTOMER, whether based in whole or in part in contract, in tort, including negligence, strict liability, or any other theory or liability, exceed two (2) times the value of the applicable Task Authorization or the value of the work if such work is requested without a Task Authorization under Paragraph 2.3 of this Agreement.

**ARTICLE XI
UNCONTROLLABLE FORCES**

- 11.1 NPPD shall not be liable for loss or damage from any failures to perform any of its contractual obligations under this Agreement and any applicable Task Authorization because of Uncontrollable Forces, which are circumstances beyond NPPD's control, or because an emergency situation arises which affects NPPD's ability to provide services to Customer under this Agreement and any applicable Task Authorization, and NPPD shall be temporarily relieved of its obligations under this Agreement and any applicable Task Authorization and shall have a reasonable period of time after termination of the Uncontrollable Force or emergency situation to resume performance. NPPD shall notify Customer of the temporary suspension of such services and shall submit to the Customer a revised performance schedule.

**ARTICLE XII
TERM**

- 12.1 This Agreement shall become effective upon the date first above written and shall remain in effect until canceled (i) by either Party, without cause, upon six (6) months written notice to the other Party, or (ii) by either Party, with cause, in the event either Party fails to comply with any term or condition of this Agreement, upon thirty (30) days written notice to the other Party. In no event shall the term of any Task Authorization incorporated herein exceed the term of this Agreement.

**ARTICLE XIII
SEVERABILITY**

- 13.1 In providing services pursuant to this Agreement or any applicable Task Authorization, NPPD agrees not to violate NPPD's policies, procedures or standards. If any provision of this Agreement or any applicable Task Authorization is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

**ARTICLE XIV
GOVERNING LAW**

- 15.1 This Agreement and any applicable Task Authorization is deemed to have been effectively entered into in the State of Nebraska and it shall be interpreted and controlled by the laws of said State. The Parties agree that any action arising out of or related to this Agreement or any applicable Task Authorization brought by Customer against NPPD shall be brought only in the federal or state courts in the State of Nebraska.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their authorized representatives on the date noted below.

NEBRASKA PUBLIC POWER DISTRICT

CITY OF BROKEN BOW, NEBRASKA

By: _____

By: _____

Print: _____

Print: _____

Title: _____

Title: _____

Date: _____

Date: _____

ATTACHMENT 1 TO SERVICE AGREEMENT

**TASK AUTHORIZATION NO. _____
TO SERVICE AGREEMENT BETWEEN
NEBRASKA PUBLIC POWER DISTRICT AND
CITY OF BROKEN BOW, NEBRASKA**

EFFECTIVE DATE: _____

NPPD OFFICE USE ONLY:

SAP W.O. # _____

SAP Customer # _____

CRF#: (Agreement #/Task Authorization #) _____ / _____

Billing Document # _____

SCOPE OF SERVICES PROVIDED

Customer has requested NPPD perform services, and NPPD has agreed to perform the following services for Customer:

SCHEDULE

The services shall be performed in accordance with the following schedule:

COST FOR SERVICES

NPPD shall invoice Customer for all actual costs incurred by NPPD for the services provided as determined pursuant to then-existing NPPD standard accounting and financial practices, methods and policies. An itemization of the estimated project cost follows:

When the original copy of the Task Authorization is signed by Customer: 1) add NPPD Manager signature 2) add SAP W.O. # and SAP Account # in Office Only section above, 3) scan and attach pdf of TA to SAP Notification and 4) Provide original copy to Customer and to NPPD Contracts / Corporate Records.

ATTACHMENT 1 TO SERVICE AGREEMENT

SPECIAL TERMS (IF ANY)

Will the above-described scope of services be funded by Customer, in whole or in part, from federal or state sources (e.g. grants or loans)? YES/NO (circle one)

If the answer to the above is "Yes," Customer shall provide all specific federal or state requirements associated with the funding source that are applicable to the work, material or services being provided by NPPD. Such requirements shall be provided through edits to this Special Terms section prior to this Task Authorization being entered into with NPPD: (list specific terms and conditions below or in an Exhibit – Customer's agreement documents cannot be used as an Exhibit)

TERMS AND CONDITIONS

The performance of the services described in this Task Authorization, and the rights and obligations of the Parties described herein, are governed by the Service Agreement executed between the Parties effective _____, 20____, and such terms and conditions are incorporated herein by reference, and shall be applicable hereto, unless specifically provided otherwise in this Task Authorization.

In no event shall the term of this Task Authorization exceed the term of the Service Agreement.

Accepted and Agreed to:

NEBRASKA PUBLIC POWER DISTRICT

CITY OF BROKEN BOW, NEBRASKA

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

When the original copy of the Task Authorization is signed by Customer: 1) add NPPD Manager signature 2) add SAP W.O. # and SAP Account # in Office Only section above, 3) scan and attach pdf of TA to SAP Notification and 4) Provide original copy to Customer and to NPPD Contracts / Corporate Records.



Project Change Order

Customer	City of Broken Bow, NE	Contract/PO Number	SEL T&Cs
Customer Contact Name	Blake Waldow	Change Order Number	1
SEL ES Project Name	City of Broken Bow - Phase 1 - BD Sub	Change Order Date	05/21/2026
SEL ES Project Number	040355.000.00 (040355.800.00)	Date Response Required	06/04/2026
SEL ES Project Manager	Joel Stone	SEL ES Contact Name	Sumedh Deshpande

Description – Additional Commissioning Trip
Basis of Change <p>This Change Order reflects a revised commissioning plan developed to address equipment delivery timing and site access considerations.</p> <p>The work has been restructured into a two-phase approach:</p> <ul style="list-style-type: none">Phase 1 includes installation of the SEL-751 Feeder Protection Relays and real-time automation controller (RTAC) with commissioning of SEL-751 relays during the planned June 29–July 3 outage window, resulting in a reduced duration for this scope. This will be for up to three (3) days on site.Phase 2 includes installation and commissioning of the SEL-735 Power Quality and Revenue Meters once delivered on site and commissioning of RTAC performed during normal weekday operations. This will be up to two (2) days on site, with the schedule to be determined in coordination with the customer. <p>This revised approach introduces an additional mobilization for the return visit while adjusting labor scope and schedule accordingly. Pricing for this Change Order reflects these adjustments and includes consideration for the reduction of per diem days from the original proposal, incorporated as a credit within the overall cost impact.</p> <p>No changes to equipment scope or technical requirements are included.</p>
Protection – Commissioning Support Services <ul style="list-style-type: none">SEL ES will provide up to two (2) days of onsite support by two (2) engineers/technicians (total of four (4) days) at the Customer’s facility in Broken Bow, NE. Support will be provided and spread over two (2) mobilizations. This includes the cost of travel and related expenses and the use of Omicron test kit

Confidentiality Notice: The information contained in this query is privileged and confidential information and is intended solely for the use of the individual or entity to whom it is addressed. If you are not the intended recipient or the person responsible for delivering the material to the intended recipient, you are hereby notified that any dissemination, disclosure, copying, or distribution of this communication is strictly prohibited. If you received this communication in error, please notify us immediately by telephone and destroy this material accordingly.

Cost Impact	
US \$12,250.00	TOTAL
For projects in the U.S., all quoted prices are exclusive of any sales, value-added, or similar taxes, which will be added, if applicable, at the statutory rate(s) at the time of invoicing.	

Payment Milestone Schedule	
Milestone Activity	Price (USD)
Onsite Mobilization (Invoiced Monthly as per Actual)	\$12,250.00
Total Price	\$12,250.00

Schedule Impact
N/A

Change Order Summary	
\$82,535.00	Original Contract/PO
\$12,250.00	Amount from approved Change Order # 1
US \$94,785.00	TOTAL

Validity	This quotation is valid for 60 days. SEL ES reserves the right to withdraw this offer if mutually accepted credit terms cannot be agreed upon.
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Authorization			
Customer/vendor approves this Change Order.			
<input type="checkbox"/> Add to existing PO		<input type="checkbox"/> Use new PO number _____	
Signature		Date	
Name		Title	

RESOLUTION 2026-10

A RESOLUTION AUTHORIZING THE EXPENDITURE OF KENO FUNDS FOR COMMUNITY BETTERMENT PROJECTS IN THE CITY OF BROKEN BOW, NEBRASKA, NOT TO EXCEED \$65,000, WITH A SUNSET DATE OF DECEMBER 31, 2026, FOR ANY UNSPENT FUNDS.

WHEREAS, the City of Broken Bow, a city of the second class in Nebraska, is authorized under the Nebraska County and City Lottery Act, Neb. Rev. Stat. §§ 9-601 to 9-653, to conduct a keno lottery and to expend the proceeds for community betterment purposes; and

WHEREAS, Neb. Rev. Stat. § 9-604 defines community betterment purposes to include initiating, performing, or fostering worthy public works, enabling or furthering the erection or maintenance of public structures, and lessening the burdens borne by government; and

WHEREAS, Neb. Rev. Stat. § 9-619 authorizes the governing body of the City of Broken Bow to appropriate and use the gross proceeds of a keno lottery, after reasonable expenses, solely for community betterment purposes as determined by the City Council; and

WHEREAS, the City Council has identified certain projects and purchases that meet the requirements for community betterment, including but not limited to pickle ball court, bulk mulch, flowers, plants, Bandstand improvements, flags and Christmas decorations; and

WHEREAS, Keno funds in Broken Bow have been underutilized, resulting in a substantial accumulation of funds that could be used to enhance the quality of life and aesthetic appeal of the community; and

WHEREAS, the proposed expenditure of Keno funds for these projects and purchases complies with the restrictions and requirements set forth in the Nebraska County and City Lottery Act; and

WHEREAS, to ensure fiscal responsibility, any unspent funds from this allocation shall be subject to a sunset date, after which they shall no longer be authorized for expenditure under this resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BROKEN BOW, NEBRASKA:

1. That the expenditure of Keno funds, not to exceed \$65,000, is hereby authorized for community betterment projects and purchases, including but not limited to pickle ball court, bulk mulch, flowers, plants, Bandstand improvements, flags and Christmas decorations.
2. That any funds authorized under this resolution that remain unspent as of December 31, 2026, shall no longer be authorized for expenditure under this resolution and shall be subject to further action by the City Council.
3. That the City Administrator, or their designee, is authorized to execute all necessary documents and take all necessary actions to implement the approved expenditures.
4. That this resolution shall take effect immediately upon its passage.

PASSED AND APPROVED this ____ day of _____, 2026.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer A. Waterhouse, City Clerk

**CITY OF BROKEN BOW ORDINANCE
NO. 1311**

AN ORDINANCE OF THE CITY OF BROKEN BOW, NEBRASKA AMENDING CHAPTER 74: RECREATIONAL VEHICLES OF THE CITY OF BROKEN BOW MUNICIPAL CODE REGARDING THE REGULATION OF ELECTRIC SCOOTERS, ELECTRIC BICYCLES, AND HOVERBOARD USAGE ON PUBLIC PROPERTY; TO ESTABLISH REGULATIONS FOR OPERATION; TO RESTRICT THE USE OF ELECTRIC SCOOTERS, ELECTRIC BICYCLES, AND HOVERBOARDS IN CERTAIN AREAS; TO REQUIRE SAFETY EQUIPMENT REQUIREMENTS; TO EMPHASIZE PARENTAL RESPONSIBILITIES; TO PROVIDE FOR PENALTIES AND IMPOUNDMENT; TO REPEAL ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND TO PROVIDE AN EFFECTIVE DATE.

SECTION 1. The City of Broken Bow Municipal Code Chapter 74 shall be amended by adding Sections 74.01 through 74.04 as follows:

§ 74.01 DEFINITIONS

BUSINESS DISTRICT. The downtown business district of the City of Broken Bow, including the sidewalks, streets, alleys, storefronts, green spaces, public areas, and accessways located along South C Street to South E Street North to South and South 10th Avenue to South 8th Avenue East to West.

BROKEN BOW CITY SQUARE. Any public sidewalk, park area, green space, plaza, street closure area, or other public gathering area located within or immediately adjacent to the downtown square area maintained by the City of Broken Bow for public events and pedestrian use.

ELECTRIC BICYCLE. Any bicycle equipped with fully operative pedals for human propulsion and an electric motor or gas-powered motor that produces no more than 750 watts of power, or one horsepower, capable of propelling the device at speeds not exceeding twenty-eight (28) miles per hour. (see Nebraska Revised Statute 60-614.02 to 60-614.04)

The term "electric bicycle" shall not include:

- A. Any motorcycle, minibike, moped, motor-driven cycle, dirt bike, or motor vehicle requiring registration under Nebraska law;
- B. Any device lacking fully operative pedals designed for human propulsion;
- C. Any electric or motorized device capable of speeds in excess of twenty-eight (28) miles per hour under motor power alone;
- D. Any homemade, modified, or altered device that increases speed, wattage, or performance beyond manufacturer specifications;
- E. Any off-road recreational vehicle, all-terrain vehicle (ATV), utility task vehicle (UTV), or similar device;

- F. Any device operated exclusively on rails or tracks; or
- G. Any device determined by the Chief of Police or applicable Nebraska law not to meet the requirements of an electric bicycle.

ELECTRIC SCOOTER. Any device with handlebars, a floorboard designed to stand upon, powered by an electric or gas motor, and having two or three wheels, including devices with wheels 12 inches or smaller.

ELECTRIC PERSONAL ASSISTIVE MOBILITY DEVICE. Any motorized wheelchair or other self-balancing, two non-tandem wheeled device designed to transport only one person and operated in compliance with applicable state and federal accessibility laws.

HOVERBOARD. Any self-balancing, single-wheel or double-wheel electronic board, electric skateboard, or similar motorized personal transportation device.

MINOR. Any person under eighteen (18) years of age.

§ 74.02 OPERATIONS; RESTRICTIONS

- A. No person shall operate an electric scooter, electric bicycle, or hoverboard upon any roadway within the corporate limits or extraterritorial jurisdiction of the City of Broken Bow where the posted speed limit exceeds twenty-five (25) miles per hour. Crossing such roadway shall only be permitted at marked intersections or controlled crossings.
- B. No person shall operate an electric scooter, electric bicycle, or hoverboard upon any sidewalk within the Business District.
- C. No minor person shall operate an electric scooter, electric bicycle, or hoverboard within the Business District. Such devices shall be walked or carried while within the Business District.
- D. No person shall operate or ride an electric scooter, electric bicycle, or hoverboard on or within the Broken Bow City Square at any time, regardless of whether a public event is occurring.
- E. No person shall operate an electric scooter, electric bicycle, or hoverboard within any City park, playground, athletic complex, tennis court, pickleball court, basketball court, baseball or softball field, multi-purpose field, walking tracks or trails, cemetery, or other recreational facility unless specifically authorized by posted signage.
- F. No person shall operate an electric scooter, electric bicycle, or hoverboard on any public sidewalk or elsewhere in the City in a careless, reckless, negligent, unsafe, or disruptive manner so as to endanger any person or property or interfere with the safe and orderly movement of pedestrian or vehicular traffic.

- G. No person shall operate an electric scooter, electric bicycle, or hoverboard in a careless, reckless, negligent, or unsafe manner, including but not limited to:
1. Sudden swerving or weaving through pedestrian or vehicle traffic;
 2. Riding two or more abreast in a manner obstructing traffic;
 3. Operating while distracted by a cellular telephone, headphones covering both ears, or other electronic device;
 4. Towing another person, vehicle, or object;
 5. Carrying more persons than the device was designed to accommodate;
 6. Performing or attempting stunts, tricks, jumps, or wheelies or acrobatic maneuvers upon public property;
 7. Excessive speed for conditions;
 8. Operating upon curbs, benches, handrails, picnic tables, landscaping features, stairways, or public fixtures;
 9. Failing to maintain proper control of the device; or
 10. Operating in any manner, creating an unreasonable risk of injury or property damage.
- H. Every person under eighteen (18) years of age operating or riding upon an electric scooter, electric bicycle, or hoverboard shall wear a properly fitted and fastened bicycle or skateboard helmet meeting standards established by the United States Consumer Product Safety Commission.
- I. Any electric scooter, electric bicycle, or hoverboard being ridden at nighttime shall be equipped with a light on the front which shall emit a white light visible from a distance of at least five hundred (500) feet to the front on a clear night and with a red reflector on the rear which shall be visible on a clear night from all distances between one hundred (100) feet and six hundred (600) feet to the rear when directly in front of lawful lower beams of headlights on a motor vehicle. A light emitting a red light visible from a distance of five hundred (500) feet to the rear may be used in addition to such red reflector.
- J. Any person operating an electric scooter, electric bicycle, or hoverboard upon a roadway shall obey all official traffic control devices and shall be subject to all rights and duties applicable to the driver of a vehicle under Nebraska law and City ordinances.
- K. Operators shall yield the right-of-way to all pedestrians at all times and shall provide an audible warning before overtaking or passing a pedestrian where operation is permitted.
- L. Any person who operates an electric scooter, electric bicycle, or hoverboard upon a street shall clearly signal their intention for turning left, right, or

stopping by utilizing an appropriate electric signaling mechanism or by the use of hand signals.

- M. The operator of an electric scooter, electric bicycle, or hoverboard emerging from an alley, driveway, or building shall stop before entering a sidewalk or roadway and shall yield the right-of-way to pedestrians and vehicles.
- N. No person shall park, leave, or abandon an electric scooter, electric bicycle, or hoverboard in a manner that obstructs pedestrian travel, building entrances, sidewalks, ramps required for accessibility, fire hydrants, or public streets.
- O. Electric Personal Assistive Mobility Devices operated in accordance with applicable accessibility laws are exempt from the provisions of this section.

§ 74.03 PARENTAL RESPONSIBILITY

- A. No parent, guardian, or other person having legal custody of a minor shall knowingly permit or allow such minor to violate any provision of this ordinance.
- B. A parent or guardian may be cited jointly with a minor for violations committed by the minor under this chapter.
- C. Nothing in this section shall prohibit separate criminal or civil liability where otherwise provided by Nebraska State or Federal Law.

§ 74.04 VIOLATIONS; PENALTIES

1. First offense: A fine of not less than \$10.00 nor more than \$50.00.
2. Second offense within a twelve (12) month period: A fine of not less than \$50.00 nor more than \$100.00.
3. Third and successive offenses within a twelve (12) month period: A fine of not less than \$150.00 nor more than \$500.00.
4. In addition to any fine imposed, a law enforcement officer may impound any electric scooter, electric bicycle, or hoverboard used in violation of this ordinance.
5. Storage fees of \$10 per day may be imposed for any impounded electric scooter, electric bicycle, or hoverboard.
6. An impounded device shall not be released until all towing, storage, and administrative fees are paid.
7. Upon a third or subsequent offense, the Court may order forfeiture, destruction, or other lawful disposition of the device.

SECTION 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Dated this ____ day of _____ 2026.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer A. Waterhouse, City Clerk