

Wahoo Public Library**Wahoo, Nebraska****September 12, 2023**

The Council met in regular session in the Wahoo Public Library, 637 N Maple, in compliance with the agenda posted at City Hall, Post Office and First Bank of Nebraska, and the City of Wahoo website, with each Council member being notified of the agenda prior to the meeting. The meeting was called to order by Mayor Gerald D. Johnson at 7:00 p.m. and opened with the Pledge of Allegiance. The public was informed of the location of posting of the Open Meetings Law. Roll call was taken with the following Council members present: Stuart Krejci, Chris Rappl, Shane Sweet, Patrick Nagle, and Ryan Ideus. Council Members absent: Carl Warford.

The Mayor Proclaimed October 5-8 to be support for citizens with intellectual disabilities week.

City Administrator Melissa Harrell reported on the next steps for the North Chestnut Drainage area. She noted that silt fencing will be removed, and that the retention basin will be addressed once crops are harvested in that area. She asked the council for further direction on the concern and the council indicated that having a meeting with certified engineers would be beneficial with making a determination for the next steps.

Council Member Krejci motioned, and Council Member Ideus seconded to approve the consent agenda which included approval of minutes from September 12th meeting of the city council, acceptance of the minutes of the September 12th meeting of the library board, approval of pay estimate #4 to K2 Construction in the amount of \$338,924.00 for Wilmer Ridge Subdivision. Roll call vote Krejci, yes; Ideus, yes; Rappl, yes; Nagle, yes; Sweet, yes; Warford, absent and not voting. Motion carried.

Council Member Nagle motioned, and Council Member Krejci seconded to approve

Resolution No. 2023-21

Whereas: State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and standards; and

Whereas: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each municipality shall be signed by the Mayor or Village Board Chairperson and shall include the resolution of the governing body of the municipality authorizing the signing of the certification.

Be it resolved that the Mayor of the City of Wahoo is hereby authorized to sign the Municipal Annual Certification of Program Compliance

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

Council Member Krejci motioned, and Council Member Sweet seconded to approve of a 4% Cost of Living Adjustment for City of Wahoo employees to be effective October 1, 2023. Roll call vote Krejci, yes; Sweet, yes; Nagle, yes; Ideus, yes; Rappl, yes; Warford, absent and not voting. Motion carried.

Council Member Rappl motioned, and Council Member Ideus seconded to approve a contract with Sparq for meeting management program. Roll call vote Rappl, yes; Ideus, yes; Rappl, yes; Krejci, yes; Sweet, yes; Nagle, yes; Warford, absent and not voting. Motion carried.

Council Member Krejci motioned, and Council Member Rappl seconded to approve applications for garbage haulers and authorize operation within city limits. Roll call vote Krejci, yes; Rappl, yes; Ideus, yes; Sweet, yes; Nagle, yes; Warford, absent and not voting. Motion carried.

Council Member Krejci motioned, and Council Member Ideus seconded to approve:

RESOLUTION NO.2023-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WAHOO, NEBRASKA, AUTHORIZING AND ADOPTING A PROGRAM FOR THE EXPEDITED REVIEW OF CERTAIN TAX INCREMENT FINANCING PROJECTS PURSUANT TO SECTION 18-2155 OF THE NEBRASKA COMMUNITY DEVELOPMENT LAW.

RECITALS

- A. The City Council of the City of Wahoo, Nebraska (the "Governing Body"), duly created the Community Development Agency of the City of Wahoo Nebraska (the "Agency"), by ordinance for purposes of assisting with redevelopment of blighted and substandard real estate located within the City of Wahoo, Nebraska (the "City"), and to carry out all of the powers of a redevelopment authority provided for under the Nebraska Community Development Law, Sections 18-2101, et. seq., of the Nebraska Revised Statutes (the "Act").
- B. The Governing Body has designated certain portions of the City as blighted, substandard and eligible for redevelopment under the Act.
- C. The City has enacted and approved a comprehensive plan for the development of the City.
- D. Section 18-2155 of the Act provides that the Governing Body may authorize an expedited review process for redevelopment plans setting forth redevelopment projects that meet certain criteria, as prescribed therein.
- E. The Governing Body wishes to authorize and adopt said expedited review process, in accordance with this Resolution and the Act.

NOW THEREFORE, BE IT RESOLVED by the Governing Body as follows:

Section 1. The Governing Body hereby authorizes and adopts the processes providing for the expedited review (the "Expedited Review Process") of tax increment financing redevelopment plans for projects located within a blighted and substandard redevelopment area, and that meet the requirements under Section 18-2155(2) of the Act, as may be amended or replaced (an "Eligible Plan").

Section 2. Applicants wishing to utilize the Expedited Review Process shall submit a redevelopment plan containing all required information under Section 18-2155(4)(a) of the Act, as may be amended or replaced, on the form provided by the Nebraska Department of Economic Development, along with any additional information required under Section 18-2155(4)(b) of the Act, to the City Administrator, or his or her designee.

Section 3. The City shall charge a fee in an amount not to exceed the maximum allowable fee under Section 18-2155 of the Act, as may be amended or replaced, upon the submission of a redevelopment plan for purposes of the Expedited Review Process.

Section 4. The City Administrator, or his or her designee, shall review each redevelopment plan submitted for purposes of the Expedited Review Process, and shall either: (i) submit the Eligible Plans that meet all necessary criteria under the Act to the Governing Body for review and approval according to the Act; or (ii) reject any submissions which fail, in the reasonable and informed discretion of the reviewer, to meet the necessary criteria under Section 18-2155(2) or the Act, and shall not be required to forward the same to the Governing Body. The reviewer shall be authorized to request from the Applicant such information and documentation required, in the reviewer's reasonable discretion, to support the representations in the redevelopment plan, and a redevelopment plan shall not be considered submitted unless and until the Applicant complies with the same, as applicable. If a redevelopment plan is rejected for failure to meet the criteria under Section 18-2155(2) or the Act, the Applicant may amend and resubmit the redevelopment plan in accordance therewith for reconsideration.

Section 5. Other than approval of an Eligible Plan by the Governing Body, the Agency, or its designee(s), shall oversee and administer the Expedited Review Process, and shall be authorized to adopt policies and procedures related to the same to the extent said policies and procedures are in conformance with the terms and intent of this Resolution and the Act.

Section 6. Following approval of an Eligible Plan by the Governing Body, the Agency shall issue a promissory note (the "Promissory Note") as permitted in Section 18-2155 of the Act. Such actions by the Agency shall be authorized by the Governing Body's approval of an Eligible Plan and may be undertaken administratively without the requirement for further consideration or approval by the Agency. Upon execution, the Promissory Note shall be registered by the City's Treasurer, as the Agency's designated "Paying Agent", in the name of the holder. The principal amount of the Promissory Note shall not exceed the excess ad valorem real estate taxes estimated to be generated by the Redevelopment Project, based upon the estimated increase in the assessed value of the area comprising the Redevelopment Project (the "TIF Revenues"), as set forth in the Eligible Plan, for a period of fifteen (15) years. The Promissory Note shall bear an interest rate of zero percent (0%) per annum. The terms of the Promissory Note shall be controlling and are incorporated as part of this Resolution. The Promissory Note shall be in substantially the following form:

COMMUNITY DEVELOPMENT AGENCY OF THE CITY OF WAHOO, NEBRASKA, PROMISSORY NOTE FOR EXPEDITED REVIEW REDEVELOPMENT PROJECTS, AS AUTHORIZED BY NEB. REV. STAT. § 18-2155

(_____ Redevelopment Project)

\$ _____, 20 _____

FOR VALUE RECEIVED, the undersigned, Community Development Agency of the City of Wahoo, Nebraska (hereinafter known as "Agency"), promises to pay to the holder, designated on Schedule 1, attached hereto and incorporated herein ("Holder"), the principal sum of _____ and No/100

Dollars (\$ _____) together with interest thereon at the rate of 0.00% per annum, in accordance with that certain Redevelopment Plan for the _____ Redevelopment Project, (the "Redevelopment Plan"), passed and approved by the City Council of Wahoo, Nebraska ("City"), on _____, 20____, until the excess ad valorem real property taxes on the Property generated by the redevelopment project set forth in the Redevelopment Plan (the "Redevelopment Project") can no longer be divided for such purposes in accordance with Sections 18-2147(3)(a) and 18-2155 of the Nebraska Community Development Law, Sections 18-2101, et seq., of the Nebraska Revised Statutes (the "Act"), as may be amended or replaced, or until this Promissory Note is paid in full, whichever occurs first. The principal balance and interest thereon shall be due and payable on this Promissory Note on January 1st of each calendar year until maturity of this Promissory Note, beginning on January 1st of the year following the Agency's receipt of certification for the Redevelopment Project from the county assessor for Saunders County, Nebraska ("County Assessor"), as required under Section 18-2155(7) of the Act, to the extent any excess ad valorem taxes on the Property generated by the Redevelopment Project are collected by the Agency and available for the retirement of this debt at such time. Payments on this Promissory Note shall be paid by check or draft mailed to the Holder at the address provided in Schedule 1.

Upon any transfer of this Promissory Note from the party designated on Schedule 1 to any other party as permitted under Section 18-2155 of the Act, the transferor or transferee shall immediately notify the Treasurer of the City, as "Paying Agent", of such transfer, provide documentation that satisfactorily evidences such transfer and identifies the transferee to Paying Agent, and the transferor shall surrender this Promissory Note to Paying Agent for notation of the same on Schedule 1 hereto and reissuance to the transferee as the new Holder. If the transferor fails or refuses to surrender this Promissory Note to Paying Agent upon any such transfer, Paying Agent may declare the instrument held by the transferor void and reissue this Promissory Note to the transferee.

The provision of notice evidencing and effectuating a transfer for the purposes of this Promissory Note shall be the obligation of the transferor and/or transferee, as provided above, and said parties shall indemnify and hold harmless the Agency and the City from any and all claims, liabilities and damages arising from payments made on this Promissory Note to a prior Holder.

Pursuant to the Redevelopment Plan, Holder's entitlements under this Promissory Note are contingent upon completion of the Redevelopment Project within two (2) years after approval of the Redevelopment Plan by the City Council of the City. In the event the Redevelopment Project is not completed within such time period, as evidenced by the certification received by the Agency from the County Assessor, required under Section 18-2155(7) of the Act, as may be amended or replaced, this Promissory Note shall be void ab initio, and of no legal force or effect.

The Agency may prepay the principal amount outstanding in whole or in part, without penalty or the prior consent of the Holder. In the event the monies collected and held in that special fund established under Section 18-2147 of the Act are insufficient to pay in full all amounts due and owing after all excess ad valorem taxes generated by the Redevelopment Project, have been collected by the Agency and paid, in accordance with the terms of this Promissory Note, towards the retirement of the amounts due hereunder, then the Holder shall waive any unpaid portion of the principal and interest due hereon.

Demand, presentment, protest and notice of nonpayment under this Promissory Note are hereby waived.

AT ANY TIME, AND WITHOUT PRIOR NOTICE TO HOLDER, THE AGENCY SHALL HAVE THE OPTION OF PREPAYING IN WHOLE OR IN PART THE PRINCIPAL OF THIS PROMISSORY NOTE. A PORTION OF THE PRINCIPAL AMOUNT OF THIS PROMISSORY NOTE MAY BE PAID OR REDEEMED WITHOUT SURRENDER HEREOF TO THE PAYING AGENT OF THE AGENCY. THE HOLDER OR ANY TRANSFEREE OR ASSIGNEE OF SUCH HOLDER MAY NOT RELY UPON THE PRINCIPAL AMOUNT INDICATED HEREON AS THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID. THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID SHALL FOR ALL PURPOSES BE THE AMOUNT DETERMINED BY THE RECORDS OF THE AGENCY.

Pursuant to Sections 18-2155, 18-2147, 18-2124 and 18-2150 of the Act, the excess ad valorem real property taxes derived from the Property have been pledged for the payment of this Promissory Note, both principal and interest as the same fall due or become subject to mandatory redemption.

This Promissory Note shall not constitute a general obligation of the Agency and the Agency shall be liable for the payment thereof only out of said portion of taxes as described in this paragraph. This Promissory Note shall not constitute an obligation of the State of Nebraska, the Agency, or of the City (except for such receipts as have been pledged pursuant to the above-referenced Sections of the Act) and neither the State of Nebraska, the Agency nor the City shall be liable for the payment thereof from any fund or source including but not limited to tax monies belonging to either thereof (except for such receipts as have been pledged as described above in this paragraph). Neither the members of the Agency's governing body nor any person executing this Promissory Note shall be liable personally on this Promissory Note by reason of the issuance hereof.

Pursuant to Section 18-2155 of the Act, the principal amount of this Promissory Note has been established based upon the estimated taxing rates and increase of incremental ad valorem real property taxes for the Property which are expected to result over a fifteen-year period. The actual taxing rates and taxable valuations determined by the appropriate assessing officials may be materially different from such projected rate and assessment, resulting in the Agency's inability to pay the entire principal amount prior to maturity of this Promissory Note, without liability of the Agency or the City.

Interest on this Promissory Note shall be subject to taxation for both federal and Nebraska state income taxes, as and to the extent provided by law, and no information report shall be filed with the Internal Revenue Service under Section 149(e) of the Internal Revenue Code.

No delay or omission on the part of the Holder in exercising any remedy, right or option under this Promissory Note shall operate as a waiver of such remedy, right or option. In any event, a waiver on any one occasion shall not be construed as a waiver or bar to any such remedy, right or option on a future occasion.

Any notice provided for in this Promissory Note to the Agency or the Holder shall be in writing and shall be given by regular or electronic mail to the Holder or Agency, at such address as either party may designate by notice in writing.

This Promissory Note shall be governed by and construed in accordance with the Laws of the State of Nebraska. All payments hereunder shall be payable in lawful money of the United States of America and shall be legal tender for public and private debts at the time of payment.

IN WITNESS WHEREOF, the Chairperson and Secretary of the Agency have caused this Promissory Note to be executed on behalf of the Agency, all as of the date shown below.

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

Council Member Nagle motioned, and Council Member Krejci seconded to approve

Resolution No. 2023-23

WHEREAS, the City of Wahoo is obligated by Nebraska Revised Statute §17-614(1) as follows:

“All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all elected members of the city council in a city of the second class...”

WHEREAS, it is necessary to have adequate internal control procedures to ensure all claims made against the City of Wahoo are approved prior to payment.

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Wahoo that the following claims approval processes are hereby established:

1. For all claims other than those listed below, the following process shall be followed for approval of payment by the City of Wahoo:
 - a. Claims for payment shall be reviewed by the appropriate department head to ensure the product has been received or the service has been provided in a satisfactory manner. The department head shall code the invoice with the appropriate general ledger account number, and it shall be submitted to the City Clerk for payment processing.
 - b. Claims submitted to the City Clerk for payment processing will be entered into the accounting system and the City Clerk will prepare a report listing all unpaid claims presented. The report shall include the vendor, a description of the item/service, the general ledger account number, the date of the invoice, and the amount to be paid. This report will be reviewed by the City Administrator and placed on the City Council agenda under the consent agenda for approval of payment.
 - c. Following approval by the Council of the presented claims, checks will be prepared and provided to the vendors for credit on the City's accounts.
2. For claims which have been approved for payment by the department head and submitted to the City Clerk for payment, but where payment must be submitted electronically and/or where the due date does not allow for the claim to be placed on the agenda for consideration, the following process shall be followed:
 - a. City Clerk must present the claim for payment to the City Administrator for approval of the electronically authorized payment (ACH, EFT) and approval must be granted before payment.
 - b. Claim shall be included in the report submitted to the Council each Council meeting and marked as PAID so the Council is aware of all claims approved through this process.
3. For all claims associated with the payment of wages and benefits, as well as those deductions withdrawn from an employee's paycheck, the following process shall be followed:

- a. Wages due to employees are authorized to be paid provided the job description for the position or responsibility has been approved by the Council, and the associated wage is on the City of Wahoo pay scale, which has been approved by the Council. Amendments to either the job description or the pay scale can only be implemented if approved by the Council. Merit increases are processed as directed by the City of Wahoo Personnel Policy, which is approved by the Council.
 - b. Benefits due to employees are authorized to be paid provided the benefit is either described in the City of Wahoo Personnel Policy, which is approved by the Council, or is by contract for the benefit (i.e., health insurance), which is approved by the Council.
 - c. Any portion of the employees' pay that has been withheld for payment to a vendor (i.e., federal withholding, garnishment, employee share of insurance, employee's retirement share, etc.) is authorized to be paid to the vendor provided the employee has authorized the amount being withheld or there is a legal document/obligation provided to authorize the amount being withheld.
 - d. All payroll claims, including total wages paid and the amount paid to vendors for any benefits or amounts withheld from the employees' checks shall be reported to the Council, except that any detail that provides personal information about an employee will not be included on the report.
4. The report does not include the following items which have a separate approval process:
- a. Any claims submitted by III CORPS Drug Task Force for payment. A payment approval process has been established by the Task Force. The City will not pay any claim unless approved through their process.

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

Council Member Sweet motioned and Council Member Ideus seconded to approve moving forward with personal policy changes regarding uniforms. Roll call vote Sweet, yes; Ideus, yes; Nagle, yes; Krejci, yes; Rappl, yes; Warford, absent and not voting. Motion carried.

The Mayor announced that the next item of business was regarding potential acquisition of property. Council Member Ideus motioned, and Council Member Rappl seconded to enter into closed session for the purpose of protection of public interest with Attorney Uden and City Administrator Harrell remaining in chambers. Roll call vote Ideus, yes; Rappl, yes; Nagle, yes; Sweet, yes; Krejci, yes; Warford, absent and not voting. Motion carried. The Mayor indicated that the council would be entering into closed session for the protection of public interest at 8:15pm.

Ideus motioned and Rappl seconded to return to regular session at 8:44pm. Roll call vote Ideus, yes; Rappl, yes; Nagle, yes; Sweet, yes; Krejci, yes; Warford, absent and not voting. Motion carried.

Meeting adjourned at 8:45pm.

Approved:

Christina Fasel, City Clerk

Gerald D. Johnson, Mayor