

VILLAGE OF EAGLE
BOARD OF TRUSTEES AGENDA
JANUARY 21, 2025
EAGLE FIRE & RESCUE DEPARTMENT—705 S 1st Street
7:00 P.M.

--A COPY OF THE OPEN MEETINGS ACT IS AVAILABLE FOR PUBLIC INSPECTION—

--THE BOARD OF TRUSTEES RESERVES THE RIGHT TO GO INTO EXECUTIVE SESSION PER NRS 84-1410—

--PLEDGE OF ALLEGIANCE

1. Report from Fire & Rescue.
2. Open Forum.
3. Discuss/possible action: Consider appointment(s) to the Eagle Planning Commission.
4. Discuss/possible action: Acceptance of the Fiscal Year 2024 Auditor's Report conducted by GBE, CPA, P.C.
5. Discuss/possible action: Consider 2025 membership renewal with Keep Cass County Beautiful.
6. Discuss/possible action: Approve Bryce Belt attending the free 2025 Nebraska Excavation Safety Summit in Lincoln on February 19, 2025.
7. Discuss/possible action: Consider Village Board member(s) and municipal staff attending the League of Nebraska Municipalities' 2025 Midwinter Conference on February 24-25, 2025 in Lincoln.
8. Report on Streets and Maintenance.
9. Report on Wells and Sewer.
10. Discuss/possible action: Approve or deny minutes as typed for the previous meeting.
11. Report from Committees and Boards.
12. Discuss/possible action: Updates on the available Full-time Public Works position.
13. Discuss/possible action: Annual employee evaluation for Bryce Belt.

The Agenda is readily available for inspection at the Village Clerk's Office located at 747 S. 2nd Street, Eagle, Nebraska during regular business hours.

VILLAGE OF EAGLE, NEBRASKA

**BASIC FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S
REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2024**

**VILLAGE OF EAGLE
EAGLE, NEBRASKA**

TABLE OF CONTENTS

Independent Auditor’s Report	1
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position – Cash Basis	3
Statement of Activities – Cash Basis	4
Fund Financial Statements:	
Balance Sheet – Cash Basis – Governmental Funds	5
Statement of Revenues, Expenditures, and Changes in Fund Balances – Cash Basis – Governmental Funds	6
Statement of Net Position – Cash Basis – Proprietary Fund	7
Statement of Receipts, Disbursements, and Changes in Net Position – Cash Basis – Proprietary Fund	8
Notes to the Financial Statements	9
Required Supplementary Information	
Statement of Revenues and Expenditures – Budget (non-GAAP) and Actual (on budgetary basis) – General Fund	20
Statement of Revenues and Expenditures – Budget (non-GAAP) and Actual (on budgetary basis) – Special Fund	21
Statement of Revenues and Expenditures – Budget (non-GAAP) and Actual (on budgetary basis) – Debt Fund	22
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	23
Schedule of Findings and Responses	25

INDEPENDENT AUDITOR'S REPORT

City Council
Village of Eagle, Nebraska
Eagle, Nebraska

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Eagle, Nebraska, (the Village), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic 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 cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village, as of September 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with the cash 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 Village 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis 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 Village'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 the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with 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 Village'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 Village's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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.

Other Matters

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements. The auditor's opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024, on consideration of the Village's internal controls over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

GBE CPA PC
Seward, Nebraska
October 31, 2024

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
SEPTEMBER 30, 2024**

ASSETS	PRIMARY GOVERNMENT		
	GOVERNMENTAL ACTIVITIES	BUSINESS ACTIVITIES	TOTAL
Cash or cash equivalents	\$ 826,372	\$ 574,864	\$ 1,401,236
Certificates of deposits	128,305	52,613	180,918
Cash at county treasurer	15,716	-	15,716
Total assets	\$ 970,393	\$ 627,477	\$ 1,597,870
NET POSITION			
Restricted for:			
Debt service	\$ 546,589	\$ -	\$ 546,589
Street	145,757	-	145,757
Community betterment	294,447	-	294,447
Unrestricted	(16,400)	627,477	611,077
Total net position	\$ 970,393	\$ 627,477	\$ 1,597,870

The accompanying notes are an integral part of the financial statements.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position					
	Program Revenues		Primary Government		Total	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Governmental Activities
Governmental activities						
General government	\$ 569,106	\$ 74,055	-	-	\$ (495,051)	\$ (495,051)
Public safety	144,362	59,393	-	-	(84,969)	(84,969)
Streets and public works	245,697	-	-	-	(245,697)	(245,697)
Culture and recreation	79,361	732	-	-	(78,629)	(78,629)
Debt service	7,665	-	-	-	(7,665)	(7,665)
Total governmental activities	1,046,191	134,180	-	-	(912,011)	(912,011)
Business-type activities						
Sewer	407,241	301,183	-	-	(106,058)	(106,058)
Water	276,872	108,722	-	-	(168,150)	(168,150)
Total business-type activities	684,113	409,905	-	-	(274,208)	(274,208)
Total primary government	\$ 1,730,304	\$ 544,085	\$ -	\$ -	\$ (912,011)	\$ (1,186,219)
General Revenues:						
Taxes						
Property taxes				\$ 514,901	\$ -	\$ 514,901
Homestead exemption				35,518		35,518
Motor vehicle prorated				33,074		33,074
Local sales tax				178,253		178,253
Miscellaneous income/(expense)				(74,097)	330,853	256,756
Interest income				8,003	4,942	12,945
Total general revenues				695,652	335,795	1,031,447
Change in net position				(216,359)	61,587	(154,772)
Net position -- beginning				1,186,752	565,890	1,752,642
Net position -- ending				\$ 970,393	\$ 627,477	\$ 1,597,870

The accompanying notes are an integral part of the financial statements.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
BALANCE SHEET - CASH BASIS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

ASSETS	MAJOR FUNDS			TOTAL
	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	
Cash or cash equivalents	\$ 192,618	\$ 87,165	\$ 546,589	\$ 826,372
Certificates of deposit	-	128,305	-	128,305
Cash at county treasurer	15,716	-	-	15,716
Total assets	\$ 208,334	\$ 215,470	\$ 546,589	\$ 970,393
FUND BALANCES				
Committed to:				
Debt service	\$ -	\$ -	\$ 546,589	\$ 546,589
Street	-	145,757	-	145,757
Community betterment	-	294,447	-	294,447
Unassigned	208,334	(224,734)	-	(16,400)
Total fund balances	\$ 208,334	\$ 215,470	\$ 546,589	\$ 970,393

The accompanying notes are an integral part of the financial statements.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	MAJOR FUNDS			TOTAL
	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	
Revenues collected				
Taxes:				
Property taxes	\$ 331,065	\$ 31,820.00	\$ 152,016	\$ 514,901
Homestead exemption	24,863	-	10,655	35,518
Motor vehicle prorated	31,820	878	376	33,074
Local sales tax	178,253	-	-	178,253
Miscellaneous income/(expense)	(253,985)	179,888	-	(74,097)
Interest income	7,911	92	-	8,003
Charges for services	76,321	57,859	-	134,180
Transfers in/(out)	(71,014)	71,014	-	-
Total revenues collected	325,234	341,551	163,047	829,832
Expenditures				
General government	569,106	-	-	569,106
Public safety	4,676	139,686	-	144,362
Streets and public works	-	245,697	-	245,697
Culture and recreation	79,361	-	-	79,361
Debt service	-	-	7,665	7,665
Transfers (in)/out	-	-	-	-
Total other financing sources and uses	653,143	385,383	7,665	1,046,191
Change in fund balances	(327,909)	(43,832)	155,382	(216,359)
Fund balances--beginning	536,243	259,302	391,207	1,186,752
Fund balances--ending	\$ 208,334	\$ 215,470	\$ 546,589	\$ 970,393

The accompanying notes are an integral part of the financial statements.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUND
SEPTEMBER 30, 2024**

ASSETS	Enterprise Fund
Cash in bank	\$ 574,864
Certificates of deposit	52,613
Total assets	\$ 627,477
NET POSITION	
Assigned:	
Sewer maintenance	\$ 60,522
Water maintenance	180,596
Unassigned	386,359
Total net position	\$ 627,477

The accompanying notes are an integral part of the financial statements.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN NET POSITION - CASH BASIS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Enterprise Fund
Operating Revenues	
Charges for services:	
Sewer	\$ 301,183
Water	107,397
Total operating revenues collected	408,580
 Operating Expenditures	
Sewer	407,241
Water	276,872
Total operating disbursements	684,113
Operating income (loss)	(275,533)
 Non-Operating Revenues	
Interest income	4,942
Licenses, fees, and permits	1,325
Miscellaneous	330,853
Total non-operating receipts (disbursements)	337,120
Change in net position	61,587
Net position -- beginning	565,890
Net position -- ending	\$ 627,477

The accompanying notes are an integral part of the financial statements.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

1. Summary of Significant Accounting Policies

The following is a summary of the significant accounting policies utilized in the accounting system of the Village of Eagle.

Nature of Operations and Reporting Entity

The Village of Eagle (Village) is a governmental entity established under and governed by the laws of the State of Nebraska (State). The Village is managed by officials elected and appointed. As a political subdivision of the State, the Village is exempt from State and Federal income taxes. The financial statements include all funds of the Village that are not legally separate. The Village has also considered all potential component units for which it is financially accountable, and other organizations which are fiscally dependent on the Village, or the significance of their relationship with the Village is such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the Village to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Village.

The financial statements present the government of the Village. Based upon the financial accountability criteria identified in Governmental Accounting Standards Board (GASB) Statement 14 *The Financial Reporting Entity* and Statement 39 *Determining Whether Certain Organizations are Component Units*, none of the Village's significant potential component units were required to be included as part of the reporting entity. As required by accounting principles, these financial statements present the Village as a whole. No component units were identified.

Government-Wide and Fund Financial Statements

The Statement of Net Position and Statement of Activities display information about the activities of the Village, and are in the format of government-wide statements as required by GASB Statement Number 34 and Number 63. Fiduciary activities, whose resources are not available to finance the Village's programs, are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) receipts from 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*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds (if applicable).

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Village prepares its financial statements on the cash basis of accounting, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska; consequently, these statements represent a summary of the cash activity of the various funds of the Village and do not include certain transactions that would be included if the Village prepared its financial statements in accordance with generally accepted accounting principles. Under the cash basis, county treasurer receipts are recognized when collected by the county, all other receipts are recognized when received by the Village rather than when earned, and disbursements are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles in the United States of America.

Major Funds

Governmental funds are those funds through which most governmental functions are financed. The measurement focus of governmental funds is on the sources, uses and balances of current financial resources.

General Fund - The General Fund is the main operating fund of the Village and accounts for all receipts and disbursements of the Village not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other funds are accounted for in this fund. General operating disbursements and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

Special Revenue Fund – The special revenue fund is comprised of the following:

Street Department - This department accounts for highway allocation and motor vehicle fee receipts that are legally restricted by statute to street disbursements. For purposes of the Governmental Funds Balance Sheet the ending departmental balance is reserved. However, on the Government-Wide Statement of Net Assets, this same balance is restricted.

Rescue Department - Receipts and disbursements generated from rescue unit operations in the Village are reported within this department. For purposes of the Governmental Funds Balance Sheet the ending departmental balance is reserved. However, on the Government-Wide Statement of Net Assets, this same balance is restricted.

Lottery Department - Receipts and disbursements generated from lottery operations within the Village are reported within this department. For purposes of the Governmental Funds Balance Sheet the ending departmental balance is reserved. However, on the Government-Wide Statement of Net Assets, this same balance is restricted.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources and payment of general long-term debt including principal, interest, and related costs. For purposes of the Governmental Funds Balance Sheet the ending fund balance is committed. However, on the Government-Wide Statement of Net Assets, this same balance is restricted.

Amounts reported as program revenues include 1) receipts from customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include most taxes.

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Fund Balance – Governmental Funds

The fund balances for the Village’s governmental funds are displayed in five components, if applicable:

Nonspendable - Nonspendable fund balances are not in a spendable form or are required to be maintained intact.

Restricted - Restricted fund balances may be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may be changed or lifted only with the consent of resource providers.

Committed - Committed fund balances may be used only for the specific purposes determined by resolution of the Village Council. Commitments may be changed or lifted only by issuance of a resolution by the Village Council.

Assigned - Assigned fund balances are intended to be used by the Village for specific purposes as determined by management. In governmental funds other than the general fund, an assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. In certain instances, Village Council has authorized management to make such assignments as deemed necessary.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications.

Fund balances are classified as nonspendable, restricted, committed, assigned or unassigned. When expenditures are incurred that use funds from more than one classification, the Village will determine the order which the funds are used on a case-by-case basis, taking into account application requirements of grant agreements, contracts, business circumstances, or other constraints. If no other constraints exist, the order of spending of resources will be restricted, committed, assigned, and lastly, unassigned.

Proprietary Fund Type

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating receipts generally result from charges to customers for services and operating disbursements from the cost of sales, services, and administrative fees. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

Enterprise Fund - The Enterprise Fund is used to account for the operations of the utility departments. This fund is used to account for operations, which are financed and operated in a manner similar to private business. The intent of the governing body is that the cost of providing the goods or services to the general public is funded or recovered primarily through user charges.

Sewer Department - The sewer department accounts for the operation of a municipally owned sewage collection, which provides services to the residents of the Village.

Water Department - The water department accounts for the operation of a municipally owned water system, which provides services to the residents of the Village.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Cash, Cash Equivalents, Investments, and Interest Income

Cash and cash equivalents are considered to be cash on hand, deposits and money market accounts held at financial institutions, and amounts due from the County Treasurer at year-end.

These amounts are to be covered by the Federal Deposit Insurance Corporation (FDIC) and pledged collateral during the fiscal year. The types of cash and investments in which the Village is authorized to invest funds are enumerated in Neb. Rev. Stat. §§ 77-2315, 77-2340, and 77-2341 (Reissue 2003), and generally include checking accounts, savings, money market, U.S. Government obligations, certificates of deposit, and time deposits and securities which are authorized by the Nebraska Investment Council.

Investment income is assigned to the funds with which the related investment asset is associated.

Property and Equipment

Disbursements for property and equipment are charged when paid. No allowance for depreciation is provided or included in the accompanying financial statements.

Capital Assets

Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds. GAAP requires capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., buildings, roads, sidewalks, and similar items) to be reported in the applicable governmental activities columns in the government-wide financial statements. Thus, the entity has not elected to value capital assets at historical cost and will not depreciate such assets.

Net Position Classification

Net position is required to be classified into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt.

Restricted – This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors (such as through debt covenants), contributors, or law or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Budget and Budgetary Accounting

The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

- A proposed budget is submitted to the council members for the upcoming fiscal year. The operating budget includes proposed expenditures and the means of financing them on a cash basis.
- A public hearing is held to obtain taxpayer comments.
- The budget is legally enacted through passage of an ordinance as governed by the state law.
- The Village has elected to use a single, all-purpose levy budget. Any revisions that alter the total expenditures must be approved by the Village Council. During the current year end no revisions were required. Appropriations lapse at the end of the budget period.

Property Taxes

The following is a summary of the tax payment dates for the Village's property tax levies:

- Real estate taxes are levied by September 20 and become due by December 31 of each year, but may be paid in two equal installments. The first and second half of the taxes becomes delinquent on the following May 1, and September 1, respectively.
- Personal property taxes are due by December 31 of each year, but may be paid in two equal installments. The first and second half of the taxes becomes delinquent on the following May 1, and September 1, respectively.
- Motor vehicle taxes are due when an application is made for registration of a motor vehicle.

Use of Estimates

If the financial statements were prepared in conformity with accounting principles generally accepted in the United States of America, they would require 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. Users of this report should be aware these financial statements were not prepared in conformity with accounting principles generally accepted in the United States of America, and thus should acknowledge the differences which may affect their view of the financial statements.

2. Deposits and Investments

The Village has generally pooled the cash resources of the various funds for investment purposes.

Breakdown of Cash and Investments as of September 30, 2024

Checking	450,103
Money Market	951,133
Certificates of Deposit	180,918
Cash at County Treasurer	15,716
Total cash and investments	<hr/> 1,597,870

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Custodial Credit Risk – For purposes of classifying categories of custodial risk, the bank balances of the Village’s deposits during the current fiscal year end were not entirely insured by the FDIC or collateralized with securities held by the Village’s agent in the Village’s name. At the end of the year, the Village had insurance deficiency of \$922,530. The Village is aware of the potential for deficiency and believes the credit risk is low due to the custodian’s reputation and history.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Duration is a measure of a debt investment’s exposure to fair value changes arising from changes in interest rates. It uses the present value of cash flows, weighted for those cash flows as a percentage of the investments full price.

The Village invests primarily in certificates of deposit which effectively limits exposure to interest rate risk as certificates of deposit have fixed interest rates. The Village’s use of money market funds does expose the Village to interest rate risk, but the effects of such exposure do not put the Village’s current operating environment at risk for failure as the Village is not dependent on the performance of such funds to maintain its current operations.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. By investing primarily in certificates of deposit and money market accounts the Village effectively limits exposure to credit risk. Bond ratings are not applicable to the Village’s portfolio of cash and investments.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The Village does have some exposure to concentration of credit risk as it keeps funds in investment vehicles that were not entirely insured by the FDIC or collateralized with securities held in the Village’s name.

The Village does not have exposure to foreign currency risk.

3. Long-Term Debt

Governmental Activities

2024

	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Long-term debt					
Bonds payable	\$ 716,000	\$ -	\$ 338,000	\$ 378,000	\$ 349,000
Notes payable	192,759	-	47,568	145,191	49,228
Capital Lease	368,549	-	6,015	362,534	6,015
Total long-term debt	<u>\$ 1,277,308</u>	<u>\$ -</u>	<u>\$ 391,583</u>	<u>\$ 885,725</u>	<u>\$ 404,243</u>

Business-Type Activities

2024

	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Long-term debt					
Bonds payable	\$ 45,000	\$ -	\$ 15,000	\$ 30,000	\$ 15,000
Notes payable	20,838	-	6,611	14,227	6,939
Total long-term debt	<u>\$ 65,838</u>	<u>\$ -</u>	<u>\$ 21,611</u>	<u>\$ 44,227</u>	<u>\$ 21,939</u>

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Governmental Activities

2023

	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Long-term debt					
Bonds payable	\$ 1,124,000	\$ -	\$ 408,000	\$ 716,000	\$ 338,000
Notes payable	238,723	-	45,964	192,759	47,568
Capital Lease	374,372	-	5,823	368,549	6,015
Total long-term debt	<u>\$ 1,737,095</u>	<u>\$ -</u>	<u>\$ 459,787</u>	<u>\$ 1,277,308</u>	<u>\$ 391,583</u>

Business-Type Activities

2023

	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Long-term debt					
Bonds payable	\$ 60,000	\$ -	\$ 15,000	\$ 45,000	\$ 15,000
Notes payable	27,134	-	6,296	20,838	6,611
Total long-term debt	<u>\$ 87,134</u>	<u>\$ -</u>	<u>\$ 21,296</u>	<u>\$ 65,838</u>	<u>\$ 21,611</u>

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Long-term debt is comprised of the following individual issues:

Governmental Type	Original Amount	Interest Rate	Principal Amount Outstanding
Governmental Type			
General Obligation Bonds			
General Obligation Bonds, Series 2013, due serially through 2023	\$ 315,000	1.017%	\$ -
General Sewer Bonds, Series 2014, due serially through 2025	\$ 1,455,000	1.435%	\$ 160,000
General Obligation Street Bonds, Series 2020, due serially through 2026	\$ 141,000	1.350%	\$ 58,000
General Obligation Refunding Bonds Series 2021 due serially through 2025	\$ 775,000	0.35-0.55%	\$ 160,000
Notes Payable			
Riverstone Bank Loan - Street, Series 2016, due serially through 2026 (A)	\$ 60,600	5.000%	\$ 14,226
Riverstone Bank - Ambulance Loan due serially through 2027	\$ 250,077	3.250%	\$ 130,964
Lease Activities			
USDA Loan, Series 2017, due serially through 2057	\$ 400,000	3.250%	\$ 362,533
Business Type			
General Obligation Bonds			
General Obligation Sewer Bonds, Series 2016, due serially through 2026	\$ 125,000	1.950%	\$ 30,000
Notes Payable			
Riverstone Bank Loan - Street, Series 2016, due serially through 2026 (A)	\$ 60,600	5.000%	\$ 14,229

(A) Riverstone Bank Loan is shared between Governmental and Business-Type activities. The loan is divided evenly between the activities.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

The following is a summary of long-term debt activity for the years ended September 30:

2024

Year Ending September 30,	Governmental Activities					
	General Obligation Bonds		Notes Payable		Capital Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 349,000	\$ 4,507	\$ 49,228	\$ 4,972	\$ 6,214	\$ 11,690
2026	29,000	196	50,951	3,248	6,419	11,485
2027	-	-	45,012	3,070	6,630	22,547
2028	-	-	-	-	6,849	22,110
2029	-	-	-	-	7,075	10,829
2030-2034	-	-	-	-	39,035	50,485
2035-2039	-	-	-	-	45,912	43,608
2040-2044	-	-	-	-	54,001	35,519
2045-2049	-	-	-	-	63,515	26,005
2050-2054	-	-	-	-	73,565	14,830
2055-2059	-	-	-	-	53,319	2,836
2060-2064	-	-	-	-	-	-
	<u>\$ 378,000</u>	<u>\$ 4,703</u>	<u>\$ 145,191</u>	<u>\$ 11,290</u>	<u>\$ 362,534</u>	<u>\$ 251,944</u>

2024

Year Ending September 30,	Business-Type Activities					
	General Obligation Bonds		Notes Payable		Capital Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 15,000	\$ 585	\$ 6,939	\$ 713	\$ -	\$ -
2026	15,000	293	7,288	364	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030-2034	-	-	-	-	-	-
2035-2039	-	-	-	-	-	-
2040-2044	-	-	-	-	-	-
2045-2049	-	-	-	-	-	-
2050-2054	-	-	-	-	-	-
2055-2059	-	-	-	-	-	-
2060-2064	-	-	-	-	-	-
	<u>\$ 30,000</u>	<u>\$ 878</u>	<u>\$ 14,227</u>	<u>\$ 1,077</u>	<u>\$ -</u>	<u>\$ -</u>

4. Commitments

The Village entered into a lease with the United States Department of Agriculture on October 5, 2017, for \$400,000. The Village is required to make monthly payments of \$1,492 for 40 years on the 5th of each month. Current year payments were \$17,904 which included \$6,015 for principal and \$11,889 for interest. The final payment is due November 5, 2057.

The lease schedule is shown above, in Note 3, under Governmental Activities – Capital Lease.

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

5. Risk Management

The Village is exposed to various risks of loss including, but not limited to, torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, fair participants, audiences, and facility renters; and natural disasters.

The Village makes periodic payments to their insurance providers to protect themselves against the various risks listed above. During the year ended September 30, the Village did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

6. Tax Abatements/Conduit Debt

The Community Development Agency (CDA), who is authorized by Nebraska statutes to enter into property tax abatement agreements for the purpose of developing properties in blighted areas, has entered into tax increment financing (TIF) agreements with various redevelopers. The TIF program has the stated purpose of increasing valuation, business activity, and employment in the community.

Under the TIF program, redevelopers can apply for financing whereby the property tax they pay on increased valuation of property under a TIF agreement is returned to the redeveloper in the form of payments on conduit debt by the CDA to finance the project for a period up to 15 years (commonly). Please note that some redevelopers carry their own debt internally rather than outsourcing to a local funding authority.

Information relevant to the abatements granted by the CDA for the year ended September 30 is as follows:

<u>TIF Project</u>	<u>Years Remaining on TIF Agreements</u>	<u>Current Year TIF Valuation</u>	<u>TIF Proceeds Received During the Fiscal Year</u>
Fourth Street Project	2	1,245,169	15,305

7. Subsequent Events

Subsequent events have been evaluated through October 31, 2024, which is the date the financial statements were issued. During the review of subsequent events no issues were noted that were required to be disclosed in the notes to the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP) AND ACTUAL (ON BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Original and Final Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
REVENUES			
Personal and real property taxes	\$ 367,439	\$ 355,928	\$ (11,511)
Motor vehicle pro-rate	-	31,820	31,820
Other state receipts	27,082	(253,985)	(281,067)
Other local receipts	174,000	262,485	88,485
Total revenues	568,521	396,248	(172,273)
EXPENDITURES			
Operating expenses	615,000	653,143	(38,143)
Capital improvements	175,000	-	175,000
Other capital outlay	144,000	-	144,000
Net transfers	-	71,014	(71,014)
Total expenditures	934,000	724,157	209,843
Excess (deficiency) of revenues collected over expenditures	\$ (365,479)	\$ (327,909)	\$ 37,570

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
SPECIAL REVENUE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP) AND ACTUAL (ON BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Original and Final Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
REVENUES			
Personal and real property taxes	\$ -	\$ 31,820.00	\$ 31,820.00
Motor vehicle	33,900	878	(33,022)
Other state receipts	140,556	179,888	39,332
Other local receipts	-	57,951	57,951
Net transfers	-	71,014	71,014
Total revenues	174,456	341,551	167,095
EXPENDITURES			
Operating expenses	220,000	385,383	(165,383)
Capital improvements	130,000	-	130,000
Other capital outlay	46,000	-	46,000
Total expenditures	396,000	385,383	10,617
Excess (deficiency) of revenues collected over expenditures	\$ (221,544)	\$ (43,832)	\$ 177,712

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET (NON-GAAP) AND ACTUAL (ON BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Original and Final Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
REVENUES			
Personal and real property taxes	\$ 157,474	\$ 162,671	\$ 5,197
Motor vehicle pro-rate	-	376	376
Net transfers	-	-	-
Total revenues	157,474	163,047	5,573
EXPENDITURES			
Operating expenses	-	-	-
Debt service	164,572	7,665	156,907
Total expenditures	164,572	7,665	156,907
Excess (deficiency) of revenues collected over expenditures	\$ (7,098)	\$ 155,382	\$ 162,480

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

City Council
Village of Eagle
Eagle, Nebraska

We have audited, 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, the cash basis financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Eagle (the Village), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon, dated October 31, 2024. Our report disclosed that, as described in Note 1 to the financial statements, the Village prepared its financial statements on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village'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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did identify certain deficiencies in internal control over financial reporting that we consider to be material weaknesses as described in the accompanying schedule of findings as items 2024-1 through 2024-2. Other material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Village's Response to Findings

The Village's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Village's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

GBE CPA PC

Seward, Nebraska

October 31, 2024

**VILLAGE OF EAGLE
EAGLE, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Finding 2024-1 Financial Statement Preparation

Criteria: Good internal control requires entities have personnel in place to produce financial statements, which includes the notes to the financial statements, in accordance with GAAP and other applicable standards.

Condition: Though management demonstrates the capability of running a governmental organization, we noted a lack of expertise and knowledge was evident in the area of financial statement preparation in accordance with cash basis and other applicable standards. Additionally, numerous material audit adjustments were brought to management's attention during the audit.

Effect: Without proper personnel, there is an increased risk the financial statements may be materially misstated.

Recommendation: We recommend the Village weigh the cost benefit of providing training to current personnel in the areas of GAAP and financial statement preparation or hiring additional personnel with this expertise.

Response: The Village will consider the costs benefit of training provisions or hiring additional personnel.

Finding 2024-2 Segregation of Duties

Criteria: Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. A system of internal control should include proper segregation of duties so no one individual is capable of handling all phases of a transaction from beginning to end.

Condition: The limited number of administrative employees results in an inadequate internal control structure. We noted the Village had a lack of segregation of duties as one person was capable of handling all aspects of processing transactions from beginning to end.

Effect: A lack of segregation of duties increases the risk of possible errors or irregularities.

Recommendation: We recommend the Village review the situation to determine whether the cost of properly segregating duties is worth the benefit. We further recommend the Village consider implementing certain compensating controls to reduce risk in this area.

Response: The Village has reviewed the situation and determined that the cost to segregate duties outweighs the benefits. The Village is looking into ways to implement compensating controls to reduce the risk of lack of segregation of duties to a lower level.

2025 MEMBERSHIP FORM



Your investment in our organization helps support education, environmental stewardship, and community beautification efforts in Cass County. Thank you!

Name: _____ Organization/Company: Village of Eagle

Mailing Address: (IF INFO IS THE SAME, SIMPLY WRITE SAME)

SAME (Street or P.O. Box)

City: _____ State: _____ Zip: _____

Email: _____ Telephone: (____) _____

Categories of Membership (Please check one)

- Sustaining\$1,000 for one year
- Diamond\$500 for one year
- Platinum\$175 for one year
- Gold \$125 for one year
- Silver \$75 for one year
- Individual \$25 for one year
- Other Your choice (any amount is appreciated)

Your paid membership entitles you to receive some free benefits. KCCB will pay for one item with an environmental fee at our electronic recycling events, an invite to our annual appreciation event and free entrance to additional events and workshops. Please check other benefits you would like to receive. Items left blank will not be sent and that portion of your contribution will be used for educational programs.

Yes (Please send)

- Invitation to our Volunteer/Member Appreciation annual event
- KCCB quarterly newsletters (environmental information, projects, and future collection events)
(Newsletters will be sent by email unless otherwise requested.)

Gold, Platinum, Diamond & Sustaining Members Only:

- Membership certificate
- Corporate logo or name listed on our website

Please make checks payable and return this form to:

Keep Cass County Beautiful

10225 12th St.

Murray, NE 68409

231-878-7999

Website: www.KeepCassCountyBeautiful.org

Email: director@KeepCassCountyBeautiful.com



December 30th, 2024

Dear Village of Eagle,

I would personally like to invite you to renew your membership with Keep Cass County Beautiful. Your financial contributions of **\$1,000 Sustaining Level in 2024** and past support have helped this organization grow every year for over a decade. We hope that you got a chance to see some of the work we did in 2024! We work throughout the county, every day, to educate, enable and encourage our residents to protect the environment and beautify their communities. We believe every task we do is important whether it's picking up a piece of litter, educating our youth to be better stewards of their environment or composting and recycling at the Cass County fair.

We wanted to share a few of the beautiful things that supporters like you helped us accomplish this past year:

- Write a grant for tire recycling in Cass County and **recycle 40 tons of tires!**
- Start a glass recycling drop off in Plattsmouth for ALL Cass County residents (**to date we've recycled 16,100lbs of glass in just 6 months +13,000lbs of VFW glass!**)
- Hire additional part time help and an intern!
- Recycle **32,160lbs of electronics**, appliances & metals at KCCB collection events.
- Sponsor **40 litter cleanups collecting 2,938.53lbs of litter!**
- Host our 4th annual pumpkin composting & holiday lights recycling (4,200 lbs. landfill reduction.
- Enable recycling in multiple Cass County schools and provide recycling at multiple community events with a total of **25,906lbs. & coordinated recycling 250,000 lbs.**
- Host our 3rd annual America Recycles day Recyclanator show at Elmwood and Louisville Public schools reaching 380 students.
- Host our annual 5th Grade Environmental Fair for all 5th graders in Cass County
- **Educate 5,053** youth and adults through our environmental programs.
- Host our first inaugural Tea party fundraiser at Slattery Vintage Estates raising nearly \$,2000.
- Hosted 1 adult workshop & our 4th Annual Trash to Treasure workshop for our youth.
- Maintain an Environmental Club for our youth in which we teach them important skills and they assist with recycling

Our program receives funding from the Nebraska Department of Environment and Energy (NDEE), memberships, donations, and additional grants. You can make a difference with a KCCB membership donation and help support our vision where everyone enjoys a clean, green, and beautiful place to live. Giving is easy through PayPal, debit or credit card or traditional check. You can also renew online go to <http://www.keepcasscountybeautiful.com/> > **Membership** or the **Donate** tab. Please make checks payable and return the enclosed membership form to: **Keep Cass County Beautiful, 10225 12th St Murray, NE 68409.**

Thank you for your consideration.

Sincerely, Dana Stahl
Executive Director

Website: www.KeepCassCountyBeautiful.org. Email: director@KeepCassCountyBeautiful.com



Save the Date for the 14th Annual Nebraska Excavation Safety Summit

Mark your calendars – the highly anticipated Nebraska Excavation Safety Summit is back on February 19! This FREE event offers a valuable opportunity to learn about a variety of industry topics, including safe digging and underground utility damage prevention. We'll be back at the Sandhills Global Event Center in Lincoln for this year's event.

The 2025 summit is gearing up to be the best one yet, including:

- FREE Registration
- FREE breakfast and lunch
- Presentations by expert industry speakers
- Nationally acclaimed keynote speaker Cliff Meidl
- Equipment simulators, displays, and demonstrations
- Networking with exhibitors to gain valuable contacts
- Excavator and Locate Rodeos – Equipment skills competitions with cash prizes
- Featured charity presentation and raffle
- Master of Ceremonies, Kris Covi, is back by popular demand
- Excavator and Locator of the Year Awards
- Chances to win! Great door prizes and games
- FREE t-shirt and attendee bag

REGISTRATION WILL OPEN SOON – keep an eye on your inbox so you can secure your spot at Nebraska's biggest damage prevention of the year! For more information visit: NebraskaSafetySummit.com.

OUTSTANDING EXCAVATOR OF THE YEAR AWARDS – Nominations now being accepted! These annual awards recognize Nebraska's top partners in damage prevention. Nominations close on February 6, and the winners will be announced at the summit. **Click the button to nominate an outstanding excavator and/or locator now!**

[Nominate an Outstanding Excavator and/or Locator](#)

EXCAVATOR RODEO – Show off your safety equipment skills! The Excavator Rodeo is an equipment skills test/competition using mini excavators to demonstrate your proficiency in using the machine safely. Prizes are awarded for the best scores. To participate/compete in the Excavator Rodeo, indicate your interest when you register for the event and sign up for a time slot on the day of the event in the rodeo area.

LOCATE RODEO – Put your locating skills to the test! The Excavator Rodeo is an equipment skills test/competition using your locator to find buried lines accurately and efficiently. Prizes are awarded for the best scores. To participate/compete in the Locate Rodeo, indicate your interest when you register for the event, and attend the meeting on event day to sign up for a time slot.

INTERESTED IN BEING A SPONSOR OR EXHIBITOR? Don't miss your chance to register! The Nebraska Excavation Safety Summit offers a number of opportunities for you to make an impact and connect with industry professionals. [Click here to register to be a sponsor or exhibitor at this year's event.](#)

2025 MIDWINTER CONFERENCE

Curious leaders. Courageous leadership. Creativity.



Feb. 24-25, 2025 - Cornhusker Marriott Hotel, Lincoln



League President Marlin Seeman
Mayor of Aurora

2025 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 24-25, 2025



MUNICIPAL TREASURERS AND MUNICIPAL ATTORNEYS: The League will let you know as soon as the State Auditor's Office and the Mandatory Continuing Legal Education Commission informs us of the number of hours each will receive.

Tentative Conference Program (subject to change)

Monday, February 24, 2025

- 7:30–8 am** **Registration:** Visit Display Areas (coffee and rolls available)
- 8–8:10 am** **Welcome**
League President Marlin Seeman, Mayor, Aurora
- 8:10–9:15 am** **Panel of State Senators and Others Discussing Legislative Issues of Municipal Importance**
- 9:15–9:30 am** **Break:** Visit Display Areas
- 9:30–10:30 am** **Affordable Housing/Workforce Housing Updates; Strategic Housing Framework**
K.C. Belitz, Director, Nebraska Department of Economic Development
Shannon Harner, Executive Director, Nebraska Investment Finance Authority
- 10:30–10:45 am** **Break:** Visit Display Areas
- 10:45–11:45 am** **League Legislative Update**
L. Lynn Rex, Executive Director, LNM
- 11:45 am–12 pm** **Break:** Visit Display Areas
- 12–1:30 pm** **Luncheon**
Special Keynote Address by Melissa Hinrichs, Coach/Facilitator at EngagedLeadership
Melissa applies a strengths-based lens to uncover, explore, and grow the potential of every individual and team.
- 1:30–1:45 pm** **Break:** Visit Display Areas
- 1:45–2:45 pm** **Concurrent Sessions:**
- A. Zoning:** Understanding the importance of zoning and how to protect yourself from what you don't know!
(Session repeated at 3 pm)
Dave Ptak, Former City Attorney; Former City Administrator; frequent lecturer on planning and zoning matters
 - B. (Newly Elected/Appointed Officials) LEGAL OVERVIEW**
Public Records Law and Transparency in Government: Learn how to limit your liability.
Christy Abraham, Legal Counsel, LNM
 - C. NEMA Panel:** "We have a plan...What could go wrong?" Don't miss this live tabletop example of local emergency operations planning for local officials.
(Session repeated at 3 pm)
Erv Portis, Assistant Director, NEMA
 - D. Upgrading the Good Life:** Using trends in inter-state migration to modernize Nebraska's workforce recruitment.
(Session repeated at 3 pm)
Ethan Kimbrough, Economist, Nebraska Department of Economic Development

2025 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 24-25, 2025



Monday, February 24, 2025 (con't.)

2:45–3 pm

Break: Visit Display Areas

3–4 pm

Concurrent Sessions:

- A. Zoning:** Understanding the importance of zoning and how to protect yourself from what you don't know!
(Repeat of 1:45 pm session)
Dave Ptak, Former City Attorney; Former City Administrator; frequent lecturer on planning and zoning matters
- B. (Newly Elected/Appointed Officials) LEGAL OVERVIEW**
Budgeting: Better understanding the law and the process.
Christy Abraham, Legal Counsel, LNM
- C. NEMA Panel:** "We have a plan...What could go wrong?" Don't miss this live tabletop example of local emergency operations planning for local officials.
(Repeat of 1:45 pm session)
Erv Portis, Assistant Director, NEMA
- D. Upgrading the Good Life:** Using trends in inter-state migration to modernize Nebraska's workforce recruitment.
(Repeat of 1:45 pm session)
Ethan Kimbrough, Economist, Nebraska Department of Economic Development
- E. League Insurance Government Health Team (LIGHT):** Learn more about the League's health insurance plan for municipal employees in partnership with Blue Cross and Blue Shield; Understand the challenges of "self-funded programs" like the Chamber plan.
(Session repeated Tuesday at 10:45 am)
Dennis Maggart, President, McInnes Maggart Consulting Group
Sue Warner, Strategic Account Executive, Blue Cross and Blue Shield of Nebraska

4–4:15 pm

Break: Visit Display Areas

4:15–5:30 pm

Section Meetings:

Mayors and Village Board Chairs
Smaller Cities and Villages
Larger Cities
Clerks
City Managers/Administrators
Utilities Section

Tuesday, February 25, 2025

8 am

Registration: Visit Display Areas (coffee and rolls available)

8:15–9:15 am

Concurrent Sessions:

- A. Local Option Sales Tax (Requiring Approval by Local Voters):** Learn how 265 cities and villages in Nebraska use local option sales tax dollars to fund critically important projects and programs to reduce property taxes; and/or fund LB 840 plans (Local Option Municipal Economic Development Act); as well as finance infrastructure improvements for streets, roads, libraries, etc.; affordable and/or workforce housing projects; etc.
Emily Bausch, City Administrator, Plattsmouth
Jeff Hofaker, City Administrator, Sutton
Nate Schneider, City Manager, McCook

2025 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 24-25, 2025



Tuesday, February 25, 2025 (con't.)

8:15–9:15 am

Concurrent Sessions: (con't.)

B. (Newly Elected/Appointed Officials) LEGAL OVERVIEW

- 1) **Tort Claims Liability**
- 2) **Recreational Liability**
- 3) **Bidding and Purchasing**

Lash Chaffin, Utilities Section Director, LNM

C. Federal Highway Administration (FHWA) Update and NDOT Infrastructure Grant Portal:

Learn about important resources for local governments applying for grants and how to more easily access potential funding.

(Session repeated at 9:30 am)

Wayne Fedora, Nebraska Division Administrator, Federal Highway Administration

Jenna Habegger, PMP, Highway Planning Manager – Nebraska Infrastructure Hub, Local Assistance Division – NDOT

Dina Harris, Highway Programs Specialist – Nebraska Infrastructure Hub, Local Assistance Division – NDOT

D. Flood Risk Awareness Project: Learn about this project and findings by UNL in partnership with the Nebraska Department of Economic Development on public risk awareness, hazard mitigation and recovery; Find out how CDBG Grants can help financial mitigation needs.

(Session repeated at 9:30 am)

Jenny Mason, Director – Community Development Disaster Recovery Divisions, NDED

Zhenghong Tang, Program Director, UNL Community and Regional Planning Program

9 am–4 pm

Fire Chiefs Section Meeting

9:15–9:30 am

Break: Visit Display Areas

9:30–10:30 am

Concurrent Sessions:

A. Emotional Support Animals (ESAs): Learn what can and cannot be required by municipalities.

(Session repeated at 10:45 am)

Madison Wurtele, Staff Attorney, Disability Rights Nebraska

B. (Newly Elected/Appointed Officials) LEGAL OVERVIEW

- 1) **Public Works/Utilities**
- 2) **Environmental Requirements**
- 3) **Code Enforcement**

Lash Chaffin, Utilities Section Director, LNM

C. Federal Highway Administration (FHWA) Update and NDOT Infrastructure Grant Portal:

Learn about important resources for local governments applying for grants and how to more easily access potential funding.

(Repeat of 8:15 am session)

Wayne Fedora, Nebraska Division Administrator, Federal Highway Administration

Jenna Habegger, PMP, Highway Planning Manager – Nebraska Infrastructure Hub, Local Assistance Division – NDOT

Dina Harris, Highway Programs Specialist – Nebraska Infrastructure Hub, Local Assistance Division – NDOT

D. Flood Risk Awareness Project: Learn about this project and findings by UNL in partnership with the Nebraska Department of Economic Development on public risk awareness, hazard mitigation and recovery; Find out how CDBG Grants can help financial mitigation needs.

(Repeat of 8:15 am session)

Jenny Mason, Director – Community Development Disaster Recovery Divisions, NDED

Zhenghong Tang, Program Director, UNL Community and Regional Planning Program

2025 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 24-25, 2025



Tuesday, February 25, 2025 (con't.)

10:30–10:45 am **Break:** Visit Display Areas

10:45–11:45 am **Concurrent Sessions:**

- A. Emotional Support Animals (ESAs):** Learn what can and cannot be required by municipalities.
(Repeat of 9:30 am session)
Madison Wurtele, Staff Attorney, Disability Rights Nebraska
- B. (Newly Elected/Appointed Officials) LEGAL OVERVIEW
Open Meetings Act**
L. Lynn Rex, Executive Director, LNM
- C. League Insurance Government Health Team (LIGHT):** Learn more about the League's health insurance plan for municipal employees in partnership with Blue Cross and Blue Shield; Understand the challenges of "self-funded programs" like the Chamber plan.
(Repeat of session at 3 pm on Monday)
Dennis Maggart, President, McInnes Maggart Consulting Group
Sue Warner, Strategic Account Executive, Blue Cross and Blue Shield of Nebraska
- D. AmeriCorps NCCC/ServeNebraska:** Learn how to access personnel assisting your community, free of charge!
Audra Piotti, Assistant Program Director, AmeriCorps NCCC

11:45 am–12 pm **Break:** Visit Display Areas

12 pm **Designated Delegates with White Ribbons on Their Name Badges:** Greet your State Senator.

12–1:10 pm **Senator Appreciation Luncheon**

1:10 pm **Adjournment – Thank you for coming! Please drive safely!**

2025 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 24-25, 2025



Delegate Registration

Municipality: _____

Name (as you want it to appear on name tag): _____

Title: _____ Spouse (if attending): _____

First League Conference? Yes _____ No _____

Check # _____ enclosed for \$ _____ (Advanced payment encouraged)

Billing address: _____

Phone: _____ Email: _____

	Through Feb. 7	After Feb. 7	Recordings Only (prepayment required)
Conference: (Includes electronic handbook; meals are extra)			
Per city/village official, League member	_____ \$395	_____ \$425	_____ \$395
Partial conference attendance: (Includes electronic handbook; meals are extra)			
Monday sessions	_____ \$300	_____ \$330	_____ \$300
Tuesday morning only	_____ \$150	_____ \$170	_____ \$150
Conference Total:	\$ _____		

Meals: (not included in registration fee; indicate number needed by Feb. 7)

Monday Luncheon _____ \$33

Tuesday Senator Appreciation Luncheon _____ \$33

Meals Total: \$ _____

Conference Information

- Preregistration deadline is **Feb. 7**. Registrations received after this date will incur higher registration costs.
- Advance registrations not cancelled by this date or "no shows" will be billed since the sessions will be recorded and sent to registered delegates for viewing through May 31, 2025.
- If you need special accommodations or equipment at this conference, contact the League office by **Feb. 7**.

Mail registration to League of Nebraska Municipalities, 206 S 13th Street, Suite 800, Lincoln, NE 68508, or fax to 402-476-7052.

Online registration will open Jan. 13.

2025 MIDWINTER CONFERENCE

LEAGUE OF NEBRASKA MUNICIPALITIES

Cornhusker Marriott Hotel, Lincoln

February 24-25, 2025



Conference Information

Designed for elected or appointed officials, the focus of the **2025 Midwinter Conference** will be current and proposed legislation and how it affects local governments. A highlight of the two-day conference will be the Senator Appreciation Luncheon, which offers municipal officials an opportunity to meet and visit with their State Senators.

Hotel Reservations

- ❑ All conference sessions will be held at the Cornhusker Marriott Hotel, 333 South 13th Street, Lincoln, NE 68508.
- ❑ To make room reservations at the Cornhusker, call 1-866-706-7706 or 402-474-7474 or [book online](#). When calling to reserve a room, please state that you are attending the League's conference to obtain the special room rate. The deadline for reserving a room is **Feb. 4**.
- ❑ The room rate is \$112 for a single or double room with Government ID card. If you need an ID card, contact the League office. Individual guest accounts are payable at check out by cash or credit card.
- ❑ Check in time is approximately 4 p.m.; check out time is 11 a.m.
- ❑ The preregistration deadline is **Feb. 7**. Registrations received after this date will incur higher registration costs. Advance registrations not cancelled by this date or "no shows" will be billed since the sessions will be recorded and sent to registered delegates for viewing through May 31, 2025.
- ❑ If you need special accommodations or equipment at this conference, contact the League office by **Feb. 7**.
- ❑ To meet printing schedules for the conference materials, sponsor fund or display table information must be returned by **Feb. 7**.
- ❑ For your comfort, we recommend that you wear layered clothing or bring a jacket because heating and cooling conditions may vary.

VILLAGE OF EAGLE

January 7, 2025

The Village Board of Trustees met in regular session at 7:00 p.m. on January 7, 2025 with Todd, Hochstein, Meier, Dobbins and Surman present. The Agenda items listed thereon were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. The Chairperson, at the beginning of the meeting, informed the public about the location of the posted current copy of the Open Meetings Act. Chairperson Todd named the three (3) areas where the agenda was posted as follows: Eagle Municipal Building, Eagle Fire & Rescue Department and Eagle Municipal Park. The Pledge of Allegiance was recited.

Open Forum – Hochstein asked if the battery for the ADA chair lift at the pool should be on a trickle charger during the offseason. The maintenance department will be asked to look into this. Hochstein said the 811 Excavation Safety Summit will be held in Lincoln on February 19, 2025 if Village staff are interested in attending.

Motion by Surman, second by Hochstein, to approve Ryan Eastin as a member of the Eagle Fire & Rescue Department. Voting: Ayes – 5. Motion carried.

Motion by Todd, second by Hochstein, to approve the purchase of emergency response shears from Amazon Marketplace for Fire & Rescue in the amount of \$25.99 each for a total cost of \$623.76. Voting: Ayes – 5. Motion carried.

Motion by Todd to appoint Terry Skokan to the Eagle Planning Commission. Motion died due to the lack of a second vote.

Motion by Hochstein, second by Surman, to introduce Ordinance 2025-01. Voting: Ayes – 5. Motion carried.

Chairperson Todd read Ordinance 2025-01 entitled:

ORDINANCE NO. 2025-01

AN ORDINANCE OF THE VILLAGE OF EAGLE, CASS COUNTY, NEBRASKA, TO AMEND CHAPTER 2, ARTICLE 2, SECTION 2-201, OF THE MUNICIPAL CODE OF THE VILLAGE OF EAGLE, NEBRASKA AS THE SAME RELATES TO THE PLANNING COMMISSION OF THE VILLAGE OF EAGLE; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH; TO PROVIDE FOR THE SEVERABILITY OF ANY SECTION, CLAUSE, PROVISION OR PORTION FOUND UNCONSTITUTIONAL OR INVALID; TO PROVIDE THAT THIS ORDINANCE SHALL BE PUBLISHED AND SHALL BE IN FULL FORCE AND TAKE EFFECT FROM AND AFTER ITS PASSAGE AND APPROVAL, AS PROVIDED BY LAW AND AS PROVIDED HEREIN; AND TO PROVIDE THAT THE PROVISIONS OF THIS ORDINANCE SHALL BECOME AND BE MADE A PART OF THE MUNICIPAL

CODE OF THE VILLAGE OF EAGLE, NEBRASKA, AND THE SECTIONS OF THIS ORDINANCE MAY BE RENUMBERED TO ACCOMPLISH SUCH INTENTION.

Motion by Hochstein, second by Meier, to accept the first reading of Ordinance 2025-01. Voting: Ayes – 5. Motion carried.

Motion by Hochstein, second by Dobbins, to suspend the rules of three consecutive readings of Ordinance 2025-01. Voting: Ayes – 5. Motion carried.

Motion by Dobbins, second by Hochstein, to adopt Ordinance 2025-01. Voting: Ayes – 5. Motion carried.

Motion by Surman, second by Hochstein, to introduce Resolution 2025-01. Voting: Ayes – Surman. Nays – Dobbins, Meier, Hochstein, Todd. Motion failed to carry.

Motion by Hochstein, second by Todd, to approve the 2025 Groundbreaking Level Annual Investment with Cass County Nebraska Economic Development Council in the amount of \$1,000. Voting: Ayes – Meier, Dobbins, Hochstein, Todd. Nays – Surman. Motion carried.

Motion by Hochstein, second by Todd, to approve the transfer of \$1,824.00 from the General Account to the USDA Reserve Account for Eagle Facilities & Grounds Association (EFGA). Voting: Ayes – 5. Motion carried.

Motion by Surman, second by Hochstein, to approve minutes as typed for the previous meeting. Voting: Ayes – 5. Motion carried.

Motion by Hochstein, second by Todd, to approve claims as presented. Voting: Ayes – 5. Motion carried.

Approved Claims: Wages 13,189.70, Board Wages 1,000.00, ABC Termite & Pest Control 186.00, Allied Benefit Systems 7,203.00, Amazon Marketplace 426.57, American Exchange Bank 750.00, Black Hills Energy 696.76, Bound Tree Medical 4,337.28, Buel Trucking 518.72, Capital Business Systems 238.30, Casey's 606.04, Cass Co Sheriff's Dept 3,145.21, Colby, Jeanne 300.00, Constellation Energy 551.30, Core & Main 763.80, Custom Cooling & Heating 1,094.73, Dollar General 60.75, Eagle Facilities & Grounds Assn 1,492.00, EFTPS 4,007.46, Frontier Cooperative 423.64, GBE-CPA-PC 3,500.00, Google LLC 154.78, Hestermann, Rick 689.33, HOA Leasing 16,500.00, HOA Solutions 907.57, Home Depot Credit Svc 157.95, Inland Truck Parts & Svc 2,120.41, Iowa Pump Works 3,960.40, John Hancock Investments 515.20, Kidwell 7,327.36, Klabenes, Curtis 750.00, League of NE Municipalities-Utilities Section 130.00, Lonergan, Makinsey 750.00, Lovell Excavating 1,250.00, Maguire 3,907.00, Malware Bytes 42.19, Matheson Tri-Gas 263.65, Menards-South 289.01, Midwest Labs 126.70, Motorola Solutions 316.02, Municipal Supply of Omaha 169.85, Nebraska.gov 5,901.00, NE Dept of Rev 2,212.69, NE Public Health Env Lab 228.00, Norland Pure 18.20, Nystrom, Taira 450.00, One Billing Solutions 618.25, One Call Concepts 11.96, OPPD 5,101.57,

Pavers 7,480.30, Quik Dump Refuse 1,763.00, Rixstine Recognition 25.80, School District 145 20.00, Signs Now 292.00, Stryker Sales 7,355.50, UNUM 982.54, US Postmaster 280.00, Verizon Wireless 749.31, Voice News 281.47, Windstream 610.07. Total of bills: **\$119,200.34**.

Approved Park Claims: Black Hills Energy 44.54, OPPD 107.67, Windstream 69.19. Total of bills: **\$221.40**.

The meeting was adjourned at 8:05 p.m.

Nick Nystrom
Village Clerk

Terri Todd
Chairperson

VILLAGE OF EAGLE

January 7, 2025

The Village Board of Trustees met in regular session at 7:00 p.m. on January 7, 2025 with Todd, Hochstein, Meier, Dobbins and Surman present. The Agenda items listed thereon were sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. The Chairperson, at the beginning of the meeting, informed the public about the location of the posted current copy of the Open Meetings Act. Chairperson Todd named the three (3) areas where the agenda was posted as follows: Eagle Municipal Building, Eagle Fire & Rescue Department and Eagle Municipal Park. The Pledge of Allegiance was recited.

Report from Law Enforcement – Sergeant Boehm reported 15 citations, 9 warnings and violations, and 20 calls for service during the month of December. Surman asked if leased vehicles are still required to be licensed; there is one vehicle in particular with in-transit tags that have been expired for over a year. Boehm said yes, leased vehicles still must be licensed. Meier said the new ATV, UTV and Golf Cart registration flags for 2025 are now available and are pink in color.

Report from Building & Zoning Administrator – Hestermann reported 1 new building permit, 1 certificate of occupancy and 2 inspections during the month of December. There are 8 total open permits to date. There were no questions or comments from the Village Board.

Open Forum – Hochstein asked if the battery for the ADA chair lift at the pool should be on a trickle charger during the offseason. The maintenance department will be asked to look into this. Hochstein said the 811 Excavation Safety Summit will be held in Lincoln on February 19, 2025 if Village staff are interested in attending.

Motion by Surman, second by Hochstein, to approve Ryan Eastin as a member of the Eagle Fire & Rescue Department. Voting: Ayes – 5. Motion carried.

Motion by Todd, second by Hochstein, to approve the purchase of emergency response shears from Amazon Marketplace for Fire & Rescue in the amount of \$25.99 each for a total cost of \$623.76. Voting: Ayes – 5. Motion carried.

Discuss/possible action: Consider appointment(s) to the Eagle Planning Commission – Todd said an email was received from Terry Skokan, a resident of Eagle, expressing interest in the vacant Planning Commission seat. Hochstein and Dobbins asked if anyone on the Village Board has visited with Skokan. Nystrom said no. Chairperson Todd nominated Terry Skokan as a member of the Eagle Planning Commission.

Motion by Todd to appoint Terry Skokan to the Eagle Planning Commission. Motion died due to the lack of a second vote.