



**Board of Trustees Meeting
April 29, 2026
Meeting**

Chair Wilken called a regular Meeting of the Greenwood Board of Trustees at 7:00 p.m. on Wednesday, April 29, 2026, at the E.L. McDonald Community Center located at 619 Main Street in Greenwood, Nebraska. Said meeting is open and the public is encouraged to attend. The Board of Trustees reserves the right to adjourn to Executive Session per State Statute 84-1410. The open meetings act is posted in the meeting room for the public to view.

Roll call was taken with the following members present: Wilken, Johnson, Grell

Consent Agenda

Minutes

Approval of timecards and payroll detail report

Financials

- Profit and Loss
- Balance Sheet

Wilken made a motion to approve the Consent Agenda, timecards, payroll detail report, Financials including Profit and Loss, Balance Sheet. Grell seconded the motion. Roll call taken. All Ayes. Motion carried.

Water Report

Sheriff Report

Maintenance Report

Clerk Report

Planning & Zoning

Johnson stated they met and are reviewing the Ordinances.

Fire/Rescue Report.

Park and Rec

Khalil thanked Jimmy for doing the maintenance on the ball field. They have received communication from coaches that the ball field may need additional surface material. Johnson asked about the contract for AYBA. Khalil stated it is complete and will forward a copy to the clerk.

Library

Tvrđy said she is taking applications for the summer internship until May 20th. Milem will cover in the library for a couple weeks in May.

Communication of Citizens- Consider requests from individuals present. Each speaker will be allowed two minutes, and no action will be taken on these topics until the next Board Meeting. The Village Board will review the matters and action as they deem appropriate. Notice: There is to be no comments or disruption to the meeting in progress. You will be asked to leave if the above is not adhered to. We ask for your cooperation and courtesy. Thank You

Old Business



1. Discussion/possible action to update the Planning and Zoning maps.
Wilken tabled until next meeting.

New Business

1. Discussion AMGL Audit Report.

Hoback went through the audit with the Village Board. Hoback started with page 2 audit was presented fairly. Page 11 for Capital Assets has \$30 thousand on equipment, \$21 thousand on well blending, \$28 thousand electric and \$38 thousand generator. Hoback presented the outstanding debt for the Village is \$494 thousand compared to \$464 thousand in 2024. Increase due to the sewer repair loan for \$95 thousand. Page 15 Cash Basis the General Fund had \$340 thousand and \$24 thousand was Rescue Squad. Remaining was assigned at their discretion. Street Fund had \$746 thousand, Community Dev had just over \$2 million for debt service and other funds had about \$88 thousand for Community Betterment. Page 16 Revenue and Expenses total revenue General Fund had \$366 thousand, expense \$271 thousand with a difference of \$95 thousand. Street Fund revenue \$280 thousand and expenses \$118 thousand an increase of \$161 thousand. Community Dev revenue \$455 thousand revenue and expenses \$38 thousand difference \$416 thousand. Keno Fund decreased \$4500. Page 17 Balance Sheet to Utility Funds, Electric \$423 thousand, Water \$309 thousand and Sewer \$243 thousand cash. Page 18 Revenue and Expenses for Utility Funds. The Electric Fund increased \$61 thousand, Water \$31 thousand it did have an additional \$24 thousand ARPA Funds but we transferred funds to the Sewer Fund. The Sewer Fund had an increase of \$82 thousand that included the transfer from Water for \$24 thousand ARPA Funds. Page 19 Statement of Cash Flows. The Electric Funds cash reserves show and increase of \$62 thousand, Water Fund increase of \$55 thousand, Sewer Fund increase \$160 thousand. The Sewer Fund has a large increase because of the loan of \$95 thousand and we had to spend all those funds. Page 44 List all the revenue and expenses. There was a couple of letters, one was for the segregation of duties, obviously that will be on each audit, and the Board just needs to continue oversight and be involved with financials. The 3 page letter on the last page for recommendation. Increase utility rates but only if only we need to, make sure to monitor. The other recommendation is when they did the audit the past clerk/treasurer was still on the bank accounts. Whenever there is a new clerk/treasurer, make sure to update promptly. Other than that, the audit went smoothly and the clerk did a good job in the transition. AMGL does audit for about 85 villages/towns, largest auditor in the state. We are in the 200-1000 population group. We look at the valuation, average is \$33 million, ours is \$26.7 million, per capita average is \$70 thousand, ours is \$44 thousand. Our per capita is quite a bit lower and will come into play with the revenue. Number one, the Unrestricted/Total Net position tells us the Village has adequate resources for obligations/programs. The Village/Government wide as a whole recommend 35% and we were at 31%, up from 30% a year ago. For Governmental Activities they recommend 25%, we are at 10.7%, and up from 9.8% a year ago. It looks low but we have a lot of funds sitting the Street Cash and Tiff in the CDA. 10.7% is still in good shape. For the Business



Activities we recommend 40% and we are at 97.7%. 94% a year ago, we are in great shape. For the Top 3 Source Revenue for Governmental Activities. The Property Tax average for a Village is \$317 property tax per capita, and we are at \$214, last year \$220. Because the valuation is so much lower it will be hard to generate that property tax revenue. Sales Tax revenue average is \$235 per capita, and we are at \$245, last year \$177, and prior year \$198. We had a really big increase and we are above average. State allocation average is \$251, we are \$308, and previous year \$274. We are above average. Because of state equalization, valuation is lower and we qualify for more state aid. State average is \$61 we are at \$111. The Highway allocation average is \$190 per capita, we are at \$173, year prior \$172. Street Fund is a little below average. Governmental Expenses exclude capital outlay. In the general funds admin average is \$327, we are at \$275, prior \$304. Law Enforcement average \$69, we are at \$16, year prior year \$15. Fire average \$47, we are at \$33, prior year \$32. Rescue average \$30, we are at \$26, prior year \$25. Library average \$69, last year \$43, year prior \$81. Park and Rec average \$67, we are at \$9, prior year \$9. Number 5 Outstanding GO Debt/Valuation anything under 3% is excellent we are at 1.51%, we are good. Number 6 Unassigned Fund Balance/General Fund Expenditures recommend 30%, we are at 116% and have good cash reserves. Number 7, Months Expense in Street Cash Reserves, recommend 12 months reserves we have 75.5%, prior year 58.7%. This is the most street cash reserve he has seen, and we need to do a Q&A to see where to use the street funds. Number 8 Levy rate, typical Village our size is \$.39 general levy and \$.08 service levy, our general is \$.49 with no service levy. Number 9 doesn't apply. Number 10 Utility rates, Electric recommend 15% return, we are at 15.1%, prior year -5.9%, prior year 4.27%, seen improvement. Water recommends 15%, we are at 39.07%, prior year 30.59%. Seen a lot of improvement. Sewer recommends 15%, we are at 5.21%, prior year 29.51%. This year we had a lot of repairs, with good cash reserves. If we continue to see a lot of repairs may need to review the rates. Number 11 Debt Coverage Ratio. Recommend 1.5 for Sewer. We are at 1.24, which we had a lot of repairs. Number 12 Cash Reserves. Recommend \$120 thousand and we have \$316 thousand, prior year \$193 thousand. Business type activities \$385 thousand operations, restricted ARPA \$22 thousand. Total of \$400 thousand and we are at \$976 thousand, prior \$801 thousand. Good cash reserve. Sewer funds, hesitant to raise rates because of the reserve unless we see a lot of repairs.

2. Approve/Disapprove AMGL Village of Greenwood Audit.

Grell made a motion to approve AMGL Village of Greenwood Audit. Johnson seconded the motion. Roll call was taken. All Ayes. Motion carried.

3. Approve/Disapprove Claims List A.

Ashland Disposal \$280.18(Garbage), Black Hills \$352.37(Natural Gas), Column \$228.31 (Publishing), Constellation \$241.83(Natural Gas), Dutton-Lainson \$4507.66(Repair), Fiala's Truck \$1376.77(Repair), Green Light \$6269.19(Contract Labor), Hydro Optimization \$350(Supplies), J Stewart \$105.50(Supplies), Lincoln Winwater \$368.81(Supplies), Menards \$87.36(Op Exp), NAPA \$21.40(Supplies), NE Medicine \$528.97(Prof Fee), NE Public Health \$57(Op Exp), OPPD \$31,003.30(Electric), US Bank \$140.87(Printing), Yoders \$493 (Supplies), Yost \$2752.12(Computer).

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- Wilken made a motion to approve Claims List A. Johnson seconded the motion. Roll call taken. Wilken, Johnson Ayes. Grell abstain from Green Light, Aye on remaining. Motion carried.
4. **Approve/Disapprove Accent Electric Small Animal Permit.**
Wilken questioned the square footage and being on the Village Square. Grell made a motion to disapprove. Johnson seconded the motion. Roll call taken. All Ayes. Motion denied.
 5. **Approve/Disapprove \$39/ton crushed rock-Buel Trucking.**
Johnson made a motion to approve rock-Buel Trucking not to exceed \$3627. Grell seconded the motion. Roll call taken. All Ayes. Motion carried.
 6. **Discussion/possible action to pickup LES poles.**
Wilken questioned if we want the wood poles and who is going to pick them up. Pickup would be mid-May. Grell stated we need to know what they will be used for and if they are compatible with the field lighting.
 7. **Approve/Disapprove Library request to remove light fixture from the storage area that was formally the men's restroom.**
Wilken asked if the lights work now? Huetson stated they would like to build shelves in the room, and the light would be in the way. Johnson said the room is being shared with Park and Rec and the light is not being used. Tvrdy will submit a maintenance request for the light and shelves. Grell stated when request is submitted give details of what needs done.
 8. **Approve/Disapprove Pony Rides invoice not to exceed \$1125.00**
Khalil stated prices have not been raised in years. Wilken made a motion to approve pony rides not to exceed \$1125.00. Johnson seconded the motion. Roll call was taken. All Ayes. Motion carried.
 9. **Approve/Disapprove additional mulch for the playground structure.**
Johnson questioned if it was 2 loads prior. Wilken agreed. Wilken made a motion for 2 loads of mulch for the playground. Grell seconded the motion. Roll call taken. All Ayes. Motion carried.
 10. **Approve/Disapprove Greenwood Fun Day Event Friends of the Library Kids Activities.**
Khalil confirmed the library has coverage for their events. Grell made a motion to approve the Greenwood Fun Day Event Friends of the Library Kids Activities. Wilken seconded. Roll call was taken. All Ayes. Motion carried.
 11. **Approve/Disapprove Greenwood Fun Day Event Greenwood Christian Church Pancake Feed.**
Johnson made a motion to approve Greenwood Fun Day Event Greenwood Christian Church Pancake Feed. Grell seconded the motion. Roll call taken. All Ayes. Motion carried.
 12. **Approve/Disapprove Greenwood Fun Day Food Truck: Travelin Tom's Coffee of West Omaha.**
Grell made a motion to approve Greenwood Fun Day Food Truck Travelin Tom's Coffee of West Omaha. Johnson seconded the motion. Roll call was taken. All Ayes. Motion carried.

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13. Approve/Disapprove Greenwood Fun Day Food Truck: Turtle Power Pizza LLC.
Johnson made a motion to approve Greenwood Fun Day Food Truck Turtle Power Pizza LLC. Grell seconded the motion. Roll call taken. All Ayes. Motion carried.
14. Approve/Disapprove Greenwood Fun Day Food Truck: Kona Ice of Three Rivers.
Grell made a motion to approve Greenwood Fun Day Food Truck Kona Ice of Three Rivers. Johnson seconded the motion. Roll call was taken. All Ayes. Motion carried.

Resolutions

Ordinance

Board Comments

Grell request residents to stop plugging the sewer with rags, please stop. If you know who is doing the damage, please report it.

Johnson thanked the volunteers and maintenance.

Wilken reminded everyone that Saturday 7-11 is clean-up day. Please stop using the dumpster until Saturday. You will be held accountable if you are found dumping prior to Saturday. The sewer will be reviewed to find out who keeps dumping rags in the sewer.

Adjournment

7:36 pm

It's Clerk

It's Chair

The Agenda is readily available for inspection at the Village Clerk's Office located at 619 Main Street, Greenwood, Nebraska, during normal business hours.