

AGENDA
CITY COUNCIL, YORK, NEBRASKA
Thursday, February 15, 2024
5:30 PM

THE OPEN MEETINGS ACT IS POSTED ON THE EAST WALL OF THE COUNCIL
CHAMBERS

Public participation in City Council meetings follows the rules established in the City of York Ordinances and the state Open Meetings Act. Per City of York code (2-32-a), the presiding officer allows public participation during council meetings on any matter on the council agenda. Comments are not allowed on any item that is not on the agenda to ensure full transparency of discussion items to the public before the meeting.

1. The Open Meetings Act is posted on the East Wall of the Council Chambers
2. Notice of this meeting was published in the York News Times on February 8, 2024
3. Pledge of Allegiance
4. Roll Call
5. Minutes of the February 1, 2024
6. Claims of Elected Officials
 - 6.1. Claim for Tony North of North Printing and Supply in the amount of \$256.95
7. Claims for the period of February 2 through February 15, 2024
8. Department Activities Reports for the month of January 2024
9. Approve Cash Balances for the month of September 2023 and for the month of January 2024
10. City Administrator Report
11. Approval of 2022-2023 Audit
12. Consider approval of the City's property insurance contract continuation by recommendation from the Insurance Committee
13. Consider approval of a bid from Dostal Construction for the East Hill Playground Installation in the amount of \$72,000.00

14. Consider approval of a Letter Agreement Amendment #1 with Olsson Inc for additional due diligence services for the new Industrial Park, in the amount of \$24,625.00
15. Consider approval of Resolution 2024-5, authorizing the Mayor to sign the attached Preliminary Engineering Services Supplemental Agreement No. 1 between the City of York and Olsson Inc. in the amount of \$14,839.19
16. Public Hearing on Petition for Annexation from GARK HOMES SHV 3 W LLC
 - 16.1. First Reading:
Ordinance No. 2363 - Annexation of Irregular Tract No. 11 in the Northwest Quarter (NW 1/4) of Section Nineteen (19), Township Ten (10) North, Range Two (2) West of the 6th P.M. in York County, Nebraska; less and except Lots 1 and 3, H & R Addition to the City of York and less and except Lot 1 H & R 2nd Addition to the City of York, all York County, Nebraska.
17. Adjournment

REGULAR MEETING
CITY COUNCIL – YORK, NEBRASKA
February 1, 2024
5:30 PM

A meeting of the Mayor and City Council of the City of York, Nebraska, was convened in open and public session at 5:30 o'clock p.m. in the Council Chambers.

The Mayor announced that the Open Meetings Act was posted on the East Wall of the Council Chambers.

Mayor: Barry Redfern: Present. Councilmembers: Jerry Wilkinson: Present, Matt Wagner: Absent, Jeff Pieper: Present, Scott Van Esch: Present, Vicki Northrop: Present, Tony North: Present, Jennifer Sheppard: Present, Stephen Postier: Present. The following City Officials were present: City Administrator Dr. Sue Crawford, City Attorney Charley Campbell, Public Works Director James Paul and City Clerk Amanda Ring.

Notice of this meeting was given in advance thereof by publication in the York News Times on January 25, 2024, the City's designated method for giving notice, a copy of the proof of publication being attached to these minutes. Notice of this meeting was given to the Mayor and all members of the City Council and a copy of their acknowledgment and receipt of notice and the agenda is attached to these minutes. Availability of the agenda was communicated in advance notice to the Mayor and City Council for this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Minutes

Motion to approve the minutes of the January 18, 2024 meeting. Ayes with a motion by Jeff Pieper and a second by Jerry Wilkinson. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Claims of Elected Officials

Motion to approve the claim for Tony North of North Printing and Office Supply in the amount of \$1,398.64. Ayes with a motion by Jerry Wilkinson and a second by Stephen Postier. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Abstain (With Conflict), Jennifer Sheppard: Yea, Stephen Postier: Yea.

Motion to approve the claim for Jeff Peiper of Pieper's, Inc. in the amount of \$9,625.00. Ayes with a motion by Jerry Wilkinson and a second by Scott Van Esch. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Abstain (With Conflict), Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Motion to approve the claim for Stephen Postier of the York County Development Corporation in the amount of \$8,583.34. Ayes with a motion by Jerry Wilkinson and a second by Vicki Northrop. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Abstain (With Conflict).

Claims

Motion to approve the claims for January 19, 2024 through February 1, 2024. Ayes with a motion by Jerry Wilkinson and a second by Jennifer Sheppard. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

City Administrator Report

Dr. Crawford thanked the Council for attending the interchange event hosted by Olsson Inc. on January 31st. There was a good public turnout of approximately 125 citizens. Olsson will compile all the comments and ideas from the public in a report and send a proposal to the City for the interchange area.

Pickup for Street Dept

Motion to approve the state bid from Husker Auto Group for a 2024 GMC Sierra 2500 HD Pickup for the street department in the amount of \$46,999.00. Ayes with a motion by Jerry Wilkinson and a second by Jeff Pieper. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Public Hearing regarding CDBG Economic Development (ED) Revolving Loan Fund (RLF) Program
The Mayor announced that this is the time and place for a public hearing regarding the discontinuation of the City's Community Development Block Grant (CDBG), Economic Development Revolving Loan Fund (EDRLF). Kelly Gentrup, with Southeast Nebraska Development District, shared more information with the Council regarding the State's request for these funds to be returned. These funds originated from a grant several years ago and the City has been able to revolve the funds and help many businesses within the community. Some cities across the state have misused this funding and therefore the State is requesting these funds back to be administered at the state level. They will still be available to businesses, just administered through the State. There was no other public comment.

Resolution 2024-2 - CDBG Economic Development Revolving Loan Fund (EDRLF)

**RESOLUTION 2024-2
OF THE CITY OF YORK, YORK COUNTY, NEBRASKA**

A RESOLUTION FOR THE CITY OF YORK, NEBRASKA, DISCONTINUING THE COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG), ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (EDRLF).

WHEREAS, Public Notice was published for Public Hearing before the City Council in consideration of ceasing and discontinuing further economic development activities through the Community Development Block Grant - Economic Development Revolving Loan Fund (CDBG-EDRLF) under the previously approved economic development plan of the City of York, NE;

WHEREAS, Public Hearing was heard on this evening of 5:30 p.m. or shortly thereafter in which all interested persons were able to attend and be heard regarding the proposed action as published in the Public Notice.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF YORK, YORK COUNTY, NE, THAT:

1. Upon consideration of the proposed request and after opportunity from the Public to come before the City Council and be heard at Public Hearing, the Community Development Block Grant – Economic Development Revolving Loan Fund (CDBG-EDRLF) under the approved Economic Development Plan for the City of York, NE is ceased and discontinued.

Motion to approve Resolution 2024-2 to discontinue the Community Development Block Grant (CDBG), Economic Development Revolving Loan Fund (EDRLF). Ayes with a motion by Scott Van Esch and a second by Tony North. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Resolution 2024-3 - to set rates for Rescue Truck Unit 651

RESOLUTION 2024-3

WHEREAS, the City of York, Nebraska provides rescue services to residents and nonresidents of the City with rescue truck unit 651, and it is necessary to charge patrons for the use of such rescue truck service.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF YORK, NEBRASKA that patrons who receive rescue service provided by the use of rescue truck unit 651 will be charged the rate of \$250 per hour for rescue service involving said truck with a 1/4 hour minimum charge. Such charges will only be imposed to the extent covered by the patron's insurance coverage, including Medicare and Medicaid. The fees collected for charges for the use of rescue truck unit 651 shall be distributed to the York Rural Fire District. Such fees will be in effect from and after February 1, 2024.

Motion to approve Resolution 2024-3 to set rescue service rates for Rescue Truck Unit 651 at the rate of \$250 per hour with a quarter hour minimum charge, effective February 1, 2024. Ayes with a motion by Jeff Pieper and a second by Jerry Wilkinson. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

RESOLUTION 2024-4
PLAN-IN-HAND REPORT APPROVAL

City of York

Resolution 2024-4

Whereas: City of York (City) and State entered into an LPA Program Agreement for State to assist City in the development and construction of an LPA Federal-aid transportation project;

Whereas: A project Plan-in-hand (PIH) meeting was held at the project site [including attendance by a city representative] and a PIH report has been written;

Whereas: The LPA Program Agreement requires the city to review the PIH Report and either request modification or approve the report;

Whereas: City wishes to approve the PIH as written.

Be It Resolved by the City Council of the City of York that:

The Mayor, Barry Redfern, is hereby authorized to sign the attached PIH Report on behalf of City and submit the signed copy of the report to the State.

NDOT Project Number: DPS-93(15)

NDOT Control Number: 43010

NDOT Project Description: Project Access York

Motion to approve Resolution 2024-4 to review and approve the Plan-in-hand report which is required by the LPA Program Agreement for Project Access York. Ayes with a motion by Jennifer Sheppard and a second by Scott Van Esch. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Mayor Appointments

The Mayor thanked Karen Fillman for her years of service on the Parks and Recreation Advisory Board and also thanked Maggie Troester for her years of service on the Tree Board.

Motion to approve the reappointment of Carston Staehr to the Examining Board of Plumbers and Mechanical Contractors for a term ending January 1, 2027. Ayes with a motion by Jeff Pieper and a second by Scott Van Esch. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Motion to approve the reappointment of Kim Stephens to the Planning Commission for a term ending January 1, 2027. Ayes with a motion by Tony North and a second by Jennifer Sheppard. Matt Wagner: Absent, Jerry Wilkinson: Yea, Jeff Pieper: Yea, Scott Van Esch: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Adjournment

There being no further business to come before the Council, the Mayor adjourned the meeting, the time being 5:52 o'clock p.m.

Amanda Ring, City Clerk

Barry Redfern, Mayor

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-00010	GALE	1	76.50	N			
01-00090	THE HOME DEPOT PRO	1	1,378.46	N			
01-00110	MATHESON TRI-GAS	3	166.55	N			
01-00120	JACKSON SERVICES INC	9	596.32	N			
01-00210	EAKES OFFICE PLUS	1	68.44	N			
01-00290	NORTH PRINTING & OFFICE S	4	256.95	N			
01-00300	BLACK HILLS ENERGY	13	20,346.26	N			
01-00340	BOUND TREE MEDICAL LLC	5	1,970.93	N			
01-00360	CITY OF YORK	2	231.58	N			
01-00400	BEAVER BEARINGCOMPANY	1	6.69	N			
01-00540	GLOBAL TECH, INC.	3	806.24	N			
01-00570	SUMMIT FIREPROTECTION	2	418.03	N			
01-00630	MUNICIPAL SUPPLY OF NE	3	4,776.57	N			
01-00640	NEBRASKA PUBLIC POWER DIS	3	40,351.59	N			
01-00680	NE DEPT. OF AERONAUTICS	1	543.33	N			
01-00701	OLSSON ASSOCIATES	1	12,562.50	N			
01-00710	OVERLAND SAND & GRAVEL	2	957.15	N			
01-00780	PRESTO X COMPANY	10	611.20	N			
01-00800	BURST, LLC	20	743.03	N			
01-00990	ANGLE, MURPHY, VALENTINO	2	14.38	N			
01-01050	MICROFILM IMAGINGSYSTEMS	1	120.00	N			
01-01090	BAKER & TAYLOR, INC	4	2,159.94	N			
01-0120	RANDY BARNES	1	30.00	N			
01-01280	PLATTE VALLEY COMMUNICATI	2	20,102.20	N			
01-01290	GRAND CENTRAL FOODS, INC.	6	251.75	N			
01-01330	JLC, INCORPORATED	1	93.28	N			
01-01340	KOPCHOS SANITATION, INC	8	1,187.00	N			

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-01390	AFLAC	2	711.94	N			
01-0145	ANTHONY BESTWICK	1	148.95	N			
01-01470	SERVI-TECH LABORATORIES	2	196.00	N			
01-01510	HACH CO.	2	4,242.30	N			
01-01650	UNION BANK	1	728.00	N			
01-01670	FRATERNAL ORDER OF POLICE	2	960.00	N			
01-01690	UNITED FUND	2	40.00	N			
01-01780	WATER ENVIRONMENT FED	1	85.00	N			
01-01840	CORNERSTONE BANK	1	95.00	N			
01-01990	WAGNER DECORATING	1	34.99	N			
01-02010	YORK EQUIPMENT, INC.	10	2,317.03	N			
01-02060	NE DEPT OF ENVIRONMENT &	3	240.00	N			
01-02170	MIDWEST TURF & IRRIGATION	1	3,354.42	N			
01-02210	NE DOOR & WINDOW LLC YORK	1	382.38	N			
01-02250	MILLER SEED & SUPPLY CO	1	12.00	N			
01-02530	PEPSI COLA OF LINCOLN/ TO	2	21.20	N			
01-02560	CITYSERVICEVALCON LLC	1	31.65	N			
01-02650	O'REILLY AUTO PARTS	2	26.85	N			
01-02680	SCHEMMER ASSOCIATES	1	62,003.33	N			
01-0357	BRETT SORENSEN	1	77.00	N			
01-03590	PENNER'S TIRE & AUTO	1	149.35	N			
01-03930	YORK CHAMBER OF COMMERCE	1	200.00	N			
01-04120	YORK HEATING & A/C, INC	1	75.00	N			
01-04680	SIRCHIE	1	650.00	N			
01-05250	MURPHY TRACTOR	1	37.92	N			
01-05310	SAPP BROTHERS PETROLEUM,	3	1,366.39	N			
01-05330	NSG LOGISTICS LLC	1	4,092.42	N			

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-05870	WEX BANK	1	8,305.69	N		
01-06370	HEIMAN FIRE EQUIPMENT, IN	1	4,696.40	N		
01-1	MISCELLANEOUS VENDOR	5	885.00	N		
01-10020	YORK COUNTY REGISTER OF D	1	10.00	N		
01-10070	RAILROAD MANAGEMENT COMPA	1	1,276.57	N		
01-10110	BADGER METER INC	1	222.00	N		
01-11160	ADAM BATTERTON	1	60.00	Y		
01-11190	MEAD LUMBER & RENTAL	2	43.92	N		
01-11220	PAUL DAVIS RESTORATION &	1	450.00	N		
01-14410	LINCOLN WINWATERWORKS	2	6,629.91	N		
01-14820	CHRIS MULINIX	1	20.00	Y		
01-15270	HUSKER AUTO GROUP/ALLY BA	1	46,999.00	N		
01-15560	TRUCK CENTER	1	26.49	N		
01-15570	AMERICAN FENCECOMPANY	1	752.00	N		
01-15670	HOA SOLUTIONS INC	2	1,613.09	N		
01-15900	ARAMARK UNIFORM SERVICE	4	663.20	N		
01-15930	STERICYCLE INC	1	640.86	N		
01-15940	MED-TECH RESOURCE INC	3	1,120.86	N		
01-15980	HDR ENGINEERING INC	1	2,085.39	N		
01-16010	CHEMSEARCH	1	1,022.20	N		
01-16710	ONE CALL CONCEPTS INC	1	66.74	N		
01-16900	AQUA-CHEM INC	1	104.75	N		
01-16930	BRUCE WAGNER	1	180.00	Y		
01-17390	BENJAMIN J QUICK	1	80.00	Y		
01-17960	WILLIAM LEE LUNDY	1	70.00	Y		
01-19350	WERNER CONSTRUCTION INC	1	10,050.76	N		
01-19370	NE TECHNOLOGY & TELECOMMU	2	141.42	N		

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-19590	COLONIAL LIFE	7	679.76	N		
01-19600	AMERITAS	4	1,268.30	N		
01-19940	OVERDRIVE INC	1	1,022.03	N		
01-19980	JEO CONSULTING GROUP INC.	1	562.50	N		
01-21320	CULLIGAN	1	33.50	N		
01-22050	HEAVY METAL SUPPLY CO	1	11.98	N		
01-22100	SLACK AUTO SUPPLY LLC	2	32.38	N		
01-22190	VAN WALL EQUIPMENT	1	1,003.02	N		
01-22670	NATIONWIDE INS	1	100.00	N		
01-22700	SPECTRUM BUSINESS	1	11.22	N		
01-23150	CMRS-POC	1	6,000.00	N		
01-24090	AXIA PAYMENTS	1	224.67	N		
01-24440	QUALITY SOUND & COMMUNICA	1	35.00	Y		
01-24640	LEVANDER REVOCABLE TRUST	1	6,790.35	N		
01-25100	NEBRASKA RURAL RADIO ASSO	1	450.00	N		
01-25530	SAM'S CLUB MC/SYNCB	1	1,872.57	N		
01-26010	SOARIN GROUP	1	717.00	N		
01-26080	AMGL	1	36,550.00	N		
01-26330	QUICK MED CLAIMS	1	8,378.54	N		
01-27210	MIDWEST AUTO PARTS INC.	28	1,678.92	N		
01-27670	TODAY'S BUSINESS SOLUTION	1	592.20	N		
01-27730	BENJAMIN FRANCISCO	1	120.00	Y		
01-27900	FILAMENT ESSENTIALSERVIC	1	1,171.00	N		
01-27990	HANS JOHNSON	1	40.00	Y		
01-28000	FRANK J BILLINGTON IV	1	210.00	Y		
01-28020	NEC COMMUNICATIONSAMERIC	1	2,168.96	N		
01-28080	FIRST NATIONALCOMPANY	1	1,000.00	N		

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT	G/L NO#	G/L NAME	G/L AMOUNT
01-28200	BRANDON MOUNT	1	26.44		N		
01-28230	STANDARD INS CO	1	3,915.38		N		
01-28510	LEE ENT ADVERTISING	1	1,597.56		N		
01-28540	AMAZON BUSINESS	7	471.45		N		
01-28740	AARON EDARD ALVAREZ	1	30.00		Y		
01-28750	ERIC DAVIS	1	20.00		Y		
01-29270	ALLO	2	1,794.36		N		
01-29500	AT & T MOBILITY	1	185.56		N		
01-29690	PAYMENTECH, LLC	1	3,180.75		N		
01-29950	AMERICAN EXPRESS TRAVEL R	1	5.00		N		
01-29970	AUTO ZONE	1	11.51		N		
01-30150	CARRIE REMMERS	1	71.95		N		
01-30220	NEBRASKA SIGN	1	4,982.02		N		
01-30950	ERIK W PETERSON	1	10.00		Y		
01-31040	JUSTIN DAVIS	1	30.00		N		
01-31110	CONNER RYAN LEWIS	1	10.00		N		
01-31160	RAPID FIRE PROTECTION INC	1	828.76		N		
01-31210	DAVID PRATT	4	135.31		N		

*** REPORT TOTALS ***		289	371,352.19				
		Payroll	181,590.37				
		Total	552,942.56				

SELECTION CRITERIA

VENDOR SET: 01 CITY OF YORK
VENDOR: ALL
BANK: ALL
VENDOR CLASS(ES): ALL CLASSES

TRANSACTION SELECTION

REPORTING: PAID ITEMS

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES	: 2/02/2024 THRU 2/15/2024	0/00/0000 THRU 99/99/9999	0/00/0000 THRU 99/99/9999

PRINT OPTIONS

REPORT SEQUENCE: VENDOR #
G/L EXPENSE DISTRIBUTION: NO
CHECK RANGE: 000000 THRU 999999

DEPARTMENT REPORTS

January

2024

COMMUNITY CENTER
CONVENTION CENTER
FIRE
KILGORE MEMORIAL LIBRARY
POLICE
PUBLIC WORKS

Ballpark Complex

Total Income (Unofficial): \$4,900.50

	CASH	CHECK	CREDIT	TOTAL	Complex Concessions	Miller Concessions	Rental Fees	Player Fees	Sponsorships	RV Fees	Miscellaneous	Split % w/	Notes
TOTALS	\$0.00	\$4,490.50	\$410.00	\$4,900.50	\$0.00	\$0.00	\$0.00	\$0.00	\$4,150.00	\$160.00	\$590.50	\$0.00	

Soccer Complex

Total Income (Unofficial): \$0.00 (*NEW*)

Rentals/Reservations			
Location	Amount	Type	Notes
Community Center	135	YPR Programs/Leagues: Adult Lap Swim, Senior Water Aerobics, Adult Water Aerobics, Science Reactors, Yoga, Munchkin Mornings, Water Babies, High-Intensity Interval Training (HIIT), Artistic Me!, Noon Ball, & Middle School 'Lock-In'	
		Closed for New Year's Day, Leadership Class, Turf Meeting, Party Packages: Birthday Parties & Baby Shower, Closed for Weather, York Chamber of Commerce Board Meeting, Presentation, Drumline Company Class, & Facility Rental: St. Joseph Catholic School SCRIP Celebration	
Family Aquatic Center	0	NONE	End of Season Closure on Sunday, 8/27/2023
Ballpark Complex	0	TOTAL	
Batting Cages	0	NONE	
Fields	0	NONE	
Soccer Complex	0	NONE	Acquired Ownership on Friday, 10/20/2023 Currently Being Upgraded
Auditorium	81	YPR Programs/Leagues: Pickleball Open Rec & Noon Ball	
		Closed for New Year's Day, Knights Baseball Batting Practices, Softball Batting Practices, Closed for Weather, Birthday Party, York University (YU) Volleyball Practices, & Crossroads Conference Basketball Tournament (CRC) Event, Hold Days, & Take Down	
Parks/Fields	0	TOTAL	
East Hill Park	0	NONE	
Foster Park	0	NONE	
Harrison Park	0	NONE	
Miller Park	0	NONE	
Mincks Park	0	NONE	
Beaver Creek Field	0	NONE	
Levitt Stadium Field	0	NONE	
Miller Park Fields	0	NONE	

Supply Works

Airport	\$0.00
Auditorium	\$1,131.61
Ballpark Complex	\$0.00
City Offices	\$0.00
City Shop	\$0.00
Community Center	\$554.35
Family Aquatic Center	\$0.00
Fire Department	\$296.12
Landfill	\$0.00
Library	\$109.47
Parks	\$0.00
Police Department	\$0.00
Soccer Complex	\$0.00
Wastewater	\$0.00
TOTAL	\$2,091.55

Holthus Convention Center – January Numbers

Number of Events: 23

- Events on 19 of 31 days
- Several Events Postponed due to the weather.

Number of Guest: 2,750

Types of Events: Meetings, Banquets, Funeral, Trainings, Clinics, Church Service/Gathering, Open House

Highlight of the Month

York-Hamilton County Cattlemen Banquet was our largest banquet to date, with approximately 750 people in attendance. John Cook was the guest speaker and we had numerous compliments on the quality of sound in the facility, even for those in the way back of the room.



Fire Department
815 N. Grant Ave.
York, NE 68467

York Fire Department

January 2024 Monthly Report

The York Fire Department responded to 161 calls for service for the month of January 2024. We had 113 911 EMS calls. We transferred 26 patients to hospitals for a higher level of care. During the month we had 14 instances where we had 2 ambulances out, 2 instances where we had 3 units out, and 1 instance when we had 4 units out at the same time. We had 10 automatic fire alarms during the month. Mostly because of the cold weather and pipes freezing. We had 1 grass fire and 1 vehicle fire with little damage. We dispatched to a power line down, 3 Carbon Monoxide leaks that were battery issues, and 1 natural gas leak that was fixed by Black Hills. On January 21st we were dispatched to a house fire at 1027 N York Ave. The fire had a head start on us and the night was very cold at 0250. We had issues with the fire hydrants we wanted to use. Which delayed us a few minutes in getting water on the fire. The house ended up a total loss with a valuation of \$15,000 and contents of \$12,000. On January 30th, we had another house fire. This was an electrical issue in the crawl space under an addition. All went well and damages were listed at \$1500.

The fire chief attended the 911 Comms meeting at the Courthouse on January 5th. The new assistant director was introduced. The fire chief with Bill Lundy and Frank Billington attended the York County Mutual Aid Association meeting on January 17th at the Utica VFD. The upgrading of the communication towers was discussed and having an IC at larger events. On the 31st the fire chief attended the Upper Blue NRD disaster mitigation meeting at their office here in York. We were given a homework assignment consisting of some questions for each town or village on disaster mitigation. Certain department heads will be meeting soon to get this homework completed.

Our paramedics completed their refresher that was taught by Twink Dalton of Southeast Community College. Our 3 paramedic students continuing their classes on January 17th. CPR was taught on 2 separate nights, one for our new people who have never had CPR, and one for our personnel who needed recertification. While CPR was being taught to our young members, 6 of our EMTs were watching an online class on agricultural emergencies. Captain Quick and Nickels attended a National Fire Academy class at the Norfolk Fire Station. This class was on having difficult conversations. We had various shift training during the month. 10 career personnel started a Firefighter 2 class being taught by the Nebraska Fire Marshal's Training Division on January 31st. This FF2 class is very important in that we have to have this certification to obtain any fire officer certifications in the future. I am very happy that 10 of our career staff are taking this class. We had 519 hours of training for the month. This is a record for hours of training in a month.

Respectfully submitted.

Anthony Bestwick
York Fire Chief

Kilgore Memorial Library
Director's Report
Prepared for February, 2024
York City Council meeting

1. The Kent Bedient gallery is vacant at this time. The Elmer Baker display case is filled with wood carvings by local artist Desiree Hajny. Desiree has lived in York since 2020 and has authored nine books, competed internationally and won many awards for her beautiful animal carvings.
2. Kilgore Memorial Library was awarded a 2024 Youth Grants for Excellence grant from the Nebraska Library Commission. Carol Baker will collaborate with staff at Renewed Horizons to offer 0 – 5 year-olds and their families an 8-week session of Zumbini Music and Movement classes. This \$1,500 grant will cover the cost of the instructor and all the materials needed for the class. The Friends of the Library will help with costs to market the class and the library will provide support staff for this class.
3. Tyler Nelsen has completed the e-Rate application process for this year. This two-step process includes a bid-letting and evaluations process to determine the best candidate to support the library's broadband needs for the coming 2024-25 year. This year the library received five bids and Allo has been selected to continue their services for the coming year.
4. The annual Public Library Survey conducted by the Nebraska Library Commission has been submitted and accepted for the fiscal year 2023. The full report is attached to this report and numbers of interest are included in the table at the end of this report.
5. The Youth Services department of the library have two big partnerships going with the UNL Extension Educators of York County. One program offers backpacks with take home STEM experiments for elementary age students. This popular program includes all the necessary ingredients and supplies to complete challenges in Engineering, DNA, Food, Pollinators, weather, and animal science. The second program we are enjoying is the "Adopt a Cow" program that bring agriculture to the library for preschool storytime once a month.
6. The library is also hosting the AARP Tax-Aide program offering free tax assistance to anyone, free of charge, with a special focus on tax payers who are over 50 or have low to moderate income. These services are offered by appointment only by calling the United Way Information Line at 211.

Respectfully submitted by,



Debora Robertson
Director, Kilgore Memorial Library

Kilgore Memorial Library

2023 Nebraska Public Library Survey

1.0 - General Data

Survey Submission Deadline: February 16th, 2024

Click on question marks for a pop-up box with the question definition.

1.1	Legal Name of Library	KILGORE MEMORIAL LIBRARY
1.2	Street Address	520 NEBRASKA AVENUE
1.3	Mailing Address	520 NEBRASKA AVENUE
1.4	City	YORK
1.5	5-digit Zip code	68467
1.6	County	YORK
1.7	Library Telephone Number (enter as 402-123-4567)	(402) 363-2620
1.8	Library Fax Number (enter as 308-123-4567)	402-363-2601
1.9	Web Address of Library (URL)	https://libraries.ne.gov/york/
1.10	Library Director's E-mail Address	drobertson@cityofyork.net
1.11	Regional Library System	Southeast Library System
1.12	Local Population (2022 Official Census Estimate)	8,174
1.13	Population of Legal Service Area	8,174

2.0 - Library Facility (Central Library, Branches)

2.1	Number of branch libraries	0
2.2	Number of bookmobiles	0
2.3	Year current library facility was built	1986
2.4	Year of latest addition/major renovation	2013
2.5	Is this facility accessible?	Yes
2.6	Is the library board or foundation board currently working on a building plan or project?	No
2.7	Is there currently an active fundraising campaign for a new or renovated library building?	No
2.8	Is a new library construction or renovation project currently underway in your community?	No

2.9 If a new library construction or renovation project is currently underway in your community, what is the projected completion date? N/A

The following questions refer to outlet data and most of these fields cannot be altered. Questions 2.10-2.20 and 2.24-2.31 are locked; if you need to make a notation, do so using the State Notepad.

2.10 FSCS ID NE0256
2.11 LIB ID 284C
2.12 Library Name KILGORE MEMORIAL LIBRARY
2.13 Street Address 520 NEBRASKA AVENUE
2.14 City YORK
2.15 5-digit Zip code 68467
2.16 County of the Outlet YORK
2.17 Phone (402) 363-2620
2.18 Outlet Type Code CE
2.19 Metropolitan Status Code NO
2.20 Library Building(s) square footage 15,837
2.21 Number of Bookmobiles in the Bookmobile Outlet Record 0
2.22 Hours open for public service per year for each outlet, including central units, branches, and bookmobiles.

Minor variations in public service hours need not be included. Extensive hours closed to the public due to natural disasters or other events should be excluded from the count. 2600

2.23

Number of weeks per year each library outlet is open.

For each bookmobile, count only the weeks during which the bookmobile is open to the public.

The count should be based on the number of weeks that a library outlet was open for half or more of its scheduled service hours.

Extensive weeks closed to the public due to natural disasters or other events should be excluded from the count. 52

Do not calculate based on total number of service hours per year at the outlet level. For example, by dividing total hours by the average hours open per week. Round to the nearest whole number of weeks. If the library was open half or more of its scheduled hours in a given week, round up to the next week. If the library was open less than half of its scheduled hours, round down.

2.24	Legal Basis Code	CI
2.25	Administrative Structure Code	SO
2.26	Geographic Code	PL1
2.27	FSCS Public Library Definition	Y
2.28	Interlibrary Relationship Code	ME
2.29	Legal Service Area Boundary Change	N
2.30	Number of Central Libraries	1
2.31	Public Service Hours Per Year (sum of all outlets - 2.22)	2,600

3.0 - Library Finance

3.1	Start date of Fiscal year	10/01/2022
3.2	End date of Fiscal year	09/30/2023

Revenue (Income)

Local Government Operating Revenue: This includes all local government funds, designated by the community, district, or region and available for expenditure by the public library. If the city, township, or county, pays some of the library expenses directly (e.g., salaries, utilities, insurance, grounds maintenance, etc.) *on behalf* of the library, these amounts should also be reported here. Do not include the value of any contributed or in-kind services or the value of any gifts and donations, library fines, fees, or grants.

3.3	City or Village Revenue	\$742,396
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Please list all **Townships** that contribute funds to your library's operation

3.4	Township Name (if contributes funds for the library)	N/A
3.5	Township Revenue Amount	\$0

Please list all **Counties** that contribute funds to your library's operation

3.6	County Name (if contributes funds for the library)	York
3.7	County Revenue Amount	\$1,750
3.8	Other Local Government Revenue - Description	N/A
3.9	Other Local Government Revenue - Amount	\$0
3.10	Total Local Government Revenue (3.3 + 3.5 + 3.7 + 3.9)	\$744,146

State Government Revenue:

These are all funds distributed to public libraries by Nebraska state government for expenditure by the public libraries. This does not include federal money distributed by the state. This does include funds received as Library State aid.

3.11	Library State Aid	\$2,307
3.12	NLC Continuing Education/ Training Grant	\$400
3.13	Other State Government Revenue (e.g. NLC Internship grants)	\$0
3.14	Total State Government Revenue (3.11 + 3.12 + 3.13)	\$2,707

Federal Government Revenue:

This includes all federal government funds distributed to public libraries, including federal money distributed by the Library Commission as Library Improvement grants.

3.15	Federal Library Improvement Grant	\$0
3.16	NLC Youth Grant	\$0
3.17	Other Federal grant source - Enter the description of where funds came from	0
3.18	Other Federal grant amount- enter the dollar amount of the grant	\$0
3.19	Total Federal Government Revenue (3.15 + 3.16 + 3.18)	\$0

Other Revenue:

This is all operating revenue other than that reported under local, state, and federal operating revenue. Include, for example, monetary gifts and donations received in the current year, interest, library fines, fees for library services, or grants. Do not include the value of any contributed or in-kind services or the value of any non-monetary gifts and donations.

3.20	Lender Compensation (paid by the Nebraska Library Commission)	\$1,362
3.21	Regional Library System Grant(s)	\$0
3.22	Other (specify source - where the funds came from)	N/A
3.23	Other Amount	\$0

3.24 **Total Other Revenue (3.20 + 3.21 + 3.23)** \$1,362

Total

3.25 **Total Operating Revenue (3.10 + 3.14 + 3.19 + 3.24)** \$748,215

Capital Revenue

Report all revenue to be used for major capital expenditures.

Include funds received for a) site acquisition; b) new buildings; c) additions to or renovation of library buildings; d) furnishings, equipment, and initial collections (print, non-print, and electronic) for new buildings, building additions, or building renovations; e) computer hardware and software used to support library operations, to link to networks, or to run information products; f) new vehicles; and g) other one-time major projects.

Exclude revenue to be used for replacement and repair of existing furnishings and equipment, regular purchase of library materials, and investments for capital appreciation. **Exclude** income passed through to another agency (e.g., foundations), or funds unspent in the previous fiscal year (e.g., carryover). Funds transferred from one public library to another public library should be reported by only one of the public libraries.

3.26 **Local Government Capital Revenue** \$21,098

3.27 **State Government Capital Revenue** \$0

3.28 **Federal Government Capital Revenue** \$0

3.29 **Other Capital Revenue** \$0

3.30 **Total Capital Revenue (3.26 + 3.27 + 3.28 + 3.29)** \$21,098

Non-resident Fees

3.31 Does the library charge a non-resident fee? (Do not include fees charged for NebrasKard) No

3.32 If yes, who is charged for service? N/A
If yes, what is the annual fee?

3.33 Individual N/A

3.34 Household N/A

3.35 Number of non-resident cards issued this year (include renewals) 0

Expenditures

Operating Expenditures: Report current and recurrent costs necessary to support library services. Significant costs, especially benefits and salaries that are paid by other taxing agencies (government agencies with the authority to levy taxes) *on behalf* of the library should be included. **Please do not report capital expenditures under this category.**

3.36 **Salaries and Wages** \$350,050

3.37 **Employee Benefits (including Social Security and FICA)** \$89,725

3.38 **Total Staff Expenditures (3.36 + 3.37)** \$439,775

Please Indicate which of the following benefits listed are provided to the **library director**

3.39 Health Insurance Yes

3.40 Life Insurance Yes

3.41 Unemployment Compensation Yes

3.42	Sick Leave	Yes
3.43	Vacation Leave	Yes
3.44	Retirement Plan	Yes
3.45	Family Leave	Yes
3.46	Travel To Meetings, Conferences	Yes
3.47	Professional Memberships (NLA, ALA, etc.)	Yes
3.48	Continuing Education Workshops	Yes
3.49	Other (Please Specify)	Short and Long-term disability

Collection Expenditures: This includes all operating expenditures from the library budget for materials in print, microform, electronic and other formats considered part of the collection, whether purchased, leased, or licensed. Exclude charges or fees paid for interlibrary loans and expenditures made for document delivery.

3.50	Library Materials in Print Format	\$41,396
3.51	Library Materials in Electronic Format (such as OverDrive and database/electronic collection expenditures)	\$14,836
3.52	Other Materials (includes audio and video physical units—Playaways, CDs, and DVDs)	\$8,252
3.53	Total Collection Expenditures (3.50 + 3.51 + 3.52)	\$64,484

Other Operating Expenditures

3.54	Computer hardware, accessories, and software	\$14,283
3.55	Electronic access (include online OPAC/ILS fees here)	\$14,775
3.56	Continuing Education	\$2,259
3.57	Miscellaneous (include facility, utilities, office supplies, insurance, contracts for services, and any other operating expenditures)	\$78,652
3.58	Total Other Operating Expenditures (3.54 + 3.55 + 3.56 + 3.57)	\$109,969
3.59	Total Operating Expenditures (3.38 + 3.53 + 3.58)	\$614,228
3.60	Total Capital Expenditures	\$21,858

4.0 - Library Collections

This section of the survey collects data on selected types of materials. It does not cover all materials (e.g. microform, scores, maps and pictures) for which expenditures are reported under Print Materials Expenditures, Electronic Materials Expenditures, and Other Material Expenditures (data elements #3.50, #3.51, and #3.52). Under this category, report only items the library has acquired as part of the collection, whether purchased, leased, licensed, or donated as gifts.

Books (Print Format): REPORT ONLY BOOKS IN PRINT. DO NOT INCLUDE SERIAL BACK FILES IN PRINT.

4.1	Number of books held at end of previous fiscal year	54,795
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4.2	Number of books added during year (+)	3,108
4.3	Number of books withdrawn during year (-)	5,203
4.4	Books held at end of current year (4.1 + 4.2 - 4.3)	52,700

Electronic Books (E-Books): E-books are digital documents (including those digitized by the library), licensed or not, where searchable text is prevalent, and which can be seen in analogy to a printed book (monograph). Include non-serial government documents. E-books are loaned to users on portable devices (e-book readers) or by transmitting the contents to the user's personal computer for a limited time. Include e-books held locally and remote e-books for which permanent or temporary access rights have been acquired. Report the number of physical or electronic units, including duplicates, for all outlets. For smaller libraries, if volume data are not available, the number of titles may be counted. E-books packaged together as a unit (e.g., multiple titles on a single ebook reader) and checked out as a unit are counted as one unit. Please **exclude** public domain / uncopyrighted e-books that have unlimited access (e.g., Project Gutenberg). Report the number of units. Report only items the library has selected as part of the collection. NOTE: For purposes of this survey, units are defined as "units of acquisition or purchase". The "unit" is determined by considering whether the item is restricted to a finite number of simultaneous users or an unlimited number of simultaneous users.

Finite simultaneous use: units of acquisition or purchase is based on the number of simultaneous usages acquired (equivalent to purchasing multiple copies of a single title). For example, if a library acquires a title with rights to a single user at a time, then that item is counted as 1 "unit"; if the library acquires rights to a single title for 10 simultaneous users, then that item is counted as 10 "units".

Unlimited simultaneous use: units of acquisition or purchase is based on the number of titles acquired. For example, if a library acquires a collection of 100 books with unlimited simultaneous users, then that collection would be counted as 100 "units".

4.5	Number of E-books held as part of the Nebraska OverDrive Libraries Group (shared collection)	35,645
4.6	Number of E-books held as part of other consortia (shared collection)	185
4.7	Number of E-books acquired or purchased directly by the library (e.g. OverDrive Advantage titles)	150
4.8	E-Books held at end of current year (4.5 + 4.6 + 4.7)	35,980

Audio - Physical units: These are materials circulated in a fixed, physical format on which sounds (only) are stored (recorded) and that can be reproduced (played back) mechanically, electronically, or both. Include records, audiocassettes, audio cartridges, audio discs (including audio-CD-ROMs), audio-reels, talking books, and other sound recordings stored in a fixed, physical format. Do not include downloadable electronic audio files. Report the number of units, including duplicates. Items packaged together as a unit (e.g. two audiocassettes for one recorded book) and checked out as a unit are counted as one physical unit.

4.9	Number of audio physical units held at end of previous fiscal year	2,678
4.10	Number of audio physical units added during year (+)	2
4.11	Number of audio physical units withdrawn during year (-)	523
4.12	Audio physical units held at end of current year (4.9 + 4.10 - 4.11)	2,157

Audio - Downloadable Units: These are downloadable electronic files on which sounds (only) are stored (recorded) and that can be reproduced (played back) electronically. Report the number of **units**. Report only items the library has selected as part of the collection.

NOTE: For purposes of this survey, units are defined as "units of acquisition or purchase". The "unit" is determined by considering whether the item is restricted to a finite number of simultaneous users or an unlimited number of simultaneous users.

Finite simultaneous use: units of acquisition or purchase is based on the number of simultaneous usages acquired (equivalent to purchasing multiple copies of a single title). For example, if a library acquires a title with rights to a single user at a time, then that item is counted as 1 "unit"; if the library acquires rights to a single title for 10 simultaneous users, then that item is counted as 10 "units".

Unlimited simultaneous use: units of acquisition or purchase is based on the number of titles acquired. For example, if a library acquires a collection of 100 books with unlimited simultaneous users, then that collection would be counted as 100 "units".

4.13 Number of Audio Downloadable titles held as part of the Nebraska OverDrive Libraries Group (shared collection) 26,135

4.14 Number of Audio Downloadable titles held as part of other consortia (shared collection) 1,042

4.15 Number of Audiobooks acquired or purchased directly by the library (e.g. OverDrive Advantage titles) 126

4.16 **Audio downloadable titles held at end of current year (4.13 + 4.14 + 4.15)** 27,303

Video - Physical units: These are materials circulated in a fixed, physical format on which moving pictures are recorded, with or without sound. Electronic playback reproduces pictures, with or without sound, using a television receiver or computer monitor. Video formats may include tape, DVD and CD-ROM. Do not include downloadable electronic video files.

Report the number of units, including duplicates. Items packaged together as a unit (e.g. two audiocassettes for one recorded book) and checked out as a unit are counted as one physical unit.

4.17 Number of video physical units held at end of previous fiscal year 4,457

4.18 Number of video physical units added during year (+) 381

4.19 Number of video physical units withdrawn during year (-) 130

4.20 **Video physical units held at end of current year (4.17 + 4.18 - 4.19)** 4,708

Video - Downloadable Units: These are downloadable electronic files on which moving pictures are recorded, with or without sound. Electronic playback reproduces pictures, with or without sound, using a television receiver, computer monitor or video-enabled mobile device. Report the number of units. Report only items the library has selected as part of the collection.

NOTE: For purposes of this survey, units are defined as "units of acquisition or purchase". The "unit" is determined by considering whether the item is restricted to a finite number of simultaneous users or an unlimited number of simultaneous users.

Finite simultaneous use: units of acquisition or purchase is based on the number of simultaneous usages acquired (equivalent to purchasing multiple copies of a single title). For example, if a library acquires a title with rights to a single user at a time, then that item is counted as 1 "unit"; if the library acquires rights to a single title for 10 simultaneous users, then that item is counted as 10 "units"

Unlimited simultaneous use: units of acquisition or purchase is based on the number of titles acquired. For example, if a library acquires a collection of 100 books with unlimited simultaneous users, then that collection would be counted as 100 "units".

4.21 Number of video downloadable titles held as part of consortia (shared collection) 0

4.22 Number of video downloadable titles acquired or purchased directly by the library 0

4.23 Video downloadable titles held at end of current year (4.21 + 4.22) 0

Print Serials Subscriptions: Report the number of current print serial subscriptions, including duplicates, for all outlets. Examples of serials are periodicals (magazines), newspapers, annuals, some government documents, some reference tools, and numbered monographic series.

4.24 Number of print serial subscriptions held at end of previous fiscal year 1

4.25 Number of print serial subscriptions added during year (+) 0

4.26 Number of print serial subscriptions withdrawn during year (-) 1

4.27 Print Serial Subscriptions held at end of current year (4.24 + 4.25 - 4.26): 0

Other Materials: Include here other materials in the library's collection, not already counted. This could include cake pans, patterns, laptops, games, puzzles, hotspots, or any other items the library circulates to the public.

4.28 Description of Other Materials Cake pans, equipment, kits

4.29 Number of other materials held at end of previous fiscal year 325

4.30 Number of other materials added during year (+) 0

4.31 Number of other materials withdrawn during year (-) 5

4.32 Other Materials held at end of current year (4.29 + 4.30 - 4.31) 320

Total Collection

4.33	Total Materials held at end of previous fiscal year (4.1 + 4.9 + 4.17 + 4.24 + 4.29)	62,256
4.34	Total Materials added during year (4.2 + 4.10 + 4.18 + 4.25 + 4.30)	3,491
4.35	Total Materials withdrawn during year (4.3 + 4.11 + 4.19 + 4.26 + 4.31)	5,862
4.36	Total Materials held at end of current year (4.4 + 4.8 + 4.12 + 4.16 + 4.20 + 4.23 + 4.27 + 4.32)	123,168
4.37	Total Physical Items in the Collection (4.4 + 4.12 + 4.20 + 4.32)	59,885

Other Non-Circulating Items (in-house use) NOTE: Only report items that are included in the library catalog:

4.38	Other non-circulating items description (Describe non-circulating items in collection - e.g. headphones, microfilm, etc.)	N/A
4.39	Other non-circulating items use (optional - Report the number of times items were used in-house)	N/A

5.0 - Library Services

5.1	Number of registered borrowers	4,502
5.2	Annual Library Visits	36,610
5.3	Regarding the number of library visits entered, is this an annual count or an annual estimate based on a typical week or weeks?	CT - Annual Count
5.4	Annual Reference Transactions	426
5.5	Regarding the number of reference transactions entered, is this an annual count or an annual estimate based on a typical week or weeks?	ES - Annual Estimate Based on Typical Week(s)
5.6	Annual Uses of Public Internet Computers	7,405
5.7	Regarding the number of uses of public internet computers, is this an annual count or an annual estimate based on a typical week or weeks?	CT - Annual Count
5.8	Circulation of Adult books, audio physical units, and video physical units (exclude downloadable and other materials)	24,291

5.9	Circulation of Adult Downloadable Materials (Such as OverDrive ebooks & digital audio or video material) - Prefilled number is for <i>OverDrive circulations only</i> . If you have another vendor, you will need to add those circulations to the prefilled number.	16,713
5.10	Total Annual Circulation of Adult Materials (5.8 + 5.9)	41,004
5.11	Circulation of Children's books, audio physical units, and video physical units (exclude downloadable and other materials)	37,962
5.12	Circulation of Children's Downloadable Materials (Such as OverDrive ebooks & digital audio or video material) - Prefilled number is for <i>OverDrive circulations only</i> . If you have another vendor, you will need to add those circulations to the prefilled number.	3,980
5.13	Total Annual Circulation of Children's Materials (5.11 + 5.12)	41,942
5.14	Total Annual Circulation of Other Physical Items.	8
5.15	Total Physical Item Circulation (5.8 + 5.11 + 5.14)	62,261
5.16	Use of Electronic Materials (5.9 + 5.12)	20,693
5.17	Total Circulation of Library Materials (5.15 + 5.16)	82,954

Electronic Collections (Databases): Report the number of electronic collections. An electronic collection is a collection of electronically stored data or unit records (facts, bibliographic data, abstracts, texts) with a common user interface and software for the retrieval and use of the data. An electronic collection may be organized, curated and electronically shared by the library, or rights may be provided by a third party vendor. An electronic collection may be funded by the library, or provided through cooperative agreement with other libraries, or through the Nebraska Library Commission. Do not include electronic collections that are provided by third parties and freely linked to on the web.

Electronic Collections do not have a circulation period, and may be retained by the patron. Remote access to the collection may or may not require authentication. Unit records may or may not be included in the library's catalog; the library may or may not select individual titles. Include electronic collections that are available online or are locally hosted by the library.

Report the number of electronic collections acquired through curation, payment or formal agreement, by source of access.

5.18	Number of licensed electronic collections/databases funded locally or through other cooperative agreements	0
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Description and Use of Locally Funded Electronic Collections/Databases: Description and Use of Electronic Collections: We would like to know which electronic collections/databases the library provides (not including *NebraskaAccess*), and the number of annual uses. This is a two part question: You first add a description of ALL electronic collections in number 5.19 (e.g. Zinio, Freegal, Mango Languages, etc.), and then report the TOTAL number of annual uses for ALL databases in number 5.20. Count each item downloaded or each session as a "use". *Do not count searches as uses.*

NOTE: We no longer require you to itemize each database use. List ALL database names in 5.19 (separate by a comma), and the TOTAL number of uses in 5.20.

5.19	Name or description of each locally funded electronic collection/database. Note: List all databases, separated by a comma.	N/A
5.20	Successful retrieval of electronic information (Total annual uses of locally funded electronic collections)	0
5.21	Number of licensed electronic collections/databases funded by the Nebraska Library Commission	28
5.22	Total Licensed Databases (5.18 + 5.21)	28
5.23	Electronic content use (5.16 + 5.20)	20,693
5.24	Total collection use (5.15 + 5.16 + 5.20)	82,954
5.25	Total library materials loaned to other libraries	352
5.26	Total library materials borrowed from other libraries	84
5.27	Number of NebrasKard registrations issued in this fiscal year	12
5.28	If your library is an OverDrive Advantage member, do you share titles through the Advantage Plus option?	Yes
5.29	If yes, Report the number of uses of those Advantage Plus titles by patrons of other libraries during the reporting period (your fiscal year).	838

Programs: A program is any planned event which introduces the group of attending to any of the broad range of library services or activities or which directly provides information to participants.

Children's Programs. Age 0-5: A program session targeted at children ages 0-5 is any planned event for which the primary audience is infants, toddlers, or preschool-age children. Examples of these types of program sessions include, but are not limited to, story hours, every child ready to read programs, musical or sing-along events, and puppet shows. Include program sessions aimed at children ages 0-5 even if adult caregivers also attend. Each program session should only be counted in one age category based on its primary target audience.

Children's Programs. Age 6-11: A program session targeted at children ages 6-11 is any planned event for which the primary audience is elementary-school-age children. Examples of these types of program sessions include, but are not limited to, story hours, science events, crafting classes, and summer reading events. Include program sessions aimed at children ages 6-11 even if adult caregivers also attend with the children. Each program session should only be counted in one age category based on its primary target audience.

Young Adult Programs. Age 12-18: A young adult program session is any planned event for which the primary audience is young adults ages 12 to 18 years. Examples of these types of program sessions include, but are not limited to, book clubs, college prep programs, teen tech or gaming clubs, and summer reading events. Each program session should only be counted in one age category based on its primary target audience.

Adult Programs. Age 19+: An adult program session is any planned event for which the primary audience is adults age 19 or older. Examples of these types of program sessions include, but are not limited to, book discussions, citizenship classes, and lectures.

General Interest Programs: A general interest program session is any planned event that is appropriate for any age group or multiple age groups. Include all-age, all-library, family, and intergenerational program sessions. Examples of these types of program sessions include, but are not limited to, family game nights, holiday events, storytelling programs, or chess clubs. Include all programs here that do not fit into the other age category elements. Each program session should only be counted in one age category based on its primary target audience; do not include program sessions here that have already been counted in earlier age category elements. Avoid including program sessions that are targeted at more than one non-adult age category (and are not targeted at adults); these should be counted in the child or young adult age category that best represents the target audience.

Each program session should only be counted in one category based on its primary target audience.

There are three categories for live programs offered by the library, and various age groups for target audiences.

1. Live, In-Person Onsite Programs:

An in-person onsite program session is any planned event that includes an in-person attendance option and takes place at library facilities. Examples include, but are not limited to, a job skills class in the library or a nature program on the library grounds. Regardless of the number of formats in which a program session is offered, each program session should only be counted once and in one format category. Include in-person program sessions that also have a virtual attendance option and count them as a single program session.

Attendance: The count of in-person attendance at program sessions that take place at library facilities. Regardless of the number of formats in which a program session is offered, each attendee should only be counted once. Each attendee should be counted in the format category in which they attended the program session. For in-person onsite programs that also have a virtual component, exclude virtual attendance; this should be counted under Live, Virtual Program Attendance.

2. Live, In-Person Offsite Programs:

An in-person offsite program session is any planned event that includes an in-person attendance option and takes place somewhere other than the library or the library grounds. Examples include, but are not limited to, facilitating a book club at a local nursing home, hosting a storytime at a local farmers' market, or visiting a school to present about library services. Regardless of the number of formats in which a program session is offered, each program session should only be counted once and in one format category. Include in-person program sessions that also have a virtual attendance option and count them as a single program session.

Attendance: The count of in-person attendance at program sessions that take place somewhere other than the library. Regardless of the number of formats in which a program session is offered, each attendee should only be counted once. Each attendee should be counted in the format category in which they attended the program session. For in-person offsite programs that also have a virtual component, exclude virtual attendance; this should be counted under Live, Virtual Program Attendance.

3. **Live, Virtual Programs:** A live virtual program session is any planned event that is streamed virtually and can be viewed live as it progresses (i.e., live-streaming). Regardless of the number of formats in which a program session is offered, each program session should only be counted once and in one format category. Include virtual program sessions that are also recorded. Include program sessions hosted on Facebook Premiere that are facilitated by a staff member. Count virtual program sessions at the administrative entity level; do not duplicate numbers at each branch. Exclude program sessions that also have an in-person component; these should be counted under Live In-Person Onsite Program Sessions or Live In-Person Offsite Program Sessions.

Attendance: The count of live attendance at virtual program sessions. Regardless of the number of formats in which a program session is offered, each attendee or view should only be counted once. Each attendee should be counted in the format category in which they attended or viewed the program session. Count each participant device connected to a virtual program as a single attendee. For program sessions hosted on Facebook Live, YouTube Live, or similar platforms, count peak concurrent viewers. For those hosted on videoconferencing platforms, count the maximum number of non-staff participants during the session.

For virtual program sessions that are also recorded for later, on-demand, asynchronous viewing, exclude views that occur after the session has ended; these should be counted under Total Views of Virtual Program Presentations. For program sessions that also have an in-person component, exclude in-person attendance; this should be counted under Live In-Person Onsite Program Attendance or Live In-Person Offsite Program Attendance.

4. **Recorded Program Presentations:** A recorded program presentation is any recording of program content that cannot be viewed live as it unfolds (i.e., on-demand streaming). Only include program presentations posted during the reporting period. Regardless of the number of platforms on which a presentation is posted, count each unique presentation only once. Include program sessions hosted on Facebook Premiere that are not facilitated by a staff member. Count asynchronous program presentations at the administrative entity level; do not duplicate numbers at each branch. Include recordings of synchronous program sessions that were available for asynchronous viewing after the session ended. Recorded program presentations are NOT counted by age group (only one count for all recorded presentations).

Views: Report the number of views of recorded program presentations for a period of thirty (30) days after the presentation was posted, even if that period extends beyond the survey reporting period (or fiscal year). For program presentations made available via Facebook, count unique 1-minute views of each video. For those made available via other platforms, count unique views of each video.

Programs (Do not include recordings of programs, only live or virtual events)

- 5.30 Number of Programs (live, virtual, onsite, and offsite) Targeted to Age 0-5 42
- 5.31 Number of Programs (live, virtual, onsite, and offsite) Targeted to Age 6-11 57
- 5.32 Number of Children's Programs (5.30 + 5.31) 99
- 5.33 Number of Programs (live, virtual, onsite, and offsite) Targeted to Age 12-18 43
- 5.34 Number of Programs (live, virtual, onsite, and offsite) Targeted to Age 19+ 0
- 5.35 Number of General Interest Programs (live, virtual, onsite, and offsite) 18

5.36 Total Programs (5.30 + 5.31 + 5.33 + 5.34 + 5.35) 160

For the following questions, only report programs once. For hybrid programs (e.g. held both onsite in the library building and broadcast live virtually, report only in the onsite category).

5.37 Of the Total Programs, how many were held onsite (e.g. in the library or on the library grounds)? 126

5.38 Of the Total Programs, how many were held offsite? 33

5.39 Of the Total Programs, how many were live, virtual programs? 1

5.39b Total of Programs Held Onsite, Offsite, and Virtually (5.37 + 5.38 + 5.39) 160

Program Attendance (Do not include views of program recordings, only live attendance)

5.40 Program Attendance at Programs Targeted to Age 0-5 1,685

5.41 Program Attendance at Programs Targeted to Age 6-11 903

5.42 Total Program Attendance, Age 0-11 (5.40 + 5.41) 2,588

5.43 Program Attendance at Programs Targeted to Age 12-18 533

5.44 Program Attendance at Programs Targeted to Age 19+ 173

5.45 Program Attendance at Programs Targeted to General Interest 2,619

5.46 Total Program Attendance (5.40 + 5.41 + 5.43 + 5.44 + 5.45) 5,913

For the following questions, only report program attendance once. For hybrid programs (e.g. held both onsite in the library building and broadcast live virtually, report live attendees in either 5.47 or 5.48 (onsite or off-site), and virtual attendees in 5.49.

5.47 Of the Total Program Attendance, how many onsite attendees were there? 4,080

5.48 Of the Total Program Attendance, how many offsite attendees were there? 1,833

5.49 Of the Total Program Attendance, how many virtual attendees were there? 0

5.49b Total of Program Attendance Held Onsite, Offsite, and Virtually (5.47 + 5.48 + 5.49) 5,913

Recorded Program Presentations

5.50 Number of Recorded Program Presentations Offered 0

- 5.51 **Number of Views of Recorded Program Presentations Within 30 Days After the Presentation Was Posted** 0
- 5.52 **Number of Total Views of Recorded Program Presentations Within the Reporting Period (fiscal year)** 0

Self-directed Activities (aka "drop-in activities" or "passive activities"). A Self-directed Activity is a planned, independent activity available for a definite time period which introduces participating individuals to any of the broad range of library services or activities which directly provide information to participants. Activities differ from programs in that activities are unstructured and depend on the participation of the attendee to create the experience, rather than a structured presentation offered by library staff or volunteers to a group at a set time. Examples of passive activities include DIY stations, 1,000 Books Before Kindergarten, Frequent Reader Clubs, and Take and Make kits. This does not include informal services such as homework help. Count all activities, whether held on- or off-site, that are sponsored or co-sponsored by the library. Exclude activities sponsored by other groups that use library facilities.

Children's Self-Directed Activities

- 5.53 Enter the number of children's self-directed activities for which the primary audience is children, age 11 and younger. Enter the activity participation for the reporting period (fiscal year). 8

Young Adult Self-Directed Activities

- 5.54 Enter the number of young adult self-directed activities for which the primary audience is 12 through 18 years old. Enter the activity participation for the reporting period (fiscal year). 0

Adult/General Interest Self-Directed Activities

- 5.55 Enter the number of adult/general interest self-directed activities for which the primary audience is adult or not specific to one age group. Enter the activity participation for the reporting period (fiscal year). 766

Summer Reading Programs: Please include the attendance at summer reading programs in the general program attendance counts above, as well as the summer reading program counts below.

- 5.56 Did the library have a summer reading program for children? Yes
- 5.57 If yes, how many children participated in the program? 1,763
- 5.58 Did the library have a summer reading program for young adults? Yes
- 5.59 If yes, how many young adults participated in the program? 166
- 5.60 Did the library have a summer reading program for adults? Yes

5.61 If yes, how many adults participated in the program? 156

Overdue Fines:

5.62 Does your library charge overdue fines for overdue library materials? Please choose one of the options. No
Overdue fines do not include charges for lost or stolen items, but fines for items that are overdue:

5.63 If you charge fines by material type, please indicate all the items below that you charge overdue fines for:

Books	No
DVD	No
CD	No
Large Print	No
Other (specify)	
N/A	Yes

5.64 If you charge fines by borrower category, please indicate all the groups that you charge for:

Children (11 and under)	No
Young Adult (12-18)	No
Adult (19-54)	No
Senior (55+)	No
Other (specify)	
N/A	Yes

Meeting Room Use:

5.65 Do you make a meeting room or rooms available for public use? A meeting room is a separate space in a library building set aside for meetings. The library may or may not charge a fee for the use of the room. Yes

5.66 If yes, please report the number of times the meeting room(s) was/were used by outside groups/individuals for events not sponsored or co-sponsored by the library. 318

5.67 If yes, does the library charge a fee for the use of the room(s)? No

"Outside" Circulation:

5.68 Does your library or any outlet provide "outside" circulation? If so, check all that apply:

Drive thru	No
Curbside pickup	Yes
Vestibule/locker pickup	No
Homebound or other delivery	No
Other (specify)	

6.0 - Library Technology

6.1	Name of Automation Software/ Integrated Library System (ILS)	Biblionix Apollo
6.2	Public Internet Access Provided?	Yes
6.3	Number of Internet computers used by the public	11
6.4	Name of Internet Filtering Software used (if applicable) <i>Please note: we are asking here about software used to block certain web sites from displaying, not anti-virus or reboot/restore software.</i>	Cipafilter
6.5	Internet Service Provider	Allo
6.6	Type of Primary Internet Connection	Fiber Optic
6.7	Wireless Internet access available for patrons?	Yes

Report the number of wireless sessions provided by the library wireless service annually. ***If a count is not available by using methods like hardware logging or network scanning, enter NA.*** Count one session for each time a device connects to the library's wireless network, regardless of the duration of connection. If possible, only count sessions for patron devices and exclude library devices such as routers, access points, printers, and public access computers; otherwise, if patron devices cannot be isolated, report sessions for all devices.

NOTE: If an annual count of wireless sessions is unavailable, count wireless sessions during a typical week or weeks ***using methods like hardware logging or network scanning, and multiply the count to represent an annual estimate.*** (Do not conduct visual surveys of devices in use as a method to establish a count of a typical week.) A "typical week" is a time that is neither unusually busy nor unusually slow. Avoid holiday times, vacation periods for key staff, or days when unusual events are taking place in the community or in the library. Choose a week in which the library is open its regular hours.

6.8	Number of Wireless Internet sessions/logins provided by the library annually. NOTE: If you do not collect these data with hardware logs, network scanning, or other software, enter NA.	12671
6.9	Regarding the number of Wireless Internet sessions/logins, is this an annual <i>count</i> or an annual <i>estimate</i> based on a typical week or weeks?	CT - Annual Count
6.10	Maximum download speed of main Internet Connection. To run a speed test, we recommend: https:// speed.measurementlab.net/#/	100.0 Mbps - 1 Gbps

- | | | |
|------|--|-------------|
| 6.11 | Do your <i>public access computers</i> run or have reboot/restore software installed (examples include Deep Freeze, Clean Slate, Reboot Restore Rx (formerly Drive Vaccine), and Data443 Ransomware Recovery Manager (RRM) (formerly Centurion NetShield)? | Yes |
| 6.12 | If yes, what reboot/restore software is installed on those public access computers? | Deep Freeze |
| 6.13 | Report your actual internet download speed (Mbps) with a <i>wired</i> internet connection in the library (hardwired PC) from this link: https://speed.measurementlab.net/#/ | 444 |
| 6.14 | Report your actual internet download speed (Mbps) with a <i>mobile or wireless device</i> (e.g. phone, laptop) using the library Wi-Fi, from this link: https://speed.measurementlab.net/#/ | 374 |
| 6.15 | Does your library have a makerspace? | No |

Virtual Library Visits: Unique visitors is the number of inferred individual people as determined by IP address (filtered for spiders and robots), within a designated reporting timeframe (*each day*), with activity consisting of one or more visits to a site. Each individual is counted only once in the unique visitor measure for the reporting period, in this case, *each day*. The number of annual virtual visits can be calculated by summing the number of unique visitors each day for a one month time period. You may also report an annual figure based on a "typical week" (see definition below). Multiply by 52 weeks for an estimated annual total. A "typical week" is a week that is neither unusually busy nor unusually slow. Avoid holiday times, vacation periods for key staff, or days when unusual events are taking place in the community or the library. Choose a week in which the library is open its regular hours. Include seven consecutive calendar days, from Sunday through Saturday (or whenever the library is usually open).

NOTE: If your library has a website hosted by NLC, this number will be prefilled.

- | | | |
|--|--|--------|
| 6.16 | Total annual number of virtual visitors to library's website (if this number is not available, enter 0). | 36,979 |
| 6.17 Does your library make available the following technologies for use by patrons? | | |
| | 3D printer(s) | No |
| | 3D scanner(s) | No |
| | Laser cutter(s) | No |
| | Vinyl cutter(s) | No |
| | CNC router(s) | No |
| | Sewing or embroidery machine(s) | No |
| | Laptop(s) | No |
| | Tablet computer(s) (e.g., iPad, Kindle, Nook) | No |

Early learning technology(ies) (e.g., AWE or tablet computers dedicated to pre-K)	No
Digital media production lab (e.g., creating videos, digital music, editing, etc.)	No
Recreational gaming console(s) (e.g., Xbox, PlayStation, etc.)	Yes
Robotics	No
Electronics (e.g., LittleBits, SparkFun, Arduino, Makey Makey Kits, etc.)	No
Augmented or virtual reality equipment/headsets	No
Code Camp services (e.g. Prenda, CodaKid)	No
Video game design/development (Unity, GameMaker, BuildBox)	No
3d modeling software (e.g. Autodesk Maya, Blender, TinkerCad)	No
Other	

6.18 If yes, does your library offer technology training on these topics? (Include training that library partners provide/offer as well as those offered by library staff).

Recreational gaming console(s) (e.g., Xbox, PlayStation, etc.)	No
Other	No

6.19 Does your library offer digital literacy training or assistance on the following topics? (include training that library partners provide/offer as well as those offered by library staff)

Online Security (e.g. password security, virus protection, phishing, other threats to digital safety)	Yes - Informal or one on one training
Online Communication (e.g. email best practices, social media use, creating positive online identity)	Yes - Informal or one on one training
Buying Things Online (e.g. secure payment options, finding trusted websites, identity theft support)	Yes - Informal or one on one training
Online Etiquette (e.g. cyberbullying, forum and social media behavior, empathy in texting)	Yes - Informal or one on one training
Digital Law (e.g. copyright, intellectual freedom, proper vs improper use of online materials)	Yes - Informal or one on one training

Digital Health & Wellness (e.g. screen time balance, ergonomic computer stations, communication breakdowns) Yes - Informal or one on one training

Online Privacy (e.g. who tracks data online, data brokers, reading privacy policies, changing privacy settings) Yes - Informal or one on one training

Hotspots:

6.20 Does your library have a hotspot lending program where hotspots can be borrowed from the library? No

6.21 If yes, how many hotspots does your library currently lend? N/A

7.0 - Staffing

Report figures as of the last day of the fiscal year. Include all positions funded in the library's budget whether those positions are filled or not. **Please note: this is not a measure of individuals, but of Full-Time Equivalents (FTE).** To ensure comparable data, 40 hours per week has been set as the measure of full-time equivalents (FTE). For example, 60 hours per week of part-time work by employees in a staff category divided by the 40-hour measure equals 1.50 FTEs. If you work 25 hours each week, your FTE would be $25 \div 40 = .625$.

7.1 Total number of paid librarians 12

7.2 Total number of all paid librarian *hours worked per week* 285

7.3 **Total paid librarians - FTE** ($7.2 \div 40$) 7.13

7.4 How many of the paid librarians from number 7.1 have an ALA accredited MLS degree? 1

7.5 Total number of all paid ALA-MLS librarian *hours worked per week* 40

7.6 **Total paid ALA-MLS librarians - FTE** ($7.5 \div 40$) 1.00

7.7 Total number of all other **non-librarian** paid staff (not counted in 7.1) 2

7.8 Total number of *hours worked per week* of other **non-librarian** paid staff 20

7.9 **All Other Paid Staff in Full-Time Equivalents** ($7.8 \div 40$) 0.50

7.10 **Total paid employees in Full-Time Equivalents** ($7.3 + 7.9$) 7.63

Please provide the following information about the director position for your library:

7.11 Job Title Director

7.12 Hourly Wage \$41.52

Volunteer Information

7.13 Total number of volunteers 5.00

7.14 Estimate the number of total volunteer hours per week 8.00

8.0 - Narrative Section

The Nebraska Library Commission wants to know how your library is making a difference in your community. Please describe major successes and challenges from the past year. Include information about significant programs, people, services and events, and information. Thanks! *(Please note, there is a 4000 character limit.)*

8.1 Kilgore Memorial Library partnered with Fulbright Ukraine, Asian World Center, Philosophy for Children, Nebraska World Affairs Council, Friends of Kilgore Memorial Library, and the City of York to bring a collection of photos taken by Fulbright scholars after the war with Russia began. Along with the very moving photo display we held a reception with representatives of each partner organization. Senator Tom Brewer was a special guest who shared his experience in Ukraine at the front line. Dr. Yuliia Kravchenko joined us via Zoom during the reception to share her story as a scholar and citizen of Ukraine. Dr. Kravchenko later traveled to the United States and included York on her trip to give a talk titled, "The Threat of Militarisation and Indoctrination in Russian School Education 2014-2023" Along with this wonderful exhibit for our community and visitors from surrounding towns, the Choir from York University, directed by Dr. Clark Roush, came to the library during class to share their rendition of "Ukraine Alleluia." Following the presentation of their music the students were invited to take in the exhibit to tie their words with those from the region they sang about.

9.0 - Certification

I hereby certify that the information in this report is accurate and complete to the best of my knowledge.

9.1 Name of Director or other authorized individual

9.2 Title

9.3 Date

Submission of Survey

Once the survey is completed, click the Blue "Save" button in the upper-right hand corner, then click on the "Show Status" link in the upper-left hand corner.

Step 1. Verify all questions have been answered by clicking "Unanswered Questions" in the Status section. Review and answer the "Required Unanswered Questions" first, then click the down arrow and do the same with "All Unanswered Questions."

Step 2. Review any questions that might have been flagged.

Step 3. Click on "Edit Checks" and correct or add a note for all questions listed. All of the questions must pass their edit checks before a survey can be submitted.

Step 4. Go back to the top of the Status page and click on the printer icon. Print and save a copy of the survey and annotation reports.

Step 5. Return to the Status section, click on the "Submit" button, then click on the blue "Submit Survey" button.

LIBRARY DATA AT A GLANCE

Data Type	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	March 2024	April 2024	May 2024	June 2024	July 2024	Aug 2024	Sept 2024	Year to Date
Added to Physical Collections	311	265	110	274									686
Added to E-Book Collections	612	522	638	491									1772
Physical item circulation	5,525	5,151	4,578	3,999									15254
E-books Circulations	2,058	1,882	1,919	2,276									5859
New Patrons	140	142	131	174									413
Public Computer logins	780	664	617	563									2061
Door Count	3,040	3,051	2,731	2,792									8822
Website visits	1,773	1,531	1,437	1665									4741
Meeting Room Use	453	392	298	291									1143

Data Type	Total 2023	Total 2022	Total 2021
Physical Collections	59,885	62,255	64,107
E-Book Collections	63,283	59,624	52,789
Physical item circulation	62,261	63,625	58,648
E-book Circulations	20,693	17,362	17,647
Registered Borrowers	4,502	4,077	5,104
Public Computer logins	7112*	6,849	6,445
Door Count	36,610	36,648	48,055
Website visits	36,979	47,270	49,025
Meeting Room Use	59738	5,239	3,000

Data for annual report to Nebraska Library Commission submitted January each year.

POLICE DEPARTMENT MONTH END REPORT

January 2024

*****CFS = CALLS FOR SERVICE*****

Accidents calls in total	44
Cases	26
CFS only	18
Property damage accidents	36
Hit & run accidents	7
Personal injury accidents (persons injured – 1).	1
Fatality accidents	0
Number of vehicles involved in accidents	73

Total Mileage patrolled 11,670
 (800- **194**; 801 – **1129**; 802 – **499**; 803 – **879**; 804 – **1014**;
 805 - **2594**; 806 – **1846**; 808-- **2866**; 809- **649**)

Total Calls for Service (CFS) 656

Tickets Issued—(T-traffic/ P-parking/ A-animal/ H-Notification-health)

T-Citations – **18**; P-Citations – ;
 T-Warnings – **28**; P-Warnings - **31**; A-Warnings – **28**; H-Warnings -
 P-Non-moving Violation-- **34**; Defects— **2**; H-Notifications - **1**;
 Verbal Warnings (all) -- **92**;

Health/Vegetation CFS	6
Animal/dog bite CFS	31
Parking related CFS	45
Extra/Special Services-(Escorts ; Other chks ; Aid ; Patrol,,hitchhiker)	19
School checks	9
Welfare Checks	32
Alarms (Business/Residential)	17
Traffic related CFS (Stops-Offenses-Mot. Asst)	182
Juvenile involved CFS (juv-runaway/missing/kidnapping-abduction).	10
HHS-Child Abuse/Neglect-Adult Protective Services	19
Assaults/Sexual Assaults reports/investigated	7
Disturbance/Disorderly Conduct CFS	24
Vandalism/Property Damage (Criminal Mischief) reported/investigated	6
Burglary/Larceny/Robbery(theft-motor veh/unauth. use) Forgery/Fraud	15
Criminal Offenses (Cases Made)	55
-Citations in lieu of Arrest.	5
-Arrests	8

Board of Public Works
January 16, 2024 4:00 PM
City Administrator's Office

Attendance taken at 3:57 P.M.

Present Board Members:

Marlowe Wall
Matt Leif
Kenny Ekeler
Bill Williamsen

Absent:

Carston Staehr

Also Present:

James Paul, Director of Public Works

1. Agenda

2. Roll Call

3. Review Minutes of Last Meeting

Motion Passed: Minutes of the December meeting passed with a motion by Kenny Ekeler and a second by Marlowe Wall.

Marlowe Wall	Yes
Matt Leif	Yes
Bill Williamsen	Yes
Kenny Ekeler	Yes
Carston Staehr	Absent

4. Farm Management Report

Motion Passed: The December Farm Management Report passed with a motion by Bill Williamsen and a second by Marlowe Wall.

Marlowe Wall	Yes
Matt Leif	Yes
Bill Williamsen	Yes
Kenny Ekeler	Yes
Carston Staehr	Absent

5. Wastewater Financial Reports

Motion Passed: The December Wastewater Financial Report passed with a motion by Kenny Ekeler and a second by Bill Williamsen.

Marlowe Wall Yes
Matt Leif Yes
Bill Williamsen Yes
Kenny Ekeler Yes
Carston Staehr Absent

6. Water Financial Reports

Motion Passed: The December Water Financial Report passed with a motion by Bill Williamsen and a second by Kenny Ekeler.

Marlowe Wall Yes
Matt Leif Yes
Bill Williamsen Yes
Kenny Ekeler Yes
Carston Staehr Absent

7. Wastewater Claims

Motion Passed: The December Wastewater Claims passed with a motion by Bill Williamsen and a second by Matt Leif.

Marlowe Wall Yes
Matt Leif Yes
Bill Williamsen Yes
Kenny Ekeler Yes
Carston Staehr Absent

8. Water Claims

Motion Passed: The December Water Claims passed with a motion by Matt Leif and a second by Bill Williamsen.

Marlowe Wall Yes
Matt Leif Yes
Bill Williamsen Yes
Kenny Ekeler Yes
Carston Staehr Absent

9. Director of Public Works Report

Motion Passed: The December Director of Public Works Report passed with a motion by Matt Leif and a second by Marlowe Wall.

Marlowe Wall Yes
Matt Leif Yes
Bill Williamsen Yes
Kenny Ekeler Yes
Carston Staehr Absent

Meeting adjourned at 4:14 P.M.

Megan Makovicka



**DEPARTMENT OF PUBLIC WORKS
MONTHLY REPORT**

January — 2024

STREET DEPARTMENT

During the month of January, the central garage serviced and repaired equipment for all city departments as follows:

Street	88	Airport	2	Park	5	Fire	19
Police	3	Landfill	0	Wastewater	10	Water	33

The street sweeper did not operate in January.

Other major labor activities included:

Job	Hours
General maintenance	29
Shop cleaning	5
Property maintenance	0
Snow removal	1740
Mowing/weed control	0
Tree/shrub maintenance	0
Sidewalk repair	0
Right-of-way maintenance	0
Gravel street/alley maintenance	0
Paved surface maintenance	6
Storm sewer repair	0
Traffic signing/signal installation/repair	36
Trash removal	24
Plant wages	6
System maintenance	10
Christmas decorations	61
Equipment services	25
TOTAL	1942

PARK DEPARTMENT

Park personnel performed the following activities:

Job	Hours
Property maintenance	0
Mowing/weed control	0
Tree/shrub maintenance	0
Ball field maintenance	41
Playground equipment maintenance	0
Trash removal	0
General maintenance	6
Snow removal	8
TOTAL	55

WASTEWATER TREATMENT PLANT

Plant operation for January and the comparison figures for January of last year:

	Last Month	2024	2023	Units
Total flow	29,968,339	26,385,433	23,158,501	gallons
Average flow/day	966,721	879,514	77,195	gallons
Average flow/person	120.84	109.94	96.49	gallons
Grit and screenings to landfill	31.87	0.20	1.22	tons
Bio solids wasted	1.020012	0.996852	1.371338	MG

Wastewater Treatment Plant personnel performed the following activities:

Job	Hours
Plant wages	236
Building maintenance	20
Sewer system maintenance	54
Property maintenance	36
One-call locates	7
Laboratory testing	78
Equipment maintenance	127
Sludge removal	4
General maintenance	2
Snow removal	59
TOTAL	623

WATER DEPARTMENT

Plant operation figures for January and the comparison figures for January of last year follow:

	Last Month	2024	2023	Unit
Total water pumped	13,019,000	25,222,000	22,170,000	gallons
Total water billed	29,225,910	17,436,735	18,357,938	gallons
Average use per day	419,968	813,613	715,161	gallons
Average use per person	52	102	89	gallons
Total electricity used	19,897	73,411	58,813	kW
Pumps yield	654	344	377	gallons/kW
Peak pumping date	4 th	20 th	21 st	
Peak amount	881,000	1,040,000	862,000	gallons

Report of office operations for January and comparison figures for January of last year:

	2024	2023
Water bills	1702	1,825
Sewer bills	1649	1,760
New taps	0	0
Service leaks	1	0
Main leaks	2	0
Diggers Hotline calls	82	152

Water Department personnel performed the following activities:

Job	Hours
Plant wages (monitoring wells, etc.)	16
Distribution maintenance	134
Property maintenance	0
One-call locates	14
Meter reading	24
Final notice collection	0
Meter maintenance	0
Pump/well maintenance	0
General maintenance	2
Building maintenance	17
Paved surface maintenance	22
TOTAL	229

SOLID WASTE RECEIVING CENTER AND LANDFILL

Solid Waste Receiving Center operation figures for January as reported by scale:

	2024		2023	
	Trips	Tons	Trips	Tons
Landfill	592	2723.51	594	1933.37
C & D	69	163.29	142	314.13
Transfer Station	116	38.46	215	66.15
Brush Pile	20	12.49	77	60.01
Tire Pile	0	0.00	1	0.00
Metal Roll-off	0	0.00	0	0.00
Total	797	2937.75	1029	2373.66

Revenue collected during January totaled \$190,382.15. The same period last year totaled \$132,144.05.

Landfill personnel performed the following activities:

Job	Hours
Scale/Transfer Station Operation	177
Landfill Equipment	549
Wind screen & litter control	0
Recycling Act	0
Plant wages	8
TOTAL	734

AIRPORT

Public Works personnel performed the following activities:

Job	Hours
Airport Attendant	0
Building maintenance	0
Mowing/weed control	0
Trash removal	4
TOTAL	4

SUMMARY BY DEPARTMENT

Department	Hours	Percentage	Full Time Equivalent
Street	1942	54	12.1
Parks/Com Center/Aud/FAC	55	2	0.3
Landfill	734	20	4.6
Wastewater	623	17	3.9
Water	229	7	1.4
Airport	4	0	0
TOTAL	3587	100	22.3

BUILDING INSPECTIONS AND PERMITS

Our building inspection activity for January and comparison figures for January of last year are as follows:

Inspections:	2024	2023	Permits Issued:	2024	2023
Building	12	29	Building	4	27
Electrical	35	30	Electrical	9	4
Plumbing	9	11	Plumbing	2	3
Mechanical	6	19	Mechanical	1	9
Nuisance	0	0	Curb/Street	0	1
Total	62	89	Total	16	44

Four (4) permits were issued in January for a value of \$3,329,000.00, which brings the total for the year to \$3,329,000.00. (See attached.)

Permits of note issued:

- AGRI Products New Industrial Building \$3,150,000.00
- Jeff Hill Remodel main living space \$125,000.00

BOARD OF PUBLIC WORKS

The Board of Public Works met January 16, 2024. Minutes of the meeting are attached.

Building Permits issued in January 2024

06-Feb-24

OWNER	ADDRESS	LEGAL DESCRIPTION	DESCRIPTION	AMOUNT
101394 Jeff Hill	1816 N Delaware Ave		Remodel main floor living space	125,000.00
101388 AGRI Products	3110 Enterprise Ave	Lot 8, Block 1, York	New Industrial Building	3,150,000.00
101397 LeeAnn Maresh	1104 E 12th St		Kitchen remodel, 2 windows, 2 door	49,000.00
101398 Luke Moser	3711 S Lincoln Ave		Sign	5,000.00
				<hr/> \$3,329,000.00
				Permits Issued: 4

**CITY OF YORK
CASH BALANCES
for the Month of September 2023**

Fund #	Fund	10/1/2022 Balance	Current Month Receipts	YTD Receipts	Current Month Disbursements	YTD Disbursements	Ending Balance
10-101	General	\$5,358,391.64	\$1,258,608.42	\$10,277,061.88	\$990,458.13	\$12,486,562.53	\$3,148,890.99
	Insurance Proceeds	\$140,533.87	\$0.00	\$0.00	\$0.00	\$140,533.87	\$0.00
	American Rescue Plan Act	\$1,144,977.68	\$0.00	\$0.00	\$44,990.49	\$725,554.59	\$419,423.09
10-102	Auditorium	\$0.00	\$13,038.08	\$169,619.96	\$9,484.05	\$162,888.01	\$6,731.95
10-103	Park	\$0.00	\$55,271.35	\$679,318.10	\$134,099.94	\$595,467.65	\$83,850.45
10-104	Police	\$0.00	\$239,098.47	\$3,051,944.13	\$201,719.45	\$2,639,602.03	\$412,342.10
10-105	Community Center	\$0.00	\$68,363.23	\$828,563.86	\$50,639.77	\$738,937.64	\$89,626.22
10-106	Aquatic Center	\$0.00	\$22,148.42	\$371,862.08	\$25,270.95	\$373,933.91	(\$2,071.83)
10-110	Senior Center	\$0.00	\$1,611.83	\$19,341.96	\$2,442.59	\$20,084.04	(\$742.08)
10-201	Convention Center	\$0.00	\$63,920.91	\$730,686.88	\$81,978.56	\$640,867.91	\$89,818.97
10-111	Ball Field	\$0.00	\$24,266.38	\$495,391.61	\$23,063.54	\$536,661.31	(\$41,269.70)
10-112	Museum	\$0.00	\$6,530.75	\$78,369.00	\$12,683.61	\$72,576.71	\$5,792.29
13	User Fees	\$19,178.69	\$0.00	\$7,220.00	\$20.37	\$2,073.18	\$24,325.51
22	Ambulance	\$88,632.94	\$126,051.11	\$2,418,419.08	\$152,676.37	\$2,279,083.82	\$227,968.20
22	Fire	\$0.00	\$80,399.89	\$589,982.58	\$49,279.90	\$572,553.87	\$17,428.71
23	Capital Projects Sinking	\$0.00	\$41,666.66	\$499,999.92	\$0.00	\$69,150.00	\$430,849.92
24	Library	\$0.00	\$60,835.20	\$742,876.72	\$66,935.95	\$634,292.56	\$108,584.16
14-000	General Capital-Non-Dept.	\$0.00	\$683.79	\$2,550,798.14	\$179,085.00	\$2,540,803.73	\$9,994.41
14-146	General Capital - Parks	\$0.00	(\$683.79)	\$269,076.21	\$0.00	\$269,760.00	(\$683.79)
14-221	General Cap - Ambulance	\$0.00	\$0.00	\$34,575.00	\$425.00	\$34,575.00	\$0.00
14-222	General Capital - Fire	\$0.00	\$0.00	\$34,575.00	\$425.00	\$34,575.00	\$0.00
General Balances		\$6,751,714.82	\$2,061,810.70	\$23,849,682.11	\$2,025,678.67	\$25,570,537.36	\$5,030,859.57
11	Keno	\$31,477.80	\$2.08	\$477.19	(\$5.54)	\$30,185.52	\$1,769.47
20	Aviation	\$205,365.17	\$53,076.91	\$431,149.71	\$29,182.07	\$249,157.35	\$387,357.53
20	Aviation - Federal Funds	\$0.00	\$0.00	\$2,030.00	\$0.00	\$2,030.23	(\$0.23)
31	Fire Pension	\$208,598.49	\$17,735.53	\$207,476.61	\$14,058.05	\$180,629.12	\$235,445.98
30	Police Pension	\$158,124.73	\$9,470.01	\$109,009.60	\$7,204.89	\$73,840.40	\$193,293.93
32	911 Surcharge	\$69,916.34	\$343.29	\$8,595.17	\$140.32	\$32,530.31	\$45,981.20
33	Health Insurance	\$1,419,293.16	\$70,743.58	\$1,673,059.85	\$1,453.24	\$1,644,988.69	\$1,447,364.32
Total Tax Funds		\$8,844,490.51	\$2,213,182.10	\$26,281,480.24	\$2,077,711.70	\$27,783,898.98	\$7,342,071.77
50	Street	\$2,364,966.87	\$240,908.50	\$3,010,512.00	\$194,326.79	\$1,789,758.90	\$3,585,719.97
70	Landfill-Cash & Invest	\$3,230,032.42	\$168,480.14	\$1,986,073.59	\$928,646.10	\$2,393,524.86	\$2,822,581.15
	Landfill-Operations	\$112,807.75	\$532,523.37	\$1,699,427.65	\$532,523.37	\$1,699,427.65	\$112,807.75
	Landfill-Debt Service	\$177,842.26	\$27,095.00	\$325,069.48	(\$268,675.56)	\$57,126.94	\$445,784.80
78	Old Landfill Closure	\$12,108.04	\$152.53	\$344.06	\$0.00	\$0.00	\$12,452.10
79	Landfill Post Closure	\$2,548,206.43	\$33,983.64	\$226,150.95	\$0.00	\$0.00	\$2,774,357.38
	C&D Site Closure/Post Closu	\$190,976.85	\$2,656.79	\$25,917.72	\$0.00	\$0.00	\$216,894.57
75	Landfill Construction	(\$110,579.28)	\$0.00	\$0.00	(\$489,001.07)	\$0.00	(\$110,579.28)
Total Non-Tax Funds		\$ 8,526,361.34	\$ 1,005,799.97	\$ 7,273,495.45	\$ 897,819.63	\$ 5,939,838.35	\$ 9,860,018.44
12	CDBG Revolving Loan	\$125,729.51	\$4,103.47	\$50,353.80	\$0.00	\$0.00	\$176,083.31
12	Housing Grant - Federal Fun	\$30,773.05	\$18,288.58	\$310,822.69	\$18,265.00	\$274,372.59	\$67,223.15
12	Buy Rehab Sell	\$165,635.83	\$32.97	\$412.01	\$0.00	\$0.00	\$166,047.84
12	JAG (YPS) Federal Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60	Federal Proj (Blackburn Br))	\$1,317,141.89	\$10,652.85	\$329,019.08	\$165,364.68	\$1,653,340.51	(\$7,179.54)
60	Shadow Brook Project	(\$14,374.68)	\$0.00	\$0.00	\$0.00	\$0.00	(\$14,374.68)
60	Concrete Panel/Asphalt Proj	\$4,093,599.02	\$0.00	\$0.00	\$774,883.05	\$2,439,519.76	\$1,654,079.26
19-192	Land Acq - Indust. Park	\$1,580,701.71	\$87,611.64	\$1,044,380.62	\$250,000.00	\$476,997.00	\$2,148,085.33
19-193	Land Acq - Right-of-ways	\$21,561.20	\$0.00	\$0.00	\$0.00	\$0.00	\$21,561.20
19-194	Land Acq - Parks	\$67,361.72	\$0.00	\$0.00	\$0.00	\$0.00	\$67,361.72
16	Total Bond Funds	\$836,124.64	\$76,505.92	\$1,174,238.97	(\$4,241.46)	\$1,241,346.04	\$769,017.57
40	Total TIF Funds	\$398,156.50	\$25,065.44	\$163,366.03	\$19,018.83	\$138,235.35	\$423,287.18
Total Misc. Funds		\$ 8,622,410.39	\$ 222,260.87	\$ 3,072,593.20	\$ 1,223,290.10	\$ 6,223,811.25	\$ 5,471,192.34
Total All Funds		\$ 25,993,262.24	\$ 3,441,242.94	\$ 36,627,568.89	\$ 4,198,821.43	\$ 39,947,548.58	\$ 22,673,282.55

LB 357 Cash Available (from Page 2)
Wastewater Cash Available (from Page 3)
Water Cash Available (from Page 3)

\$2,140,679.61
\$4,340,554.01
\$9,145,800.30
\$ 38,300,316.47

City of York
LB 357 Funds Summary

	31-Aug-23	30-Sep-23
LB 357 Funds Allocation		
Cash Balance	\$16,324,805.37	\$16,665,142.66
Less: Quiet Zone	(\$1,496,028.97)	(\$1,496,028.97)
School-Owned Properties	(\$1,057,420.34)	(\$1,076,730.34)
Ball Field	(\$9,685,553.03)	(\$9,875,833.19)
City-Owned Properties	(\$2,075,870.55)	(\$2,075,870.55)
 Total Cash Available	 \$2,009,932.48	 \$2,140,679.61
 Less Restricted Funds		
Debt Service	(\$774,639.62)	(\$854,015.04)
Debt Service Reserve	\$0.00	\$0.00
 Total Unallocated LB 357 Funds	 \$1,235,292.86	 \$1,286,664.57

**City of York
Public Works Summary**

	31-Aug-23	30-Sep-23
Wastewater		
Cash Balance	\$4,257,479.14	\$4,340,554.01
Less: Construction Fund	\$0.00	\$0.00
Total Cash Available	\$4,257,479.14	\$4,340,554.01
Less Restricted Funds		
Operations	\$0.00	\$0.00
Debt Service	(\$245,112.02)	(\$1,553,234.90)
Debt Service Reserve	\$0.00	\$0.00
Renewal & Replacement	\$0.00	\$0.00
Total Unrestricted Funds	\$4,012,367.12	\$2,787,319.11
Water		
Cash Balance	\$8,210,463.43	\$8,356,750.15
Less: Construction Fund	(\$303,753.54)	(\$310,569.40)
Add: Farm Management Acct	\$1,031,907.46	\$1,099,619.55
Total Cash Available	\$8,938,617.35	\$9,145,800.30
Less Restricted Funds		
Operations	\$0.00	\$0.00
Debt Service	(\$120,558.03)	(\$792,704.83)
Debt Service Reserve	(\$268,264.60)	(\$268,264.60)
Total Unrestricted Funds	\$8,549,794.72	\$8,084,830.87

City of York
for the Month of September 2023

Auditors Grouping	Total Amount	Restricted or Assigned	Unrestricted	Notes
10 General:				
General	\$3,148,890.99	26,212.71	\$3,122,678.28	Restricted - YCF (Parks, Police) & Police Memorial Fund
Insurance Proceeds	\$0.00	\$0.00		Moved to fund 14 per auditors
ARP Act \$	\$419,423.09	\$419,423.09	\$0.00	Restricted grant money
Senior Center	(\$742.08)		(\$742.08)	
Police	\$412,342.10	\$49,856.00	\$362,486.10	Restricted - Federal equitable sharing money
Community Center	\$89,626.22		\$89,626.22	
Park	\$83,850.45		\$83,850.45	
Auditorium	\$6,731.95		\$6,731.95	
Convention Center	\$89,818.97		\$89,818.97	
Aquatic Center	(\$2,071.83)		(\$2,071.83)	
Ball Park	(\$41,269.70)		(\$41,269.70)	
Museum	\$5,792.29		\$5,792.29	
Total	\$4,212,392.45	\$495,491.80	\$3,716,900.65	
13 User Fees	\$24,325.51		\$24,325.51	
14 General Capital Projects	\$9,310.62	\$9,310.62		Assigned - repairs due to 6/14/22 hail storm damage
22 Fire/EMS	\$245,396.91	\$50,315.45	\$195,081.46	Restricted - York Community Foundation
24 Library	\$108,584.16		\$108,584.16	
30 Police Pension	\$193,293.93		\$193,293.93	
31 Fire Pension	\$235,445.98		\$235,445.98	
Total General	\$5,028,749.56	\$555,117.87	\$4,473,631.69	
50 Street	\$3,585,719.97	\$3,585,719.97		
20 Aviation	\$387,357.30	\$387,357.30		
16 Debt Service	\$769,017.57	\$769,017.57		
15 LB 357	\$2,140,679.61	\$2,140,679.61		
23 Capital Projects Sinking	\$430,849.92	\$430,849.92		
60 Capital Projects	\$1,632,525.04	\$1,632,525.04		
12 CDBG	\$409,354.30	\$409,354.30		
11 Keno	\$1,769.47	\$1,769.47		
19 Sinking	\$2,237,008.25	\$2,237,008.25		
32 E911	\$45,981.20	\$45,981.20		
40 TIF	\$423,287.18	\$423,287.18		
Total Governmental	\$17,092,299.37	\$12,618,667.68	\$4,473,631.69	
70 Landfill:				
Landfill	\$2,822,581.15		\$2,822,581.15	
Landfill-Operations	\$112,807.75	\$112,807.75		Bond Requirements
Landfill-Debt Service	\$445,784.80	\$445,784.80		Bond Requirements
Old Landfill Closure	\$12,452.10	\$12,452.10		
Landfill Closure/Post	\$2,774,357.38	\$2,774,357.38		
C&D Site Closure/Post	\$216,894.57	\$216,894.57		
Construction	(\$110,579.28)		(\$110,579.28)	
Total Landfill	\$6,274,298.47	\$3,562,296.60	\$2,712,001.87	
80 Wastewater	\$4,340,554.01	\$1,553,234.90	\$2,787,319.11	Bond Requirements
90 Water	\$9,145,800.30	\$1,060,969.43	\$8,084,830.87	Bond Requirements
Total Enterprise	\$19,760,652.78	\$6,176,500.93	\$13,584,151.85	
33 Heath Insurance	\$1,447,364.32	\$1,447,364.32		Assigned for insurance claims needs
Total City	\$38,300,316.47	\$20,242,532.93	\$18,057,783.54	

**CITY OF YORK
CASH BALANCES
for the Month of January 2024**

Fund #	Fund	10/1/2023 Balance	Current Month Receipts	YTD Receipts	Current Month Disbursements	YTD Disbursements	Ending Balance
10-101	General	\$4,475,518.89	\$792,053.62	\$2,933,192.93	\$951,351.61	\$3,784,461.12	\$3,624,250.70
	American Rescue Plan Act	\$419,423.09	\$0.00	\$0.00	\$0.00	\$169.64	\$419,253.45
10-102	Auditorium	\$0.00	\$16,249.00	\$63,854.00	\$16,780.37	\$52,497.40	\$11,356.60
10-103	Park	\$0.00	\$59,847.92	\$260,388.25	\$26,059.07	\$128,423.75	\$131,964.50
10-104	Police	\$49,856.00	\$246,646.43	\$987,343.98	\$330,315.90	\$1,002,696.83	\$34,503.15
10-105	Community Center	\$0.00	\$97,048.91	\$264,421.37	\$54,878.03	\$176,743.00	\$87,678.37
10-106	Aquatic Center	\$0.00	\$25,251.25	\$100,555.00	\$5,479.60	\$22,077.88	\$78,477.12
10-110	Senior Center	\$0.00	\$1,886.83	\$7,547.32	\$2,286.25	\$4,658.98	\$2,888.34
10-201	Convention Center	\$0.00	\$90,733.39	\$257,304.93	\$44,077.08	\$153,863.11	\$103,441.82
10-111	Ball Field	\$0.00	\$35,656.99	\$163,849.93	\$18,044.18	\$147,044.44	\$16,805.49
10-112	Museum	\$0.00	\$6,569.75	\$36,279.00	\$15,235.94	\$37,395.50	(\$1,116.50)
10-113	Soccer Complex	\$0.00	\$7,682.17	\$30,728.68	\$4,687.60	\$27,095.94	\$3,632.74
13	User Fees	\$24,325.51	\$0.00	\$0.00	\$0.00	\$5,681.50	\$18,644.01
22	Ambulance	\$50,315.45	\$175,028.65	\$752,544.17	\$201,074.59	\$660,881.24	\$141,978.38
22	Fire	\$0.00	\$49,169.42	\$197,509.68	\$52,134.90	\$177,399.66	\$20,110.02
23	Capital Projects Sinking	\$430,849.92	\$0.00	\$0.00	\$0.00	\$0.00	\$430,849.92
24	Library	\$0.00	\$64,811.49	\$255,101.26	\$69,879.79	\$229,495.41	\$25,605.85
14-000	General Capital-Non-Dept.	\$9,310.62	\$0.00	\$32,100.00	\$0.00	\$127,745.52	(\$86,334.90)
14-146	General Capital - Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14-147	General Capital - Ballpark	\$0.00	\$1,409.86	\$330,705.54	\$4,000.00	\$11,270.09	\$319,435.45
14-148	General Capital - Soccer	\$0.00	\$471.49	\$113,666.88	\$4,342.00	\$6,840.71	\$106,826.17
14-149	General Capital - Levitt	\$0.00	\$12,937.53	\$2,997,179.61	\$0.00	\$65,884.93	\$2,931,294.68
14-221	General Cap - Ambulance	\$0.00	\$10,404.29	\$2,413,224.43	\$478.13	\$55,896.61	\$2,357,327.82
14-222	General Capital - Fire	\$0.00	\$10,404.29	\$2,413,224.44	\$478.12	\$55,896.61	\$2,357,327.83
General Balances		\$5,459,599.48	\$1,704,263.28	\$14,610,721.40	\$1,801,583.16	\$6,934,119.87	\$13,136,201.01
11	Keno	\$1,769.47	\$10.07	\$30.70	\$0.00	\$0.00	\$1,800.17
20	Aviation	\$387,357.30	\$12,783.36	\$93,568.48	\$17,918.27	\$140,636.38	\$340,289.40
31	Fire Pension	\$0.00	\$18,786.78	\$74,944.22	\$16,956.87	\$61,492.72	\$13,451.50
30	Police Pension	\$0.00	\$9,402.48	\$37,495.89	\$5,915.46	\$33,142.25	\$4,353.64
32	911 Surcharge	\$45,981.20	\$2,436.93	\$3,145.51	\$0.00	\$0.00	\$49,126.71
33	Health Insurance	\$1,447,364.32	\$145,606.06	\$593,710.94	\$92,073.78	\$597,345.28	\$1,443,729.98
Total Tax Funds		\$7,342,071.77	\$1,893,288.96	\$15,413,617.14	\$1,934,447.54	\$7,766,736.50	\$14,988,952.41
50	Street	\$3,585,719.97	\$305,999.42	\$1,154,098.85	\$197,023.15	\$557,273.39	\$4,182,545.43
70	Landfill-Cash & Invest	\$3,081,675.95	\$209,549.47	\$756,649.04	\$93,411.67	\$359,561.54	\$3,478,763.45
	Landfill-Operations	\$112,807.75	\$66,316.67	\$251,181.54	\$66,316.67	\$251,181.54	\$112,807.75
	Landfill-Debt Service	\$186,690.00	\$27,095.00	\$108,380.00	\$295,070.00	\$295,070.00	\$0.00
78	Old Landfill Closure	\$12,452.10	\$0.00	\$152.74	\$0.00	\$0.00	\$12,604.84
79	Landfill Post Closure	\$2,774,357.38	\$0.00	\$34,031.10	\$0.00	\$0.00	\$2,808,388.48
	C&D Site Closure/Post Clo	\$216,894.57	\$0.00	\$2,660.49	\$0.00	\$0.00	\$219,555.06
75	Landfill Construction	(\$110,579.28)	\$0.00	\$0.00	\$0.00	\$0.00	(\$110,579.28)
Total Non-Tax Funds		\$ 9,860,018.44	\$ 608,960.56	\$ 2,307,153.76	\$ 651,821.49	\$ 1,463,086.47	\$ 10,704,085.73
12	CDBG Revolving Loan	\$176,083.31	\$21.43	\$82.23	\$72,469.91	\$72,469.91	\$103,695.63
12	Housing Grant - Federal Funct	\$67,223.15	\$8.45	\$60,411.67	(\$66,925.87)	\$15,895.38	\$111,739.44
12	Buy Rehab Sell	\$166,047.84	\$5,581.59	\$5,685.11	\$0.00	\$0.00	\$171,732.95
18	Creative District	\$0.00	\$56.62	\$10,124.86	\$0.00	\$0.00	\$10,124.86
60	Federal Proj (Blackburn Br))	(\$7,179.54)	\$3,748.26	\$21,470.89	\$13,860.73	\$169,840.41	(\$155,549.06)
60	Shadow Brook Project	(\$14,374.68)	\$0.00	\$0.00	\$0.00	\$0.00	(\$14,374.68)
60	Concrete Panel/Asphalt Proj	\$1,654,079.26	\$0.00	\$0.00	\$13,418.00	\$857,838.44	\$796,240.82
19-192	Land Acq - Indust. Park	\$2,148,085.33	\$6,697.21	\$25,790.42	\$4,501.29	\$1,069,272.15	\$1,104,603.60
19-193	Land Acq - Right-of-ways	\$21,561.20	\$0.00	\$0.00	\$0.00	\$0.00	\$21,561.20
19-194	Land Acq - Parks	\$67,361.72	\$0.00	\$0.00	\$0.00	\$0.00	\$67,361.72
16	Total Bond Funds	\$769,017.57	\$84,331.13	\$357,431.22	\$0.00	\$980,800.00	\$145,648.79
40	Total TIF Funds	\$423,287.18	\$1,975.84	\$13,908.22	\$0.00	\$4,567.93	\$432,627.47
Total Misc. Funds		\$ 5,471,192.34	\$ 102,420.53	\$ 494,904.62	\$ 37,324.06	\$ 3,170,684.22	\$ 2,795,412.74
Total All Funds		\$ 22,673,282.55	\$ 2,604,670.05	\$ 18,215,675.52	\$ 2,623,593.09	\$ 12,400,507.19	\$ 28,488,450.88

LB 357 Cash Available	(from Page 2)	\$1,849,464.49
Wastewater Cash Available	(from Page 3)	\$4,468,521.13
Water Cash Available	(from Page 3)	\$9,796,245.30
		<u>\$ 44,602,681.80</u>

City of York
LB 357 Funds Summary

	1-Oct-23	1-Oct-23
LB 357 Funds Allocation		
Cash Balance	\$16,665,142.66	\$16,422,996.31
Less: Quiet Zone	(\$1,496,028.97)	(\$1,496,028.97)
School-Owned Properties	(\$1,076,730.34)	(\$1,076,730.34)
Ball Field	(\$9,875,833.19)	(\$9,875,833.19)
City-Owned Properties	(\$2,075,870.55)	(\$2,124,939.32)
 Total Cash Available	 \$2,140,679.61	 \$1,849,464.49
 Less Restricted Funds		
Debt Service	(\$852,567.51)	(\$420,286.05)
Debt Service Reserve	\$0.00	\$0.00
 Total Unallocated LB 357 Funds	 \$1,288,112.10	 \$1,429,178.44

City of York Public Works Summary

	1-Oct-23	1-Oct-23
Wastewater		
Cash Balance	\$4,340,554.01	\$4,468,521.13
Less: Construction Fund	\$0.00	\$0.00
 Total Cash Available	 \$4,340,554.01	 \$4,468,521.13
 Less Restricted Funds		
Operations	\$0.00	\$0.00
Debt Service	(\$367,668.02)	(\$122,248.79)
Debt Service Reserve	\$0.00	\$0.00
Renewal & Replacement	\$0.00	\$0.00
 Total Unrestricted Funds	 <u>\$3,972,885.99</u>	 <u>\$4,346,272.34</u>
 Water		
Cash Balance	\$8,356,750.15	\$8,826,021.99
Less: Construction Fund	(\$310,569.40)	(\$310,569.40)
Add: Farm Management Acct	\$1,099,619.55	\$1,280,792.71
 Total Cash Available	 \$9,145,800.30	 \$9,796,245.30
 Less Restricted Funds		
Operations	\$0.00	\$0.00
Debt Service	(\$180,837.05)	(\$209,976.45)
Debt Service Reserve	(\$266,500.00)	(\$266,500.00)
 Total Unrestricted Funds	 <u>\$8,698,463.25</u>	 <u>\$9,319,768.85</u>

City of York
for the Month of January 2024

Auditors Grouping	Total Amount	Restricted or Assigned	Unrestricted	Notes
10 General:				
General	\$3,624,250.70	28,306.39	\$3,595,944.31	Restricted - YCF (Parks, Police) & Police Memorial Fund
ARP Act \$	\$419,253.45	\$419,253.45	\$0.00	Restricted grant money
Senior Center	\$2,888.34		\$2,888.34	
Police	\$34,503.15	\$49,856.00	(\$15,352.85)	Restricted - Federal equitable sharing money
Community Center	\$87,678.37		\$87,678.37	
Park	\$131,964.50		\$131,964.50	
Auditorium	\$11,356.60		\$11,356.60	
Convention Center	\$103,441.82		\$103,441.82	
Aquatic Center	\$78,477.12		\$78,477.12	
Ball Park	\$16,805.49		\$16,805.49	
Museum	(\$1,116.50)		(\$1,116.50)	
Soccer Complex	\$3,632.74		\$3,632.74	
Total	\$4,513,135.78	\$497,415.84	\$4,015,719.94	
13 User Fees	\$18,644.01		\$18,644.01	
14 General Capital Projects	\$7,985,877.05	\$7,985,877.05		Hail insurance claims & bonded projects
22 Fire/EMS	\$162,088.40	\$48,425.63	\$113,662.77	Restricted - York Community Foundation
24 Library	\$25,605.85		\$25,605.85	
30 Police Pension	\$4,353.64		\$4,353.64	
31 Fire Pension	\$13,451.50		\$13,451.50	
Total General	\$12,723,156.23	\$8,531,718.52	\$4,191,437.71	
50 Street	\$4,182,545.43	\$4,182,545.43		
20 Aviation	\$340,289.40	\$340,289.40		
16 Debt Service	\$145,648.79	\$145,648.79		
15 LB 357	\$1,849,464.49	\$1,849,464.49		
23 Capital Projects Sinking	\$430,849.92	\$430,849.92		
60 Capital Projects	\$626,317.08	\$626,317.08		
12 CDBG	\$387,168.02	\$387,168.02		
18 Creative District	\$10,124.86	\$10,124.86		
11 Keno	\$1,800.17	\$1,800.17		
19 Sinking	\$1,193,526.52	\$1,193,526.52		
32 E911	\$49,126.71	\$49,126.71		
40 TIF	\$432,627.47	\$432,627.47		
Total Governmental	\$22,372,645.09	\$18,181,207.38	\$4,191,437.71	
70 Landfill:				
Landfill	\$3,478,763.45		\$3,478,763.45	
Landfill-Operations	\$112,807.75	\$112,807.75		Bond Requirements
Landfill-Debt Service	\$0.00	\$0.00		Bond Requirements
Old Landfill Closure	\$12,604.84	\$12,604.84		
Landfill Closure/Post	\$2,808,388.48	\$2,808,388.48		
C&D Site Closure/Post	\$219,555.06	\$219,555.06		
Construction	(\$110,579.28)		(\$110,579.28)	
Total Landfill	\$6,521,540.30	\$3,153,356.13	\$3,368,184.17	
80 Wastewater	\$4,468,521.13	\$122,248.79	\$4,346,272.34	Bond Requirements
90 Water	\$9,796,245.30	\$476,476.45	\$9,319,768.85	Bond Requirements
Total Enterprise	\$20,786,306.73	\$3,752,081.37	\$17,034,225.36	
33 Heath Insurance	\$1,443,729.98	\$1,443,729.98		Assigned for insurance claims needs
Total City	\$44,602,681.80	\$23,377,018.73	\$21,225,663.07	

CITY OF YORK, NEBRASKA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

September 30, 2023

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INDEPENDENT AUDITOR’S REPORT

To the Honorable Mayor and City Council
City of York, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities - modified accrual basis, the business-type activities - accrual basis, the aggregate discretely presented component unit - accrual basis, each major fund - modified accrual basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified accrual basis for the governmental funds of the City of York, Nebraska, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City’s financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities - modified accrual basis, the business-type activities - accrual basis, the aggregate discretely presented component unit - accrual basis, each major fund - modified accrual basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified accrual basis for the governmental funds of the City of York, Nebraska as of September 30, 2023, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with the basis of accounting described in Note A.

Basis for Opinions

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

Emphasis of Matter—Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting for the governmental activities and governmental funds. The governmental financial statements are prepared on the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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A PROFESSIONAL
CORPORATION

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified accrual and accrual basis of accounting described in Note A, and for determining that the modified accrual and accrual basis of accounting are 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 City of York, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or 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 City of York, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of York, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the management's discussion and analysis and budgetary comparison schedules, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2024, on our consideration of the City of York, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of York's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of York, Nebraska's internal control over financial reporting and compliance.

AMGLDC

Grand Island, Nebraska
January 12, 2024

**CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended September 30, 2023**

MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the City of York, we offer readers of the City of York financial statements this narrative overview and analysis of the financial activities of the City of York for the fiscal year ended September 30, 2023.

Financial Highlights

- The assets of the City of York exceeded its liabilities at the close of the most recent fiscal year by \$77,365,920 (*net position*). Of this amount, \$26,637,055 (*unrestricted net position*) may be used to meet the government’s ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of York’s governmental funds reported combined ending net position of \$38,756,231, with an unrestricted net position balance of \$10,093,871.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,670,629, 19.6 percent of total General Fund expenditures for the year ended September 30, 2023.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of York’s financial statements. The City of York’s financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary and other information in addition to the financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of York’s finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of York’s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of York is improving or deteriorating.

The *statement of activities* presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

Both of the government-wide financial statements distinguish functions of the City of York that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of York include general government, public safety, highways and streets, public works, and culture and recreation. The business-type activities of the City of York include the Water, Sewer, and Landfill Enterprise Funds.

The government-wide financial statements include not only the City of York itself (known as the *primary government*), but also the Kilgore Library Foundation for which the City of York is financially accountable. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 15 and 16.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of York, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of York can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of York maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Fund, CDBG Fund, Debt Service Fund, LB 357, and Capital Projects Fund all of which are considered to be major funds. Data from the other six governmental funds are combined into a single, aggregated

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

presentation. Individual fund data for each of these nonmajor governmental funds are provided in the form of *combining statements* elsewhere in this report.

The City of York adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General, Street, CDBG, Debt Service, LB 357, and Capital Projects Funds to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 17-20 of this report.

Proprietary funds. The City of York maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of York uses enterprise funds to account for its Water, Sewer, and Landfill Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of York's various functions. The City of York uses an internal service fund to account for its employee health insurance. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Sewer, and Landfill Funds, all of which are considered to be major funds of the City of York.

The proprietary fund financial statements can be found on pages 21-24 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-62 of this report.

Other information. In addition to the financial statements and accompanying notes, this report also presents certain *supplementary and other information* concerning the City of York's budgetary comparison schedules, combining nonmajor statements, and general fund departmental revenue and expenditures. Supplementary and other information can be found on pages 63-72 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of York, assets exceeded liabilities by \$77,365,920 at the close of the most recent fiscal year.

CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

Summary Statements of Net Position

	2023	2022	Increase (Decrease)
Current and Other Assets	\$ 43,705,917	\$ 46,819,802	\$ (3,113,885)
Capital Assets	88,813,272	87,800,401	1,012,871
Total Assets	132,519,189	134,620,203	(2,101,014)
Long-term Liabilities	48,580,073	52,104,905	(3,524,832)
Other Liabilities	6,573,196	8,189,663	(1,616,467)
Total Liabilities	55,153,269	60,294,568	(5,141,299)
 Net Position:			
Net Investment in Capital Assets	40,832,019	35,760,697	5,071,322
Restricted	9,896,846	13,238,419	(3,341,573)
Unrestricted	26,637,055	25,326,519	1,310,536
Total Net Position	\$ 77,365,920	\$ 74,325,635	\$ 3,040,285

A large portion of the City of York’s net position (52.8 percent) reflects its investment in capital assets (land, infrastructure, buildings, distribution systems, vehicles, and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of York uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of York’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of York’s net position (12.8 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$26,637,055) may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of York is able to report positive balances in all three categories of net position for the government as a whole as well as for its separate governmental and business-type activities.

CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

Expenses and Program Revenues – Governmental Activities

<u>Function</u>	<u>Year Ended September 30, 2023</u>		<u>Year Ended September 30, 2022</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 2,632,169	\$ 5,480,035	\$ 2,137,411	\$ 1,154,789
Economic Development	305,220	686,571	418,086	756,350
Public Safety	1,340,400	5,044,033	1,052,834	4,387,786
Public Works	817,765	1,462,600	880,964	2,063,529
Environment and Leisure	964,607	3,676,962	922,700	2,932,510
Airport	454,592	470,452	702,587	465,117
Interest and fees	-	244,413	-	307,296
Depreciation	-	2,821,307	-	2,572,283
Total	<u>\$ 6,514,753</u>	<u>\$ 19,886,373</u>	<u>\$ 6,114,582</u>	<u>\$ 14,639,660</u>

Revenues by Source – Governmental Activities

SOURCES OF REVENUE

	<u>Year Ended September 30, 2023</u>		<u>Year Ended September 30, 2022</u>	
Charges for Services	\$ 2,176,464	10.66 %	\$ 1,873,289	9.83 %
Operating Grants and Contributions	792,617	3.88	854,912	4.49
Capital Grants and Contributions	3,545,672	17.36	3,386,381	17.77
Property Taxes	2,068,328	10.13	2,153,712	11.30
Motor Vehicle Taxes	222,964	1.09	210,870	1.11
Occupation/Franchise	2,781,567	13.62	2,634,669	13.83
Sales Tax	6,772,170	33.16	6,231,847	32.71
Special Assessments	35,057	0.17	54,053	0.28
TIF Proceeds	144,160	0.71	155,018	0.81
State Allocation	1,389,083	6.80	1,279,267	6.71
Keno Proceeds	-	-	1,489	0.01
Gain on Sale of Capital Assets	124,493	0.61	241,517	1.27
Miscellaneous	9,150	0.04	9,642	0.05
Interest	667,305	3.27	68,831	0.36
Interfund Transfers	(305,678)	(1.50)	(101,634)	(0.53)
Total	<u>\$ 20,423,352</u>	<u>100.00 %</u>	<u>\$ 19,053,863</u>	<u>100.00 %</u>

Net position of the governmental funds increased \$536,979 during the year ended September 30, 2023.

Business-type activities. Business-type activities increased the City of York’s net position by \$2,503,306. Key elements of this increase are as follows:

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

Expenses and Program Revenues – Business-type Activities

<u>Function</u>	<u>Year Ended September 30, 2023</u>		<u>Year Ended September 30, 2022</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Water	\$ 2,550,080	\$ 1,833,132	\$ 2,649,270	\$ 1,976,555
Sewer	3,480,080	3,165,221	3,494,087	3,122,368
Landfill	1,881,340	1,586,562	1,784,905	1,690,125
Total	<u>\$ 7,911,500</u>	<u>\$ 6,584,915</u>	<u>\$ 7,928,262</u>	<u>\$ 6,789,048</u>

Revenues by Source – Business-type Activities

<u>SOURCES OF REVENUE</u>	<u>Year Ended September 30, 2023</u>		<u>Year Ended September 30, 2022</u>	
Charges for Services	\$ 7,845,302	86.32 %	\$ 7,918,262	97.83 %
Capital Contributions and Grants	66,198	0.73	10,000	0.12
Gain on Sale of Capital Assets	259,784	2.86	-	-
Interfund Transfers	305,678	3.36	101,634	1.26
Interest	611,259	6.73	63,573	0.79
Total	<u>\$ 9,088,221</u>	<u>100.00 %</u>	<u>\$ 8,093,469</u>	<u>100.00 %</u>

Financial Analysis of the Government's Funds

As noted earlier, the City of York used fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of York's *governmental* funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of York's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of York's governmental funds reported combined ending fund balances of \$18,457,708. The unassigned fund balance is \$2,670,629, indicating resources available for spending at the government's discretion. The remainder of fund balances is not available for new spending because it has already been 1) restricted for federal programs (\$879,580), 2) restricted for debt service (\$753,682), 3) restricted for economic development (\$424,824), 4) restricted for capital projects (\$3,803,248), 5) restricted

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

for community betterment (\$1,776), 6) restricted for police (\$66,999), 7) restricted for street improvements (\$3,645,471), 8) restricted for fire (\$50,315), 9) restricted for recreation (\$4,451), 10) assigned for budgetary stabilization (\$2,881,604), 11) assigned for storm repairs (\$9,311), 12) assigned for other purposes (\$3,099,490) or 13) put into a nonspendable prepaid asset (\$166,328).

The General Fund is the chief operating fund of the City of York. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,670,629, or 19.6 percent of annual expenditures. Total General Fund balance was \$6,243,179, or 45.8 percent of annual General Fund expenditures.

The fund balance of the City of York's General Fund decreased by \$2,122,208 during the current fiscal year.

Proprietary funds. The City of York's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the end of the year were as follows: Water Fund – \$9,640,456, Sewer Fund – \$4,823,197, and Landfill Fund – \$2,079,531. The change in net position for the proprietary funds was as follows: Water Fund – increase of \$1,575,147, Sewer Fund – increase of \$446,239, and Landfill Fund – increase of \$481,920. Other factors concerning the finances of these three funds have already been addressed in the discussion of the City of York's business-type activities.

General Fund Budgetary Highlights

The City did not amend its budget during the year ended September 30, 2023.

Capital Asset and Debt Administration

Capital Assets. The City of York's investment in capital assets for its governmental and business-type activities as of September 30, 2023, amounts to \$88,813,272 (net of accumulated depreciation). This investment in capital assets includes land, building and system improvements, vehicles and equipment, and streets.

Major capital asset events (individually greater than \$50,000) during the current fiscal year included the following:

- Down payment on Industrial Park land - \$200,000
- 2023 Ford F-250 for parks department - \$59,159
- Minks Park splash pad - \$178,176
- Pedestrian safety access project - \$842,747 (\$572,987 of this was donated by NDOT)
- Police radios - \$120,876
- Commercial indoor playground equipment for Community Center - \$75,000
- Flooring for Convention Center - \$57,389
- Ballfield land - \$253,707
- Construction in progress on airport runway rehab project - \$83,466

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

- Pentheon rescue tools - \$52,693
- 2022 Ford F-550 ambulance - \$308,901
- Motorola radios for fire/EMS - \$94,521
- Fire station land down payment - \$65,000
- Construction in progress on Blackburn Bridge project - \$1,488,512
- Construction in progress on street improvement and ADA ramp project - \$2,497,651
- Construction costs on landfill phase 6 – \$515,625
- Water lead line replacement project - \$460,483
- SCADA system for water - \$57,169

City of York's Capital Assets
(net of depreciation)

	<u>Year Ended September 30, 2023</u>			<u>Year Ended September 30, 2022</u>		
	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Land	\$ 1,915,879	\$ 632,667	\$ 2,548,546	\$ 1,662,172	\$ 632,667	\$ 2,294,839
Construction in Progress	5,961,657	21,110	5,982,767	2,537,167	2,736,453	5,273,620
Infrastructure	5,821,672	-	5,821,672	6,706,309	-	6,706,309
Buildings and Improvements	21,566,535	6,254,867	27,821,402	22,573,024	3,149,358	25,722,382
Distribution Systems	-	40,222,855	40,222,855	-	41,646,368	41,646,368
Equipment	2,125,386	3,011,680	5,137,066	1,479,885	3,358,494	4,838,379
Vehicles	1,047,550	231,414	1,278,964	1,031,111	287,393	1,318,504
Total	<u>\$ 38,438,679</u>	<u>\$ 50,374,593</u>	<u>\$ 88,813,272</u>	<u>\$ 35,989,668</u>	<u>\$ 51,810,733</u>	<u>\$ 87,800,401</u>

Additional information on the City of York's capital assets can be found in Note C5 on pages 44-47 of this report.

Long-term debt. At the end of the current fiscal year, the City of York had the following long-term debt outstanding:

City of York's Outstanding Debt

	<u>Year Ended September 30, 2023</u>			<u>Year Ended September 30, 2022</u>		
	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Bonds Payable	\$ 19,215,000	\$ 6,105,000	\$ 25,320,000	\$ 21,145,000	\$ 6,675,000	\$ 27,820,000
Financing Contracts	-	-	-	-	139,467	139,467
Notes Payable	191,665	22,469,588	22,661,253	190,390	23,889,847	24,080,237
Total	<u>\$ 19,406,665</u>	<u>\$ 28,574,588</u>	<u>\$ 47,981,253</u>	<u>\$ 21,335,390</u>	<u>\$ 30,704,314</u>	<u>\$ 52,039,704</u>

**CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023**

The City of York’s total debt decreased by \$4,058,451 (7.8 percent) during the current fiscal year as the City made scheduled principal payments.

The City of York received a bond rating from S&P Global of AA-/Stable.

Additional information on the City of York’s long-term debt can be found in Note C6 on pages 48-52 of this report.

The following selected financial information is presented:

Total 2023 Taxable Valuation	\$684,499,118
Total General Obligation and Limited Tax Obligation Debt	19,406,665
Total Revenue Debt	28,574,588
Total Sales Tax Revenues	6,772,170

Economic Factors and Next Year’s Budgets and Rates

- Property tax asking for the year ending September 30, 2024 of \$1,950,822 is \$32,422 (1.6 percent) lower than last year.
- A rate study was completed for the Landfill and rates were increased for the first time since 2017 during the year ended September 30, 2023. Rates are scheduled to steadily increase over the next few years to prepare for expected costs for the new cell, as well as closure of the old cell.
- The City has remaining contractual commitments of \$427,270 on the pedestrian safety access project which is expected to be completed by September 2027.
- The City has remaining contractual commitments of \$1,894,759 on the 2022 street improvements and ADA ramp project which is expected to be completed by July 2024.
- The City has remaining contractual commitments of \$3,400,000 on the Industrial Park land purchase expected to be completed by November 2028.
- The City has remaining contractual commitments of \$260,000 on the land purchase for the fire/EMS station expected to be completed by July 2024.

Request for Information

This financial report is designed to provide a general overview of the City of York’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Treasurer, City of York, P.O. Box 276, York, NE 68467.

CITY OF YORK, NEBRASKA
STATEMENT OF NET POSITION

September 30, 2023

	Primary Government		Total	Component Unit (Accrual Basis)
	Governmental Activities (Modified Accrual Basis)	Business-type Activities (Accrual Basis)		
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 2,643,928	\$ 5,150,089	\$ 7,794,017	\$ 127,968
Certificates of deposit	6,778,478	11,655,114	18,433,592	1,105,589
County treasurer cash	91,814	-	91,814	-
Accounts receivable	501,084	453,894	954,978	-
Unbilled revenue	-	567,869	567,869	-
Special assessments receivable	539,537	-	539,537	-
Due from other governments	1,149,934	-	1,149,934	-
Current portion of notes receivable	6,409	-	6,409	-
Accrued interest receivable	70,344	63,143	133,487	1,877
Due from (to) other funds	(190,280)	190,280	-	-
Prepaid expenses	166,328	41,203	207,531	-
Inventory	37,200	139,428	176,628	-
Total current assets	<u>11,794,776</u>	<u>18,261,020</u>	<u>30,055,796</u>	<u>1,235,434</u>
Noncurrent assets:				
Restricted cash and cash equivalents	3,660,671	111,080	3,771,751	-
Restricted certificates of deposit	6,588,204	3,270,204	9,858,408	-
Noncurrent portion of notes receivable	19,962	-	19,962	-
Capital assets:				
Land	1,915,879	632,667	2,548,546	131,247
Construction in progress	5,961,657	21,110	5,982,767	-
Other capital assets, net of depreciation	30,561,143	49,720,816	80,281,959	-
Net capital assets	<u>38,438,679</u>	<u>50,374,593</u>	<u>88,813,272</u>	<u>131,247</u>
Total noncurrent assets	<u>48,707,516</u>	<u>53,755,877</u>	<u>102,463,393</u>	<u>131,247</u>
Total assets	<u>60,502,292</u>	<u>72,016,897</u>	<u>132,519,189</u>	<u>1,366,681</u>
LIABILITIES				
Current liabilities:				
Accounts payable	1,145,691	287,813	1,433,504	-
Claims incurred but not paid	45,241	-	45,241	-
Accrued wages and vacation	368,024	61,416	429,440	-
Payroll withholding	(13,228)	-	(13,228)	-
Accrued interest	102,017	122,192	224,209	-
Sales tax payable	927	26,941	27,868	-
Customer deposits	500	111,080	111,580	-
Unavailable special assessments	522,980	-	522,980	-
Current portion of long-term obligations	1,858,529	1,933,073	3,791,602	-
Total current liabilities	<u>4,030,681</u>	<u>2,542,515</u>	<u>6,573,196</u>	<u>-</u>
Noncurrent liabilities:				
Noncurrent compensated absences	167,244	35,901	203,145	-
Accrued closure/post-closure costs	-	4,187,277	4,187,277	-
Noncurrent portion of long-term obligations	17,548,136	26,641,515	44,189,651	-
Total noncurrent liabilities	<u>17,715,380</u>	<u>30,864,693</u>	<u>48,580,073</u>	<u>-</u>
Total liabilities	<u>21,746,061</u>	<u>33,407,208</u>	<u>55,153,269</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	19,032,014	21,800,005	40,832,019	-
Restricted for:				
Street improvements	3,645,471	-	3,645,471	-
Debt service	753,682	266,500	1,020,182	-
Federal programs	879,580	-	879,580	-
Economic development	424,824	-	424,824	-
Capital projects	3,803,248	-	3,803,248	-
Community betterment	1,776	-	1,776	-
Public safety	117,314	-	117,314	-
Recreation	4,451	-	4,451	-
Unrestricted	<u>10,093,871</u>	<u>16,543,184</u>	<u>26,637,055</u>	<u>1,366,681</u>
Total net position	<u>\$ 38,756,231</u>	<u>\$ 38,609,689</u>	<u>\$ 77,365,920</u>	<u>\$ 1,366,681</u>

See notes to financial statements.

CITY OF YORK, NEBRASKA
STATEMENT OF ACTIVITIES
For the year ended September 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
Primary government:			
Governmental activities			
(modified accrual basis):			
General government	\$ 5,480,035	\$ 222,588	\$ -
Economic development	686,571	520	304,700
Public safety	5,044,033	713,844	458,030
Public works	1,462,600	4,236	12,387
Environment and leisure	3,676,962	857,411	17,500
Airport	470,452	377,865	-
Interest and fees on long-term debt	244,413	-	-
Depreciation - unallocated	2,821,307	-	-
Total governmental activities	19,886,373	2,176,464	792,617
Business-type activities			
(accrual basis):			
Water	1,833,132	2,525,414	-
Sewer	3,165,221	3,480,080	-
Landfill	1,586,562	1,839,808	-
Total business-type activities	6,584,915	7,845,302	-
Total primary government	\$ 26,471,288	\$ 10,021,766	\$ 792,617
Component unit (accrual basis):			
Kilgore Library Foundation	\$ 18,741	\$ 2,385	\$ 61,500

See notes to financial statements.

Net (Expenses) Revenues and Changes in Net Position				
Primary Government				
<u>Capital Grants and Contributions</u>	<u>Governmental Activities (Modified Accrual Basis)</u>	<u>Business-type Activities (Accrual Basis)</u>	<u>Total</u>	<u>Component Unit (Accrual Basis)</u>
\$ 2,409,581	\$ (2,847,866)		\$ (2,847,866)	
-	(381,351)		(381,351)	
168,526	(3,703,633)		(3,703,633)	
801,142	(644,835)		(644,835)	
89,696	(2,712,355)		(2,712,355)	
76,727	(15,860)		(15,860)	
-	(244,413)		(244,413)	
-	(2,821,307)		(2,821,307)	
<u>3,545,672</u>	<u>(13,371,620)</u>	<u>\$ -</u>	<u>(13,371,620)</u>	
24,666	-	716,948	716,948	
-	-	314,859	314,859	
41,532	-	294,778	294,778	
<u>66,198</u>	<u>-</u>	<u>1,326,585</u>	<u>1,326,585</u>	
<u>\$ 3,611,870</u>	(13,371,620)	1,326,585	(12,045,035)	
<u>\$ 2,000</u>				\$ 47,144
General revenues:				
Taxes:				
Property	2,068,328	-	2,068,328	-
Motor vehicle	222,964	-	222,964	-
Occupation/franchise	2,781,567	-	2,781,567	-
Sales tax	6,772,170	-	6,772,170	-
Special assessments	35,057	-	35,057	-
TIF proceeds	144,160	-	144,160	-
State allocation	1,389,083	-	1,389,083	-
Gain on sale of capital assets	124,493	259,784	384,277	-
Miscellaneous	9,150	-	9,150	-
Interest income	667,305	611,259	1,278,564	23,993
Interfund transfers	(305,678)	305,678	-	-
Total general revenues	<u>13,908,599</u>	<u>1,176,721</u>	<u>15,085,320</u>	<u>23,993</u>
Change in net position	536,979	2,503,306	3,040,285	71,137
Net position - September 30, 2022	<u>38,219,252</u>	<u>36,106,383</u>	<u>74,325,635</u>	<u>1,295,544</u>
Net position - September 30, 2023	<u>\$ 38,756,231</u>	<u>\$ 38,609,689</u>	<u>\$ 77,365,920</u>	<u>\$ 1,366,681</u>

CITY OF YORK, NEBRASKA

**BALANCE SHEET - MODIFIED ACCRUAL BASIS -
GOVERNMENTAL FUNDS**

September 30, 2023

	<u>General Fund</u>	<u>Street Fund</u>	<u>CDBG Fund</u>	<u>Debt Service Fund</u>
ASSETS				
Cash and cash equivalents	\$ 1,791,627	\$ 1,144,346	\$ 231,758	\$ 238,625
Certificates of deposit	3,670,893	2,543,546	179,903	530,393
County treasurer cash	91,814	-	-	-
Accounts receivable	489,981	10,235	-	-
Special assessments receivable	-	401,295	-	138,242
Due from other governments	796,272	67,108	-	-
Accrued interest receivable	19,277	13,385	947	2,832
Inventory	-	-	-	-
Prepaid insurance	135,828	22,491	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	\$ 6,995,692	\$ 4,202,406	\$ 412,608	\$ 910,092
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 445,572	\$ 102,172	\$ 2,307	\$ -
Accrued interest payable	-	870	-	18,168
Accrued wages and vacation	318,742	46,664	-	-
Payroll liabilities	(13,228)	-	-	-
Due to other funds	-	-	-	-
Customer deposits	500	-	-	-
Sales tax payable	927	-	-	-
Unavailable special assessments	-	384,738	-	138,242
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	752,513	534,444	2,307	156,410
Fund balances:				
Nonspendable:				
Prepaid assets	135,828	22,491	-	-
Restricted for:				
Street improvements	-	3,645,471	-	-
Debt service	-	-	-	753,682
Federal programs	469,279	-	410,301	-
Economic development	-	-	-	-
Capital projects	-	-	-	-
Community betterment	-	-	-	-
Police	21,762	-	-	-
Fire	50,315	-	-	-
Recreation	4,451	-	-	-
Assigned for:				
Budgetary stabilization	2,881,604	-	-	-
Storm repairs	9,311	-	-	-
Other purposes	-	-	-	-
Unassigned	2,670,629	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	6,243,179	3,667,962	410,301	753,682
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	\$ 6,995,692	\$ 4,202,406	\$ 412,608	\$ 910,092
	<hr/>	<hr/>	<hr/>	<hr/>

See notes to financial statements.

LB 357 Fund	Capital Projects Fund	Other Funds	Total Governmental Funds
\$ 670,241	\$ 683,732	\$ 1,094,652	\$ 5,854,981
1,489,749	1,519,738	2,433,091	12,367,313
-	-	-	91,814
-	-	868	501,084
-	-	-	539,537
286,554	-	-	1,149,934
7,839	7,998	12,807	65,085
-	-	37,200	37,200
-	-	8,009	166,328
<u>\$ 2,454,383</u>	<u>\$ 2,211,468</u>	<u>\$ 3,586,627</u>	<u>\$ 20,773,276</u>
\$ 19,310	\$ 570,945	\$ 3,762	\$ 1,144,068
82,068	-	911	102,017
-	-	2,618	368,024
-	-	-	(13,228)
190,280	-	-	190,280
-	-	-	500
-	-	-	927
-	-	-	522,980
<u>291,658</u>	<u>570,945</u>	<u>7,291</u>	<u>2,315,568</u>
-	-	8,009	166,328
-	-	-	3,645,471
-	-	-	753,682
-	-	-	879,580
-	-	424,824	424,824
2,162,725	1,640,523	-	3,803,248
-	-	1,776	1,776
-	-	45,237	66,999
-	-	-	50,315
-	-	-	4,451
-	-	-	2,881,604
-	-	-	9,311
-	-	3,099,490	3,099,490
-	-	-	2,670,629
<u>2,162,725</u>	<u>1,640,523</u>	<u>3,579,336</u>	<u>18,457,708</u>
<u>\$ 2,454,383</u>	<u>\$ 2,211,468</u>	<u>\$ 3,586,627</u>	<u>\$ 20,773,276</u>

CITY OF YORK, NEBRASKA

RECONCILIATION OF THE BALANCE SHEET - MODIFIED
ACCRUAL BASIS - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

September 30, 2023

Total fund balances - governmental funds \$ 18,457,708

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

Notes receivable are not financial resources and therefore are not reported as assets in the governmental funds. Notes receivable are reported as assets in the statement of net position. 26,371

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds. The cost of the assets is \$65,727,023 and the accumulated depreciation is \$27,288,344. 38,438,679

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 1,407,382

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

Bonds payable	\$ (19,215,000)	
Note payable	(191,665)	
Noncurrent compensated absences	(167,244)	(19,573,909)

Total net position - governmental activities \$ 38,756,231

See notes to financial statements.

CITY OF YORK, NEBRASKA

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - MODIFIED ACCRUAL BASIS - GOVERNMENTAL FUNDS**

For the year ended September 30, 2023

	<u>General Fund</u>	<u>Street Fund</u>	<u>CDBG Fund</u>
REVENUES			
Taxes:			
Property	\$ 2,068,328	\$ -	\$ -
Motor vehicle	222,964	-	-
Special assessments	-	35,057	-
Occupation/franchise	2,781,567	-	-
Sales tax	4,672,966	406,162	-
TIF proceeds	-	-	-
Intergovernmental	588,215	1,288,785	-
Charges for services	1,794,102	4,236	-
Grants	46,653	-	303,849
Loan collections	-	-	56,943
Contributions	80,998	-	-
Interest income	211,158	104,997	1,656
Sale of property	-	-	-
Insurance proceeds	2,510,716	6,569	-
Other	15,675	4,264	-
Total revenues	14,993,342	1,850,070	362,448
EXPENDITURES			
General government	3,754,403	-	-
Economic development	-	-	298,335
Public safety	5,092,132	-	-
Public works	-	1,469,764	-
Environment and leisure	3,442,374	-	-
Airport	-	-	-
Capital outlay	1,336,763	240,293	-
Principal payments on debt	-	93,318	-
Interest on long-term debt	-	4,933	-
Bond fees	-	-	-
Total expenditures	13,625,672	1,808,308	298,335
Excess (deficiency) of revenues over expenses before transfers	1,367,670	41,762	64,113
INTERFUND TRANSFERS			
Transfer from (to) other funds	(3,489,878)	1,160,718	-
Net change in fund balances	(2,122,208)	1,202,480	64,113
Fund balances - September 30, 2022	8,365,387	2,465,482	346,188
Fund balances - September 30, 2023	\$ 6,243,179	\$ 3,667,962	\$ 410,301

See notes to financial statements.

Debt Service <u>Fund</u>	LB 357 <u>Fund</u>	Capital Projects <u>Fund</u>	Other <u>Funds</u>	Total Governmental <u>Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,068,328
-	-	-	-	222,964
-	-	-	-	35,057
-	-	-	-	2,781,567
-	1,693,042	-	-	6,772,170
-	-	-	144,160	144,160
-	-	-	-	1,877,000
-	-	-	384,371	2,182,709
-	50,000	201,022	76,727	678,251
-	-	-	-	56,943
-	-	-	7,141	88,139
13,950	57,478	133,923	98,402	621,564
-	-	-	124,493	124,493
-	-	-	-	2,517,285
-	-	-	-	19,939
<u>13,950</u>	<u>1,800,520</u>	<u>334,945</u>	<u>835,294</u>	<u>20,190,569</u>
-	-	-	(3,180)	3,751,223
-	-	-	388,235	686,570
-	-	-	-	5,092,132
-	-	-	10,834	1,480,598
-	267,250	-	-	3,709,624
-	-	-	471,514	471,514
-	431,883	3,928,032	366,491	6,303,462
1,175,000	755,000	-	26,283	2,049,601
63,846	164,135	-	7,999	240,913
2,500	1,000	-	-	3,500
<u>1,241,346</u>	<u>1,619,268</u>	<u>3,928,032</u>	<u>1,268,176</u>	<u>23,789,137</u>
(1,227,396)	181,252	(3,593,087)	(432,882)	(3,598,568)
<u>1,167,216</u>	<u>(269,760)</u>	<u>(164,828)</u>	<u>1,290,854</u>	<u>(305,678)</u>
(60,180)	(88,508)	(3,757,915)	857,972	(3,904,246)
813,862	2,251,233	5,398,438	2,721,364	22,361,954
<u>\$ 753,682</u>	<u>\$ 2,162,725</u>	<u>\$ 1,640,523</u>	<u>\$ 3,579,336</u>	<u>\$ 18,457,708</u>

CITY OF YORK, NEBRASKA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - MODIFIED ACCRUAL BASIS -
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the year ended September 30, 2023

Total net change in fund balances - governmental funds	\$ (3,904,246)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Loan collections on notes receivable are reported as revenue in the governmental funds. However, the collection of loan principal is reported as a reduction to notes receivable in the statement of activities.	(62,713)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$6,997,325) exceeded depreciation expense (\$2,821,307) and assets acquired through a financing agreement (\$120,876). Asset additions of \$572,987 were donated by Nebraska Department of Transportation.	4,055,142
Storm repair costs were included in construction in progress at September 30, 2022 pending the receipt of insurance proceeds. These costs were expensed this year when the insurance proceeds were received.	(1,727,007)
Internal service funds are used by management to charge the costs of employee insurance to individual funds. The net revenue (expense) of the internal service fund is reported with governmental activities in the statement of activities.	127,882
The change in noncurrent compensated absences is reported as an expense in the statement of net position. Noncurrent compensated absences are not reported in the governmental funds.	(1,680)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	<u>2,049,601</u>
Change in net position of governmental activities	<u><u>\$ 536,979</u></u>

See notes to financial statements.

CITY OF YORK, NEBRASKA

STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS

September 30, 2023

	Enterprise Funds				Internal Service Fund
	Water Fund	Sewer Fund	Landfill Fund	Total	Fund
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 2,720,910	\$ 1,389,486	\$ 1,039,693	\$ 5,150,089	\$ 449,618
Certificates of deposit	6,255,757	3,088,424	2,310,933	11,655,114	999,369
Accounts receivable	170,659	283,235	-	453,894	-
Unbilled revenue	289,354	278,515	-	567,869	-
Accrued interest receivable	33,514	16,253	13,376	63,143	5,259
Due from other funds	190,280	-	-	190,280	-
Prepaid expenses	13,447	20,075	7,681	41,203	-
Inventory	139,428	-	-	139,428	-
Total current assets	9,813,349	5,075,988	3,371,683	18,261,020	1,454,246
Noncurrent assets:					
Restricted cash	111,080	-	-	111,080	-
Restricted certificates of deposit	266,500	-	3,003,704	3,270,204	-
Capital assets:					
Land	24,625	344,330	263,712	632,667	-
Construction in progress	-	21,110	-	21,110	-
Distribution systems	21,877,619	35,588,332	-	57,465,951	-
Buildings and improvements	206,867	-	8,659,203	8,866,070	-
Equipment	1,278,415	5,501,997	3,107,960	9,888,372	-
Vehicles	104,250	570,000	-	674,250	-
Less accumulated depreciation	(9,592,019)	(13,613,631)	(3,968,177)	(27,173,827)	-
Net capital assets	13,899,757	28,412,138	8,062,698	50,374,593	-
Total noncurrent assets	14,277,337	28,412,138	11,066,402	53,755,877	-
Total assets	24,090,686	33,488,126	14,438,085	72,016,897	1,454,246
LIABILITIES					
Current liabilities:					
Accounts payable	87,910	119,872	80,031	287,813	1,623
Claims incurred but not paid	-	-	-	-	45,241
Accrued wages and vacation	26,163	19,880	15,373	61,416	-
Accrued interest payable	26,676	82,987	12,529	122,192	-
Sales tax payable	9,457	17,484	-	26,941	-
Customer deposits	111,080	-	-	111,080	-
Current portion of long-term obligations	610,756	1,057,317	265,000	1,933,073	-
Total current liabilities	872,042	1,297,540	372,933	2,542,515	46,864
Noncurrent liabilities:					
Noncurrent compensated absences	22,687	12,568	646	35,901	-
Accrued closure/post-closure costs	-	-	4,187,277	4,187,277	-
Noncurrent portion of long-term obligations	4,900,417	17,911,098	3,830,000	26,641,515	-
Total noncurrent liabilities	4,923,104	17,923,666	8,017,923	30,864,693	-
Total liabilities	5,795,146	19,221,206	8,390,856	33,407,208	46,864
NET POSITION					
Net investment in capital assets	8,388,584	9,443,723	3,967,698	21,800,005	-
Restricted for debt service	266,500	-	-	266,500	-
Unrestricted	9,640,456	4,823,197	2,079,531	16,543,184	1,407,382
Total net position	\$18,295,540	\$14,266,920	\$6,047,229	\$38,609,689	\$1,407,382

See notes to financial statements.

CITY OF YORK, NEBRASKA

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS**

For the year ended September 30, 2023

	Enterprise Funds			Total	Internal Service Fund
	Water Fund	Sewer Fund	Landfill Fund		
Operating revenues:					
Sales	\$ 2,240,850	\$ 3,452,269	\$ 1,827,167	\$ 7,520,286	\$ -
Services charges	32,188	23,866	-	56,054	-
Tap fees	5,040	-	-	5,040	-
Rent income	209,185	-	12,641	221,826	-
Health insurance premiums	-	-	-	-	1,727,130
Insurance proceeds	11,506	-	-	11,506	-
Other revenue	26,645	3,945	-	30,590	-
Total operating revenues	<u>2,525,414</u>	<u>3,480,080</u>	<u>1,839,808</u>	<u>7,845,302</u>	<u>1,727,130</u>
Operating expenses:					
Personnel	517,240	539,594	448,167	1,505,001	-
Insurance	25,274	48,945	21,118	95,337	-
Professional fees	25,922	66,202	131,909	224,033	-
Meetings, seminars, and dues	1,722	1,079	495	3,296	-
Repairs and maintenance	123,860	207,270	109,587	440,717	-
Contract services	3,206	33,264	90,649	127,119	-
Transportation	7,651	13,600	75,045	96,296	-
Utilities and telephone	91,363	226,746	23,986	342,095	-
Supplies	14,240	50,695	10,312	75,247	-
Closure/post-closure costs	-	-	168,135	168,135	-
Farm rental expenses	89,924	-	-	89,924	-
Other expenses	120,209	69,944	9,430	199,583	-
Depreciation	691,771	1,475,995	435,569	2,603,335	-
Insurance claims/health premiums	-	-	-	-	1,644,988
Total operating expenses	<u>1,712,382</u>	<u>2,733,334</u>	<u>1,524,402</u>	<u>5,970,118</u>	<u>1,644,988</u>
Operating income	813,032	746,746	315,406	1,875,184	82,142
Nonoperating revenues (expenses):					
Interest income	292,737	131,380	187,142	611,259	45,740
Grant income	24,666	-	41,532	66,198	-
Gain on sale of assets	259,784	-	-	259,784	-
Interest expense	(92,496)	(293,633)	(61,660)	(447,789)	-
Bond/DEE loan fees	(28,254)	(138,254)	(500)	(167,008)	-
Total nonoperating revenues (expenses)	<u>456,437</u>	<u>(300,507)</u>	<u>166,514</u>	<u>322,444</u>	<u>45,740</u>
Income before interfund transfers	1,269,469	446,239	481,920	2,197,628	127,882
Interfund transfers:					
Transfer from other funds	<u>305,678</u>	<u>-</u>	<u>-</u>	<u>305,678</u>	<u>-</u>
Change in net position	1,575,147	446,239	481,920	2,503,306	127,882
Net position - September 30, 2022	<u>16,720,393</u>	<u>13,820,681</u>	<u>5,565,309</u>	<u>36,106,383</u>	<u>1,279,500</u>
Net position - September 30, 2023	<u>\$ 18,295,540</u>	<u>\$ 14,266,920</u>	<u>\$ 6,047,229</u>	<u>\$ 38,609,689</u>	<u>\$ 1,407,382</u>

See notes to financial statements.

CITY OF YORK, NEBRASKA

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS**

For the year ended September 30, 2023

	<u>Water Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 2,518,297
Receipts from employees and other funds	-
Payments to suppliers	(654,286)
Payments to employees	(511,868)
Net cash provided (used) by operating activities	1,352,143
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers from other funds	305,678
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of property and equipment	(544,058)
Proceeds from sale of assets	69,504
Increase in accrued closure/post-closure costs	-
Grant funds received	34,666
Payment of loan administration fees	(28,254)
Principal payments on capital debt	(609,633)
Interest paid on capital debt	(94,731)
Net cash used by capital and related financing activities	(1,172,506)
CASH FLOWS FROM INVESTING ACTIVITIES:	
(Increase) decrease in certificates of deposit	(1,190,553)
Increase in restricted cash	(1,480)
Increase in restricted certificates of deposit	-
Interest received	262,618
Net cash provided (used) by investing activities	(929,415)
Decrease in cash and cash equivalents	(444,100)
Cash and cash equivalents - beginning of the year	3,165,010
Cash and cash equivalents - end of the year	\$ 2,720,910

Enterprise Funds			Internal Service Fund
Sewer Fund	Landfill Fund	Total	
\$ 3,468,573	\$ 1,839,820	\$ 7,826,690	\$ -
-	-	-	1,727,130
(665,568)	(704,071)	(2,023,925)	(1,738,456)
(533,266)	(451,003)	(1,496,137)	-
<u>2,269,739</u>	<u>684,746</u>	<u>4,306,628</u>	<u>(11,326)</u>
-	-	305,678	-
(71,192)	(1,366,141)	(1,981,391)	-
-	-	69,504	-
-	168,135	168,135	-
-	41,532	76,198	-
(138,254)	(500)	(167,008)	-
(1,115,626)	(404,467)	(2,129,726)	-
(299,311)	(65,336)	(459,378)	-
(1,624,383)	(1,626,777)	(4,423,666)	-
(781,243)	401,907	(1,569,889)	(118,165)
-	-	(1,480)	-
-	(252,413)	(252,413)	-
116,539	175,687	554,844	41,020
<u>(664,704)</u>	<u>325,181</u>	<u>(1,268,938)</u>	<u>(77,145)</u>
(19,348)	(616,850)	(1,080,298)	(88,471)
1,408,834	1,656,543	6,230,387	538,089
<u>\$ 1,389,486</u>	<u>\$ 1,039,693</u>	<u>\$ 5,150,089</u>	<u>\$ 449,618</u>

CITY OF YORK, NEBRASKA

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS, Continued**

For the year ended September 30, 2023

	<u>Water Fund</u>
Reconciliation of operating income to net cash provided (used) by operating activities:	
Operating income	\$ 813,032
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation	691,771
Change in assets and liabilities:	
Accounts receivable and unbilled revenue	(5,680)
Prepaid expenses	(5,490)
Inventories	(67,475)
Accounts payable	(77,950)
Claims incurred but not paid	-
Accrued expenses	5,372
Sales tax payable	(2,917)
Customer deposits	1,480
Net cash provided (used) by operating activities	<u>\$ 1,352,143</u>

See notes to financial statements.

<u>Enterprise Funds</u>				Internal
<u>Sewer</u>	<u>Landfill</u>		<u>Total</u>	<u>Service</u>
<u>Fund</u>	<u>Fund</u>			<u>Fund</u>
\$ 746,746	\$ 315,406		\$ 1,875,184	\$ 82,142
1,475,995	435,569		2,603,335	-
(11,222)	12		(16,890)	-
1,181	1,647		(2,662)	-
-	-		(67,475)	-
50,996	(65,052)		(92,006)	1,623
-	-		-	(95,091)
6,328	(2,836)		8,864	-
(285)	-		(3,202)	-
-	-		1,480	-
<u>\$ 2,269,739</u>	<u>\$ 684,746</u>		<u>\$ 4,306,628</u>	<u>\$ (11,326)</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

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CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of York, Nebraska (City) are prepared in accordance with the modified accrual basis of accounting for governmental funds and the accrual basis for the proprietary funds and the discretely presented component unit. The City’s reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

1. Financial Reporting Entity

The City of York, Nebraska, was incorporated in 1877. The City operates under a City Council form of government with an elected chief executive, Mayor, and an elected legislative body, Council, composed of eight members. The Mayor is elected at large for a four-year term, and the eight members of the City Council are elected on four-year terms. The administration of the City government is performed under the direction of the Mayor by the City Clerk. Services provided to residents include public safety; highways and streets; parks; recreation; electric, gas, water, and sanitary sewer systems; and general administrative services.

The City’s financial reporting entity comprises the following:

Primary Government:	City of York
Discretely Presented Component Unit:	Kilgore Library Foundation

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, and has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable, and, as such, should be included within the City’s financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization’s governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1. Financial Reporting Entity, continued

Blended Component Units

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. These component units' funds are blended into those of the City by appropriate activity type to compose the primary government presentation. Currently, the City has no blended component units.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. The following is the discretely presented component unit:

Brief Description of Activities
and Relationship to the City

Kilgore Library Foundation	Created to provide for book purchases for the library.
----------------------------	--

York Area Solid Waste Agency (YASWA) is another discretely presented component unit that has no financial activity. The debt issued by YASWA is serviced by the City's Landfill Fund (Solid Waste Disposal Facilities Fund), as the Landfill Fund operates the YASWA landfill.

2. Basis of Presentation

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

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

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of financial resources for the payment of principal and interest on the general long-term debt of the City other than debt-service payments made by Enterprise Funds. Ad valorem taxes are used for the payment of principal and interest on the City's general obligation bonds.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Governmental Funds, continued

Capital Projects Fund

The Capital Projects Fund is used to account for resources restricted for the acquisition or construction of specific capital projects.

Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Internal Service Fund

The Internal Service Fund accounts for activities that provide goods and services to other funds, departments or agencies of the primary government on a cost-reimbursement basis.

Major and Nonmajor Funds

The funds are further classified as major or nonmajor as follows:

<u>Fund</u>	<u>Brief Description</u>
<i>Major:</i>	
Governmental:	
General Fund	See page 28 for description.
Street Fund	This Special Revenue Fund accounts for the City's share of highway allocation from the State of Nebraska.
CDBG Fund	This Special Revenue Fund accounts for the City's share of the Community Development Block Grant Program.
Debt Service Fund	See page 28 for description.
LB357 Fund	This Special Revenue Fund accounts for the additional ½ cent sales tax restricted for capital projects.
Capital Projects Fund	See above for description.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Nonmajor Funds, continued

<u>Fund</u>	<u>Brief Description</u>
<i>Major, continued:</i>	
Proprietary:	
Enterprise:	
Water, Sewer, and Landfill	See page 29 for description.
<i>Nonmajor:</i>	
Governmental:	
Aviation Fund	This Special Revenue Fund accounts for airport operations.
Keno Fund	This Special Revenue Fund accounts for keno proceeds held for community betterment.
Sinking Fund	This Special Revenue Fund accounts for land purchases and development.
Fire Station Sinking Fund	This Special Revenue Fund accounts for revenues and expenses related to the new fire station.
E911 Fund	This Special Revenue Fund accounts for revenues and expenses related to the 911 surcharge.
TIF Fund	This Special Revenue Fund accounts for Tax Increment Financing projects.

3. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b, below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, except for property tax. Property tax revenue is recorded when the tax is received by the County Treasurer. Right of use assets and related lease liabilities, as defined by GASB 87 and 96, are not reflected in the accompanying modified accrual basis financial statements.

Business-type activities and the discretely presented component unit are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Basis of Accounting, continued

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting using a flow of current financial resources measurement focus. Proceeds from issuance of long-term debt are recognized as revenue when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used.

4. Assets, Liabilities, and Equity

Estimates

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

Cash and Certificates of Deposit

For the purpose of the Statement of Net Position, “cash and cash equivalents” include all demand accounts and savings accounts. For the purpose of the proprietary fund Statement of Cash Flows, “cash and cash equivalents” include all cash on hand, demand accounts, savings accounts, and equity in pooled cash which has an original maturity of three months or less. The County Treasurer’s cash represents revenues collected not yet remitted to the City.

Certificates of deposit are carried at cost, which approximates fair market value. Additional cash and certificate of deposit disclosures are presented in Notes B2, C1, and D2.

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

Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Business-type activities report utility billings as their major receivables.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Receivables, continued

In the fund financial statements, governmental and proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Due from Other Governments

The total due from other governments in the governmental funds consists of the following:

<u>Fund</u>	<u>Amount</u>	<u>Type of Revenue</u>
General	\$ 792,553	Sales Tax
General	3,719	Federal Grants
Street	67,108	Sales Tax
LB357	286,554	Sales Tax
	<u>\$1,149,934</u>	

Inventory

Inventories of parts and supplies are valued at cost using the first-in/first-out (FIFO) method. Unharvested grain inventory is valued at the cost of inputs.

Restricted Assets

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to cash and certificates of deposit that are restricted for debt service, federal programs, economic development, capital outlay, community betterment and other purposes.

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, property and equipment are accounted for as capital assets. The City has a \$5,000 capitalization threshold. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. The City has elected the depreciation approach for reporting infrastructure.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets, continued

Government-wide Statements, continued

Depreciation of governmental capital assets is recorded as an unallocated expense in the Statement of Activities. Depreciation for all proprietary capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

Infrastructure	15-30 years
Distribution Systems	10-50 years
Buildings and Improvements	10-50 years
Equipment	5-10 years
Vehicles	5-10 years

Prior to July 1, 1980, governmental funds' infrastructure assets were not capitalized. These assets (back to July 1, 1980) have been valued at estimated historical cost. The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences

The City's policies regarding vacation and sick time permit employees to accumulate earned but unused leave. A portion of the liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this obligation is estimated based on historical trends. In the fund financial statements, governmental funds report only the current compensated absence liability payable from expendable available financial resources, while the proprietary funds report the total liability.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable and bonds payable.

Fund Financial Statements

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and 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.
- b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

Effective October 1, 2010, the City adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted—Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws or externally imposed conditions by grantors or creditors.

Committed—Amounts that can be used only for specific purposes determined by a formal action by City Council ordinance or resolution.

Assigned—Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the City Council.

Unassigned—All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 17). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the City Council or the Assignment has been changed by the Mayor. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses

Sales and Use Tax

The City presently levies a two cent sales tax on taxable sales within the City. The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors. Sales tax collected on the sale of motor vehicles is recorded in the Street Fund as required by LB904. The non-motor-vehicle sales tax is allocated as follows: 1.5 cents to General property tax relief and 0.5 cents to LB357 to capital projects.

Property Taxes

The City has the power to levy taxes each year sufficient to pay any judgment existing against the City, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

The tax levies for all political subdivisions in York County are certified by the County Board on or before October 20. Real estate taxes are due on December 31, attach as an enforceable lien, and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14 percent interest.

Property taxes levied for 2022-2023 are recorded as revenue when received by the County.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. They also include all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – by Character and Function

Proprietary Fund – by Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to the use of economic resources.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Interfund Transfers

Permanent reallocation of resources between funds of the reporting entity are classified as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the City and its component unit are subject to various federal, state, and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

1. Fund Accounting Requirements

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include Special Revenue, Debt Service, and Permanent Funds.

2. Deposit Laws and Regulations

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The City's demand deposits are insured up to \$250,000 and certificates of deposit/savings accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). Any cash deposits or certificates of deposit in excess of the FDIC limits are insured by collateral held by the pledging institution in the City's name.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

3. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are described in Note A2 for the various funds.

4. Debt Restrictions and Covenants

Bonds Payable

The various bond ordinances relating to the bonds payable contain some restrictions or covenants that are finance-related. These include covenants such as debt-service coverage requirements and required reserve account balances. The City is in compliance with the bond restrictions and covenants.

5. Budgetary Data

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditure and/or tax levy limitations.

The City follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

- a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.
- b. The budget is published with subsequent public hearings to obtain taxpayer comments.
- c. Prior to September 30, the City Council adopts the budget, which is then filed with the appropriate state and county officials.
- d. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

5. Budgetary Data, continued

- e. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.
- f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 20. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
- g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
- h. The City of York adopts a budget by resolution for all funds.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the financial statements for the City's various assets, liabilities, equity, revenues, and expenditures/expenses.

1. Cash and Certificates of Deposit

Deposits

The City's policies regarding deposits of cash are discussed in Note A4. The table presented below is designed to disclose how its deposits were insured or secured with collateral at September 30, 2023. The categories of collateral are defined as follows:

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

1. Cash and Certificates of Deposit, continued

Deposits, continued

Category 1 – Insured by FDIC or collateralized with securities held by the City (or public trust) or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the City’s name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City’s name; or collateralized with no written or approved collateral agreement.

<u>Types of Deposits</u>	<u>Total Bank Balance</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Total Carrying Value</u>
Demand deposits and certificates of deposit	\$ 41,141,869	\$ 2,695,167	\$ 38,446,702	\$ -	\$ <u>41,091,325</u>

Reconciliation to Government-wide Statement of Net Position:

Primary Government –

Unrestricted cash and cash equivalents	\$ 7,794,017
Unrestricted certificates of deposit	18,433,592
Restricted cash and cash equivalents	3,771,751
Restricted certificates of deposit	<u>9,858,408</u>
Total primary government	39,857,768

Component Unit –

Unrestricted cash and cash equivalents	127,968
Unrestricted certificates of deposit	<u>1,105,589</u>
Total component unit	<u>1,233,557</u>

Total	\$ <u>41,091,325</u>
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CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

2. Restricted Assets

The restricted assets as of September 30, 2023, are as follows:

	<u>Governmental</u> <u>Activities</u>	<u>Business-</u> <u>type</u> <u>Activities</u>	<u>Total</u>	<u>Component</u> <u>Unit</u>
Type of Restricted Assets:				
Cash and cash equivalents	\$ 3,660,671	\$ 111,080	\$ 3,771,751	\$ -
Certificates of deposit	<u>6,588,204</u>	<u>3,270,204</u>	<u>9,858,408</u>	<u>-</u>
	<u>\$ 10,248,875</u>	<u>\$ 3,381,284</u>	<u>\$ 13,630,159</u>	<u>\$ -</u>

The governmental restricted assets consist of the following: \$469,279 in the General Fund for Federal programs, \$72,077 in the General Fund for public safety, \$4,451 in the General Fund for recreation, \$3,687,892 in the Street Fund for street operations and improvements, \$411,661 in the CDBG Fund for federal programs, \$769,018 in the Debt Service Fund for debt service, \$2,159,990 in the LB 357 Fund for capital projects, \$1,769 in the Keno Fund for community betterment, \$45,981 in the E911 Fund for public safety, \$2,203,470 in the Capital Projects Fund for capital projects, and \$423,287 in the TIF Fund for economic development.

Restricted assets for business-type funds consist of \$111,080 restricted cash for customer deposits in the Water Fund, \$266,500 of Water Fund certificates of deposit restricted for debt service, and \$3,003,704 of Landfill Fund certificates of deposit restricted for closure and post-closure costs.

3. Accounts and Other Receivables

Governmental receivables detail at September 30, 2023, is as follows:

	<u>Governmental</u> <u>Activities</u>
Accounts receivable - ambulance	\$ 314,340
Hotel occupation tax receivable	97,901
Other governmental accounts receivable	<u>88,843</u>
Total governmental accounts receivable	<u>\$ 501,084</u>

Accounts receivable of the business-type activities consist of utilities receivables.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Notes Receivable

Notes receivable at September 30, 2023, consist of the following:

CDBG notes:

Note for \$35,000 to York Place Crown, Ltd. dated December 13, 2005; due in monthly installments of \$177 through December 1, 2025; bearing interest of 2.0 percent. This note was paid in full during the year ended September 30, 2023.	\$ -
Note for \$450,000 to Cyclonaire dated May 15, 2013; due in monthly installments of \$4,178 through June 15, 2023; bearing interest of 1.625 percent.	-
Total CDBG notes receivable	-

Economic Development notes:

Note for \$62,400 to Cindy Weber dated December 2016; due in annual installments of \$6,848 through December 2026; bearing interest of 1.875 percent.	<u>26,371</u>
	\$ <u>26,371</u>
Current portion	\$ 6,409
Noncurrent portion	<u>19,962</u>
Total	\$ <u>26,371</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

5. Capital Assets

Capital asset activity for the year ended September 30, 2023, was as follows:

	Balance at October 1, <u>2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2023</u>
<u>Governmental Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 1,662,172	\$ 253,707	\$ -	\$ -	\$ 1,915,879
Construction in progress	<u>2,537,167</u>	<u>5,177,377</u>	<u>(1,727,007)</u>	<u>(25,880)</u>	<u>5,961,657</u>
Total capital assets not being depreciated	4,199,339	5,431,084	(1,727,007)	(25,880)	7,877,536
Other capital assets being depreciated:					
Infrastructure	14,446,802	-	-	-	14,446,802
Buildings and improvements	33,364,509	271,810	-	25,880	33,662,199
Equipment	4,375,759	978,980	(16,710)	-	5,338,029
Vehicles	<u>4,193,444</u>	<u>315,451</u>	<u>(106,438)</u>	<u>-</u>	<u>4,402,457</u>
Total other capital assets at historical cost	56,380,514	1,566,241	(123,148)	25,880	57,849,487
Less accumulated depreciation for:					
Infrastructure	(7,740,493)	(884,637)	-	-	(8,625,130)
Buildings and improvements	(10,791,485)	(1,304,179)	-	-	(12,095,664)
Equipment	(2,895,874)	(333,479)	16,710	-	(3,212,643)
Vehicles	<u>(3,162,333)</u>	<u>(299,012)</u>	<u>106,438</u>	<u>-</u>	<u>(3,354,907)</u>
Total accumulated depreciation	<u>(24,590,185)</u>	<u>(2,821,307) *</u>	<u>123,148</u>	<u>-</u>	<u>(27,288,344)</u>
Other capital assets, net	<u>31,790,329</u>	<u>(1,255,066)</u>	<u>-</u>	<u>25,880</u>	<u>30,561,143</u>
Governmental activities capital assets, net	<u>\$ 35,989,668</u>	<u>\$ 4,176,018</u>	<u>\$ (1,727,007)</u>	<u>\$ -</u>	<u>\$ 38,438,679</u>

*Depreciation expense was incurred by the following governmental activities:

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

5. Capital Assets, continued

Governmental Activities, continued:

General Fund:

General government:

Administration \$ 19,604

Public safety:

Police 83,695

Fire/EMS 237,187

Total public safety 320,882

Environment and leisure:

Auditorium 193,417

Ball Field Complex 498,555

Community Center 29,905

Convention Center 336,177

Library 59,863

Park 75,593

Pool 144,473

Senior Center 11,336

Total environment and leisure 1,349,319

Total General Fund 1,689,805

Special Revenue Funds:

Airport 172,405

Street 959,097

Total Governmental Activities
depreciation expense \$ 2,821,307

Construction in progress at September 30, 2023, consists of \$1,674,028 of costs on the Blackburn Bridge project, \$3,096,416 of costs on the street improvements and ADA ramp project, \$83,466 of costs on the airport runway rehab project, \$842,747 of costs on the pedestrian safety access project, \$65,000 down payment on the fire/EMS land purchase, and \$200,000 down payment on the Industrial Park land purchase. See Note D3 for details of commitments in place on these projects as of September 30, 2023.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

5. Capital Assets, continued

	Balance at October 1, <u>2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2023</u>
<u>Business-type Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 632,667	\$ -	\$ -	\$ -	\$ 632,667
Construction in progress	2,736,453	21,110	-	(2,736,453)	21,110
Total capital assets not being depreciated	3,369,120	21,110	-	(2,736,453)	653,777
Other capital assets being depreciated:					
Distribution systems	56,975,604	490,347	-	-	57,465,951
Buildings and improvements	5,601,492	528,125	-	2,736,453	8,866,070
Equipment	9,775,320	127,613	(14,561)	-	9,888,372
Vehicles	674,250	-	-	-	674,250
Total other capital assets at historical cost	73,026,666	1,146,085	(14,561)	2,736,453	76,894,643
Less accumulated depreciation for:					
Distribution systems	(15,329,236)	(1,913,860)	-	-	(17,243,096)
Buildings and improvements	(2,452,134)	(159,069)	-	-	(2,611,203)
Equipment	(6,416,826)	(474,427)	14,561	-	(6,876,692)
Vehicles	(386,857)	(55,979)	-	-	(442,836)
Total accumulated depreciation	(24,585,053)	(2,603,335) *	14,561	-	(27,173,827)
Other capital assets, net	48,441,613	(1,457,250)	-	2,736,453	49,720,816
Business-type capital assets, net	<u>\$ 51,810,733</u>	<u>\$ (1,436,140)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,374,593</u>

*Depreciation expense was charged to functions as follows:

Water	\$ 691,771
Sewer	1,475,995
Landfill	<u>435,569</u>
Total Business-type Activities depreciation expense	<u>\$ 2,603,335</u>

Construction in progress at September 30, 2023, consists of \$21,110 of costs incurred on the Nobes Road sewer extension design project. See Note D3 for details of commitments in place on this project as of September 30, 2023.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

5. Capital Assets, continued

	Balance at October 1, <u>2022</u>	<u>Additions</u>	<u>Disposals</u>	Balance at September 30, <u>2023</u>
<u>Kilgore Library Foundation:</u>				
Land	\$ 35,840	\$ 95,407	\$ -	\$ 131,247

6. Long-term Debt

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

Changes in Long-term Debt

<u>Type of Debt</u>	Balance October 1, <u>2022</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2023</u>	Amounts Due Within <u>One Year</u>
Governmental Activities:					
Bonds payable	\$ 21,145,000	\$ -	\$ (1,930,000)	\$ 19,215,000	\$ 1,780,000
Notes payable	190,390	120,876	(119,601)	191,665	78,529
Total	<u>\$ 21,335,390</u>	<u>\$ 120,876</u>	<u>\$ (2,049,601)</u>	<u>\$ 19,406,665</u>	<u>\$ 1,858,529</u>
Business-type Activities:					
Bonds payable	\$ 6,675,000	\$ -	\$ (570,000)	\$ 6,105,000	\$ 565,000
Notes payable	23,889,847	-	(1,420,259)	22,469,588	1,368,073
Financing agreement	139,467	-	(139,467)	-	-
Total	<u>\$ 30,704,314</u>	<u>\$ -</u>	<u>\$ (2,129,726)</u>	<u>\$ 28,574,588</u>	<u>\$ 1,933,073</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

The following is a summary of changes in long-term debt for the year ended September 30, 2023:

Governmental Activities

As of September 30, 2023, the governmental long-term liabilities consisted of the following:

Bonds payable:

Series 2021 Limited Sales Tax Supported Infrastructure Refunding Bonds for \$7,700,000 dated February 23, 2021 issued to refinance the Series 2015A and Series 2016 Limited Sales Tax Supported Infrastructure Bonds. The bonds bear interest ranging from 0.35 to 1.80 percent with final maturity October 1, 2035. Payments are made by the LB 357 Fund. \$ 6,980,000

Series 2015B Limited Sales Tax Supported Infrastructure Bonds for \$5,380,000 dated August 3, 2021 issued for financing the auditorium and Community Center remodeling projects. The bonds bear interest ranging from 0.35 to 3.00 percent with final maturity October 1, 2040. Payments are made by the LB 357 Fund. 5,130,000

Series 2021 General Obligation Highway Allocation Refunding Bonds for \$1,710,000 dated November 21, 2012 issued for refinancing the Series 2012 General Obligation Highway Allocation Bonds. The bonds bear interest ranging from 0.30 to 0.85 percent with final maturity December 15, 2027. Payments are made by the Debt Service Fund. 1,205,000

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Governmental Activities, continued

Bonds payable, continued:

Series 2021 Public Safety Equipment Tax Anticipation Refunding Bonds for \$945,000 dated April 26, 2021 issued for refinancing the Series 2014 Public Safety Equipment Tax Anticipation Bonds. The bonds bear interest ranging from 0.25 to 1.15 percent with final maturity December 1, 2029. Payments are made by the Debt Service Fund. 770,000

Series 2021B General Obligation Highway Allocation Refunding Bonds for \$5,150,000 dated October 4, 2021 issued to finance street projects. The bonds bear interest ranging from 0.30 to 1.30 percent with final maturity December 15, 2031. Payments are made by the Debt Service Fund. 4,790,000

Series 2021C General Obligation Highway Allocation Refunding Bonds for \$375,000 dated October 4, 2021 issued to finance the bridge project. The bonds bear interest ranging from 0.50 to 0.75 percent with final maturity December 15, 2024. Payments are made by the Debt Service Fund. 215,000

Series 2010 General Obligation Refunding Bonds for \$4,250,000 dated October 15, 2010 issued for refunding 1999, 2003 and 2005 bonds. The bonds bear interest ranging from 0.70 to 3.40 percent with final maturity April 15, 2025. Payments are made by the Debt Service Fund. 125,000

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Governmental Activities, continued

Notes payable:

Note payable of \$214,847 issued through York State Bank to finance the purchase of a street sweeper, bearing interest of 4.08 percent and due in five annual principal and interest installments of \$48,450 commencing July 6, 2019 through July 6, 2023.

-

Note payable of \$120,876 issued through Motorola Solutions Credit Company LLC to finance the purchase of police radios, bearing interest of 2.89 percent and due in four annual principal and interest installments of \$33,371 commencing June 1, 2023 through June 1, 2026.

94,593

Note payable of \$189,125 issued through Cat Financial to finance the purchase of a motor grader, bearing interest of 2.69 percent and due in four annual principal and interest installments of \$50,503 commencing June 4, 2022 through June 4, 2025.

97,072

Total governmental activities long-term debt

\$ 19,406,665

Current portion

\$ 1,858,529

Noncurrent portion

17,548,136

Total governmental long-term debt

\$ 19,406,665

Business-type Activities

As of September 30, 2023, the long-term debt payable from proprietary fund resources consisted of the following:

Financing agreement:

Financing agreement for a trash compacter dated December 29, 2017, with original issue amount of \$785,250, bearing interest of 3.25 percent, with final maturity on December 29, 2022. Payments are made by the Landfill Fund.

\$ -

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Business-type Activities, continued

Notes payable:

Water note payable to the Nebraska Department of Environment and Energy (NDEE), dated December 2009, with original issue amount of \$2,334,605, bearing interest of 2.0 percent. Semi-annual principal and interest payments of \$71,213 plus an administration fee of one percent are due commencing June 15, 2011 through December 15, 2030. 987,367

Water note payable to the NDEE, dated December 2009, with maximum available amount of \$3,655,000, bearing interest of 2.0 percent. Semi-annual principal and interest payments of \$118,404 plus an administration fee of one percent are due commencing December 15, 2020 through June 15, 2035. 2,513,806

Sewer note payable to the NDEE, dated December 2009, with original issue amount of \$23,043,162, bearing interest of 1.5 percent. Semi-annual principal and interest payments of \$668,947 plus an administration fee of 0.70 percent are due commencing June 15, 2020 through June 15, 2039. 18,968,415

Note payable of \$341,392 issued through York State Bank to finance the purchase of a sewer vac truck, bearing interest of 4.08 percent and due in five annual principal and interest installments of \$76,987 commencing May 18, 2019 through May 18, 2023. -

Bonds payable:

Series 2022 York Area Solid Waste Agency Revenue Bonds for \$4,360,000 dated January 24, 2022, issued to finance landfill phase 6 and a scraper. The bonds bear interest ranging from 0.50 to 2.15 percent with final maturity January 15, 2037. 4,095,000

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Series 2021 Water System Revenue Refunding Bonds for \$2,665,000 dated April 12, 2021, issued for refunding Series 2014 Water System Revenue Refunding Bonds. The bonds bear interest ranging from 0.30 to 1.25 percent with final maturity June 1, 2029.

	<u>2,010,000</u>
Total business-type activity debt	\$ <u>28,574,588</u>
Current portion	\$ 1,933,073
Noncurrent portion	<u>26,641,515</u>
Total	\$ <u>28,574,588</u>

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2023, are as follows:

<u>September 30,</u>	Governmental Activities			
	Other Debt Issues		Direct Placement Debt	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,780,000	\$ 219,662	\$ 78,529	\$ 5,345
2025	1,725,000	209,922	80,703	3,171
2026	1,660,000	198,587	32,433	937
2027	1,685,000	187,620	-	-
2028	1,690,000	174,280	-	-
2029-2033	6,505,000	632,996	-	-
2034-2038	3,195,000	275,268	-	-
2039-2041	975,000	44,475	-	-
	\$ 19,215,000	\$ 1,942,810	\$ 191,665	\$ 9,453

<u>September 30,</u>	Business-type Activities				
	Other Debt Issues		Direct Placement Debt		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>
2024	\$ 565,000	\$ 78,036	\$ 1,368,073	\$ 349,054	\$ 156,292
2025	715,000	73,715	1,390,239	326,888	146,419
2026	730,000	67,830	1,412,770	304,357	136,384
2027	735,000	61,034	1,435,672	281,455	126,185
2028	550,000	54,298	1,458,951	258,176	115,820
2029-2033	1,730,000	173,816	7,294,361	935,211	421,206
2034-2038	1,080,000	46,256	6,786,531	374,644	173,142
2039	-	-	1,322,991	14,902	6,954
	\$ 6,105,000	\$ 554,985	\$ 22,469,588	\$ 2,844,687	\$ 1,282,402

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

7. Landfill Closure and Post-closure Care Costs

State and federal laws and regulations require the City of York to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities at the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount the landfill used during the year. The estimated liability for landfill closure is \$2,411,880, with post-closure care costs of \$1,398,749, for a total of \$3,810,629 as of September 30, 2023, which is based on 81.1 percent usage of Phases 1-5 of the landfill, with a remaining estimated life 39.5 years for Phases 6-10. The estimated liability for construction and demolition landfill closure is \$279,180, with post-closure care costs of \$24,938 for a total of \$304,118 as of September 30, 2023. The estimated liability for the old landfill post-closure care costs is \$72,530 as of September 30, 2023.

It is estimated that an additional \$1,077,813 and \$371,803, respectively, will be recognized as closure and post-closure care expenses between the date of the balance sheet and the date the landfill is expected to be filled to capacity. The estimated total current cost of the landfill closure and post-closure care of \$5,636,893 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of September 30, 2023. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

At September 30, 2023, restricted funds of \$3,003,704 are set aside to finance closure and post-closure care of the City's landfill. It is anticipated that future inflation costs will be financed in part from earnings on funds reserved by the City. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

8. Interfund Transactions and Balances

Transfers consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
To Street	\$ -	\$ 1,160,718
To Debt Service	-	1,002,388
To Water	-	305,678
From LB357	269,760	-
To Sinking (nonmajor)	-	860,004
To Fire Station Sinking (nonmajor)	-	430,850
Total General Fund	269,760	3,759,638
Street Fund:		
From General	1,160,718	-
LB357 Fund:		
To General	-	269,760
Debt Service Fund:		
From General	1,002,388	-
From Capital Projects	164,828	-
Total Debt Service Fund	1,167,216	-
Capital Projects Fund		
To Debt Service	-	164,828
Nonmajor Governmental Funds:	1,290,854	-
Water Fund:		
From General	305,678	-
	\$ 4,194,226	\$ 4,194,226

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES

1. Retirement Benefits

City employees are covered by one of four retirement plans in effect, covering general city employees, firefighters, police officers and the City Administration, respectively.

General City Employees – General city employees are covered by a defined contribution plan. Under the terms of the plan, an employee must be age 21 or older. Participating employees are required to contribute 6.5 percent of their earnings, and may make additional voluntary contributions to the plan. The City is required to match the 6.5 percent contributions to the plan. Employees are 100 percent vested in the plan after they complete five years of service, reach normal retirement age (65), meet the requirements for early retirement date, become totally disabled, or die, whichever occurs first. The covered payroll was \$3,079,352, with the City contributing \$200,158 and the employees contributing \$203,007 for the year ended September 30, 2023.

Firefighters – Firefighters are covered by a defined contribution plan. Eligible employees are required to contribute 6.5 percent of their monthly salary to the plan, to which the City then contributes with 13 percent of the participant’s monthly salary. Employees are fully vested after seven years of service. Normal retirement benefit becomes nonforfeitable. A participant’s normal retirement age is the date he or she attains age 50 and completes 21 years of service. Nebraska state statutes govern the coverage afforded to participants under this plan. The covered payroll was \$1,251,373 with the City contributing \$129,188 and the employees contributing \$68,192 for the year ended September 30, 2023.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE D – OTHER NOTES, continued

1. Retirement Benefits, continued

Police Officers - Under Nebraska statutes, the City is required to maintain a retirement plan for City policemen. The total contributions under this plan are deposited under a money purchase retirement plan. This plan requires that covered employees and the City contribute an amount equal to 7.0 percent of the employee's monthly salary until such employee becomes eligible for regular retirement, at which time contributions shall cease. Total covered payroll was \$1,295,889. Both the City's contribution of \$90,712 and the employees' contributions of \$91,826 were made for the year ended September 30, 2023.

City Administration – The City attorney was covered by a defined contribution retirement plan. The employees' contribution to the plan is voluntary, with the City contributing 6.5 percent of covered payroll. The participants accounts are fully vested. Contributions totaled \$19,914 (\$4,965 employer and \$14,949 employee) on \$76,391 of covered payroll.

Police and Firefighters Plan (Pre-1984)

The City of York, Nebraska Police Pension (Police Plan) is administered as follows:

- (1) Employees who were hired prior to January 1, 1984, the date at which the Police Plan was amended from a defined benefit plan to its current status as a defined contribution plan, were assured of receiving retirement benefits under the new plan at least as great as those under the old defined benefit plan.
- (2) Employees hired after January 1, 1984, are covered by the defined contribution plan, which is administered by a third party.

The employees hired prior to January 1, 1984, participate in both plans and will receive either their benefit from the defined contribution plan or defined benefit plan, whichever is greater. The City has funded its portion of the respective Plan, in addition to the employee's portion, with the assets being held by a third party administrator of the current defined contribution plan. These assets are included in the total plan assets for the Police Retirement Plan when determining the pension benefit obligation.

The final pre-1984 police employee retired in July 2022. Therefore, it is anticipated that no additional contribution will be required.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

2. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance to minimize the effect of possible exposure to these risks. There have been no significant reductions in insurance coverage from coverage in the prior year. During the past three fiscal years, there have been no settlements exceeding the amount of the City's insurance coverage.

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the City's investments at September 30, 2023, are held by banks in the name of the City. The City's investments consist of only certificates of deposit.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The certificate of deposit maturities are as follows:

<u>Maturities by Month</u>	<u>Amount</u>
October 2023	\$ 9,640,578
November 2023	483,534
December 2023	1,101,316
March 2024	4,901,587
April 2024	866,758
June 2024	3,701,939
July 2024	925,991
August 2024	979,289
September 2024	<u>5,691,008</u>
	<u>\$ 28,292,000</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Deposits and Investments, continued

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City’s investments consist of certificates of deposit, money-market funds, and other securities backed by U.S. Government obligations, minimizing credit risk associated with the City’s investment portfolio.

Concentration of Credit Risk. The City’s investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2023, the City’s certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Cornerstone Bank	\$ 10,889,699
Midwest Bank	483,536
York State Bank	583,852
Henderson State Bank	<u>16,334,913</u>
	<u>\$ 28,292,000</u>

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City’s investments had no exposure to foreign currency risk and the City held no investments denominated in foreign currency at September 30, 2023.

3. Commitments and Contingencies

Lease Commitments

The City had the following lease commitments at September 30, 2023:

<u>Leased Property</u>	<u>Term of Lease</u>	<u>Lease Payment/Period</u>
Copier	06/21/22 – 06/21/27	\$ 74/month
Copier	09/21/22 – 09/21/27	\$ 110/month
Copier	05/01/21 – 05/01/26	\$ 64/month
Postage Machine	07/11/22 – 07/11/27	\$ 229/month

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

3. Commitments and Contingencies, continued

Contractual Commitments

At September 30, 2023, the City had the following commitments for capital assets:

	<u>Contract Amount</u>	<u>Incurred as of September 30, 2023</u>	<u>Remaining Commitment</u>	<u>Expected Completion</u>
Blackburn Bridge project:				
Engineering	\$ 201,616	\$ 199,709	\$ 1,907	
Contractor	1,475,540	1,415,102	60,438	
Total	<u>1,677,156</u>	<u>1,614,811</u>	<u>62,345</u>	December 2024
Street improvements and ADA ramp project:				
Engineer	629,477	600,111	29,366	
Contractors	4,110,714	2,245,321	1,865,393	
Total	<u>4,740,191</u>	<u>2,845,432</u>	<u>1,894,759</u>	July 2024
Airport runway rehab:				
Engineer	164,795	83,446	81,349	September 2025
Pedestrian safety access project:				
Nebraska Dept of Transportation	728,030	300,760	427,270	September 2027
Fire/EMS land purchase	325,000	65,000	260,000	July 2024
Industrial Park land purchase	3,600,000	200,000	3,400,000	November 2028
Norbes Rd sewer extension design:				
Engineer	42,000	28,649	13,351	December 2023
	<u>\$ 11,277,172</u>	<u>\$ 5,138,098</u>	<u>\$ 6,139,074</u>	

Litigation

Various claims and lawsuits are pending against the City. In the opinion of City management, the potential loss on all claims and lawsuits as of September 30, 2023, will not be significant to the City's financial statements.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE D – OTHER NOTES, continued

4. Interlocal Agreements

The City had the following interlocal agreements in effect as of September 30, 2023:

<u>Party to Agreement</u>	<u>Term of Agreement</u>	<u>Description</u>
York County	Continuous	Ambulance services
York County	Continuous	York Area Solid Waste Agency (YASWA)
York County	Continuous	Combined communications
York County	Continuous	Snow removal agreement
Law Enforcement Agencies in the following counties in Nebraska: Nuckolls, Saline, Fillmore, Hamilton, and York	Continuous	Rural Apprehension Program (RAP)
York Public School District	Life of sales tax	LB 357, ½% Sales Tax for infrastructure and recreation
York Rural Fire District	Continuous	Fire protection
Upper Big Blue Natural Resources District	July 2019 through December 2024	York flood mitigation and resiliency plan
York County	Continuous	York County Aging Services (Busy Wheels)
Seward County	Continuous	Zeurcher system
Upper Big Blue Natural Resources District	August 2021 through December 2023	Peyton Parker Lane Playground
Upper Big Blue Natural Resources District	December 2022 through December 2027	Project Grow

5. CDBG Housing Loans

At September 30, 2023, the City has 12 outstanding CDBG Down Payment Assistance (DPA) loans totaling \$156,498. The DPA loans are due when the related property sells. None of these loans are recorded as assets of the City.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

6. Tax Abatements

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 TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CDA to finance the project for a period of up to 15 years.

Information relevant to the abatements granted by the CDA for the year ended September 30, 2023 is as follows:

<u>TIF Project:</u>	<u>Years Remaining on TIF Agreements</u>	<u>2023 TIF Valuation</u>	<u>TIF Proceeds Received during the year 9-30-2023</u>
Levander's of York	10	\$ 381,302	\$ 8,261
Beaver Creek	10	511,725	13,136
Nutrition Service	11	2,142,031	40,343
Creekside Apartments	12	4,351,574	75,460
Bukaska Builders	12	375,747	<u>6,960</u>
			<u>\$ 144,160</u>

7. Related Party Transactions

The City purchased office supplies of \$41,759 and plumbing services of \$300,865 from businesses owned by two Council members during the year ended September 30, 2023.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

8. Subsequent Events

Management has evaluated subsequent events through January 12, 2024, the date on which the financial statements were available for issue.

On October 5, 2023, Council approved the \$703,245 design/bid/build agreement for the fire station with The Schemmer Associates, Inc., and approved the issuance of \$14 million Limited Sales and Property Tax Supported Infrastructure Bonds for the fire station construction and additions to Levitt Stadium and parks.

On October 19, 2023, Council approved a \$101,044 bid from Tilley Sprinklers and Landscaping for irrigation sprinklers for the soccer complex, a \$78,785 quote from Play and Park Structures for the East Hill Park playground equipment, and a proposal from Pro Track and Tennis, Inc. to resurface the Harrison Park tennis courts for \$35,900 and the East Hill Park tennis courts for \$79,100.

On November 2, 2023, Council approved a \$267,051 bid from Superior Recreational Products for the Ballpark Complex sun shades.

SUPPLEMENTARY AND OTHER INFORMATION

CITY OF YORK, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
GENERAL FUND

Year ended September 30, 2023

	<u>Budget</u> (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Taxes:			
Property	\$ 1,967,609	\$ 2,068,328	\$ 100,719
Motor vehicle	220,000	222,964	2,964
Occupation/franchise	2,475,000	2,781,567	306,567
Sales tax	4,049,100	4,752,250	703,150
Intergovernmental	536,929	588,215	51,286
Charges for services	1,392,081	1,686,102	294,021
Grants	894,000	46,653	(847,347)
Contributions	53,500	80,998	27,498
Interest income	15,000	194,693	179,693
Insurance proceeds	10,000,000	2,510,716	(7,489,284)
Other	13,700	15,675	1,975
	21,616,919	14,948,161	(6,668,758)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Administrative	11,241,069	4,118,612	(7,122,457)
Public safety:			
Police	2,923,697	2,581,541	(342,156)
Fire/EMS	2,881,426	2,855,788	(25,638)
Police pension	103,913	73,840	(30,073)
Fire pension	201,141	180,629	(20,512)
Total public safety	6,110,177	5,691,798	(418,379)
Environment and leisure:			
Auditorium	173,901	162,888	(11,013)
Parks	1,437,305	595,468	(841,837)
Community center	743,834	738,938	(4,896)
Aquatic center	388,281	376,007	(12,274)
Ball park	514,183	536,661	22,478
Senior center	19,342	20,084	742
Convention center	713,380	640,868	(72,512)
Museum	78,369	72,576	(5,793)
Library	1,019,450	635,243	(384,207)
Total environment and leisure	5,088,045	3,778,733	(1,309,312)
Total charges to appropriations	22,439,291	13,589,143	(8,850,148)
Revenues over (under) charges to appropriations before transfers	(822,372)	1,359,018	2,181,390
TRANSFERS TO OTHER FUNDS	(3,134,543)	(3,489,878)	(355,335)
RESOURCES UNDER CHARGES TO APPROPRIATIONS AND TRANSFERS	\$ (3,956,915)	\$ (2,130,860)	\$ 1,826,055

CITY OF YORK, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
STREET FUND**

Year ended September 30, 2023

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Special assessments	\$ 18,800	\$ 36,189	\$ 17,389
Sales tax	302,500	436,154	133,654
Intergovernmental	1,224,903	1,281,474	56,571
Charges for services	22,387	4,236	(18,151)
Grants	10,000	-	(10,000)
Interest income	5,000	92,616	87,616
Insurance proceeds	-	6,569	6,569
Other	10,000	4,264	(5,736)
	<hr/>	<hr/>	<hr/>
Total resources	1,593,590	1,861,502	267,912
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Street operations and maintenance	1,983,855	1,636,648	(347,207)
Capital outlay	770,453	240,293	(530,160)
Principal payments on debt	-	93,318	93,318
Interest expense	-	5,822	5,822
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	2,754,308	1,976,081	(778,227)
Revenues under charges to appropriations before transfers	(1,160,718)	(114,579)	1,046,139
TRANSFERS FROM OTHER FUNDS	<hr/>	<hr/>	<hr/>
	1,160,718	1,160,718	-
RESOURCES AND TRANSFERS OVER CHARGES TO APPROPRIATIONS	<hr/>	<hr/>	<hr/>
	\$ -	\$ 1,046,139	\$ 1,046,139

CITY OF YORK, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
CDBG FUND**

Year ended September 30, 2023

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Grants	\$ 700,000	\$ 327,812	\$ (372,188)
Loan collections	37,602	56,943	19,341
Interest income	50	796	746
	<hr/>	<hr/>	<hr/>
Total resources	737,652	385,551	(352,101)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Economic development	1,030,962	296,028	(734,934)
	<hr/>	<hr/>	<hr/>
RESOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS	<hr/> \$ (293,310) <hr/>	<hr/> \$ 89,523 <hr/>	<hr/> \$ 382,833 <hr/>

CITY OF YORK, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
DEBT SERVICE FUND**

Year ended September 30, 2023

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Interest income	\$ -	\$ 11,445	\$ 11,445
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Principal payments	1,175,000	1,175,000	-
Interest expense	68,268	68,268	-
Bond fees	2,500	2,500	-
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	1,245,768	1,245,768	-
Revenues under charges to appropriations before transfers	(1,245,768)	(1,234,323)	11,445
TRANSFERS FROM OTHER FUNDS	1,245,768	1,167,216	(78,552)
	<hr/>	<hr/>	<hr/>
RESOURCES AND TRANSFERS UNDER CHARGES TO APPROPRIATIONS	<u>\$ -</u>	<u>\$ (67,107)</u>	<u>\$ (67,107)</u>

CITY OF YORK, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
LB 357 FUND**

Year ended September 30, 2023

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Sales tax	\$ 1,379,950	\$ 1,726,302	\$ 346,352
Grants	-	105,000	105,000
Interest income	-	50,486	50,486
	<hr/>	<hr/>	<hr/>
Total resources	1,379,950	1,881,788	501,838
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Environment and leisure	-	267,250	267,250
Capital outlay	977,107	490,661	(486,446)
Principal payments	755,000	755,000	-
Interest expense	165,583	165,582	(1)
Bond fees	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	1,898,690	1,679,493	(219,197)
Revenues over (under) charges to appropriations before transfers	(518,740)	202,295	721,035
TRANSFERS TO OTHER FUNDS	<hr/>	<hr/>	<hr/>
	-	(269,760)	(269,760)
RESOURCES UNDER CHARGES TO APPROPRIATIONS	<hr/>	<hr/>	<hr/>
	\$ (518,740)	\$ (67,465)	\$ 451,275

CITY OF YORK, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE - CASH BASIS -
CAPITAL PROJECTS FUND**

Year ended September 30, 2023

	<u>Budget</u> (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Grants	\$ 660,000	\$ 201,022	\$ (458,978)
Interest income	20,000	127,997	107,997
Total resources	680,000	329,019	(350,981)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Capital outlay	4,910,000	3,416,941	(1,493,059)
Revenues under charges to appropriations before transfers	(4,230,000)	(3,087,922)	1,142,078
TRANSFERS TO OTHER FUNDS			
	(162,183)	(164,828)	(2,645)
RESOURCES UNDER CHARGES TO APPROPRIATIONS	\$ (4,392,183)	\$ (3,252,750)	\$ 1,139,433

CITY OF YORK, NEBRASKA

**BUDGETARY COMPARISON SCHEDULES - CASH BASIS
NOTE TO SUPPLEMENTARY INFORMATION**

Year ended September 30, 2023

Note A - Explanation of Differences between Budgetary Inflows and Outflows and Modified Accrual Basis (MAB) Revenue and Expenditures

	General <u>Fund</u>	Street <u>Fund</u>	CDBG <u>Fund</u>	Debt Service <u>Fund</u>	LB 357 <u>Fund</u>	Capital Projects <u>Fund</u>
Sources/inflows of resources:						
Actual amounts of resources (budgetary basis) from the budgetary comparison schedules	\$ 14,948,161	\$ 1,861,502	\$ 385,551	\$ 11,445	\$ 1,881,788	\$ 329,019
Differences - budget to MAB:						
Cash to MAB adjustments	<u>45,181</u>	<u>(11,432)</u>	<u>(23,103)</u>	<u>2,505</u>	<u>(81,268)</u>	<u>5,926</u>
Total revenues as reported on the statement of revenues, expen- ditures, and changes in fund balances - governmental funds	<u><u>\$ 14,993,342</u></u>	<u><u>\$ 1,850,070</u></u>	<u><u>\$ 362,448</u></u>	<u><u>\$ 13,950</u></u>	<u><u>\$ 1,800,520</u></u>	<u><u>\$ 334,945</u></u>
Uses/outflows of resources:						
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 13,589,143	\$ 1,976,081	\$ 296,028	\$ 1,245,768	\$ 1,679,493	\$ 3,416,941
Differences - budget to MAB:						
Cash to MAB adjustments	<u>36,529</u>	<u>(167,773)</u>	<u>2,307</u>	<u>(4,422)</u>	<u>(60,225)</u>	<u>511,091</u>
Total expenditures as reported on the statement of revenues, expen- ditures, and changes in fund balances - governmental funds	<u><u>\$ 13,625,672</u></u>	<u><u>\$ 1,808,308</u></u>	<u><u>\$ 298,335</u></u>	<u><u>\$ 1,241,346</u></u>	<u><u>\$ 1,619,268</u></u>	<u><u>\$ 3,928,032</u></u>

CITY OF YORK, NEBRASKA

**COMBINING BALANCE SHEET - MODIFIED ACCRUAL BASIS -
NONMAJOR GOVERNMENTAL FUNDS**

September 30, 2023

	Special Revenue Funds		
	Aviation Fund	Keno Fund	Sinking Fund
ASSETS			
Cash and cash equivalents	\$ 120,659	\$ 549	\$ 694,139
Certificates of deposit	268,189	1,220	1,542,869
Accounts receivable	868	-	-
Inventory	37,200	-	-
Accrued interest receivable	1,412	7	8,120
Prepaid insurance	8,009	-	-
	Total assets	\$ 1,776	\$ 2,245,128
	\$ 436,337	\$ 1,776	\$ 2,245,128
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,762	\$ -	\$ -
Accrued interest payable	-	-	-
Accrued wages and vacation	2,618	-	-
	6,380	-	-
Fund balances:			
Nonspendable:			
Prepaid assets	8,009	-	-
Restricted for:			
Economic development	-	-	-
Community betterment	-	1,776	-
Public safety	-	-	-
Assigned for:			
Industrial Park development	-	-	2,245,128
Fire station	-	-	-
Airport	421,948	-	-
	Total fund balances	1,776	2,245,128
	\$ 436,337	\$ 1,776	\$ 2,245,128
Total liabilities and fund balances	\$ 436,337	\$ 1,776	\$ 2,245,128

Special Revenue Funds			Total Nonmajor Governmental Funds
Fire Station Sinking Fund	E911 Fund	TIF Fund	
\$ 133,692	\$ 14,268	\$ 131,345	\$ 1,094,652
297,158	31,713	291,942	2,433,091
-	-	-	868
-	-	-	37,200
1,564	167	1,537	12,807
-	-	-	8,009
<u>\$ 432,414</u>	<u>\$ 46,148</u>	<u>\$ 424,824</u>	<u>\$ 3,586,627</u>
\$ -	\$ -	\$ -	\$ 3,762
-	911	-	911
-	-	-	2,618
<u>-</u>	<u>911</u>	<u>-</u>	<u>7,291</u>
-	-	-	8,009
-	-	424,824	424,824
-	-	-	1,776
-	45,237	-	45,237
-	-	-	2,245,128
432,414	-	-	432,414
-	-	-	421,948
<u>432,414</u>	<u>45,237</u>	<u>424,824</u>	<u>3,579,336</u>
<u>\$ 432,414</u>	<u>\$ 46,148</u>	<u>\$ 424,824</u>	<u>\$ 3,586,627</u>

CITY OF YORK, NEBRASKA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED ACCRUAL BASIS -
NONMAJOR GOVERNMENTAL FUNDS**

Year ended September 30, 2023

	Special Revenue Funds		
	Aviation Fund	Keno Fund	Sinking Fund
REVENUES			
TIF proceeds	\$ -	\$ -	\$ -
Charges for services	377,865	-	-
Grants	76,727	-	-
Contributions	-	-	-
Interest income	13,453	477	67,369
Sale of property	-	-	124,493
Total revenues	468,045	477	191,862
EXPENDITURES			
General government	-	(3,180)	-
Economic development	-	-	250,000
Public works	-	-	-
Airport	471,514	-	-
Capital outlay	117,938	-	226,997
Principal payments on debt	-	26,283	-
Interest on long-term debt	-	7,088	-
Total expenditures	589,452	30,191	476,997
Excess (deficiency) of revenues over expenditures before transfers	(121,407)	(29,714)	(285,135)
INTERFUND TRANSFERS			
Transfer from other funds	-	-	860,004
Net change in fund balances	(121,407)	(29,714)	574,869
Fund balances - September 30, 2022	551,364	31,490	1,670,259
Fund balances - September 30, 2023	\$ 429,957	\$ 1,776	\$ 2,245,128

Fire Station Sinking Fund	Special Revenue Funds		Total Nonmajor Governmental Funds
	E911 Fund	TIF Fund	
\$ -	\$ -	\$ 144,160	\$ 144,160
-	6,506	-	384,371
-	-	-	76,727
-	-	7,141	7,141
1,564	2,089	13,450	98,402
-	-	-	124,493
<u>1,564</u>	<u>8,595</u>	<u>164,751</u>	<u>835,294</u>
-	-	-	(3,180)
-	-	138,235	388,235
-	10,834	-	10,834
-	-	-	471,514
-	21,556	-	366,491
-	-	-	26,283
-	911	-	7,999
<u>-</u>	<u>33,301</u>	<u>138,235</u>	<u>1,268,176</u>
1,564	(24,706)	26,516	(432,882)
<u>430,850</u>	<u>-</u>	<u>-</u>	<u>1,290,854</u>
432,414	(24,706)	26,516	857,972
<u>-</u>	<u>69,943</u>	<u>398,308</u>	<u>2,721,364</u>
<u>\$ 432,414</u>	<u>\$ 45,237</u>	<u>\$ 424,824</u>	<u>\$ 3,579,336</u>

CITY OF YORK, NEBRASKA
COMBINING STATEMENT OF REVENUES AND EXPENDITURES -
MODIFIED ACCRUAL BASIS - GENERAL FUND DEPARTMENTS

Year ended September 30, 2023

	General	Capital Projects	Auditorium	Parks	Police	Community Center
REVENUES						
Taxes:						
General property tax	\$ 2,068,328	\$ -	\$ -	\$ -	\$ -	\$ -
Motor vehicle tax	222,964	-	-	-	-	-
Sales tax	4,672,966	-	-	-	-	-
Occupation/franchise	2,781,567	-	-	-	-	-
Intergovernmental revenue:						
State assistance	112,685	-	-	-	-	-
County funding	-	-	-	-	-	-
Seized property	-	-	-	-	49,856	-
Rural fire district	-	-	-	-	-	-
Charges for services	222,587	-	20,219	-	2,280	202,768
Grants	20,564	-	-	-	13,000	-
Contributions	-	-	-	8,136	-	1,950
Interest income	194,758	-	-	139	418	-
Insurance proceeds	2,409,580	-	-	8,135	85,219	-
Other revenues	6,143	-	-	62	2,540	5,262
Total revenues	<u>12,712,142</u>	<u>-</u>	<u>20,219</u>	<u>16,472</u>	<u>153,313</u>	<u>209,980</u>
EXPENDITURES						
Personnel services:						
Salaries and benefits	683,832	-	80,671	313,326	1,879,966	378,176
Operating expenses:						
Insurance	77,108	-	-	32,204	51,362	8,611
Advertising/publicity	74,063	-	-	-	-	4,825
Contract labor/outside services	52,329	-	8,494	-	33,660	19,374
Rent	-	-	-	-	-	-
Professional fees	115,456	-	-	-	-	-
Meetings, seminars, and dues	59,720	-	-	130	27,675	4,125
Repairs and maintenance	2,560,217	-	9,297	74,779	122,463	61,704
Printing and postage	15,088	-	-	-	-	-
Transportation	-	-	-	7,080	39,778	-
Utilities and telephone	26,396	-	39,611	52,593	291,564	60,244
Total operating expenses	<u>2,980,377</u>	<u>-</u>	<u>57,402</u>	<u>166,786</u>	<u>566,502</u>	<u>158,883</u>
Supplies	12,958	-	23,553	27,647	22,231	53,846
Other expenses	77,236	-	1,262	22,790	13,708	19,591
Capital outlay	7,917	334,760	-	64,919	157,195	128,442
Total expenditures	<u>3,762,320</u>	<u>334,760</u>	<u>162,888</u>	<u>595,468</u>	<u>2,639,602</u>	<u>738,938</u>
Excess (deficiency) of revenues over expenditures before transfers	8,949,822	(334,760)	(142,669)	(578,996)	(2,486,289)	(528,958)
TRANSFERS (TO) FROM OTHER FUNDS	<u>(11,954,581)</u>	<u>140,534</u>	<u>149,401</u>	<u>662,845</u>	<u>2,898,631</u>	<u>618,584</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AFTER TRANSFERS	<u>\$ (3,004,759)</u>	<u>\$ (194,226)</u>	<u>\$ 6,732</u>	<u>\$ 83,849</u>	<u>\$ 412,342</u>	<u>\$ 89,626</u>

Aquatic Center	Ball Park	Senior Center	Convention Center	Fire/EMS	Library	Museum	Police & Fire Pension	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,068,328
-	-	-	-	-	-	-	-	222,964
-	-	-	-	-	-	-	-	4,672,966
-	-	-	-	-	-	-	-	2,781,567
-	-	-	-	-	-	-	-	112,685
-	-	-	-	331,034	17,500	-	-	348,534
-	-	-	-	-	-	-	-	49,856
-	-	-	-	77,140	-	-	-	77,140
107,341	217,915	-	302,547	711,824	6,621	-	-	1,794,102
-	-	-	13,089	-	-	-	-	46,653
-	-	-	-	67,755	3,157	-	-	80,998
-	81	-	-	2,433	480	-	12,849	211,158
-	3,058	-	2,171	2,553	-	-	-	2,510,716
-	2	-	-	1,497	169	-	-	15,675
107,341	221,056	-	317,807	1,194,236	27,927	-	12,849	14,993,342
197,112	253,055	285	290,754	1,603,159	441,402	31,862	254,469	6,408,069
12,661	25,393	-	16,670	84,879	6,272	378	-	315,538
776	2,572	-	-	-	-	-	-	82,236
8,818	19,356	-	23,804	123,211	29,621	3,157	-	321,824
-	-	-	-	-	-	12,000	-	12,000
-	-	-	-	-	-	-	-	115,456
4,423	1,964	-	60	19,652	2,911	-	-	120,660
34,197	57,972	8,556	61,585	78,714	24,475	4,940	-	3,098,899
-	-	-	-	-	2,596	-	-	17,684
-	4,932	-	-	32,687	-	-	-	84,477
52,748	68,878	11,243	86,155	307,478	20,413	5,348	-	1,022,671
113,623	181,067	19,799	188,274	646,621	86,288	25,823	-	5,191,445
42,464	93,012	-	40,801	90,587	11,434	14,471	-	433,004
5,195	9,527	-	22,667	14,888	69,107	420	-	256,391
17,613	-	-	98,372	500,533	27,012	-	-	1,336,763
376,007	536,661	20,084	640,868	2,855,788	635,243	72,576	254,469	13,625,672
(268,666)	(315,605)	(20,084)	(323,061)	(1,661,552)	(607,316)	(72,576)	(241,620)	1,367,670
265,781	280,377	19,342	412,880	1,917,955	714,950	78,369	305,054	(3,489,878)
<u>\$ (2,885)</u>	<u>\$ (35,228)</u>	<u>\$ (742)</u>	<u>\$ 89,819</u>	<u>\$ 256,403</u>	<u>\$ 107,634</u>	<u>\$ 5,793</u>	<u>\$ 63,434</u>	<u>\$ (2,122,208)</u>

**ADDITIONAL INFORMATION REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***



**INDEPENDENT AUDITOR'S 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***

To the Honorable Mayor and City Council
City of York, 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 financial statements of the governmental activities – modified accrual basis, the business-type activities – accrual basis, the aggregate discretely presented component unit – accrual basis, each major fund – modified accrual basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information – modified accrual basis for the governmental funds of the City of York, Nebraska, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated January 12, 2024. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the City of York, Nebraska, prepares its financial statements for the governmental funds on the modified accrual basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

SHAREHOLDERS:
Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
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A PROFESSIONAL
CORPORATION

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

Segregation of Duties

Due to limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of York's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

City of York's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of York's response to the findings identified in our audit and described above. The City of York's response to the findings identified in our audit is that due to the small size of the City, it is impractical to further segregate duties. The City'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.

MAGL, R.C.

Grand Island, Nebraska
January 12, 2024

City of York
September 30,

	Reference	Recommended	2023	2022	2021	2020	2019
Population			8,071	8,071	8,071	7,768	7,768
Valuation		\$ 396,676,799	\$ 639,756,195	\$ 603,277,494	\$ 581,312,904	\$ 565,918,753	\$ 554,196,516
Per Capita		\$ 72,754	\$ 79,266	\$ 74,746	\$ 72,025	\$ 72,853	\$ 71,344
1) Unrestricted Net Position/Total Net Position							
Government Wide	Page 15	35%	34.43%	34.08%	33.07%	28.44%	23.06%
Governmental Activities	Page 15	25%	26.04%	27.72%	30.74%	24.75%	21.07%
Business-Type Activities	Page 15	40%	42.85%	40.81%	35.33%	31.83%	24.84%
2) Top 5 Sources of Revenues - Governmental Activities							
Sales Tax	Page 10	\$425 per Capita	\$ 839	\$ 772	\$ 684	\$ 669	634
Property Taxes		\$254 per Capita	256	267	258	253	208
Occupation/Franchise Taxes		\$105 per Capita	345	326	306	304	369
State Allocation		\$188 per Capita	172	159	154	137	138
Charges for Services		\$105 per Capita	270	232	197	160	226
3) State Allocations							
Highway Allocation		\$136 Per Capita	\$ 148	\$ 134	\$ 139	\$ 127	128
Municipal Equalization		\$52 Per Capita	14	15	6	1	-
4) Governmental Expenses (Excludes capital outlay)							
Administration	Page 70	\$90 Per Capita	\$ 167	\$ 144	\$ 121	\$ 110	115
Auditorium		\$55 Per Capita	20	15	14	13	15
Park		\$60 Per Capita	132	100	90	80	91
Police		\$220 Per Capita	317	262	238	254	242
Community Center		\$55 Per Capita	76	60	45	51	58
Aquatic Center		\$30 Per Capita	44	39	37	27	33
Senior Center		\$30 Per Capita	2	3	2	2	2
Convention Center		\$35 Per Capita	67	60	52	59	58
Fire/EMS		\$70 Per Capita	314	271	254	259	258
Library		\$60 Per Capita	75	63	52	55	55
5) Outstanding GO Debt/Valuation							
	Page 13	< 5%-Good < 3%-Excellent	3.03%	3.54%	2.84%	2.21%	2.46%
6) Unassigned Fund Balance/General Fund Expenditures							
	Pages 17 & 19	30%	19.60%	37.05%	37.84%	55.99%	40.98%

City of York
September 30,

	Reference	Recommended	2023	2022	2021	2020	2019
7) Months Expense in Street Cash Reserve	Pages 17 & 19	12.0	8.8	16.4	9.8	8.3	3.5
8) Levy Rates							
General		0.37	0.310000	0.330000	0.330000	0.330000	0.270000
		\$257/Capita	\$ 246	\$ 247	\$ 238	\$ 240	\$ 193
Debt Service		0.07	-	-	-	-	-
		\$50/Capita	\$ -	\$ -	\$ -	\$ -	\$ -
Total Levy			0.310000	0.330000	0.330000	0.330000	0.270000
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 45	> 35%	52.83%	56.39%	57.28%	58.47%	61.97%
Business-type Activities	Page 47	> 35%	64.66%	66.33%	69.28%	70.82%	57.06%
10) Operating Income/Total Operating Revenue	Page 22						
Water Fund		15.00%	32.19%	30.00%	30.28%	37.51%	28.19%
Sewer Fund		15.00%	21.46%	23.74%	18.05%	17.65%	40.78%
Landfill		15.00%	17.14%	10.77%	-27.67%	19.99%	33.43%
11) Debt Coverage Ratio							
Water	Pages 22-23	1.50	2.05	2.02	1.34	2.62	2.19
Sewer		1.50	1.43	1.48	1.29	1.00	N/A
Landfill		1.50	1.60	1.08	(0.65)	2.61	4.12
12) Cash, Investments & Treasurer Cash							
General Fund:	Pages 17/19/45						
Operating		6,145,000					
Replacement		-					
Unassigned		6,145,000	2,670,629	4,215,752	6,005,071	4,503,751	2,965,440
Budgetary stabilization		-	2,881,604	2,671,403	905,385	-	-
		6,145,000	5,552,233	6,887,155	6,910,456	4,503,751	2,965,440
Business-type Activities (Excluding Depreciation/Amortization)	Pages 21/22/47						
Operating		1,685,000					
Restricted		3,380,000					
Replacement		-					
		5,065,000	20,186,487	19,443,003	15,722,525	13,996,836	10,697,419

To the Honorable Mayor and City Council
City of York
York, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of York for the year ended September 30, 2023, and have issued our report thereon dated January 12, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 5, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of York are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the collectability of accounts receivable is based on historical utility revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

SHAREHOLDERS:

Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

Management's estimate of the depreciation of capital assets is based on the estimated useful life of the capital asset. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Four audit adjustments increased the governmental fund balances by \$317,211. Seven audit adjustments decreased the net position of the business-type funds by \$1,333,878. Three audit adjustments increased the net position of the component unit by \$12,417. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Due to Water Fund and capital outlay were increased \$190,280 on the LB 357 Fund and Due from LB 357 Fund and revenue were increased \$190,280 on the Water Fund to record the sale of land to the ball field.
2. Hotel occupation tax receivable and revenue were both increased \$30,738.
3. Grain inventory was increased and farm expenses were decreased \$67,663 on the Water Fund.
4. The liability for landfill closure/post-closure costs was increased \$168,135 with a corresponding increase to expense.
5. Capital assets were increased and expenses were decreased \$3,903,649 to capitalize assets on the utility funds.
6. Depreciation expense of \$2,603,335 was recorded on the utility funds.
7. The liability for claims incurred but not paid was decreased \$95,981 with a corresponding decrease to expense.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 12, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of the City of York as of September 30, 2023, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. One sewer district assessment for \$15,884.88 was deposited into Fund 80 in September 2021. This item was not identified until the current fiscal year. We recommend transferring this amount to Fund 60, as this fund paid for the improvements that were assessed for Sewer District 14-1.
2. While auditing the self-insurance claims and reinsurance revenue, we noted a significant delay in the time between a large health claim and the time it was submitted to reinsurance. We recommend monitoring large claims in the future and ensuring that reinsurance claims are submitted timely.

Other Matters

We were engaged to report on the nonmajor governmental funds combining statements and the statement of general fund departmental revenue and expenditures, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the

financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the management's discussion and analysis and budgetary comparison schedules, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of York and is not intended to be and should not be used by anyone other than these specified parties.

ANGEL, P.C.

Grand Island, Nebraska
January 12, 2024

SHAREHOLDERS:

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INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Mayor and Members of the City Council
City of York, Nebraska

We have examined The City of York, Nebraska's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2023 OMB *Compliance Supplement* (referred to herein as "requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended September 30, 2023. Management of the City of York, Nebraska is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City of York, Nebraska's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City of York, Nebraska complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City of York, Nebraska complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the City of York, Nebraska's compliance with specified requirements.

In our opinion, the City of York, Nebraska complied, in all material respects, with the specified compliance requirements referenced above during the year ended September 30, 2023.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the City of York, Nebraska's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the City of York, Nebraska's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the City of York, Nebraska complied, in all material respects with the specified requirements referenced above during the year ended September 30, 2023. Accordingly, this report is not suitable for any other purpose.

RMG L, R.,

Grand Island, Nebraska
January 12, 2024

INSURANCE SUMMARY
for
CITY OF YORK
P.O. BOX 276
YORK, NE 68467

PROPERTY SECTION:

Coverage: "Special Form" (Subject to Policy Exclusions and Limitations)
Deductible: \$10,000 per Occurrence (Expiring \$5,000)
Wind/Hail: 2% per building on buildings over \$500,000 (Expiring 1%)
\$10,000 deductible per building under \$500,000
Coinsurance: 90%
Blanket Limit: \$109,855,039 (Expiring \$101,731,700)
Prop. Covered: See Attached Schedule
Valuation: Replacement Cost/Agreed Amount
Roof: Cosmetic Exclusion Applies
-Wind/hail causes superficial damage that may alter the appearance of the roof, but the damage does not prevent the roof from functioning as a barrier to the elements to the same extent as it did before the hail damage occurred
*Actual Cash Value on roofs older than 15 years

INLAND MARINE:

Coverage: "Special Form" (Subject to Policy Exclusions and Limitations)
Coinsurance: 80%
Valuation: Actual Cash Value
Deductible: \$1,000 Per Occurrence
Items Covered: See attached schedule
City Water Meters 286,000
Misc Tools/Equipment 75,000
Rented/Leased Equipment 100,000

ELECTRONIC DATA PROCESSING:

Coverage: "Special Form" (Subject to Policy Exclusions and Limitations)
Deductible: \$ 250 Per Occurrence
\$ 500 Per Mechanical Breakdown
Valuation: Replacement Cost
Equipment Limits: 511,300
Items Covered: -Hardware
-Protection & Control Systems
-Telecommunications Equipment
-Reproduction Equipment
Blanket Software 47,500
Extra Expense 32,500
Property In Transit 20,000

CRIME:

Limits: Employee Theft 95,000
Forgery/Alteration
Theft of Money Inside
Computer Fraud
Deductible: \$1,000

COMPREHENSIVE GENERAL LIABILITY:

Limits:

Bodily Injury & Property Damage Per Occurrence \$1,000,000
Aggregate 2,000,000
Products & Completed Operations Aggregate 2,000,000
Fire Legal Liability 300,000
Medical Payments 5,000
Employee Benefits 1,000,000
Per Claim Deductible: \$1,000

Includes: Emergency Medical Technicians
Well field properties

Additional Insured:

Burlington Northern & Santa Fe Railroad
Catellus Management Corp.
York South Football Assoc
York Area Senior Center Development
Senior Citizen Center
Greater York Area Chamber of Commerce
NMC Inc

Kilgore Memorial Library Foundation

COMMERCIAL LAW ENFORCEMENT LIABILITY:

Limits:

Each Occurrence
\$1,000,000
Aggregate
2,000,000
Medical Payments (any one person)
5,000
Deductible
2,500

AUTOMOBILE SECTION:

Limits:

Bodily Injury & Property Damage
Liability Combined Single Limit
1,000,000
Uninsured/Underinsured Motorists
1,000,000
Medical Payments
5,000
Comprehensive-- \$1,000 Ded. Per Attached
Schedule
Collision-- \$1,000 Ded. Per Attached
Schedule
Hired & Non-Owned Liability
1,000,000
Hired Physical Damage
Included

WORKER'S COMPENSATION:

Employer's Liability:

\$500,000 Bodily Injury/Per Accident
\$500,000 Disease/Policy Limit
\$500,000 Disease/Each Employee

Experience Mod: 1.03 (2023/24 .90)

UMBRELLA SECTION:

Limits:

Each Occurrence
\$5,000,000
Aggregate
5,000,000
Retained Limit
10,000

Includes: City Attorney, Police, Professional, EMT
& Public Officials Errors & Omissions & Airport
Board
Excluded: Airport Operations Liability

PUBLIC OFFICIALS ERRORS & OMISSIONS:

Form: Claims-made
Retroactive Date: 02/15/86

Limits:

Each Claim	1,000,000
Aggregate	2,000,000
Deductible:	\$3,000/Each Claim

Insured:

City of York
All Boards & All Employees
All Public Officials Appointed
or Elected Police Professional
Employees
York Rural Fire District
City Attorney
Airport Board

Includes Employment-Related Practices

AIRPORT LIABILITY SECTION: (OLD REPUBLIC INSURANCE CO)

Limits:

Airport Oper. Hazard Occurrence
5,000,000
Completed Oper. & Products Aggregate
5,000,000
Personal/Advertising Injury Aggregate
5,000,000

Fire Damage
50,000
Medical Expense-Any One Person
1,000

Hangar Keepers (Legal Liab. Form)

Each Aircraft
1,000,000
Each Occurrence
1,000,000
Hangar Keepers Liability Occurrence Deductible:
1,000

CYBER:

Data Compromise	50,000
Identity Recovery	25,000
Cyber Coverage	50,000
Network Security Defense	50,000
Deductible	1,000

5 Year Loss History (2020-2024):

Commercial Auto - \$206,403
Equipment Floater - \$2,025
Commercial Property - \$4,938,066
General Liability - \$55,696
Law Enforcement Liability - \$242,000 (currently reserved)
Workers Compensation - \$296,018

Total 5 year losses - **\$5,740,208**

10 Year Dividend History (2012-2023):

2023 - TBD
2022 - \$15,741
2021 - \$108,716

2020 - \$89,768
2019 - \$77,754
2018 - \$59,791
2017 - \$58,160
No Dividends paid between 2014-2016
2013 - \$2,730
2012 - \$59,753

Total 10 year dividends - **\$472,413 paid to city so far**

ALL SECTIONS:

All Employees, Officials, Boards, whether Elected or Appointed, York Volunteer Fire Department, York Rural Fire Protection District, and City of York Housing Authority, Kilgore Memorial Library Foundation as Named Insureds

This brief summary is intended only as a quick and easy reference for the Insured and Agent to check basic coverage information. It does not change, correct, or limit the actual policy(s) in any way. Any and all questions relating to the insurance will be determined by the actual policy(s), not the summary.



Administrative Offices
P.O. Box 276
100 E. 4th Street
York, NE 68467

REQUEST FOR PROPOSALS FOR East Hill Park Playground Install

SUBMITTAL DUE DATE: February 6, 2024 @ 10:50am

PROPOSALS MUST BE MAILED OR DELIVERED TO:

**City of York, Attn: City Clerk
100 East 4th St., York NE 68476**

Please mark your envelope "PROPOSAL FOR East Hill Park Playground Install

EIN/SSN (Required) 47-0819000
Federal I.D. Number

COMPANY NAME Dostal Const. Co Inc

ADDRESS: 13680 S. 220th St

CITY/STATE/ZIP Gretna NE 68028

PHONE 402-670-8506

PRINTED NAME Bodie Dostal

AUTHORIZED SIGNATURE *Bodie Dostal*

TITLE President EMAIL bodie.dostal@hotmail.com

Signature acknowledges that Proposer has read the bid documents thoroughly before submitting a proposal, will fulfill the obligations in accordance to the scope of work, terms and conditions and is submitting without collusion with any other individual firm. You must submit this page with an authorized signature.

ALL QUESTIONS MUST BE SUBMITTED BY EMAIL TO THE FOLLOWING PERSON:

Cheree Folts, York Parks and Recreation, cfolts@cityofyork.net

Questions must be submitted no later than February 2, 2024. Questions submitted after that date will not be considered.

A non-mandatory pre-bid conference will be held at East Hill Park, 901 E 6th Street York Ne. 68467 on January 23, 2024 at 1pm.

BIDDERS MUST SUBMIT THIS PAGE WITH ANY PROPOSAL



13680 South 220th St · Gretna, NE 68028
 Office Phone: (402) 332-4537 Fax: (402) 332-2881
 Mobile Phone: Bodie (402) 670-8506
 Email: bodiedostal@hotmail.com

To: City of York, Attn: City Clerk
 From: Bodie Dostal
 Date: 1/24/2024
 Re: Proposal for East Hill Park Playground Install in York, NE

Bid Proposal

Dirtwork	\$ 3,500.00
8"x8" Ringwall 350 LF @ \$63 LF	\$ 22,050.00
Install Playground Equipment	\$ 19,450.00
<ul style="list-style-type: none"> - Install a Playcore playground - Install Playcore swing set - Install Miracle Curved Balance Beam - Install Miracle Jax Pack-3 - Install Miracle Ten Spin - Install Miracle Alpha Climber - Remove/Reset 3-4 Miracle Playground Pieces 	
Drainage	\$ 4,000.00
Fabric - 4,500 SF	\$ 2,000.00
Pour 4" Concrete Pad for Surfacing 500 SF @ \$10 SF	\$ 5,000.00
Install Poured in Place (PIP) Rubber Surfacing	\$ 8,000.00
<ul style="list-style-type: none"> - 50% Black & 50% Color - 500 SF @ \$16 SF 	
Install Rubber Mulch 85 CY (City of York Supplied)	\$ 5,500.00
Seeding & Restoration	\$ 2,500.00
Total Bid Proposal	\$ 72,000.00

Notes:

- No private locates and no sprinkler repair
- Schedule to be determined at the time of Acceptance of Bid Proposal
- Bid Proposal Applies for 90 Days



LETTER AGREEMENT AMENDMENT #1

Date: February 6, 2024

This AMENDMENT ("Amendment") shall amend and become a part of the Letter Agreement for Professional Services dated July 25, 2023 between City of York, Nebraska ("Client") and Olsson, Inc. ("Olsson") providing for professional services for the following Project (the "Agreement"):

PROJECT DESCRIPTION AND LOCATION

Project is located at: West 25th Street and Highway 34 / 81

Project Description: Additional due diligence services for the new Industrial Park in York, Nebraska. Additional services include ALTA Survey, Geotechnical Services, and a Traffic Study.

SCOPE OF SERVICES

Client and Olsson hereby agree that Olsson's Scope of Services under the Agreement is amended by adding the services specifically described below for the additional compensation set forth below:

Phase 210 – Geotechnical Exploration

Task 211 – Drilling Services

1. Field Exploration

- a. We propose to use a truck-mounted drill rig to complete the following soil test borings for the geotechnical exploration:
 - Six (6) soil test borings to a depth of 25 feet each; and
 - One (1) bulk sample.
- b. The soil borings will be advanced to the depths proposed, or to refusal, whichever is shallower. This proposal is based on a total drilling footage of 150 linear feet.
- c. Soils will be sampled in general accordance with ASTM D1586 and ASTM D1587.
- d. We will obtain groundwater levels in the test borings at the time of drilling and upon completion of the drilling operations.
- e. After obtaining groundwater level readings, we will backfill the borings with the drilling spoils.

2. Field Exploration General Notes and Assumptions

- a. Olsson will contact Nebraska 811 to issue utility locate tickets in areas where drilling services are to be performed. The Nebraska 811 utility locate center only notifies participating operators, which typically include water and sewer transmission, fiber optic or telecom transmission, natural gas pipelines, and electrical distribution (up to electric meter). To ensure the safety of the crew onsite, Client must inform Olsson of the location of all known private utilities and private utility service connections.
- b. Each boring location must be readily accessible by a conventional truck-mounted drilling rig.
- c. Drilling equipment may cause disturbance to natural surroundings including but not limited to soil indentations, concrete and asphalt pavement damage, and damage to underground sprinkler systems.

Task 212 – Geotechnical Services

1. Laboratory Services

As soil conditions dictate, laboratory testing may include visual soil classification (ASTM D2488), unconfined compression tests (ASTM D2166), thin-walled tube density tests (ASTM D7263), moisture content tests (ASTM D2216), Atterberg limit tests (ASTM D4318), Standard Proctor tests (ASTM D698), and one-dimensional consolidation tests (ASTM D2435).

2. Engineering Analysis and Report Preparation

Olsson will perform engineering analyses and provide conclusions and recommendations regarding the following:

- a. Expected shallow foundation support conditions, including a range of estimated maximum net allowable soil bearing pressures and a discussion of potential remedial measures, if required.
- b. General site preparation and structural fill placement, including remediation of unsuitable soils and estimated settlement associated with structural fill placement.
- c. Suitability of on-site soils for support of pavements and building slabs-on-grade.

We will present our conclusions and recommendations in a written preliminary report that will include a map of boring locations, soil boring logs, and a summary of laboratory tests.

Phase 210 Exclusions

- Fees for private utility locating and/or hydro-excavation are excluded from this scope of services.
- Fees resulting from the use of mud-matting, clearing, or other operations to achieve access to boring locations is Client's responsibility and is excluded from this scope of services.
- Fees for site restoration efforts of any site disturbance resulting from bringing drilling equipment onsite is Client's responsibility and is excluded from this scope of services.
- Traffic control; village, city, district, county, and state right-of-way occupation permitting; street use permitting; and utility permitting necessary to allow for drilling services are excluded from this scope of services.
- Design and recommendations for gravity block or mechanically stabilized earth (MSE) retaining walls are **excluded** from this scope of service. Please contact the geotechnical engineer if such services are required.

Phase 210 Closure

Olsson is committed to providing quality service to its clients, commensurate with their wants, needs and desired level of risk. If a portion of this proposal does not meet your needs, or if those needs have changed, Olsson stands ready to consider appropriate modifications, subject to the standards of care to which we adhere as professionals. If you have any questions or concerns, please contact Dallas Schroeder by email: dschroeder@olsson.com or by phone at 402-875-0537 (mobile). We look forward to hearing from you and working with you on this project.

\\lte-oma-fs1\general_data\Practice\Field_Services\Geotech\Lincoln\Proposals_Contracts\2023\Preliminary Explorations\York Industrial Park\York Industrial Park Geotech Scope of Service and Fee 11.29.23.docx

Phase 210 Lump Sum Fee: \$11,750

Phase 220 – Traffic Impact Study

A traffic impact study will be performed for a proposed Industrial Park development in the northeast corner of U.S. Highway 34/81 (US-34/81) in York, NE. This work is being performed to analyze the impacts of proposed site on the existing street network. The determination will follow Nebraska Department of Transportation (NDOT) and Institute of Transportation Engineers (ITE) criteria.

Tasks to complete this study will include the following:

Task 221 - Task Management

- Respond to project related phone calls, emails, and communication
- Manage staff internally for the basis of project
- Submittal QA/QC reviews

Task 222 – Meetings

One meeting with the NDOT and the Client upon the completion of the Draft Report.

Task 223 – Data Collection

Olsson will coordinate eight-hour turning movement counts at the following intersections:

- US-34/81 & 25th Street
- Lincoln Ave & 25th Street

The data collection task will also entail reduction of traffic volume data, documentation of intersection geometry, and turn-lane storage lengths.

Task 224 – Site Characteristics

The expected vehicular traffic generated by the development will be estimated using the current edition of the *ITE Trip Generation Manual, 11th Edition*. It is assumed that one site plan will be provided and utilized to develop a trip generation estimate.

Task 225 – Background Traffic Projections

The existing traffic volumes will be projected to a full buildout year (2030) and a long-range horizon year (2040).

Task 226 – Traffic Volume Scenarios

The expected site trips will be combined with volumes based on a trip distribution to develop two volume scenarios (2030 plus site and 2040 plus site). The trip distribution will be established based on area traffic volumes, trip generators, available access, and typical traffic patterns.

Task 227 – Intersection Control Evaluation

Based on projected volumes, intersection control will be evaluated related to traffic signal warrants contained in the MUTCD at US-34/81 & 25th Street, and Lincoln Ave & 25th St.

Task 228 – Geometric Improvement Evaluation

Based on projected volumes, the need for turn lanes will be evaluated at study intersections and site drives using NCHRP and NDOT methodologies.

Task 229 – Traffic Capacity Analyses

Capacity analyses will be conducted for the plus site scenarios. The analysis will include the study intersections and proposed site drives. The analysis will be performed in accordance with the HCM 6th Edition methodologies using Synchro 11.1. Intersection LOS results will be evaluated and summarized on figures.

Task 230 – Develop Recommendations

Based on evaluation, recommendations will be made to mitigate negative impacts caused by rerouted site traffic to provide acceptable traffic operations at the study intersections.

Task 231 – Study Documentation

The study results will be documented in a TIS to be submitted to the NDOT and the Client for review. If review comments are received, they will be addressed, and a final report will be produced.

Phase 220 Lump Sum Fee: \$25,000

Phase 310 – Survey Services

Task 311 – ALTA Survey

Complete an ALTA survey of the area outlined on the attached Project Boundary Map, including York County PID numbers: 930204022, 90062337, and 930099818. Survey to be completed in Nebraska LDP coordinate system, NAVD 88 Vertical. ALTA survey to be completed using the 2021 ALTA/NSPS Table A requirements 1-4, 5, 6a, 7a, 8, 9, 11a, 13, 16, & 18. Survey to include utilities that are found on site from Nebraska 811, publicly available as-built data. A civil 3D drawing to be completed to include all property lines, easements, setbacks, utilities, and physical features. A current title commitment will be provided by the client to complete the ALTA Survey. An ALTA survey signed and sealed by a Nebraska Registered Land Surveyor will be provided upon completion.

ALTA Survey to be completed in early Spring before fields are planted.

Phase 310 Lump Sum Fee: \$12,500

SCHEDULE FOR OLSSON'S SERVICES

Unless otherwise agreed, Olsson expects to perform its services covered by this Amendment as follows:

Anticipated Start Date: Two (2) Weeks following Notice to Proceed
Anticipated Completion Date: Six (6) Months following Notice to Proceed

Olsson will endeavor to start its services on the Anticipated Start Date and to complete its services on the Anticipated Completion Date. However, the Anticipated Start Date, the Anticipated Completion Date, and any milestone dates are approximate only, and Olsson reserves the right to adjust its schedule and any or all of those dates at its sole discretion, for any reason, including, but not limited to, delays caused by Client or delays caused by third parties.

COMPENSATION

For the additional Scope of Services specifically set forth in this Amendment, Client shall pay Olsson the following fee in addition to the fee(s) set forth in the Agreement:

Client shall pay to Olsson for the performance of the Scope of Services as a lump sum of **twenty-four-thousand-six-hundred-twenty-five dollars (\$24,625)**. The lump sum is fifty percent (50%) of the total fee of forty-nine-thousand-two-hundred-fifty dollars (\$49,250) for the Scope of Services. The remaining fifty percent (50%) shall be paid by the York County Development Corporation as part of a separate agreement with Olsson. Olsson's reimbursable expenses for this project are included in the lump sum. Olsson shall submit invoices on a monthly basis, and payment is due within 30 calendar days of invoice date.


TERMS AND CONDITIONS OF SERVICE

All provisions of the original Agreement not specifically amended herein shall remain unchanged.

If this Contract Amendment satisfactorily sets forth your understanding of our agreement, please sign in the space provided below. Retain a copy for your files and return an executed original to Olsson. This proposal will be open for acceptance for a period of 30 days from the date set forth above, unless changed by us in writing.

OLSSON, INC.

By  _____
Matthew Rief, PE

By  _____
Jennifer Kozal

By signing below, you acknowledge that you have full authority to bind Client to the terms of this Amendment. If you accept this Amendment, please sign:

CITY OF YORK, NEBRASKA

By _____
Signature

Printed Name _____

Title _____

Dated: _____

Attachments

- Proposed Boring Location Map
- Project Boundary Map

Proposed Boring Location Map

Preliminary York Industrial Park

Legend

- Proposed Boring location

B-1 (25')

B-2 (25')

B-3 (25')

B-4 (25')

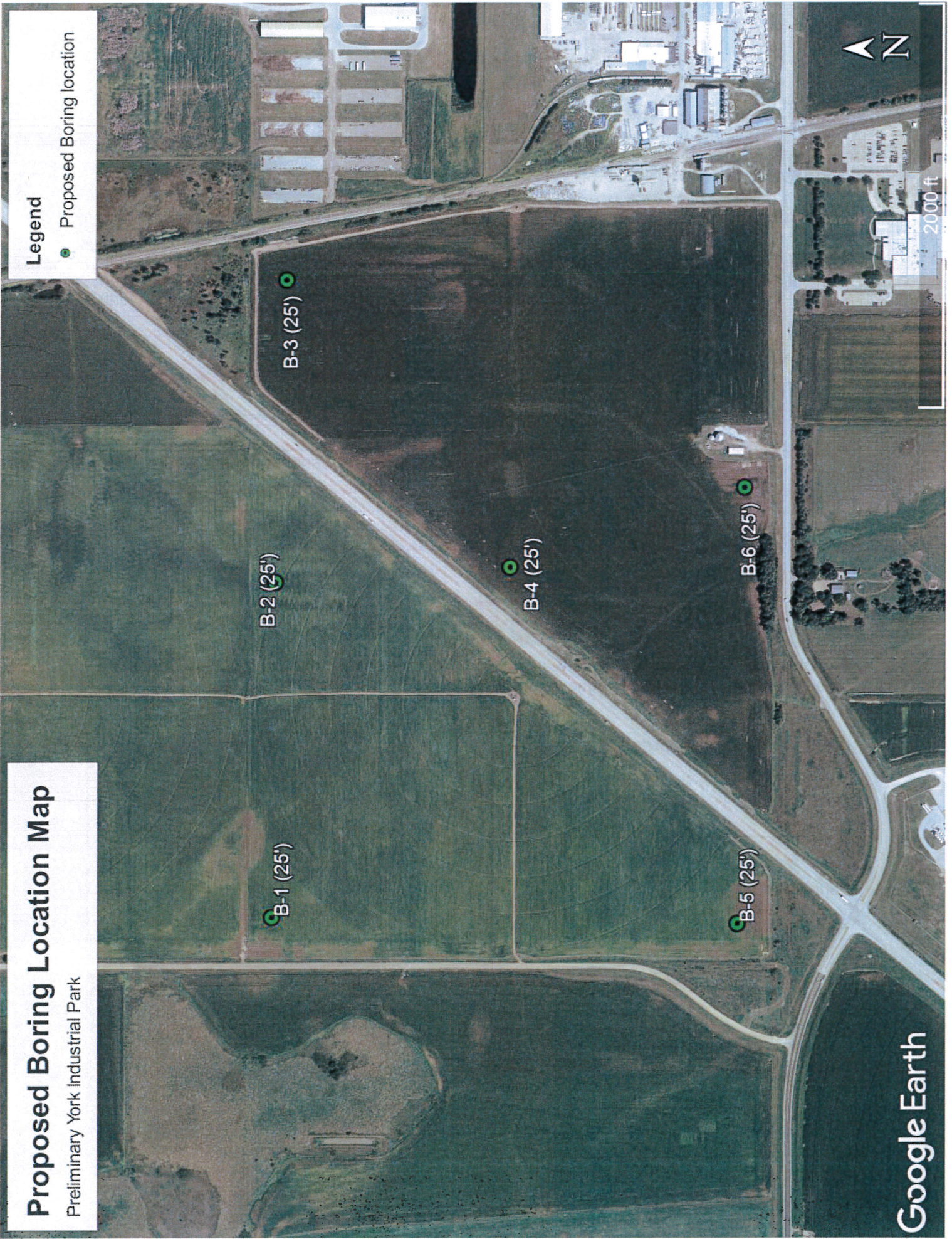
B-5 (25')

B-6 (25')



2000 ft

Google Earth



Project Boundary Map

York Industrial Park

York, Nebraska



RESOLUTION 2024-5

**PRELIMINARY ENGINEERING SERVICES AGREEMENT
SUPPLEMENTAL AGREEMENT NO. 1 - BK2301**

CITY OF YORK

Resolution 2024-5

Whereas: City of York and Olsson, Inc. have previously executed a Preliminary Engineering Services Agreement (BK2301) for a transportation project for which the Local Public Agency (LPA) would like to obtain Federal funds; and

Whereas: City of York understands that it must continue to strictly follow all Federal, State, and local laws, rules, regulations, policies, and guidelines applicable to the funding of this Federal-aid project; and

Whereas: City of York and Olsson, Inc. wish to enter into a preliminary engineering services supplemental agreement, setting out modifications and/or additional duties and/or funding responsibilities for the Federal-aid project.

Be It Resolved: by the City Council of York, Nebraska that:

Barry Redfern, Mayor of City of York, is hereby authorized to sign the attached Preliminary Engineering Services Supplemental Agreement No. 1 between the City of York and Olsson, Inc.

NDOT Project Number: DPS-93(15)

NDOT Control Number: 43010

NDOT Project Description: Project Access York

Adopted this ____ day of _____, 20__ at _____ Nebraska.

The City Council of York, Nebraska:

Board/Council Member _____

Moved the adoption of said resolution

Member _____ Seconded the Motion

Roll Call: ____ Yes ____ No ____ Abstained ____ Absent

Resolution adopted, signed, and billed as adopted

Attest:

Signature City Clerk

Agreement No.	BK2301-001
Effective (NTP) Date	01/09/2024
Supplement Amount	\$14,839.19
Total Agreement Amount	CPFF \$748,381.15

PROFESSIONAL SERVICES AGREEMENT
SUPPLEMENT NO. 1
PRELIMINARY ENGINEERING SERVICES

CITY OF YORK, NEBRASKA
OLSSON, INC.
PROJECT NO. DPS-93(15)
CONTROL NO. 43010
PROJECT ACCESS YORK

THIS SUPPLEMENTAL AGREEMENT is between the City of York, Nebraska ("LPA") and Olsson, Inc. ("Consultant"), collectively referred to as the "Parties".

WHEREAS, Consultant and LPA entered into an agreement ("Original Agreement") executed by LPA on April 6, 2023 for Consultant to provide Preliminary Engineering Services for LPA's project, and

WHEREAS, it is necessary that services as outlined in Exhibit "A" be added under this Supplemental Agreement, and

WHEREAS, it is necessary to increase Consultant's compensation by this Supplemental Agreement for the additional work necessary to complete the services under this Agreement, and

WHEREAS, LPA desires that this project be developed and constructed under the designation of Project No. DPS-93(15) and formally authorizes the signing of this Agreement, as evidenced by the Resolution of LPA dated _____ day of _____, 20____, attached as Exhibit "C" and incorporated herein by this reference.

NOW THEREFORE, in consideration of these facts and mutual promises, the Parties agree as follows:

SECTION 1. SCOPE OF SERVICES

Consultant will perform the additional work as set out in Exhibit "A", Consultant Work Order and Scope of Services, and Exhibit "B", Consultant's Fee Proposal, attached and incorporated herein by this reference.

SECTION 2. NOTICE TO PROCEED AND COMPLETION

- 2.1 LPA, or State on behalf of LPA, issued Consultant a written Notice-to-Proceed on January 9, 2024. Any work or services performed by Consultant on the project prior to the date specified in the written Notice-to-Proceed is not eligible for reimbursement.
- 2.2 Consultant will complete all work stipulated in the Original Agreement and this Supplemental Agreement by August 27, 2026.

SECTION 3. FEES AND PAYMENTS

Section 2 in Exhibit "C" of the Original Agreement is hereby amended in accordance with Exhibit "B" and as shown below.

PROFESSIONAL SERVICES AGREEMENT – SUPPLEMENT

<u>Previous Amount*</u>	<u>This Supplement Amount</u>	<u>Amended Agreement Amount</u>	
\$ 216,089.60	\$ 3,838.35	\$219,927.95	For actual direct labor costs
\$ 444,340.60	\$ 9,684.07	\$454,024.67	For indirect labor costs & direct expenses
\$ 73,111.76	\$ 1,316.77	\$74,428.53	For a fixed fee for profit
\$733,541.96	\$14,839.19	\$748,381.15	Total agreement amount

*Includes all prior supplements

SECTION 4. CONFIDENTIAL INFORMATION

Documents submitted to LPA, including invoices, supporting documentation, and other information are subject to disclosure by LPA under the Nebraska Public Records Act found at Neb.Rev.Stat. § 84-712 et.seq. Accordingly, Consultant shall redact or not submit to LPA information that is confidential, including, but not limited to, financial information such as social security numbers, tax ID numbers, or bank account numbers. Consultant understands that LPA does not have sufficient resources to review and redact confidential information submitted by Consultant. If such confidential information is submitted, Consultant shall have no right of action of any kind against LPA for the disclosure of such information.

SECTION 5. CONSULTANT CERTIFICATION AND REAFFIRMATION

The undersigned duly authorized representative of Consultant, by signing this Supplemental Agreement, hereby reaffirms, under penalty of law, the truth of the certifications set out in the Original Agreement and all Supplements thereto, including this Supplement. Further, Consultant has a duty to inform LPA of any material changes in the accuracy of all assertions set out in the Original Agreement and all Supplements thereto.

SECTION 6. CERTIFICATION BY LPA

By signing this Supplemental Agreement, I do hereby certify that, to the best of my knowledge, Consultant or its representative has not been required, directly or indirectly as an express or implied condition in connection with obtaining or carrying out this agreement to:

- (a) employ or retain, or agree to employ or retain, any firm or person, or
- (b) pay or agree to pay to any firm, person, or organization, any fee, contribution, donation, or consideration of any kind.

I acknowledge that this certification is to be furnished to the FHWA, upon their request, in connection with this agreement involving participation of Federal-Aid highway funds and is subject to applicable state and federal laws, both criminal and civil.

SECTION 7. ENTIRE AGREEMENT

The Original Agreement, any and all other previous supplements thereto, and this Supplemental Agreement, constitute the entire agreement (“The Agreement”) between the Parties. The Agreement supersedes any and all other previous communications, representations, or other understandings, either oral or written; all terms and conditions of the Original Agreement and all previous supplements thereto, to the extent not superseded, remain in full force and effect, and are incorporated herein as if set forth in their entirety.

PROFESSIONAL SERVICES AGREEMENT – SUPPLEMENT

IN WITNESS WHEREOF, the Parties hereby execute this Supplemental Agreement pursuant to lawful authority as of the date signed by each party. Further, the Parties, by signing this Supplemental Agreement, attest and affirm the truth of each and every certification and representation set out herein.

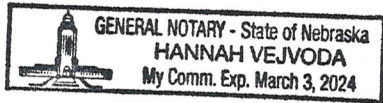
EXECUTED by the Consultant this 31st day of January, 2024.

OLSSON, INC.
Michael C. Piernicky, P.E.

[Signature]
Vice President

STATE OF NEBRASKA)
)ss
DOUGLAS COUNTY)

SUBSCRIBED AND SWORN to before me this 31 day of January, 2024.



[Signature]
Notary Public

EXECUTED by LPA this _____ day of _____, 20____.

CITY OF YORK, NEBRASKA
Barry Redfern

Mayor

SUBSCRIBED AND SWORN to before me this _____ day of _____, 20____.

Clerk

STATE OF NEBRASKA
DEPARTMENT OF TRANSPORTATION
Form of Agreement Approved for
Federal Funding Eligibility:

Date

SUPPLEMENT #1

This CONTRACT SUPPLEMENT executed between the City of York ("Client") and Olsson, Inc. ("Olsson"), shall amend the task order BK2301 of master agreement BK2278 dated February 23rd 2023.

PROJECT DESCRIPTION AND LOCATION

Project Name: "Project Access York"
Project Number: DPS-93(15)
Control Number: 43010
Location: City of York, Nebraska

REASON FOR AMENDMENT

The Consultant is required to provide topographic survey of additional areas that were not previously surveyed due to changes to the project alignment from the Plan-in-Hand meeting. The associated tracts impacted by the realignment of the trail require additional title information to be acquired and incorporated into the project ownership plans as well.

AMENDED SECTION(S)

The scope of services of the above referenced agreement shall be amended to add the following.

SURVEY

1a) **Preliminary Field Survey.** Additional topographic survey for realigned sections of the trail will be performed using GPS and electronic "Total Station" technology in MicroStation DGN format. The realigned sections of trail include approximately 1700' of trail along the Village 81 route and 850' of trail along the Public Schools route.

RIGHT-OF-WAY DESIGN SERVICES

Title Research

- 1) Overview
 - b. The realigned sections of the trail require 9 additional tracts to be researched.

Ownership Plans

4a) The Consultant will also include all ROW, permanent easements, and control of access for the 9 additional tracts required with the trail realignment.

DELIVERABLES

1. Updated Topographic Survey for Additional Areas
2. Updated ROW Ownership Plans
3. Full Set of Property Title Information

SCHEDULE

- | | |
|---|------------|
| 1. Anticipated Amendment Notice to Proceed (NTP): | 12/18/2023 |
| 2. Field Survey Completed for Additional Areas: | 12/22/2023 |
| 3. ROW Ownership Plans Submittal with Titles: | 1/19/2024 |

Project Timeline. The Consultant shall prepare a schedule for project milestone dates and the schedule will be updated upon Notice to Proceed as well as quarterly or if dates change. The consultant will show old dates with the updated schedule dates. The document will include the project name, the project number, project control number consultant firm name, project manager and date.

Supplement 1

Consultant Estimate of Hours

Project Name: Project Access York
 Project Number: DPS-93(15)
 Control Number: 43010
 Location (City, County): York, York
 Firm Name: Olsson
 Consultant Project Manager: Patrick Lusk
 Phone/Email: (402) 458-5004 / plusk@olsson.com
 City Project Liaison: Sue Crawford
 Phone/Email: (402) 363-2600 / scrawford@cityofyork.net
 NDOT RC: Paul Kieper
 Phone/Email: (402) 479-3944 / Paul.Kieper@nebraska.gov
 Date: December 12, 2023

TASKS	PERSONNEL CLASSIFICATIONS**											Total
	PR	STL	ENV	PM	SENG	ENG	SDES	RLS	SPC	SUR	ADM	
RIGHT-OF-WAY DESIGN SERVICES				4			36					40
1b. Title Research				2								2
4a. Ownership Plans				2			36					38
SURVEY		6		6			8		31	31		82
1a Preliminary Field Survey		6		6			8		24	24		68
Travel Time									7	7		14
Total Hours		6		10			44		31	31		122
Total Days (8 hrs)		0.8		1.3			5.5		3.9	3.9		15.3

CLASSIFICATIONS*:

PR = Principal
 RLS = Registered Land Surveyor
 ENV = Environmental Scientist
 ADM = Administrative
 PM = Project Manager
 ENG = Engineer
 SDES = Senior Designer/Technician
 SENG = Senior Engineer
 SPC = Survey Party Chief
 SUR = Surveyor I
 STL = Survey Team Leader

* For Project Manager, use one of the technical classifications

** For User-Defined Classifications, you will need to edit the Classifications Legend located above. To enter a new classification, replace "UD1" with its abbreviation (ex. GRA) and replace "User Defined 1" with the

SOS for Supplement 2 Labor Rates

Project Name: Project Access York
Project Number: DPS-93(15)
Control Number: 43010
Location (City, County): York, York
Firm Name: Olsson
Consultant Project Manager: Patrick Lusk
Phone/Email: (402) 458-5004 / plusk@olsson.com
County Project Liaison: Sue Crawford
Phone/Email: (402) 363-2600 / scrawford@cityofyork.net
NDOT RC: Paul Kieper
Phone/Email: (402) 479-3944 / Paul.Kieper@nebraska.gov
Date: 12/12/2023

Labor Costs:		Hours	Blended Rate	Amount
Code	Classification Title			
PR	Principal			
STL	Survey Team Leader	6	\$51.92	\$311.52
ENV	Environmental Scientist			
PM	Project Manager	10	\$45.67	\$456.70
SENG	Senior Engineer			
ENG	Engineer			
SDES	Senior Designer/Technician	44	\$34.02	\$1,496.88
STL	Registered Land Surveyor			
SPC	Survey Party Chief	31	\$31.25	\$968.75
SUR	Surveyor I	31	\$19.50	\$604.50
ADM	Administrative			
TOTALS		122		\$3,838.35

Overhead Rate: 185.88% **Fixed Fee:** 12.00%
FCCM (if applicable): 0.70%

CLASSIFICATIONS:

- | | | |
|--------------------------------|-----------------------------------|--------------------------|
| PR = Principal | PM = Project Manager | SPC = Survey Party Chief |
| STL = Registered Land Surveyor | ENG = Engineer | SUR = Surveyor I |
| ENV = Environmental Scientist | SDES = Senior Designer/Technician | STL = Survey Team Leader |
| ADM = Administrative | DES = Designer/Technician | |

Blended Rates Worksheet

STAFFING PLAN			
EMPLOYEE NAME	CLASSIFICATION ¹	SALARY RATE	% ASSIGNED ²
Principal			
_____	_____	_____	_____
		Blended Rate:	_____
Survey Team Leader			
Lance Murry	Survey Team Leader	\$51.92	100.00%
		Blended Rate:	\$51.92
Environmental Scientist			
_____	_____	_____	_____
		Blended Rate:	_____
Project Manager			
Patrick Lusk	Project Manager, PE	\$45.67	100.00%
		Blended Rate:	\$45.67
Senior Engineer			
_____	_____	_____	_____
		Blended Rate:	_____
Engineer			
_____	_____	_____	_____
		Blended Rate:	_____
Senior Designer/Technician			
Stacey Fryc	Survey Technician	\$32.00	33.00%
Mark Lambertus	Senior Technician	\$35.50	34.00%
Steve Pickus	Senior Technician	\$34.50	33.00%
		Blended Rate:	\$34.02
Registered Land Surveyor			
_____	_____	_____	_____
		Blended Rate:	_____
Survey Party Chief			
Todd Mickle	Associate Surveyor	\$31.25	100.00%
		Blended Rate:	\$31.25
Surveyor I			
Coby Buettner	Assistant Surveyor	\$19.50	100.00%
		Blended Rate:	\$19.50
Administrative			
_____	_____	_____	_____
		Blended Rate:	_____

¹ Input actual employee classification as designated by firm.

² Total of "% Assigned" must equal 100% for each personnel classification category. If one person in classification, list them as 100% for "% Assigned".

SOS for PE for Scoping

Direct Expenses

Project Name: Project Access York
Project Number: DPS-93(15)
Control Number: 43010
Location (City, County): York, York
Firm Name: Olsson
Consultant Project Manager: Patrick Lusk
Phone/Email: (402) 458-5004 / plusk@olsson.com
County Project Liaison: Sue Crawford
Phone/Email: (402) 363-2600 / scrawford@cityofyork.net
NDOT RC: Paul Kieper
Phone/Email: (402) 479-3944 / Paul.Kieper@nebraska.gov
Date: 12/12/2023

Subconsultants:	Quantity	Unit Cost	Amount
Subtotal			

Printing and Reproduction:	Quantity	Unit Cost	Amount
Subtotal			

Mileage/Travel:	Quantity	Unit Cost	Amount
Field Vehicle Miles	416	\$0.655	\$272.48
Subtotal			\$272.48

Lodging/Meals:	Quantity	Unit Cost	Amount
Subtotal			

Other Miscellaneous Costs:	Quantity	Unit Cost	Amount
Title Research	9	\$250.000	\$2,250.00
Subtotal			\$2,250.00
TOTAL DIRECT EXPENSES			\$2,522.48

Per Diem Rates: <http://www.gsa.gov/portal/category/104711>
 Mileage Rates: <http://www.gsa.gov/portal/category/104715>

2011 Standard Rates*	
Type	Rate
Black and White Copies	Actual reasonable cost
Color Copies	Actual reasonable cost
Miscellaneous Postage, Mailing, Deliveries Etc.	Actual reasonable cost
Equipment	Actual reasonable cost
Privately Owned Vehicle	Actual reimbursement amount to employee, not to exceed rates for company vehicles outlined above
Automobile Rental	Actual reasonable cost
Air fare	Actual reasonable cost, giving the State all discounts
Statewide Omaha/Douglas County	
Breakfast	_____
Lunch	_____
Dinner	_____
Incidentals	_____
Totals	_____

* A full list of rates can be found at the following website: www.gsa.gov/perdiem

Supplement 2

Project Cost

Project Name: Project Access York
Project Number: DPS-93(15)
Control Number: 43010
Location (City, County): York, York
Firm Name: Olsson
Consultant Project Manager: Patrick Lusk
Phone/Email: (402) 458-5004 / plusk@olsson.com
LPA Responsible Charge: Sue Crawford
Phone/Email: (402) 363-2600 / scrawford@cityofyork.net
NDOT Project Coordinator: Paul Kieper
Phone/Email: (402) 479-3944 / Paul.Kieper@nebraska.gov
Date: December 12, 2023

Direct Labor Costs:			
Personnel Classification	Hours	Rate	Amount
Principal			
Survey Team Leader	6	\$51.92	\$311.52
Environmental Scientist			
Project Manager	10	\$45.67	\$456.70
Senior Engineer			
Engineer			
Senior Designer/Technician	44	\$34.02	\$1,496.88
Registered Land Suveyor			
Survey Party Chief	31	\$31.25	\$968.75
Surveyor I	31	\$19.50	\$604.50
Administrative			
TOTALS	122		\$3,838.35

Direct Expenses:	Amount
Subconsultants	
Printing and Reproduction Costs	
Mileage/Travel	\$272.48
Lodging/ Meals	
Other Miscellaneous Costs	\$2,250.00
TOTALS	\$2,522.48

Total Project Costs:	Amount
Direct Labor Costs	\$3,838.35
Overhead @ 185.88%	\$7,134.72
Total Labor Costs	\$10,973.07
Fixed Fee @ 12.00%	\$1,316.77
Facility Capital Cost of Money (FCCM) @ 0.70% (direct labor cost x FCCM%)	\$26.87
Direct Expenses	\$2,522.48
PROJECT COST	\$14,839.19

ORDINANCE NO. 2363

AN ORDINANCE TO PROVIDE FOR THE ANNEXATION OF LAND AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

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

Section 1. Annexation Ordinance.

Pursuant to Neb. Rev. Stat. §16-117 (Reissue 2022), a Petition has been filed by the owner of property contiguous or adjacent to the City to request that said property be included within the corporate limits of the City of York. The Petition recites that GARK HOMES SHV 3 W, LLC, a Nebraska Limited Liability Company, is the owner of real estate described below which is urban or suburban in character:

Irregular Tract No. 11 in the Northwest Quarter (NW¼) of Section Nineteen (19), Township Ten (10) North, Range Two (2) West of the 6th P.M., in York County, Nebraska.

less and except

Lots 1 and 3, H & R Addition to the City of York, in York County, Nebraska.

and

less and except

Lot 1 H & R 2nd Addition to the City of York, in York County, Nebraska.

Section 2. After notice pursuant to law the City Council adopts this Ordinance to approve the Petition and the annexation of the real estate described above, and the Council hereby authorizes the annexation of such real estate to the corporate limits of the City of York, Nebraska, which property is contiguous or adjacent to the corporate limits of the City and which is urban or suburban in character.

Section 3. This Ordinance shall be in full force and effect from its passage, approval and publication as required by law.

PASSED AND APPROVED by the York City Council this _____ day of _____, 2024.

Barry Redfern, Mayor

ATTEST:

Amanda Ring, York City Clerk

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