

AGENDA
CITY COUNCIL, YORK, NEBRASKA
Thursday, February 6, 2025
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. Pursuant to section 2-32(a) of the City Code and the Open Meetings Act, the presiding officer allows public comments during council meetings on matters designated as public hearings and on matters on the agenda that require passage or other action by the Council. Public comment is not allowed after a motion is made by a council member to pass or act on an agenda item. 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 as required by the Open Meetings Act.

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 January 30, 2025
3. Pledge of Allegiance
4. Roll Call
5. Minutes of the January 16, 2025 meeting
6. Claims of Elected Officials
 - 6.1. Claim for Tony North of North Printing and Office Supply in the amount of \$1,443.38
 - 6.2. Claim for Stephen Postier of the York County Development Corporation in the amount of \$8,812.83
7. Claims for the period of January 17, 2025 through February 6, 2025
8. City Administrator Report
9. Consider approval of the 2023-2024 Audit
10. Consider approval of an amended application for Bosselman Pump & Pantry Inc, 3901 S. Lincoln Ave, York, Class D Liquor License; application amended for new building on parcel
11. Consider approval of an agreement between the City of York and iWorQ Systems Inc. for an online building permit and contractor registration system for a 3-year term, in the

amount of \$24,000 for year one, and an annual amount of \$16,500 each year after

12. Consider approval of the Chief Executive Officer Statement by the Mayor for approval of the York Quiet Zone Periodic Update Services Proposal

13. Adjournment

REGULAR MEETING
CITY COUNCIL – YORK, NEBRAKSA
January 16, 2025
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: Jeff McGregor: Present, Tony North: Present, Vicki Northrop: Present, Jeff Pieper: Present, Stephen Postier: Present, Jennifer Sheppard: Present, Scott Van Esch: Present, Jerry Wilkinson: 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 9, 2025, 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 2, 2025 meeting. Ayes with a motion by Scott Van Esch and a second by Jeff McGregor. Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea, Jerry Wilkinson: Yea.

Claims of Elected Officials

Motion to approve the claim for Tony North of North Office and Printing Supply in the amount of \$2,135.59. Ayes with a motion by Jerry Wilkinson and a second by Stephen Postier. Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Vicki Northrop: Yea, Tony North: Abstain (With Conflict), Jennifer Sheppard: Yea, Stephen Postier: Yea, Jerry Wilkinson: Yea.

Claims

Motion to approve the claims for January 2, 2025 through January 16, 2025. Ayes with a motion by Jerry Wilkinson and a second by Stephen Postier. Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea, Jerry Wilkinson: Yea.

Department Activities Reports for December 2024

Motion to approve the departmental activities reports for the month of December 2024. Ayes with a motion by Jeff Pieper and a second by Tony North. Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea, Jerry Wilkinson: Yea.

Preliminary cash balances for September 2024

Motion to approve the preliminary cash balances for the month of September 2024. Ayes with a motion by Jerry Wilkinson and a second by Jennifer Sheppard. Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea, Jerry Wilkinson: Yea.

City Administrator Report

Dr. Crawford turned her time over to James Paul to report on collaboration between departments on a recent project. James reported that there was surface maintenance needing to be completed on 21st Street. The last time repairs were like this were taking place, there were a couple near misses for the employees with traffic moving around them. Foreman, Treyton Ruhl, inquired about partnering with the police department for extra awareness around the street employees. Officer Bruning and Sergeant Rodenborg worked with the street department to complete the surface maintenance repairs. James stated the public works department wanted to extend a thank you to the police department for their assistance. He stated the employees felt safer and the speed of the traffic moving around them was reduced greatly.

NMC Track Repair - Landfill

James stated this was an unexpected repair. This will be taken from the parts and labor budget line. He contacted CAT regarding annual inspections prior to the budget to be better prepared in an attempt to reduce the unexpected repairs. Motion to approve the estimate from NMC for the removal, recondition and install of tracks for the landfill Caterpillar D6 dozer in the amount of \$54,374.68. Ayes with a motion by Tony North and a second by Stephen Postier. Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea, Jerry Wilkinson: Yea.

Farm Management Agreement – Industrial Park

Motion to approve the Farm Management Agreement between the City of York and Cornerstone Bank, Trust Department to manage all phases of farming on 112 acres of the Industrial Park ground through March 1, 2026, to be automatically renewed each year. Ayes with a motion by Scott Van Esch and a second by Jerry Wilkinson. Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea, Jerry Wilkinson: Yea.

Resolution 2025-1 – Surplus Property

RESOLUTION 2025-1

A RESOLUTION DECLARING CERTAIN CITY PROPERTY SURPLUS AND AUTHORIZING DISPOSITION OF SURPLUS PROPERTY

WHEREAS, there are certain items of City property and equipment surplus to City needs; **NOW, THEREFORE**,

THE CITY COUNCIL OF THE CITY OF YORK, NEBRASKA, hereby resolves as follows:

SECTION 1: The items of City property and equipment listed in Exhibit A, attached hereto, are declared surplus property, and the City staff at the direction of the Mayor, is authorized to sell such property at a price that is in the best interest of the City.

SECTION 2: The City staff is hereby authorized to dispose of said surplus property through one of the following methods:

- a) By transfer to a governmental agency.
- b) In trade as credit toward the purchase of a like article.
- c) By sale through competitive sealed bid, public or private sale, consignment or internet auction.

For any surplus property that is not sold, the City may sell the surplus property for salvage or dispose of the surplus property that cannot be sold.

EXHIBIT A

UNIT #	YEAR	DESCRIPTION	DEPARTMENT	VALUATION	SERIAL #
		4 th Quarter Cleanout	Library	60,818.41	

Motion to approve Resolution 2025-1, to declare certain city property surplus and to authorize the disposition of the surplus property. Ayes with a motion by Jeff Pieper and a second by Tony North. Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Vicki Northrop: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea, Jerry Wilkinson: Yea.

Adjournment

There being no further business to come before the Council, the Mayor adjourned the meeting, the time being 5:41 o'clock p.m.

Amanda Ring, City Clerk

Barry Redfern, Mayor

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-00001	CITY OF YORK - WATER DEPT	1	3,805.37	N			
01-00010	GALE	5	427.34	N			
01-00110	MATHESON TRI-GAS	2	310.74	N			
01-00120	JACKSON SERVICES INC	15	1,013.33	N			
01-00200	NEBRASKA MACHINERY CO	3	983.04	N			
01-00210	EAKES OFFICE PLUS	1	40.49	N			
01-00230	CORNHUSKER STATE IND.	1	9.25	N			
01-00290	NORTH PRINTING & OFFICE S	11	1,443.38	N			
01-00300	BLACK HILLS ENERGY	13	21,729.05	N			
01-00340	BOUND TREE MEDICAL LLC	6	1,473.52	N			
01-00360	CITY OF YORK	5	39,881.60	N			
01-00370	CRESCENT ELECTRIC SUPPLY	1	254.12	N			
01-00400	BEAVER BEARING COMPANY	1	26.68	N			
01-00540	GLOBAL TECH, INC.	12	5,369.94	N			
01-00560	J&R HEATING & A/C, INC.	1	628.00	N			
01-00570	SUMMIT FIRE PROTECTION	2	787.35	N			
01-00630	MUNICIPAL SUPPLY OF NE	1	256.63	N			
01-00640	NEBRASKA PUBLIC POWER DIS	2	6,195.67	N			
01-00680	NE DEPT. OF AERONAUTICS	1	543.33	N			
01-00701	OLSSON ASSOCIATES	1	4,750.00	N			
01-00710	OVERLAND SAND & GRAVEL	3	1,528.39	N			
01-00740	TK ELEVATOR CORP	2	464.71	N			
01-00780	PRESTO X COMPANY	4	257.66	N			
01-00800	BURST, LLC	35	899.82	N			
01-00840	16TH STREET CAR WASH	1	60.00	N			
01-01090	BAKER & TAYLOR, INC	5	1,971.28	N			
01-01280	PLATTE VALLEY COMMUNICATI	1	329.50	N			

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-01290	GRAND CENTRAL FOODS, INC.	5	177.48	N			
01-01310	PIEPER PLBG/WELL DRILLING	1	450.00	N			
01-01330	JLC, INCORPORATED	5	506.27	N			
01-01390	AFLAC	4	897.54	N			
01-01420	NE CHILD SUPPORT PAYMENT	2	483.92	N			
01-01460	PERENNIAL POWER	1	12,143.12	N			
01-01470	SERVI-TECH LABORATORIES	3	525.00	N			
01-01490	NE DEPT OF REVENUE	4	19,585.58	N			
01-01510	HACH CO.	1	535.50	N			
01-01640	INTERNAL REVENUE SERVICE	8	118,310.90	N			
01-01650	UNION BANK	15	85,803.82	N			
01-01670	FRATERNAL ORDER OF POLICE	3	990.00	N			
01-01690	UNITED FUND	2	43.08	N			
01-01750	NEBRASKA PUBLIC HEALTH EN	1	90.00	N			
01-01842	CORNERSTONE BANK/FARM MAN	1	50,000.00	N			
01-01980	SAHLING KENWORTH INC	1	1,938.04	N			
01-01990	WAGNER DECORATING	5	296.93	N			
01-02010	YORK EQUIPMENT, INC.	4	423.47	N			
01-02060	NE DEPT OF ENVIRONMENT &	1	600.00	N			
01-02210	NE DOOR & WINDOW LLC YORK	1	485.44	N			
01-02230	MCCORMICK HEATING & AC	6	6,488.34	N			
01-02240	OMAHA WORLD HERALD	1	192.99	N			
01-02590	ADOPT A PET	1	3,333.34	N			
01-02620	LEAGUE OF NEBRASKA MUNICI	1	150.00	N			
01-02650	O'REILLY AUTO PARTS	3	28.25	N			
01-02680	SCHEMMER ASSOCIATES	1	11,453.75	N			
01-03000	LCL TRUCK EQUIPMENT, INC.	1	1,786.41	N			

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-03020	MICHAEL QUBTY	2	357.70	Y			
01-03240	YORK COUNTY DEVELOPMENT C	2	8,812.83	N			
01-03260	HOMETOWN LEASING	3	247.07	N			
01-03530	BUTLER CO LANDFILL. INC.	4	5,618.26	N			
01-0357	BRETT SORENSEN	1	98.44	N			
01-03590	PENNER'S TIRE & AUTO	2	110.72	N			
01-03930	YORK CHAMBER OF COMMERCE	3	3,020.00	N			
01-04050	GALLS INCORPORATED	3	55.80	N			
01-04420	SOUTHEAST NE DEV DIST	4	805.00	N			
01-04600	UNITED STATES POSTAL SERV	1	700.00	N			
01-05310	SAPP BROTHERS PETROLEUM,	2	2,915.22	N			
01-05380	NE STATE FIRE MARSHAL	2	240.00	N			
01-05590	MID-STATES ORG CRIME INFO	1	150.00	N			
01-05870	WEX BANK	1	7,182.49	N			
01-06370	HEIMAN FIRE EQUIPMENT, IN	2	5,028.29	N			
01-07140	ELECTRONIC SYSTEMS, INC	2	600.00	N			
01-09380	VAN KIRK BROS CONTRACTING	1	6,928.68	N			
01-1	MISCELLANEOUS VENDOR	5	639.36	N			
01-10840	TOTAL ADMINISTRATIVE SERV	4	8,497.42	N			
01-10880	RASMUSSEN MECHANICAL SERV	3	7,062.15	N			
01-11010	VERIZON	1	999.38	N			
01-11020	CENTRAL COMM COLLEGE	1	1,728.00	N			
01-13050	LAWSON PRODUCTS	1	844.33	N			
01-13140	NEBRASKA EQUIPMENT INC	1	2.23	N			
01-14410	LINCOLN WINWATER WORKS	1	716.70	N			
01-14740	BRIAN QUICK	1	783.40	N			
01-14770	STRYKER MEDICAL	1	212.50	N			

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-14820	CHRISTOPHER J MULINIX	1	75.00	Y		
01-14880	ALFRED BENESCH & CO	1	14,685.88	N		
01-15280	ERICK BREKKE	1	207.95	N		
01-15440	OMAHA TRUCK CENTER, INC	2	2,148.42	N		
01-15560	OMAHA TRUCK CENTER	1	1,905.53	N		
01-15670	HOA SOLUTIONS INC	1	94.06	N		
01-15930	STERICYCLE INC	1	1,069.69	N		
01-15940	MED-TECH RESOURCE INC	1	232.84	N		
01-16710	ONE CALL CONCEPTS INC	1	59.39	N		
01-16900	AQUA-CHEM INC	1	1,181.42	N		
01-17390	BENJAMIN J QUICK	1	225.00	Y		
01-17810	DEBORA ROBERTSON	1	117.79	N		
01-18350	METERING & TECHNOLOGY SOL	2	7,743.98	N		
01-18410	REGIONAL CARE INC	1	39,298.68	N		
01-19570	AED PROFESSIONALS	1	236.00	N		
01-19590	COLONIAL LIFE	4	770.30	N		
01-19600	AMERITAS	9	1,280.10	N		
01-19640	ELECTRONIC CONTRACTING CO	2	878.85	N		
01-19940	OVERDRIVE INC	3	1,212.59	N		
01-20560	IMAGE ACCESS	1	6,547.96	N		
01-20850	DEARBORN LIFE INSURANCE C	1	1,978.84	N		
01-21320	CULLIGAN	3	360.40	N		
01-21570	CHESTERMAN CO	1	164.85	N		
01-22050	HEAVY METAL SUPPLY CO	5	357.81	N		
01-22100	SLACK AUTO SUPPLY LLC	3	142.93	N		
01-22200	KARESA NORQUEST	2	47.47	N		
01-22660	SPECTRUM ENTERPRISE	2	1,088.08	N		

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-23060	ELECTRIC PUMP INC	1	81,275.90	N			
01-23150	CMRS-POC	1	6,000.00	N			
01-24120	FIRESPRING	1	160.00	N			
01-25080	DEARBORN NATIONAL-VOL FIR	1	167.20	N			
01-25250	PLEA	1	179.00	N			
01-25650	CARDMEMBER SERVICE	1	5,037.18	N			
01-25950	HARLOW HOME	2	44,393.71	N			
01-26010	SOARIN GROUP	1	717.00	N			
01-26080	AMGL	1	20,240.00	N			
01-26780	BOB DEHART PHOTOGRAPHY	1	125.00	Y			
01-26820	QUADIENT INC	1	175.75	N			
01-26910	DJ GONGOL & ASSOCIATES IN	1	6,672.32	N			
01-26950	BLUE VALLEY PUBLIC SAFETY	1	5,535.00	N			
01-26980	PATINA STUDIOS	2	1,453.52	N			
01-27210	MIDWEST AUTO PARTS INC.	87	5,321.87	N			
01-27400	WYAD ENTERPRISES LLC	3	7,150.00	Y			
01-27570	LINCOLN CREEK ELECTRIC, L	4	5,270.44	N			
01-27690	CRYSTAL COX	1	60.00	Y			
01-27810	NEW SUN THEATRE COMPANY	1	1,200.00	N			
01-27900	FILAMENT ESSENTIAL SERVIC	1	1,171.00	N			
01-28230	STANDARD INS CO	2	4,470.63	N			
01-28380	FREEDOM REPAIR AND MOTORS	1	778.34	Y			
01-28540	AMAZON BUSINESS	12	502.40	N			
01-28570	ERIC ECKERT	2	1,000.00	N			
01-29050	RUSTIC DRY GOODS	2	63.43	N			
01-29270	ALLO	4	2,050.21	N			
01-29320	DALLAS BRUNNING	1	143.60	N			

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-29610	BENEFIT PLANS ADMINISTRAT	2	1,600.00	N		
01-29680	CRIMINAL ADDICTION	1	600.00	N		
01-29980	BOMGAARS	1	507.01	N		
01-30150	CARRIE REMMERS	2	181.08	N		
01-30460	COLLECTION ASSOCIATES	2	118.12	N		
01-31130	DINGES PARTNERS GROUP LLC	1	1,226.36	N		
01-31460	WHITE CAP	1	195.45	N		
01-31490	VESTIS	2	230.64	N		
01-31510	HD SUPPLY	3	912.31	N		
01-31520	FRIESEN CHEVROLET INC	1	536.75	N		
01-31900	SCHEELE-KAYTON CONSTRUCTI	2	497,272.50	N		
01-32060	EMILY EGGAR	1	150.00	Y		
01-32240	TREYTEN RUHL	1	15.37	N		
01-32430	SAM BOWMAN	1	133.74	N		
01-32460	A PLUS CONSTRUCTION	1	11,484.00	N		
01-32490	CESAR E CHACON GARCIA	1	75.00	Y		
01-32500	MELANIE C WILKINSON	1	150.00	N		
01-32510	XPRESSMYSELF.COM LLC	1	770.25	Y		
*** REPORT TOTALS ***		488	1,279,099.22			
	Payroll		199,208.72			
	Total		1,478,307.94			

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 : 1/17/2025 THRU 2/06/2025 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

City of York
September 30,

	Reference	Recommended	2024	2023	2022	2021	2020
Population			8,071	8,071	8,071	8,071	7,768
Valuation		\$ 396,676,799	\$ 684,499,118	\$ 639,756,195	\$ 603,277,494	\$ 581,312,904	\$ 565,918,753
Per Capita		\$ 72,754	\$ 84,810	\$ 79,266	\$ 74,746	\$ 72,025	\$ 72,853
1) Unrestricted Net Position/Total Net Position							
Government Wide	Page 15	35%	34.12%	34.43%	34.08%	33.07%	28.44%
Governmental Activities	Page 15	25%	18.58%	26.04%	27.72%	30.74%	24.75%
Business-Type Activities	Page 15	40%	49.43%	42.85%	40.81%	35.33%	31.83%
2) Top 5 Sources of Revenues - Governmental Activities							
Sales Tax	Page 10	\$425 per Capita	\$ 830	\$ 839	\$ 772	\$ 684	669
Property Taxes		\$254 per Capita	260	256	267	258	253
Occupation/Franchise Taxes		\$105 per Capita	365	345	326	306	304
State Allocation		\$188 per Capita	179	172	159	154	137
Charges for Services		\$105 per Capita	281	270	232	197	160
3) State Allocations							
Highway Allocation		\$136 Per Capita	\$ 154	\$ 148	\$ 134	\$ 139	127
Municipal Equalization		\$52 Per Capita	15	14	15	6	1
4) Governmental Expenses (Excludes capital outlay)							
Administration	Page 70	\$90 Per Capita	\$ 138	\$ 167	\$ 144	\$ 121	110
Auditorium		\$55 Per Capita	22	20	15	14	13
Park		\$60 Per Capita	149	132	100	90	80
Police		\$220 Per Capita	366	317	262	238	254
Community Center		\$55 Per Capita	79	76	60	45	51
Aquatic Center		\$30 Per Capita	42	44	39	37	27
Senior Center		\$30 Per Capita	2	2	3	2	2
Convention Center		\$35 Per Capita	72	67	60	52	59
Fire/EMS		\$70 Per Capita	338	314	271	254	259
Library		\$60 Per Capita	90	75	63	52	55
5) Outstanding GO Debt/Valuation							
	Page 13	< 5%-Good < 3%-Excellent	3.76%	3.03%	3.54%	2.84%	2.21%
6) Unassigned Fund Balance/General Fund Expenditures							
	Pages 17 & 19	30%	24.10%	19.60%	37.05%	37.84%	55.99%

City of York
September 30,

	Reference	Recommended	2024	2023	2022	2021	2020
7) Months Expense in Street Cash Reserve	Pages 17 & 19	12.0	10.8	8.8	16.4	9.8	8.3
8) Levy Rates							
General		0.37	0.285000	0.310000	0.330000	0.330000	0.330000
		\$257/Capita	\$ 242	\$ 246	\$ 247	\$ 238	\$ 240
Debt Service		0.07	-	-	-	-	-
		\$50/Capita	\$ -	\$ -	\$ -	\$ -	\$ -
Total Levy			0.285000	0.310000	0.330000	0.330000	0.330000
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 45	> 35%	57.03%	52.83%	56.39%	57.28%	58.47%
Business-type Activities	Page 47	> 35%	61.10%	64.66%	66.33%	69.28%	70.82%
10) Operating Income/Total Operating Revenue	Page 22						
Water Fund		15.00%	9.95%	32.19%	30.00%	30.28%	37.51%
Sewer Fund		15.00%	22.30%	21.46%	23.74%	18.05%	17.65%
Landfill		15.00%	36.18%	17.14%	10.77%	-27.67%	19.99%
11) Debt Coverage Ratio							
Water	Pages 22-23	1.50	1.30	2.05	2.02	1.34	2.62
Sewer		1.50	1.56	1.43	1.48	1.29	1.00
Landfill		1.50	3.92	1.60	1.08	(0.65)	2.61
12) Cash, Investments & Treasurer Cash							
General Fund:	Pages 17/19/45						
Operating		5,375,000					
Replacement		-					
Unassigned		5,375,000	3,821,501	2,670,629	4,215,752	6,005,071	4,503,751
Budgetary stabilization		-	1,499,944	2,881,604	2,671,403	905,385	-
		5,375,000	5,321,445	5,552,233	6,887,155	6,910,456	4,503,751
Business-type Activities (Excluding Depreciation/Amortization)	Pages 21/22/47						
Operating		1,285,000					
Restricted		3,845,000					
Replacement		-					
		5,130,000	22,975,875	20,186,487	19,443,003	15,722,525	13,996,836



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, 2024, and have issued our report thereon dated January 7, 2025. 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 18, 2024. 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, 2024. 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:

Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

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. Five audit adjustments decreased the governmental fund balances by \$141,435. Eight audit adjustments decreased the net position of the business-type funds by \$1,401,789. Three audit adjustments decreased the net position of the component unit by \$11,069. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Ambulance accounts receivable and revenue were both decreased \$100,237 to adjust the allowance for uncollectible accounts.
2. Grain inventory was decreased and farm expenses were increased \$26,546 on the Water Fund.
3. The liability for landfill closure/post-closure costs was decreased \$1,516,091 with a corresponding decrease to expense.
4. Accounts payable and expenses were increased \$23,415 on the General Fund and \$12,898 on the Sewer Fund.
5. Capital assets and net position were both decreased \$556,578 on the Water Fund to remove water lines not owned by the city capitalized during the prior year.
6. Capital assets were increased and expenses were decreased \$336,761 to capitalize assets on the utility funds.
7. Depreciation expense of \$2,669,180 was recorded on the utility funds.
8. The liability for claims incurred but not paid was increased \$28,113 with a corresponding decrease to expense.
9. Kilgore Library Foundation cash and net position were both decreased \$63,729 to remove erroneous reconciling items from the bank reconciliation.

10. Kilgore Library Foundation investments were increased \$38,088, accrued interest receivable was increased \$39, and interest income was increased \$38,127.

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 7, 2025.

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, 2024, 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. While reviewing cancelled checks to verify authorized individuals are correctly signing checks, we discovered one check in February 2024 that had no signatures. We recommend creating controls to ensure all checks are signed by the authorized individuals before they are issued.
2. During price testing of water inventory we noticed that per item prices are not being updated regularly. Suggest an annual process where the water supervisor looks over and updates the inventory values for frequently used items.

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.

AMGL, PC.

Grand Island, Nebraska
January 7, 2025

CITY OF YORK, NEBRASKA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

September 30, 2024

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	3
MANAGEMENT'S DISCUSSION AND ANALYSIS	6
FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements	
Balance Sheet - Modified Accrual Basis - Governmental Funds	17
Reconciliation of the Balance Sheet - Modified Accrual Basis - Governmental Funds to the Statement of Net Position	18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Accrual Basis - Governmental Funds	19
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Accrual Basis - Governmental Funds to the Statement of Activities	20
Statement of Fund Net Position - Proprietary Funds	21
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	22
Statement of Cash Flows - Proprietary Funds	23
Notes to Financial Statements	25
SUPPLEMENTARY AND OTHER INFORMATION	
Budgetary Comparison Schedules - Cash Basis	
General Fund	63
Street Fund	64
CDBG Fund	65
Debt Service Fund	66
LB 357 Fund	67
Capital Projects Fund	68
Note to Supplementary Information	69
Combining Balance Sheet - Modified Accrual Basis - Nonmajor Governmental Funds	70
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Accrual Basis - Nonmajor Governmental Funds	71
Combining Statement of Revenues and Expenditures - Modified Accrual Basis - General Fund Departments	72

TABLE OF CONTENTS, Continued

Page

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 <i>Government Auditing Standards</i>	73
---	----

SHAREHOLDERS:

Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

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, 2024, 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, 2024, 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.

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 7, 2025, 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.

AMGL, PC.

Grand Island, Nebraska
January 7, 2025

**CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended September 30, 2024**

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, 2024.

Financial Highlights

- The assets of the City of York exceeded its liabilities at the close of the most recent fiscal year by \$82,880,268 (*net position*). Of this amount, \$28,278,268 (*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 \$41,134,521, with an unrestricted net position balance of \$7,643,102.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$3,821,501, 24.1 percent of total General Fund expenditures for the year ended September 30, 2024.

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, 2024

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 thirteen 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 seven governmental funds are combined into a single,

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024

aggregated 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 \$82,880,268 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, 2024

Summary Statements of Net Position

	2024	2023	Increase (Decrease)
Current and Other Assets	\$ 47,316,970	\$ 43,705,917	\$ 3,611,053
Capital Assets	93,722,292	88,256,694	5,465,598
Total Assets	141,039,262	131,962,611	9,076,651
Long-term Liabilities	51,084,945	48,580,073	2,504,872
Other Liabilities	7,074,049	6,573,196	500,853
Total Liabilities	58,158,994	55,153,269	3,005,725
 Net Position:			
Net Investment in Capital Assets	41,347,640	40,275,441	1,072,199
Restricted	13,254,360	9,896,846	3,357,514
Unrestricted	28,278,268	26,637,055	1,641,213
Total Net Position	\$ 82,880,268	\$ 76,809,342	\$ 6,070,926

A large portion of the City of York’s net position (49.9 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 (16.0 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$28,278,268) 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, 2024

Expenses and Program Revenues – Governmental Activities

<u>Function</u>	<u>Year Ended September 30, 2024</u>		<u>Year Ended September 30, 2023</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 392,473	\$ 1,112,442	\$ 2,632,169	\$ 5,480,035
Economic Development	185,021	373,736	305,220	686,571
Public Safety	1,301,100	5,624,682	1,340,400	5,044,033
Public Works	262,273	1,616,635	817,765	1,462,600
Environment and Leisure	1,962,017	3,765,807	964,607	3,676,962
Airport	434,809	399,494	454,592	470,452
Interest and fees	-	734,923	-	244,413
Depreciation	-	3,024,141	-	2,821,307
Total	<u>\$ 4,537,693</u>	<u>\$ 16,651,860</u>	<u>\$ 6,514,753</u>	<u>\$ 19,886,373</u>

Revenues by Source – Governmental Activities

SOURCES OF REVENUE

	<u>Year Ended September 30, 2024</u>		<u>Year Ended September 30, 2023</u>	
Charges for Services	\$ 2,264,853	11.90 %	\$ 2,176,464	10.66 %
Operating Grants and Contributions	620,369	3.26	792,617	3.88
Capital Grants and Contributions	1,652,471	8.68	3,545,672	17.36
Property Taxes	2,098,709	11.03	2,068,328	10.13
Motor Vehicle Taxes	232,557	1.22	222,964	1.09
Occupation/Franchise	2,949,415	15.50	2,781,567	13.62
Sales Tax	6,700,104	35.21	6,772,170	33.16
Special Assessments	8,940	0.05	35,057	0.17
TIF Proceeds	137,707	0.72	144,160	0.71
State Allocation	1,448,630	7.61	1,389,083	6.80
Gain (Loss) on Sale of Capital Assets	(50,379)	(0.26)	124,493	0.61
Miscellaneous	49,199	0.26	9,150	0.04
Interest	1,096,097	5.76	667,305	3.27
Interfund Transfers	(178,522)	(0.94)	(305,678)	(1.50)
Total	<u>\$ 19,030,150</u>	<u>100.00 %</u>	<u>\$ 20,423,352</u>	<u>100.00 %</u>

Net position of the governmental funds increased \$2,378,290 during the year ended September 30, 2024.

Business-type activities. Business-type activities increased the City of York’s net position by \$3,692,636. Key elements of this increase are as follows:

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024

Expenses and Program Revenues – Business-type Activities

<u>Function</u>	<u>Year Ended September 30, 2024</u>		<u>Year Ended September 30, 2023</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Water	\$ 2,385,324	\$ 2,621,849	\$ 2,550,080	\$ 2,389,710
Sewer	3,662,199	3,252,402	3,480,080	3,165,221
Landfill	2,184,148	(62,797)	1,881,340	1,586,562
Total	<u>\$ 8,231,671</u>	<u>\$ 5,811,454</u>	<u>\$ 7,911,500</u>	<u>\$ 7,141,493</u>

Revenues by Source – Business-type Activities

<u>SOURCES OF REVENUE</u>	<u>Year Ended September 30, 2024</u>		<u>Year Ended September 30, 2023</u>	
Charges for Services	\$ 8,185,527	86.13 %	\$ 7,845,302	86.32 %
Capital Contributions and Grants	46,144	0.48	66,198	0.73
Special Assessments	(15,885)	(0.17)	-	-
Gain on Sale of Capital Assets	1	-	259,784	2.86
Interfund Transfers	178,522	1.88	305,678	3.36
Interest	1,109,781	11.68	611,259	6.73
Total	<u>\$ 9,504,090</u>	<u>100.00 %</u>	<u>\$ 9,088,221</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 \$19,139,171. The unassigned fund balance is \$3,807,808, 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 (\$453,398), 2) restricted for debt service (\$708,987), 3) restricted for economic development (\$452,228), 4) restricted for capital projects (\$6,576,264), 5) restricted

CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024

for community betterment (\$1,766), 6) restricted for Creative District (\$243), 7) restricted for police (\$38,976), 8) restricted for street improvements (\$4,653,749), 9) restricted for fire (\$42,917), 10) restricted for recreation (\$59,332), 11) assigned for budgetary stabilization (\$1,499,944), 12) assigned for other purposes (\$651,292) or 13) put into a nonspendable prepaid asset (\$192,267).

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 \$3,821,501, or 24.1 percent of annual expenditures. Total General Fund balance was \$9,941,346, or 62.7 percent of annual General Fund expenditures.

The fund balance of the City of York’s General Fund increased by \$3,698,167 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 – \$10,215,609, Sewer Fund – \$5,530,472, and Landfill Fund – \$4,889,085. The change in net position for the proprietary funds was as follows: Water Fund – increase of \$636,141, Sewer Fund – increase of \$455,676, and Landfill Fund – increase of \$2,600,819. 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, 2024.

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, 2024, amounts to \$93,722,292 (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:

- Storage building for park, street, water and sewer departments - \$255,800
- Levitt Stadium turf project - \$2,956,850
- Playground equipment at East Hill Park - \$166,285
- Tennis court surface at East Hill Park - \$79,100
- 2023 Ford Explorer with lightbar and police equipment - \$66,453
- Bleacher shades for the ball park complex - \$269,054
- Soccer field irrigation system - \$107,076
- Balance on fire station real estate at 2524 S. Lincoln - \$260,045
- Construction in progress on fire/EMS station project - \$965,491

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024

- Construction in progress on airport layout plan - \$145,083
- Balance on Industrial Park land - \$1,910,408
- Rebuilt Caterpillar loader - \$271,288
- Construction costs on Blackburn Bridge project - \$125,302
- Construction costs on street improvement and ADA ramp project - \$1,922,972
- Construction in progress donated by NDOT on Project Access pedestrian safety & trails project - \$812,110
- 2024 Bobcat mini excavator for water department - \$90,596

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

	<u>Year Ended September 30, 2024</u>			<u>Year Ended September 30, 2023</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	\$ 4,351,331	\$ 632,667	\$ 4,983,998	\$ 1,915,879	\$ 632,667	\$ 2,548,546
Construction in Progress	2,848,898	-	2,848,898	5,961,657	21,110	5,982,767
Infrastructure	11,703,045	-	11,703,045	5,821,672	-	5,821,672
Buildings and Improvements	23,892,903	6,103,854	29,996,757	21,566,535	6,254,867	27,821,402
Distribution Systems	-	37,828,001	37,828,001	-	39,666,277	39,666,277
Equipment	2,678,209	2,740,202	5,418,411	2,125,386	3,011,680	5,137,066
Vehicles	762,310	180,872	943,182	1,047,550	231,414	1,278,964
Total	<u>\$ 46,236,696</u>	<u>\$ 47,485,596</u>	<u>\$ 93,722,292</u>	<u>\$ 38,438,679</u>	<u>\$ 49,818,015</u>	<u>\$ 88,256,694</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, 2024</u>			<u>Year Ended September 30, 2023</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	\$ 25,620,000	\$ 5,540,000	\$ 31,160,000	\$ 19,215,000	\$ 6,105,000	\$ 25,320,000
Notes Payable	113,137	21,101,515	21,214,652	191,665	22,469,588	22,661,253
Total	<u>\$ 25,733,137</u>	<u>\$ 26,641,515</u>	<u>\$ 52,374,652</u>	<u>\$ 19,406,665</u>	<u>\$ 28,574,588</u>	<u>\$ 47,981,253</u>

The City of York's total debt increased by \$4,393,399 (9.2 percent) during the current fiscal year as the City issued \$8,185,000 of Series 2023 Limited Sales Tax Infrastructure Bonds.

CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2024

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 47-52 of this report.

The following selected financial information is presented:

Total 2024 Taxable Valuation	\$702,145,964
Total General Obligation and Limited Tax Obligation Debt	25,733,137
Total Revenue Debt	26,641,515
Total Sales Tax Revenues	6,700,104

Economic Factors and Next Year’s Budgets and Rates

- Property tax asking for the year ending September 30, 2025 of \$2,001,116 is \$50,294 (2.6 percent) higher 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.
- On November 1, 2024, \$4,845,000 of Series 2024 Limited Sales Tax Infrastructure Bonds were issued to finance the balance of the fire station project.
- The City has remaining contractual commitments of \$427,270 on the pedestrian safety access project which is expected to be completed by September 2028.
- The City has remaining contractual commitments of \$7,744,391 on the fire/EMS building project which is expected to be completed by January 2026.
- The City has remaining contractual commitments of \$197,460 on the airport layout plan expected to be completed by September 2025.

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, 2024

	Primary Government		Total	Component Unit (Accrual Basis)
	Governmental Activities (Modified Accrual Basis)	Business-type Activities (Accrual Basis)		
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 2,382,164	\$ 6,187,260	\$ 8,569,424	\$ 128,670
Certificates of deposit	4,694,153	12,944,258	17,638,411	1,146,148
County treasurer cash	127,107	-	127,107	-
Accounts receivable	592,327	401,215	993,542	-
Unbilled revenue	-	578,430	578,430	-
Special assessments receivable	534,326	-	534,326	-
Due from other governments	1,231,896	-	1,231,896	-
Current portion of notes receivable	6,530	-	6,530	-
Accrued interest receivable	88,140	86,959	175,099	1,915
Due from (to) other funds	(126,853)	126,853	-	-
Prepaid expenses	192,267	60,513	252,780	-
Inventory	28,664	112,148	140,812	-
Total current assets	<u>9,750,721</u>	<u>20,497,636</u>	<u>30,248,357</u>	<u>1,276,733</u>
Noncurrent assets:				
Restricted cash and cash equivalents	4,474,563	109,505	4,584,068	-
Restricted certificates of deposit	8,736,261	3,734,852	12,471,113	-
Noncurrent portion of notes receivable	13,432	-	13,432	-
Capital assets:				
Land	4,351,331	632,667	4,983,998	131,247
Construction in progress	2,848,898	-	2,848,898	-
Other capital assets, net of depreciation	39,036,467	46,852,929	85,889,396	-
Net capital assets	<u>46,236,696</u>	<u>47,485,596</u>	<u>93,722,292</u>	<u>131,247</u>
Total noncurrent assets	<u>59,460,952</u>	<u>51,329,953</u>	<u>110,790,905</u>	<u>131,247</u>
Total assets	<u>69,211,673</u>	<u>71,827,589</u>	<u>141,039,262</u>	<u>1,407,980</u>
LIABILITIES				
Current liabilities:				
Accounts payable	789,639	398,047	1,187,686	-
Claims incurred but not paid	73,354	-	73,354	-
Accrued wages and vacation	524,038	72,104	596,142	-
Payroll withholding	(20,658)	-	(20,658)	-
Accrued interest	285,339	114,794	400,133	-
Sales tax payable	1,824	35,602	37,426	-
Customer deposits	1,750	109,505	111,255	-
Unavailable special assessments	517,769	-	517,769	-
Current portion of long-term obligations	2,065,703	2,105,239	4,170,942	-
Total current liabilities	<u>4,238,758</u>	<u>2,835,291</u>	<u>7,074,049</u>	<u>-</u>
Noncurrent liabilities:				
Noncurrent compensated absences	170,960	39,089	210,049	-
Accrued closure/post-closure costs	-	2,671,186	2,671,186	-
Noncurrent portion of long-term obligations	23,667,434	24,536,276	48,203,710	-
Total noncurrent liabilities	<u>23,838,394</u>	<u>27,246,551</u>	<u>51,084,945</u>	<u>-</u>
Total liabilities	<u>28,077,152</u>	<u>30,081,842</u>	<u>58,158,994</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	20,503,559	20,844,081	41,347,640	-
Restricted for:				
Street improvements	4,653,749	-	4,653,749	-
Debt service	708,987	266,500	975,487	-
Federal programs	453,398	-	453,398	-
Economic development	452,228	-	452,228	-
Capital projects	6,576,264	-	6,576,264	-
Community betterment	1,766	-	1,766	-
Creative District	243	-	243	-
Public safety	81,893	-	81,893	-
Recreation	59,332	-	59,332	-
Unrestricted	<u>7,643,102</u>	<u>20,635,166</u>	<u>28,278,268</u>	<u>1,407,980</u>
Total net position	<u>\$ 41,134,521</u>	<u>\$ 41,745,747</u>	<u>\$ 82,880,268</u>	<u>\$ 1,407,980</u>

See notes to financial statements.

CITY OF YORK, NEBRASKA
STATEMENT OF ACTIVITIES
For the year ended September 30, 2024

<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	\$ 1,112,442	\$ 171,848	\$ -
Economic development	373,736	28,854	156,167
Public safety	5,624,682	838,386	420,965
Public works	1,616,635	3,658	12,387
Environment and leisure	3,765,807	918,978	30,850
Airport	399,494	303,129	-
Interest and fees on long-term debt	734,923	-	-
Depreciation - unallocated	3,024,141	-	-
Total governmental activities	16,651,860	2,264,853	620,369
Business-type activities			
(accrual basis):			
Water	2,621,849	2,339,180	-
Sewer	3,252,402	3,662,199	-
Landfill	(62,797)	2,184,148	-
Total business-type activities	5,811,454	8,185,527	-
Total primary government	\$ 22,463,314	\$ 10,450,380	\$ 620,369
Component unit (accrual basis):			
Kilgore Library Foundation	\$ 16,605	\$ 4,529	\$ 2,965

See notes to financial statements.

	Net (Expenses) Revenues and Changes in Net Position			
	Primary Government			Component Unit (Accrual Basis)
Capital Grants and Contributions	Governmental Activities (Modified Accrual Basis)	Business-type Activities (Accrual Basis)	Total	
\$ 220,625	\$ (719,969)		\$ (719,969)	
-	(188,715)		(188,715)	
41,749	(4,323,582)		(4,323,582)	
246,228	(1,354,362)		(1,354,362)	
1,012,189	(1,803,790)		(1,803,790)	
131,680	35,315		35,315	
-	(734,923)		(734,923)	
-	(3,024,141)		(3,024,141)	
<u>1,652,471</u>	<u>(12,114,167)</u>	<u>\$ -</u>	<u>(12,114,167)</u>	
46,144	-	(236,525)	(236,525)	
-	-	409,797	409,797	
-	-	2,246,945	2,246,945	
<u>46,144</u>	<u>-</u>	<u>2,420,217</u>	<u>2,420,217</u>	
<u>\$ 1,698,615</u>	<u>(12,114,167)</u>	<u>2,420,217</u>	<u>(9,693,950)</u>	
<u>\$ -</u>				<u>\$ (9,111)</u>
General revenues:				
Taxes:				
Property	2,098,709	-	2,098,709	-
Motor vehicle	232,557	-	232,557	-
Occupation/franchise	2,949,415	-	2,949,415	-
Sales tax	6,700,104	-	6,700,104	-
Special assessments	8,940	(15,885)	(6,945)	-
TIF proceeds	137,707	-	137,707	-
State allocation	1,448,630	-	1,448,630	-
Gain (loss) on sale of capital assets	(50,379)	1	(50,378)	-
Miscellaneous	49,199	-	49,199	-
Interest income	1,096,097	1,109,781	2,205,878	50,410
Interfund transfers	(178,522)	178,522	-	-
Total general revenues	<u>14,492,457</u>	<u>1,272,419</u>	<u>15,764,876</u>	<u>50,410</u>
Change in net position	2,378,290	3,692,636	6,070,926	41,299
Net position - September 30, 2023:				
As originally reported	38,756,231	38,609,689	77,365,920	1,366,681
Restatement	-	(556,578)	(556,578)	-
As restated	<u>38,756,231</u>	<u>38,053,111</u>	<u>76,809,342</u>	<u>1,366,681</u>
Net position - September 30, 2024	<u>\$ 41,134,521</u>	<u>\$ 41,745,747</u>	<u>\$ 82,880,268</u>	<u>\$ 1,407,980</u>

CITY OF YORK, NEBRASKA

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

September 30, 2024

	<u>General Fund</u>	<u>Street Fund</u>	<u>CDBG Fund</u>	<u>Debt Service Fund</u>
ASSETS				
Cash and cash equivalents	\$ 3,162,081	\$ 1,528,328	\$ 221,881	\$ 221,491
Certificates of deposit	6,045,631	3,147,909	159,679	500,346
County treasurer cash	127,107	-	-	-
Accounts receivable	569,036	9,481	-	-
Special assessments receivable	-	396,084	-	138,242
Due from other governments	795,730	61,764	-	-
Accrued interest receivable	39,735	20,659	1,048	3,284
Inventory	-	-	-	-
Prepaid insurance	150,516	32,878	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 10,889,836</u>	<u>\$ 5,197,103</u>	<u>\$ 382,608</u>	<u>\$ 863,363</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 493,669	\$ 85,745	\$ -	\$ -
Accrued interest payable	616	441	-	16,134
Accrued wages and vacation	471,289	44,763	-	-
Payroll liabilities	(20,658)	-	-	-
Due to other funds	-	-	-	-
Customer deposits	1,750	-	-	-
Sales tax payable	1,824	-	-	-
Unavailable special assessments	-	379,527	-	138,242
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	948,490	510,476	-	154,376
Fund balances:				
Nonspendable:				
Prepaid assets	150,516	32,878	-	-
Restricted for:				
Street improvements	-	4,653,749	-	-
Debt service	-	-	-	708,987
Federal programs	70,790	-	382,608	-
Economic development	-	-	-	-
Capital projects	4,274,273	-	-	-
Community betterment	-	-	-	-
Creative District	-	-	-	-
Police	22,073	-	-	-
Fire	42,917	-	-	-
Recreation	59,332	-	-	-
Assigned for:				
Budgetary stabilization	1,499,944	-	-	-
Other purposes	-	-	-	-
Unassigned	3,821,501	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>9,941,346</u>	<u>4,686,627</u>	<u>382,608</u>	<u>708,987</u>
Total liabilities and fund balances	<u>\$ 10,889,836</u>	<u>\$ 5,197,103</u>	<u>\$ 382,608</u>	<u>\$ 863,363</u>

See notes to financial statements.

LB 357 Fund	Capital Projects Fund	Other Funds	Total Governmental Funds
\$ 814,303	\$ (13,633)	\$ 350,092	\$ 6,284,543
1,677,225	-	721,092	12,251,882
-	-	-	127,107
-	-	13,810	592,327
-	-	-	534,326
282,457	-	91,945	1,231,896
11,007	(60)	4,733	80,406
-	-	28,664	28,664
-	-	8,873	192,267
<u>\$ 2,784,992</u>	<u>\$ (13,693)</u>	<u>\$ 1,219,209</u>	<u>\$ 21,323,418</u>
\$ 88,000	\$ -	\$ 79,918	\$ 747,332
268,148	-	-	285,339
-	-	7,986	524,038
-	-	-	(20,658)
126,853	-	-	126,853
-	-	-	1,750
-	-	-	1,824
-	-	-	517,769
483,001	-	87,904	2,184,247
-	-	8,873	192,267
-	-	-	4,653,749
-	-	-	708,987
-	-	-	453,398
-	-	452,228	452,228
2,301,991	-	-	6,576,264
-	-	1,766	1,766
-	-	243	243
-	-	16,903	38,976
-	-	-	42,917
-	-	-	59,332
-	-	-	1,499,944
-	-	651,292	651,292
-	(13,693)	-	3,807,808
2,301,991	(13,693)	1,131,305	19,139,171
<u>\$ 2,784,992</u>	<u>\$ (13,693)</u>	<u>\$ 1,219,209</u>	<u>\$ 21,323,418</u>

CITY OF YORK, NEBRASKA

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

September 30, 2024

Total fund balances - governmental funds \$ 19,139,171

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. 19,962

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 \$75,643,515 and the accumulated depreciation is \$29,406,819. 46,236,696

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. 1,642,789

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	\$ (25,620,000)	
Note payable	(113,137)	
Noncurrent compensated absences	(170,960)	(25,904,097)

Total net position - governmental activities \$ 41,134,521

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, 2024

	<u>General Fund</u>	<u>Street Fund</u>	<u>CDBG Fund</u>
REVENUES			
Taxes:			
Property	\$ 2,098,709	\$ -	\$ -
Motor vehicle	232,557	-	-
Special assessments	-	8,940	-
Occupation/franchise	2,949,415	-	-
Sales tax	4,607,493	417,585	-
TIF proceeds	-	-	-
Intergovernmental	553,764	1,343,968	-
Charges for services	1,929,396	3,659	-
Grants	124,385	-	122,849
Loan collections	-	-	294
Contributions	93,983	-	-
Interest income	580,255	221,261	1,092
Loan/bond proceeds	8,185,000	-	-
Sale of property	-	-	-
Insurance proceeds	244,366	48,765	-
Other	24,921	23,352	-
Total revenues	21,624,244	2,067,530	124,235
EXPENDITURES			
General government	1,115,611	-	-
Economic development	-	-	151,928
Public safety	5,703,166	-	-
Public works	-	1,643,413	-
Environment and leisure	3,752,784	-	-
Airport	-	-	-
Capital outlay	5,100,491	508,460	-
Principal payments on debt	-	47,891	-
Interest on long-term debt	-	2,182	-
Bond fees	181,740	-	-
Total expenditures	15,853,792	2,201,946	151,928
Excess (deficiency) of revenues over expenses before transfers	5,770,452	(134,416)	(27,693)
INTERFUND TRANSFERS			
Transfers from other funds	430,850	1,307,373	-
Transfers to other funds	(2,503,135)	(154,292)	-
Net interfund transfers	(2,072,285)	1,153,081	-
Net change in fund balances	3,698,167	1,018,665	(27,693)
Fund balances - September 30, 2023	6,243,179	3,667,962	410,301
Fund balances - September 30, 2024	\$ 9,941,346	\$ 4,686,627	\$ 382,608

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>
\$ -	\$ -	\$ -	\$ -	\$ 2,098,709
-	-	-	-	232,557
-	-	-	-	8,940
-	-	-	-	2,949,415
-	1,675,026	-	-	6,700,104
-	-	-	137,707	137,707
-	-	-	-	1,897,732
-	-	-	335,056	2,268,111
-	-	197,182	174,387	618,803
-	-	-	-	294
-	-	-	12,120	106,103
19,395	95,812	28,914	69,237	1,015,966
-	-	-	-	8,185,000
-	-	-	7,185	7,185
-	-	-	-	293,131
-	-	-	926	49,199
<u>19,395</u>	<u>1,770,838</u>	<u>226,096</u>	<u>736,618</u>	<u>26,568,956</u>
-	-	-	100	1,115,711
-	-	-	221,808	373,736
-	-	-	-	5,703,166
-	-	-	-	1,643,413
-	41,664	-	15,238	3,809,686
-	-	-	402,196	402,196
-	329,300	2,048,275	2,081,086	10,067,612
1,010,000	770,000	-	30,637	1,858,528
55,159	489,358	-	2,734	549,433
2,500	1,250	-	-	185,490
<u>1,067,659</u>	<u>1,631,572</u>	<u>2,048,275</u>	<u>2,753,799</u>	<u>25,708,971</u>
(1,048,264)	139,266	(1,822,179)	(2,017,181)	859,985
1,003,569	-	334,292	-	3,076,084
-	-	(166,329)	(430,850)	(3,254,606)
<u>1,003,569</u>	<u>-</u>	<u>167,963</u>	<u>(430,850)</u>	<u>(178,522)</u>
(44,695)	139,266	(1,654,216)	(2,448,031)	681,463
<u>753,682</u>	<u>2,162,725</u>	<u>1,640,523</u>	<u>3,579,336</u>	<u>18,457,708</u>
<u>\$ 708,987</u>	<u>\$ 2,301,991</u>	<u>\$ (13,693)</u>	<u>\$ 1,131,305</u>	<u>\$ 19,139,171</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, 2024

Total net change in fund balances - governmental funds	\$ 681,463
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.	(6,409)
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 (\$10,879,722) exceeded depreciation expense (\$3,024,141). Asset additions of \$812,110 were donated by Nebraska Department of Transportation.	7,855,581
Basis remaining on capital assets that are disposed of is not reported in the governmental funds. However, the remaining basis reduces the gain on sale of capital assets on the statement of activities.	(57,564)
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.	235,407
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.	(3,716)
Issuance of long-term debt is reported as revenue in the governmental funds, but the issuance increases long-term liabilities in the statement of net position.	(8,185,000)
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>1,858,528</u>
Change in net position of governmental activities	<u><u>\$ 2,378,290</u></u>

See notes to financial statements.

CITY OF YORK, NEBRASKA

STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS

September 30, 2024

	Enterprise Funds				Internal Service Fund
	Water Fund	Sewer Fund	Landfill Fund	Total	Fund
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 3,154,137	\$ 1,689,190	\$ 1,343,933	\$ 6,187,260	\$ 572,184
Certificates of deposit	6,696,915	3,479,236	2,768,107	12,944,258	1,178,532
Accounts receivable	172,754	228,461	-	401,215	-
Unbilled revenue	290,931	287,499	-	578,430	-
Accrued interest receivable	44,454	22,833	19,672	86,959	7,734
Due from other funds	126,853	-	-	126,853	-
Prepaid expenses	12,911	36,287	11,315	60,513	-
Inventory	112,148	-	-	112,148	-
Total current assets	10,611,103	5,743,506	4,143,027	20,497,636	1,758,450
Noncurrent assets:					
Restricted cash	109,505	-	-	109,505	-
Restricted certificates of deposit	266,500	-	3,468,352	3,734,852	-
Capital assets:					
Land	24,625	344,330	263,712	632,667	-
Distribution systems	21,311,826	35,659,101	-	56,970,927	-
Buildings and improvements	270,742	-	8,659,203	8,929,945	-
Equipment	1,375,345	5,619,964	3,116,290	10,111,599	-
Vehicles	104,250	570,000	-	674,250	-
Less accumulated depreciation	(10,293,378)	(15,090,172)	(4,450,242)	(29,833,792)	-
Net capital assets	12,793,410	27,103,223	7,588,963	47,485,596	-
Total noncurrent assets	13,169,415	27,103,223	11,057,315	51,329,953	-
Total assets	23,780,518	32,846,729	15,200,342	71,827,589	1,758,450
LIABILITIES					
Current liabilities:					
Accounts payable	298,548	78,879	20,620	398,047	42,307
Claims incurred but not paid	-	-	-	-	73,354
Accrued wages and vacation	32,031	22,310	17,763	72,104	-
Accrued interest payable	24,263	78,361	12,170	114,794	-
Sales tax payable	16,155	19,447	-	35,602	-
Customer deposits	109,505	-	-	109,505	-
Current portion of long-term obligations	617,003	1,073,236	415,000	2,105,239	-
Total current liabilities	1,097,505	1,272,233	465,553	2,835,291	115,661
Noncurrent liabilities:					
Noncurrent compensated absences	24,497	14,037	555	39,089	-
Accrued closure/post-closure costs	-	-	2,671,186	2,671,186	-
Noncurrent portion of long-term obligations	4,283,413	16,837,863	3,415,000	24,536,276	-
Total noncurrent liabilities	4,307,910	16,851,900	6,086,741	27,246,551	-
Total liabilities	5,405,415	18,124,133	6,552,294	30,081,842	115,661
NET POSITION					
Net investment in capital assets	7,892,994	9,192,124	3,758,963	20,844,081	-
Restricted for debt service	266,500	-	-	266,500	-
Unrestricted	10,215,609	5,530,472	4,889,085	20,635,166	1,642,789
Total net position	\$18,375,103	\$14,722,596	\$8,648,048	\$41,745,747	\$1,642,789

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, 2024

	Enterprise Funds			Total	Internal Service Fund
	Water Fund	Sewer Fund	Landfill Fund		
Operating revenues:					
Sales	\$ 2,084,615	\$ 3,583,602	\$ 2,183,948	\$ 7,852,165	\$ -
Services charges	27,877	20,748	-	48,625	-
Rent income	199,241	-	200	199,441	-
Health insurance premiums	-	-	-	-	1,744,154
Insurance proceeds	-	9,303	-	9,303	-
Other revenue	27,447	48,546	-	75,993	-
Total operating revenues	2,339,180	3,662,199	2,184,148	8,185,527	1,744,154
Operating expenses:					
Personnel	561,036	603,981	499,547	1,664,564	-
Insurance	26,967	74,780	27,770	129,517	-
Professional fees	11,720	83,293	97,054	192,067	-
Meetings, seminars, and dues	3,071	1,589	245	4,905	-
Repairs and maintenance	806,865	209,132	143,431	1,159,428	-
Contract services	10,890	28,623	35,740	75,253	-
Transportation	7,382	13,369	59,937	80,688	-
Utilities and telephone	75,494	225,695	22,781	323,970	-
Supplies	16,956	57,426	10,301	84,683	-
Closure/post-closure costs	-	-	(1,516,091)	(1,516,091)	-
Farm rental expenses	144,596	-	-	144,596	-
Other expenses	135,619	71,087	15,003	221,709	-
Depreciation	710,574	1,476,541	482,065	2,669,180	-
Insurance claims/health premiums	-	-	-	-	1,588,876
Total operating expenses	2,511,170	2,845,516	(122,217)	5,234,469	1,588,876
Operating income (loss)	(171,990)	816,683	2,306,365	2,951,058	155,278
Nonoperating revenues (expenses):					
Interest income	514,143	241,764	353,874	1,109,781	80,129
Grant income	46,144	-	-	46,144	-
Gain on sale of assets	1	-	-	1	-
Special assessments	-	(15,885)	-	(15,885)	-
Interest expense	(84,822)	(275,950)	(58,920)	(419,692)	-
Bond/DEE loan fees	(25,857)	(130,936)	(500)	(157,293)	-
Total nonoperating revenues (expenses)	449,609	(181,007)	294,454	563,056	80,129
Income before interfund transfers	277,619	635,676	2,600,819	3,514,114	235,407
Interfund transfers:					
Transfer (to) from other funds	358,522	(180,000)	-	178,522	-
Change in net position	636,141	455,676	2,600,819	3,692,636	235,407
Net position - September 30, 2023:					
As originally reported	18,295,540	14,266,920	6,047,229	38,609,689	1,407,382
Restatement	(556,578)	-	-	(556,578)	-
As restated	17,738,962	14,266,920	6,047,229	38,053,111	1,407,382
Net position - September 30, 2024	\$ 18,375,103	\$ 14,722,596	\$ 8,648,048	\$ 41,745,747	\$ 1,642,789

See notes to financial statements.

CITY OF YORK, NEBRASKA

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS**

For the year ended September 30, 2024

	<u>Water Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 2,340,631
Receipts from employees and other funds	-
Payments to suppliers	(1,001,106)
Payments to employees	(553,358)
Net cash provided by operating activities	786,167
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers (to) from other funds	358,522
Decrease in due from other funds	63,427
Net cash provided (used) by noncapital financing activities	421,949
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of property and equipment	(160,805)
Proceeds from sale of assets	1
Grant funds received	46,144
Special assessment adjustment	-
Payment of loan administration fees	(25,857)
Principal payments on capital debt	(610,757)
Interest paid on capital debt	(87,235)
Net cash used by capital and related financing activities	(838,509)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Increase in certificates of deposit	(441,158)
Decrease in restricted cash	1,575
Increase in restricted certificates of deposit	-
Interest received	503,203
Net cash provided (used) by investing activities	63,620
Increase in cash and cash equivalents	433,227
Cash and cash equivalents - beginning of the year	2,720,910
Cash and cash equivalents - end of the year	\$ 3,154,137

Enterprise Funds			Internal Service Fund
Sewer Fund	Landfill Fund	Total	Fund
\$ 3,709,952	\$ 2,184,148	\$ 8,234,731	\$ -
-	-	-	1,744,154
(822,199)	(475,307)	(2,298,612)	(1,520,079)
(600,082)	(497,248)	(1,650,688)	-
<u>2,287,671</u>	<u>1,211,593</u>	<u>4,285,431</u>	<u>224,075</u>
(180,000)	-	178,522	-
-	-	63,427	-
<u>(180,000)</u>	<u>-</u>	<u>241,949</u>	<u>-</u>
(167,626)	(8,330)	(336,761)	-
-	-	1	-
-	-	46,144	-
(15,885)	-	(15,885)	-
(130,936)	(500)	(157,293)	-
(1,057,316)	(265,000)	(1,933,073)	-
(280,576)	(59,279)	(427,090)	-
<u>(1,652,339)</u>	<u>(333,109)</u>	<u>(2,823,957)</u>	<u>-</u>
(390,812)	(457,174)	(1,289,144)	(179,163)
-	-	1,575	-
-	(464,648)	(464,648)	-
235,184	347,578	1,085,965	77,654
<u>(155,628)</u>	<u>(574,244)</u>	<u>(666,252)</u>	<u>(101,509)</u>
299,704	304,240	1,037,171	122,566
<u>1,389,486</u>	<u>1,039,693</u>	<u>5,150,089</u>	<u>449,618</u>
<u>\$ 1,689,190</u>	<u>\$ 1,343,933</u>	<u>\$ 6,187,260</u>	<u>\$ 572,184</u>

CITY OF YORK, NEBRASKA

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

For the year ended September 30, 2024

	<u>Water Fund</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:	
Operating income (loss)	\$ (171,990)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	710,574
Decrease in estimated accrued closure/post-closure costs	-
Change in assets and liabilities:	
Accounts receivable and unbilled revenue	(3,672)
Prepaid expenses	536
Inventories	27,280
Accounts payable	210,638
Claims incurred but not paid	-
Accrued expenses	7,678
Sales tax payable	6,698
Customer deposits	(1,575)
Net cash provided by operating activities	<u>\$ 786,167</u>

See notes to financial statements.

<u>Enterprise Funds</u>				<u>Internal</u>
<u>Sewer</u>	<u>Landfill</u>		<u>Total</u>	<u>Service</u>
<u>Fund</u>	<u>Fund</u>			<u>Fund</u>
\$ 816,683	\$ 2,306,365		\$ 2,951,058	\$ 155,278
1,476,541	482,065		2,669,180	-
-	(1,516,091)		(1,516,091)	-
45,790	-		42,118	-
(16,212)	(3,634)		(19,310)	-
-	-		27,280	-
(40,993)	(59,411)		110,234	40,684
-	-		-	28,113
3,899	2,299		13,876	-
1,963	-		8,661	-
-	-		(1,575)	-
<u>\$ 2,287,671</u>	<u>\$ 1,211,593</u>		<u>\$ 4,285,431</u>	<u>\$ 224,075</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

INDEX

	Page
NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	
1. Financial Reporting Entity	26
2. Basis of Presentation	27
3. Measurement Focus and Basis of Accounting	30
4. Assets, Liabilities, and Equity	32
5. Revenues, Expenditures, and Expenses	37
NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY	
1. Fund Accounting Requirements	38
2. Deposit Laws and Regulations	38
3. Revenue Restrictions	39
4. Debt Restrictions and Covenants	39
5. Budgetary Data	39
NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS	
1. Cash and Certificates of Deposit	40
2. Restricted Assets	42
3. Accounts and Other Receivables	43
4. Notes Receivable	43
5. Capital Assets	44
6. Long-term Debt	47
7. Landfill Closure and Post-closure Care Costs	53
8. Interfund Transactions and Balances	54
NOTE D – OTHER NOTES	
1. Retirement Benefits	55
2. Risk Management	57
3. Commitments and Contingencies	58
4. Interlocal Agreements	60
5. CDBG Housing Loans	60
6. Tax Abatements	61
7. Related Party Transactions	61
8. Subsequent Events	62

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

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, 2024

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, 2024

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, 2024

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, 2024

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.
Creative District Fund	This Special Revenue Fund accounts for Creative District project.

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, 2024

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, 2024

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, 2024

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	\$ 785,607	Sales Tax
General	10,123	York County Grant
Street	61,764	Sales Tax
Sinking	32,707	NPPD Grant
LB357	282,457	Sales Tax
Aviation	59,238	Federal Grant
	<u>\$1,231,896</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, 2024

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, 2024

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, 2024

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.

Equity Restatement

Government-wide business-type net position and Water Fund net position were decreased \$556,578 to remove capitalized water lines, net of depreciation, as the lead replacement project involved water lines that are not part of the city-owned water distribution system.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

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 2023-2024 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, 2024

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, 2024

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, 2024

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, 2024. The categories of collateral are defined as follows:

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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	\$ 44,559,885	\$ 1,783,746	\$ 42,776,139	\$ -	\$ <u>44,537,834</u>

Reconciliation to Government-wide Statement of Net Position:

Primary Government –

Unrestricted cash and cash equivalents	\$ 8,569,424
Unrestricted certificates of deposit	17,638,411
Restricted cash and cash equivalents	4,584,068
Restricted certificates of deposit	<u>12,471,113</u>
Total primary government	43,263,016

Component Unit –

Unrestricted cash and cash equivalents	128,670
Unrestricted certificates of deposit	<u>1,146,148</u>
Total component unit	<u>1,274,818</u>

Total	\$ <u>44,537,834</u>
-------	----------------------

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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

2. Restricted Assets

The restricted assets as of September 30, 2024, are as follows:

	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total</u>	<u>Component Unit</u>
Type of Restricted Assets:				
Cash and cash equivalents	\$ 4,474,563	\$ 109,505	\$ 4,584,068	\$ -
Certificates of deposit	<u>8,736,261</u>	<u>3,734,852</u>	<u>12,471,113</u>	<u>-</u>
	<u>\$ 13,210,824</u>	<u>\$ 3,844,357</u>	<u>\$ 17,055,181</u>	<u>\$ -</u>

The governmental restricted assets consist of the following: \$70,790 in the General Fund for Federal programs, \$4,274,273 in the General Fund for capital projects, \$64,990 in the General Fund for public safety, \$59,332 in the General Fund for recreation, \$4,676,237 in the Street Fund for street operations and improvements, \$381,560 in the CDBG Fund for federal programs, \$721,837 in the Debt Service Fund for debt service, \$2,491,528 in the LB 357 Fund for capital projects, \$1,758 in the Keno Fund for community betterment, \$1,451 in the Creative District Fund for projects, \$16,829 in the E911 Fund for public safety, and \$450,239 in the TIF Fund for economic development.

Restricted assets for business-type funds consist of \$109,505 restricted cash for customer deposits in the Water Fund, \$266,500 of Water Fund certificates of deposit restricted for debt service, and \$3,468,352 of Landfill Fund certificates of deposit restricted for closure and post-closure costs.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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

3. Accounts and Other Receivables

Governmental receivables detail at September 30, 2024, is as follows:

	<u>Governmental Activities</u>
Accounts receivable - ambulance	\$ 373,798
Hotel occupation tax receivable	96,577
Other governmental accounts receivable	<u>121,952</u>
Total governmental accounts receivable	\$ <u>592,327</u>

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

4. Notes Receivable

Notes receivable at September 30, 2024, consist of the following:

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>19,962</u>
Current portion	\$ 6,530
Noncurrent portion	<u>13,432</u>
Total	\$ <u>19,962</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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

5. Capital Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	Balance at October 1, <u>2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2024</u>
<u>Governmental Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 1,915,879	\$ 2,170,452	\$ -	\$ 265,000	\$ 4,351,331
Construction in progress	5,961,657	1,922,684	-	(5,035,443)	2,848,898
Total capital assets not being depreciated	7,877,536	4,093,136	-	(4,770,443)	7,200,229
Other capital assets being depreciated:					
Infrastructure	14,446,802	2,053,775	-	4,770,443	21,271,020
Buildings and improvements	33,662,199	3,681,996	(106,999)	-	37,237,196
Equipment	5,338,029	1,003,816	(124,375)	-	6,217,470
Vehicles	4,402,457	46,999	(731,856)	-	3,717,600
Total other capital assets at historical cost	57,849,487	6,786,586	(963,230)	4,770,443	68,443,286
Less accumulated depreciation for:					
Infrastructure	(8,625,130)	(942,845)	-	-	(9,567,975)
Buildings and improvements	(12,095,664)	(1,318,398)	69,769	-	(13,344,293)
Equipment	(3,212,643)	(430,659)	104,041	-	(3,539,261)
Vehicles	(3,354,907)	(332,239)	731,856	-	(2,955,290)
Total accumulated depreciation	(27,288,344)	(3,024,141) *	905,666	-	(29,406,819)
Other capital assets, net	30,561,143	3,762,445	(57,564)	4,770,443	39,036,467
Governmental activities capital assets, net	<u>\$ 38,438,679</u>	<u>\$ 7,855,581</u>	<u>\$ (57,564)</u>	<u>\$ -</u>	<u>\$ 46,236,696</u>

*Depreciation expense was incurred by the following governmental activities:

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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

5. Capital Assets, continued

Governmental Activities, continued:

General Fund:

General government:

Administration \$ 19,096

Public safety:

Police 116,361

Fire/EMS 265,640

Total public safety 382,001

Environment and leisure:

Auditorium 191,334

Ball Field Complex 509,744

Community Center 31,516

Convention Center 343,943

Library 62,408

Museum 1,161

Park 99,427

Pool 147,504

Senior Center 11,337

Total environment and leisure 1,398,374

Total General Fund 1,799,471

Special Revenue Funds:

Airport 174,413

Street 1,050,257

Total Governmental Activities
depreciation expense \$ 3,024,141

Construction in progress at September 30, 2024, consists of \$228,549 of costs on the airport layout plan project, \$1,654,858 of costs on the pedestrian safety access project, and \$965,491 of costs on the fire/EMS station project. See Note D3 for details of commitments in place on these projects as of September 30, 2024.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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

5. Capital Assets, continued

	Balance at October 1, <u>2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2024</u>
<u>Business-type Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 632,667	\$ -	\$ -	\$ -	\$ 632,667
Construction in progress	21,110	-	-	(21,110)	-
Total capital assets not being depreciated	653,777	-	-	(21,110)	632,667
Other capital assets being depreciated:					
Distribution systems	56,900,158	49,659	-	21,110	56,970,927
Buildings and improvements	8,866,070	63,875	-	-	8,929,945
Equipment	9,888,372	223,227	-	-	10,111,599
Vehicles	674,250	-	-	-	674,250
Total other capital assets at historical cost	76,328,850	336,761	-	21,110	76,686,721
Less accumulated depreciation for:					
Distribution systems	(17,233,881)	(1,909,045)	-	-	(19,142,926)
Buildings and improvements	(2,611,203)	(214,888)	-	-	(2,826,091)
Equipment	(6,876,692)	(494,705)	-	-	(7,371,397)
Vehicles	(442,836)	(50,542)	-	-	(493,378)
Total accumulated depreciation	(27,164,612)	(2,669,180) *	-	-	(29,833,792)
Other capital assets, net	49,164,238	(2,332,419)	-	21,110	46,852,929
Business-type capital assets, net	\$ 49,818,015	\$ (2,332,419)	\$ -	\$ -	\$ 47,485,596

*Depreciation expense was charged to functions as follows:

Water	\$ 710,574
Sewer	1,476,541
Landfill	<u>482,065</u>
Total Business-type Activities depreciation expense	<u>\$ 2,669,180</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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

5. Capital Assets, continued

	Balance at October 1, <u>2023</u>	<u>Additions</u>	<u>Disposals</u>	Balance at September 30, <u>2024</u>
<u>Kilgore Library Foundation:</u>				
Land	\$ 131,247	\$ -	\$ -	\$ 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>2023</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2024</u>	Amounts Due Within <u>One Year</u>
Governmental Activities:					
Bonds payable	\$ 19,215,000	\$ 8,185,000	\$ (1,780,000)	\$ 25,620,000	\$ 1,985,000
Notes payable	191,665	-	(78,528)	113,137	80,703
Total	<u>\$ 19,406,665</u>	<u>\$ 8,185,000</u>	<u>\$ (1,858,528)</u>	<u>\$ 25,733,137</u>	<u>\$ 2,065,703</u>
Business-type Activities:					
Bonds payable	\$ 6,105,000	\$ -	\$ (565,000)	\$ 5,540,000	\$ 715,000
Notes payable	22,469,588	-	(1,368,073)	21,101,515	1,390,239
Total	<u>\$ 28,574,588</u>	<u>\$ -</u>	<u>\$ (1,933,073)</u>	<u>\$ 26,641,515</u>	<u>\$ 2,105,239</u>

The following is a summary of changes in long-term debt for the year ended September 30, 2024:

Governmental Activities

As of September 30, 2024, 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.

\$ 6,470,000

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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

6. Long-term Debt, continued

Governmental Activities, continued

Bonds payable, continued:

Series 2023 Limited Sales Tax Supported Infrastructure Bonds for \$8,185,000 dated November 16, 2023 issued to finance five City projects. The bonds bear interest ranging from 4.05 to 5.00 percent with final maturity April 1, 2044. Payments are made by the LB 357 Fund. 8,185,000

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. 4,870,000

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. 890,000

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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. 665,000

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. 4,425,000

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. 50,000

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. 65,000

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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

6. Long-term Debt, continued

Governmental Activities, continued

Notes payable:

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. 63,956

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. 49,181

Total governmental activities long-term debt \$ 25,733,137

Current portion \$ 2,065,703

Noncurrent portion 23,667,434

Total governmental long-term debt \$ 25,733,137

Business-type Activities

As of September 30, 2024, the long-term debt payable from proprietary fund resources consisted of the following:

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. \$ 864,075

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

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 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. 2,326,341

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. 17,911,099

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. 3,830,000

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. 1,710,000

Total business-type activity debt \$ 26,641,515

Current portion \$ 2,105,239

Noncurrent portion 24,536,276

Total \$ 26,641,515

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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

6. Long-term Debt, continued

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2024, 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>	
2025	\$ 1,985,000	\$ 585,418	\$ 80,703	\$ 3,171	
2026	1,930,000	561,083	32,434	937	
2027	1,970,000	536,615	-	-	
2028	1,990,000	509,025	-	-	
2029	1,790,000	479,206	-	-	
2030-2034	7,665,000	1,933,865	-	-	
2035-2039	4,870,000	1,176,825	-	-	
2040-2044	3,420,000	423,181	-	-	
	\$ 25,620,000	\$ 6,205,218	\$ 113,137	\$ 4,108	

<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>
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	54,297	1,458,951	258,176	115,820
2029	725,000	47,588	1,482,615	234,512	105,286
2030-2034	1,265,000	146,056	7,268,229	818,918	369,905
2035-2039	820,000	26,429	6,653,039	271,327	126,111
	\$ 5,540,000	\$ 476,949	\$ 21,101,515	\$ 2,495,633	\$ 1,126,110

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

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 \$1,566,431, with post-closure care costs of \$720,333, for a total of \$2,286,764 as of September 30, 2024, which is based on 87.0 percent usage of Phases 1-5 of the landfill, with a remaining Phases 6-8 placed into service April 2023 and expected to be closed in 2041. The estimated liability for construction and demolition landfill closure is \$311,495, with post-closure care costs of \$27,825 for a total of \$339,320 as of September 30, 2024. The estimated liability for the old landfill post-closure care costs is \$45,102 as of September 30, 2024.

It is estimated that an additional \$747,016 and \$153,490, 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 \$3,571,692 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, 2024. At September 30, 2023, the total cost was estimated to be \$5,636,893. The significant reduction in the estimated total cost resulted in the current year negative closure/post-closure cost expense of (\$1,516,091). 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, 2024, restricted funds of \$3,468,352 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, 2024

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	\$ -	\$ 1,307,373
To Debt Service	-	837,240
To Water	-	358,522
From Fire Station Sinking (nonmajor)	430,850	-
Total General Fund	430,850	2,503,135
Street Fund:		
From General	1,307,373	-
To Capital Projects	-	154,292
Total Street Fund	1,307,373	154,292
Debt Service Fund:		
From General	837,240	-
From Capital Projects	166,329	-
Total Debt Service Fund	1,003,569	-
Capital Projects Fund		
From Sewer	180,000	-
From Street	154,292	-
To Debt Service	-	166,329
Total Capital Projects Fund	334,292	166,329
Nonmajor Governmental Funds:	-	430,850
Water Fund:		
From General	358,522	-
Sewer Fund:		
To Capital Projects	-	180,000
	\$ 3,434,606	\$ 3,434,606

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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 \$3,461,396, with the City contributing \$224,991 and the employees contributing \$244,108 for the year ended September 30, 2024.

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 \$1,155,070 with the City contributing \$150,159 and the employees contributing \$77,306 for the year ended September 30, 2024.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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 \$1,520,433. Both the City's contribution of \$106,431 and the employees' contributions of \$108,697 were made for the year ended September 30, 2024.

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 \$5,617 (\$1,378 employer and \$4,239 employee) on \$78,717 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, 2024

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, 2024, 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 2024	\$ 10,163,198
November 2024	508,568
December 2024	1,159,968
March 2025	5,463,611
April 2025	910,153
June 2025	3,900,513
July 2025	976,102
August 2025	1,035,243
September 2025	<u>5,992,168</u>
	\$ <u>30,109,524</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

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, 2024, the City’s certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Cornerstone Bank	\$ 10,524,093
Henderson State Bank	<u>19,585,431</u>
	<u>\$ 30,109,524</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, 2024.

3. Commitments and Contingencies

Lease Commitments

The City had the following lease commitments at September 30, 2024:

<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
Museum Building	11/01/24 – 10/31/27	\$1,000/month
Soccer Complex	11/01/23 – 10/31/33	\$2,500/year

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE D – OTHER NOTES, continued

3. Commitments and Contingencies, continued

Contractual Commitments

At September 30, 2024, the City had the following commitments for capital assets:

	<u>Contract Amount</u>	<u>Incurred as of September 30, 2024</u>	<u>Remaining Commitment</u>	<u>Expected Completion</u>
Fire/EMS building:				
Engineering	\$ 719,161	\$ 615,509	\$ 103,652	
Contractor	7,861,680	220,941	7,640,739	
Total	<u>8,580,841</u>	<u>836,450</u>	<u>7,744,391</u>	January 2026
Airport layout plan:				
Engineer	329,100	131,640	197,460	September 2025
Pedestrian safety access project:				
Nebraska Dept of Transportation	728,030	300,760	427,270	September 2028
	<u>\$ 9,637,971</u>	<u>\$ 1,268,850</u>	<u>\$ 8,369,121</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, 2024, will not be significant to the City's financial statements.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2024

NOTE D – OTHER NOTES, continued

4. Interlocal Agreements

The City had the following interlocal agreements in effect as of September 30, 2024:

<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, 2024, 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, 2024

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, 2024 is as follows:

<u>TIF Project:</u>	<u>Years Remaining on TIF Agreements</u>	<u>2024 TIF Valuation</u>	<u>TIF Proceeds Received during the year 9-30-2024</u>
Levander’s of York	9	\$ 428,232	\$ 6,765
Beaver Creek	9	511,725	9,078
Nutrition Service	10	2,142,031	38,000
Creekside Apartments	11	4,351,574	77,198
Bukaska Builders	11	375,747	6,666
4 Micro TIF’s	15	268,055	-
			<u>\$ 137,707</u>

7. Related Party Transactions

The City purchased office supplies of \$31,023 and plumbing contractor services of \$476,637 from businesses owned by two Council members during the year ended September 30, 2024. The City also paid \$103,134 to York County Development Corp., which is an organization whose board member is also a member of City Council.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2024

NOTE D – OTHER NOTES, continued

8. Subsequent Events

Management has evaluated subsequent events through January 7, 2025, the date on which the financial statements were available for issue.

On October 3, 2024, Council approved a quote from NMC to rebuild/recondition the landfill's Cat 963D dozer for \$328,121.

On November 1, 2024, the City issued \$4,845,000 of Series 2024 Limited Sales Tax Infrastructure Bonds to finance the balance of the fire/EMS building project.

On November 21, 2024, Council approved the purchase of two truck chassis from Truck Center Companies for \$226,946.

On December 5, 2024, Council approved the sale of 20.7 acres of well-field property to Countryside Estates, LLC for housing development for \$238,050.

On December 5, 2024, Council approved a \$149,676 quote from Creative Sites, LLC for the Harrison Park playground.

On December 5, 2024, Council approved the purchase of a Cummins emergency generator for the City Auditorium for \$121,430 to be paid for with CDBG reuse funds.

SUPPLEMENTARY AND OTHER INFORMATION

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

Year ended September 30, 2024

	<u>Budget</u> (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Taxes:			
Property	\$ 2,036,207	\$ 2,098,709	\$ 62,502
Motor vehicle	220,000	232,557	12,557
Occupation/franchise	2,775,556	2,949,415	173,859
Sales tax	4,555,392	4,607,493	52,101
Intergovernmental	551,605	553,764	2,159
Charges for services	1,468,550	1,852,488	383,938
Grants	1,272,500	124,927	(1,147,573)
Contributions	52,500	93,983	41,483
Interest income	103,700	559,797	456,097
Loan/bond proceeds	8,000,000	8,185,000	185,000
Insurance proceeds	-	244,366	244,366
Other	82,700	24,921	(57,779)
	21,118,710	21,527,420	408,710
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Administrative	1,158,948	1,089,027	(69,921)
Public safety:			
Police	3,094,623	2,829,289	(265,334)
Fire/EMS	7,820,321	3,971,183	(3,849,138)
Police pension	103,526	106,431	2,905
Fire pension	216,871	198,481	(18,390)
Total public safety	11,235,341	7,105,384	(4,129,957)
Environment and leisure:			
Auditorium	408,736	174,238	(234,498)
Parks	962,675	661,505	(301,170)
Community center	684,651	642,122	(42,529)
Aquatic center	426,715	384,503	(42,212)
Ball park	1,263,538	904,729	(358,809)
Soccer complex	277,186	262,115	(15,071)
Levitt stadium	2,900,000	2,982,736	82,736
Senior center	22,642	14,833	(7,809)
Convention center	712,217	613,675	(98,542)
Museum	90,337	91,366	1,029
Library	1,329,104	748,387	(580,717)
Total environment and leisure	9,077,801	7,480,209	(1,597,592)
Total charges to appropriations	21,472,090	15,674,620	(5,797,470)
Revenues over (under) charges to appropriations before transfers	(353,380)	5,852,800	6,206,180
TRANSFERS TO OTHER FUNDS	(2,047,628)	(2,072,285)	(24,657)
RESOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS AND TRANSFERS	\$ (2,401,008)	\$ 3,780,515	\$ 6,181,523

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2024

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Special assessments	\$ 17,600	\$ 14,151	\$ (3,449)
Sales tax	338,800	417,585	78,785
Intergovernmental	1,342,535	1,349,312	6,777
Charges for services	5,500	4,413	(1,087)
Grants	10,000	-	(10,000)
Interest income	10,000	213,987	203,987
Insurance proceeds	-	48,765	48,765
Other	5,000	23,352	18,352
	<hr/>	<hr/>	<hr/>
Total resources	1,729,435	2,071,565	342,130
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Street operations and maintenance	1,942,405	1,672,128	(270,277)
Capital outlay	1,094,403	508,460	(585,943)
Principal payments on debt	-	47,891	47,891
Interest expense	-	2,611	2,611
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	3,036,808	2,231,090	(805,718)
Revenues under charges to appropriations before transfers	(1,307,373)	(159,525)	1,147,848
TRANSFERS FROM OTHER FUNDS	1,307,373	1,153,081	(154,292)
	<hr/>	<hr/>	<hr/>
RESOURCES AND TRANSFERS OVER CHARGES TO APPROPRIATIONS	\$ -	\$ 993,556	\$ 993,556
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2024

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Grants	\$ 350,000	\$ 122,849	\$ (227,151)
Loan collections	-	294	294
Interest income	-	991	991
	<hr/>	<hr/>	<hr/>
Total resources	350,000	124,134	(225,866)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Economic development	675,000	151,928	(523,072)
	<hr/>	<hr/>	<hr/>
RESOURCES UNDER CHARGES TO APPROPRIATIONS	\$ (325,000)	\$ (27,794)	\$ 297,206
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2024

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Interest income	\$ -	\$ 18,943	\$ 18,943
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Principal payments	1,010,000	1,010,000	-
Interest expense	57,194	57,193	(1)
Bond fees	2,500	2,500	-
	<u>1,069,694</u>	<u>1,069,693</u>	<u>(1)</u>
Total charges to appropriations			
	<u>1,069,694</u>	<u>1,069,693</u>	<u>(1)</u>
Revenues under charges to appropriations before transfers	(1,069,694)	(1,050,750)	18,944
TRANSFERS FROM OTHER FUNDS	<u>1,069,694</u>	<u>1,003,569</u>	<u>(66,125)</u>
RESOURCES AND TRANSFERS UNDER CHARGES TO APPROPRIATIONS	<u>\$ -</u>	<u>\$ (47,181)</u>	<u>\$ (47,181)</u>

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2024

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Sales tax	\$ 1,655,940	\$ 1,679,123	\$ 23,183
Interest income	25,000	92,644	67,644
	<hr/>	<hr/>	<hr/>
Total resources	1,680,940	1,771,767	90,827
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Environment and leisure	-	41,664	41,664
Capital outlay	424,427	324,037	(100,390)
Principal payments	770,000	770,000	-
Interest expense	361,408	303,278	(58,130)
Bond fees	1,500	1,250	(250)
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	1,557,335	1,440,229	(117,106)
RESOURCES OVER CHARGES TO APPROPRIATIONS			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 123,605	\$ 331,538	\$ 207,933

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2024

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Grants	\$ 197,182	\$ 197,182	\$ -
Interest income	62,000	36,972	(25,028)
	<hr/>	<hr/>	<hr/>
Total resources	259,182	234,154	(25,028)
 CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Capital outlay	2,026,800	2,619,220	592,420
	<hr/>	<hr/>	<hr/>
Revenues under charges to appropriations before transfers	(1,767,618)	(2,385,066)	(617,448)
 TRANSFERS FROM (TO) OTHER FUNDS	<hr/>	<hr/>	<hr/>
	(166,329)	167,963	334,292
 RESOURCES UNDER CHARGES TO APPROPRIATIONS	<hr/>	<hr/>	<hr/>
	\$ (1,933,947)	\$ (2,217,103)	\$ (283,156)
	<hr/>	<hr/>	<hr/>

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2024

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

	<u>General</u> <u>Fund</u>	<u>Street</u> <u>Fund</u>	<u>CDBG</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>LB 357</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>
Sources/inflows of resources:						
Actual amounts of resources (budgetary basis) from the budgetary comparison schedules	\$ 21,527,420	\$ 2,071,565	\$ 124,134	\$ 18,943	\$ 1,771,767	\$ 234,154
Differences - budget to MAB:						
Cash to MAB adjustments	<u>96,824</u>	<u>(4,035)</u>	<u>101</u>	<u>452</u>	<u>(929)</u>	<u>(8,058)</u>
Total revenues as reported on the statement of revenues, expen- ditures, and changes in fund balances - governmental funds	<u><u>\$ 21,624,244</u></u>	<u><u>\$ 2,067,530</u></u>	<u><u>\$ 124,235</u></u>	<u><u>\$ 19,395</u></u>	<u><u>\$ 1,770,838</u></u>	<u><u>\$ 226,096</u></u>
Uses/outflows of resources:						
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 15,674,620	\$ 2,231,090	\$ 151,928	\$ 1,069,693	\$ 1,440,229	\$ 2,619,220
Differences - budget to MAB:						
Cash to MAB adjustments	<u>179,172</u>	<u>(29,144)</u>	<u>-</u>	<u>(2,034)</u>	<u>191,343</u>	<u>(570,945)</u>
Total expenditures as reported on the statement of revenues, expen- ditures, and changes in fund balances - governmental funds	<u><u>\$ 15,853,792</u></u>	<u><u>\$ 2,201,946</u></u>	<u><u>\$ 151,928</u></u>	<u><u>\$ 1,067,659</u></u>	<u><u>\$ 1,631,572</u></u>	<u><u>\$ 2,048,275</u></u>

CITY OF YORK, NEBRASKA

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

September 30, 2024

	Special Revenue Funds			
	Creative District Fund	Aviation Fund	Keno Fund	Sinking Fund
ASSETS				
Cash and cash equivalents	\$ 474	\$ 95,936	\$ 574	\$ 100,457
Certificates of deposit	977	197,602	1,184	206,912
Accounts receivable	-	1,685	-	12,125
Due from other governments	-	59,238	-	32,707
Inventory	-	28,664	-	-
Accrued interest receivable	7	1,297	8	1,358
Prepaid insurance	-	8,873	-	-
Total assets	\$ 1,458	\$ 393,295	\$ 1,766	\$ 353,559
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,215	\$ 67,680	\$ -	\$ 11,023
Accrued wages and vacation	-	7,986	-	-
	<u>1,215</u>	<u>75,666</u>	<u>-</u>	<u>11,023</u>
Fund balances:				
Nonspendable:				
Prepaid assets	-	8,873	-	-
Restricted for:				
Economic development	-	-	-	-
Community betterment	-	-	1,766	-
Creative District	243	-	-	-
Public safety	-	-	-	-
Assigned for:				
Industrial Park development	-	-	-	342,536
Airport	-	308,756	-	-
Total fund balances	243	317,629	1,766	342,536
Total liabilities and fund balances	\$ 1,458	\$ 393,295	\$ 1,766	\$ 353,559

<u>Special Revenue Funds</u>			Total
<u>Fire Station</u> <u>Sinking Fund</u>	<u>E911</u> <u>Fund</u>	<u>TIF</u> <u>Fund</u>	<u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
\$ -	\$ 5,500	\$ 147,151	\$ 350,092
-	11,329	303,088	721,092
-	-	-	13,810
-	-	-	91,945
-	-	-	28,664
-	74	1,989	4,733
-	-	-	8,873
<u>\$ -</u>	<u>\$ 16,903</u>	<u>\$ 452,228</u>	<u>\$ 1,219,209</u>
\$ -	\$ -	\$ -	\$ 79,918
-	-	-	7,986
-	-	-	87,904
-	-	-	8,873
-	-	452,228	452,228
-	-	-	1,766
-	-	-	243
-	16,903	-	16,903
-	-	-	342,536
-	-	-	308,756
-	16,903	452,228	1,131,305
<u>\$ -</u>	<u>\$ 16,903</u>	<u>\$ 452,228</u>	<u>\$ 1,219,209</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, 2024

	Special Revenue Funds			
	Creative District Fund	Aviation Fund	Keno Fund	Sinking Fund
REVENUES				
TIF proceeds	\$ -	\$ -	\$ -	\$ -
Charges for services	-	303,129	-	28,560
Grants	10,000	131,680	-	32,707
Contributions	5,100	-	-	-
Interest income	381	15,467	90	30,570
Sale of property	-	-	-	7,185
Other	-	926	-	-
Total revenues	<u>15,481</u>	<u>451,202</u>	<u>90</u>	<u>99,022</u>
EXPENDITURES				
General government	-	-	100	-
Economic development	-	-	-	81,862
Airport	-	402,196	-	-
Environment and leisure	15,238	-	-	-
Capital outlay	-	161,334	-	1,919,752
Principal payments on debt	-	-	-	-
Interest on long-term debt	-	-	-	-
Total expenditures	<u>15,238</u>	<u>563,530</u>	<u>100</u>	<u>2,001,614</u>
Excess (deficiency) of revenues over expenditures before transfers	243	(112,328)	(10)	(1,902,592)
INTERFUND TRANSFERS				
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	243	(112,328)	(10)	(1,902,592)
Fund balances - September 30, 2023	<u>-</u>	<u>429,957</u>	<u>1,776</u>	<u>2,245,128</u>
Fund balances - September 30, 2024	<u>\$ 243</u>	<u>\$ 317,629</u>	<u>\$ 1,766</u>	<u>\$ 342,536</u>

Fire Station Sinking Fund	Special Revenue Funds		Total Nonmajor Governmental Funds
	E911 Fund	TIF Fund	
\$ -	\$ -	\$ 137,707	\$ 137,707
-	3,367	-	335,056
-	-	-	174,387
-	-	7,020	12,120
(1,564)	1,670	22,623	69,237
-	-	-	7,185
-	-	-	926
<u>(1,564)</u>	<u>5,037</u>	<u>167,350</u>	<u>736,618</u>
-	-	-	100
-	-	139,946	221,808
-	-	-	402,196
-	-	-	15,238
-	-	-	2,081,086
-	30,637	-	30,637
-	2,734	-	2,734
<u>-</u>	<u>33,371</u>	<u>139,946</u>	<u>2,753,799</u>
(1,564)	(28,334)	27,404	(2,017,181)
<u>(430,850)</u>	<u>-</u>	<u>-</u>	<u>(430,850)</u>
(432,414)	(28,334)	27,404	(2,448,031)
<u>432,414</u>	<u>45,237</u>	<u>424,824</u>	<u>3,579,336</u>
<u>\$ -</u>	<u>\$ 16,903</u>	<u>\$ 452,228</u>	<u>\$ 1,131,305</u>

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

Year ended September 30, 2024

	General	Capital Projects	Auditorium	Parks	Police	Community Center
REVENUES						
Taxes:						
General property tax	\$ 2,098,709	\$ -	\$ -	\$ -	\$ -	\$ -
Motor vehicle tax	232,557	-	-	-	-	-
Sales tax	4,607,493	-	-	-	-	-
Occupation/franchise	2,949,415	-	-	-	-	-
Intergovernmental revenue:						
State assistance	117,049	-	-	-	-	-
County funding	-	-	-	-	-	-
Rural fire district	-	-	-	-	-	-
Charges for services	171,847	-	18,800	650	2,555	229,360
Grants	281	-	-	50,000	6,000	-
Contributions	-	-	1,842	42,610	-	4,696
Interest income	293,419	276,978	-	311	467	-
Loan/bond proceeds	-	8,185,000	-	-	-	-
Insurance proceeds	220,625	-	-	-	-	-
Other revenues	5,624	-	-	-	2,849	6,593
Total revenues	<u>10,697,019</u>	<u>8,461,978</u>	<u>20,642</u>	<u>93,571</u>	<u>11,871</u>	<u>240,649</u>
EXPENDITURES						
Personnel services:						
Salaries and benefits	565,911	-	83,616	298,211	2,295,820	406,684
Operating expenses:						
Insurance	67,007	-	-	39,041	77,590	14,381
Advertising/publicity	65,410	-	-	-	-	5,000
Contract labor/outside services	38,611	-	9,833	-	41,194	22,242
Rent	-	-	-	-	-	-
Professional fees	19,525	-	-	-	-	-
Meetings, seminars, and dues	59,250	-	-	444	35,528	4,874
Repairs and maintenance	175,010	-	14,182	77,732	75,635	68,739
Printing and postage	15,454	-	-	-	-	-
Transportation	-	-	-	9,242	36,885	-
Utilities and telephone	23,471	-	30,812	38,642	269,418	49,451
Total operating expenses	<u>463,738</u>	<u>-</u>	<u>54,827</u>	<u>165,101</u>	<u>536,250</u>	<u>164,687</u>
Supplies	12,906	-	35,185	31,046	12,671	42,495
Other expenses	73,053	5	610	9,638	5,629	22,261
Capital outlay	7,444	4,518,517	-	157,509	131,496	5,995
Bond fees	-	181,740	-	-	-	-
Total expenditures	<u>1,123,052</u>	<u>4,700,262</u>	<u>174,238</u>	<u>661,505</u>	<u>2,981,866</u>	<u>642,122</u>
Excess (deficiency) of revenues over expenditures before transfers	9,573,967	3,761,716	(153,596)	(567,934)	(2,969,995)	(401,473)
TRANSFERS (TO) FROM OTHER FUNDS	<u>(10,875,676)</u>	<u>-</u>	<u>176,736</u>	<u>680,975</u>	<u>2,986,524</u>	<u>547,901</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AFTER TRANSFERS	<u>\$ (1,301,709)</u>	<u>\$ 3,761,716</u>	<u>\$ 23,140</u>	<u>\$ 113,041</u>	<u>\$ 16,529</u>	<u>\$ 146,428</u>

Aquatic Center	Ball Park	Senior Center	Convention Center	Fire/EMS	Library	Museum	Soccer Complex	Police & Fire Pension	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,098,709
-	-	-	-	-	-	-	-	-	232,557
-	-	-	-	-	-	-	-	-	4,607,493
-	-	-	-	-	-	-	-	-	2,949,415
-	-	-	-	-	-	-	-	-	117,049
-	-	-	-	340,965	15,750	-	-	-	356,715
-	-	-	-	80,000	-	-	-	-	80,000
86,671	231,170	-	311,303	836,016	8,360	-	32,664	-	1,929,396
-	-	-	-	30,129	11,500	1,500	24,975	-	124,385
-	-	-	-	5,620	3,915	10,300	25,000	-	93,983
-	25	-	-	3,885	(224)	-	-	5,394	580,255
-	-	-	-	-	-	-	-	-	8,185,000
-	-	-	23,741	-	-	-	-	-	244,366
-	591	-	8	5,906	1,657	-	1,693	-	24,921
86,671	231,786	-	335,052	1,302,521	40,958	11,800	84,332	5,394	21,624,244
191,916	279,198	280	320,313	1,769,038	531,774	43,354	56,599	304,912	7,147,626
16,796	17,533	-	24,058	118,511	9,520	445	-	-	384,882
2,000	1,016	-	-	-	-	-	500	-	73,926
8,878	20,522	-	30,803	130,458	36,923	7,150	4,506	-	351,120
-	-	-	-	-	-	12,000	-	-	12,000
-	-	-	-	-	-	-	-	-	19,525
5,687	2,726	-	195	26,409	5,612	2,177	-	-	142,902
27,559	67,252	5,687	91,861	75,236	23,612	1,904	48,021	-	752,430
-	-	-	-	-	3,651	-	-	-	19,105
-	5,792	-	-	30,689	-	-	-	-	82,608
41,122	32,951	8,866	64,248	282,703	18,898	5,626	13,923	-	880,131
102,042	147,792	14,553	211,165	664,006	98,216	29,302	66,950	-	2,718,629
40,010	106,938	-	31,213	97,765	13,418	6,934	23,517	-	454,098
4,662	9,879	-	18,118	17,074	82,946	1,858	5,475	-	251,208
45,873	84,598	-	32,866	84,242	22,033	9,918	-	-	5,100,491
-	-	-	-	-	-	-	-	-	181,740
384,503	628,405	14,833	613,675	2,632,125	748,387	91,366	152,541	304,912	15,853,792
(297,832)	(396,619)	(14,833)	(278,623)	(1,329,604)	(707,429)	(79,566)	(68,209)	(299,518)	5,770,452
301,215	395,119	22,642	402,217	2,052,038	749,604	78,837	92,186	317,397	(2,072,285)
\$ 3,383	\$ (1,500)	\$ 7,809	\$ 123,594	\$ 722,434	\$ 42,175	\$ (729)	\$ 23,977	\$ 17,879	\$ 3,698,167

**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, 2024, and the related notes to the financial statements, which collectively comprise the City’s financial statements, and have issued our report thereon dated January 7, 2025. 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:

- Marcy J. Luth
- Heidi A. Ashby
- Christine R. Shenk
- Michael E. Hoback
- Joseph P. Stump
- Kyle R. Overturf
- Tracy A. Cannon
- Jamie L. Clemans
- Travis L. Arnold

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

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 the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AMGL, PC.

Grand Island, Nebraska
January 7, 2025



Nebraska Liquor Control

301 Centennial Mall
South - 1st Floor PO
Box 95046 Lincoln
NE 68508

Application Copy

File Number: 72923

AMENDMENT TYPE Reconstruction to Licensed Area	APPLICATION DATE RECEIVED 2025-01-23
PREMISES TYPE Converted	PREMISES NAME PUMP & PANTRY 46
OPERATOR BOSSELMAN PUMP & PANTRY INC	CORPORATE LIMIT DESIGNATION Inside
LEASE OR OWN Own	
PHYSICAL ADDRESS 3901 S LINCOLN AVE YORK, NE 68467-9454	
MAILING ADDRESS PO Box 4905 GRAND ISLAND, NE 68802-4905 USA	
CONTACT NAME Jean Matheny	PREFERRED CONTACT METHOD Email
CONTACT PHONE (308) 218-2424	ALTERNATE PHONE
FAX	EMAIL jean.matheny@bosselman.com

PREMISES MANAGER
KINSEY A AITKEN

PREMISES MANAGER EMAIL
KINSEY.BOSSELMAN@BOSSELMAN.COM

QUESTIONS

Class D Beer, Wine, Spirits Off S

1. Current Building Dimensions: Enter length and width in feet separated by a comma (i.e. L20, W15) *Not square feet*

L65, W41

2. New Building Dimensions: Enter length and width in feet separated by a comma (i.e. L20, W15) *Not square feet*

L90, W56.6

3. What is being added, deleted or changed? Explain the type of addition/deletion/reconstruction, i.e. beer garden, adding to the building, storage area being removed. Fencing is required for outdoor areas.

Reconstruction of new facility

4. Is there an outdoor area?

*Must have permanent fencing securing the outdoor area. Please contact the local governing body for other requirements regarding fencing.

No

5. Will a basement be used for alcoholic storage or sale?

No

6. How many floors of the building? (excluding basement) Please indicate which floors will be included in the liquor license.

1

DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Premises Description &	BPP #46 NLCC Form 113	Form 113, Proof of Ownership,

Diagram

Reconstuction all docs
executed 01142025.pdf

Diagrams

Lease / Deed / Purchase
Agreement

BPP #46 NLCC Form 113
Reconstuction all docs
executed 01142025.pdf

APPLICANT

Jean Matheny

DECLARATION

I (We) the applicant(s) agree and consent

I declare under penalty of perjury that I have read the contents of this amendment application and, to the best of my knowledge, believe all statements made in this application are true, correct, and complete.

NEBRASKA DOCUMENTARY
STAMP TAX
Date August 22, 2012
\$ 225.50 By KAN

STATE OF NEBRASKA }
YORK COUNTY } SS.
This instrument was filed for record on
August 22, 2012
at 2:11 o'clock PM, and duly
recorded in Vol. 200 of Deeds
Page 125
Cynthia A. Deline, County Clerk
Fee \$15.50 Return to

2318

Grand Island Abstract & Title Co.
PO Box 627
Grand Island, NE 68801

TRUSTEE'S WARRANTY DEED

Record and return to:
Grand Island Abstract, Escrow & Title Co.
704 West 3rd Street, Grand Island, NE 68801

**** Living

VINH QUOC LUONG AND TUYET-BACH MA LUONG, TRUSTEES OF THE VINH QUOC LUONG AND TUYET-BACH MA LUONG REVOCABLE TRUST, GRANTOR, in consideration of ONE DOLLAR AND OTHER VALUABLE CONSIDERATION received from GRANTEE, BOSSELMAN PUMP & PANTRY, INC. the following described real estate (as defined in Neb. Stat. 76-201) in York County, Nebraska:

A tract of land located in part of Lot Two (2), Bosselman Subdivision, Originally a part of Lot Two (2), Magnum Commercial Park Subdivision, located in the Northwest Quarter (NW1/4) of Section Nineteen (19), Township Ten (10) North, Range Two (2) West of the 6th P.M., City of York, York County, Nebraska and more particularly described as follows:

Commencing at the southeast corner of Lot 2, Bosselman Subdivision, said point being the actual point of beginning; thence N 89° 48' 07" W, along the South Line of said Lot 2, Bosselman Subdivision, a distance of 251.86 feet to a point being the Original Southeast corner of Lot 2, R.L. Kalfit Ranch County Subdivision; thence N 00° 11' 00" E a distance of 86.23 feet to a point being the Original Northwest Corner of Lot 2, Magnum Commercial Park Subdivision; thence S 89° 58' 07" E a distance of 251.76 feet to a point being the Original Northeast corner of Lot 2, Magnum Commercial Park Subdivision, said point also being the East line of said Lot 2, Bosselman Subdivision; thence S 00° 06' 47" W, along the East line of said Lot 2, Bosselman Subdivision, a distance of 86.97 feet to the point of beginning

GRANTOR covenants with GRANTEE that GRANTOR:

- (1) is lawfully seized of such real estate and that it is free from encumbrances subject to easements, reservations, covenants and restrictions of record;
- (2) has legal power and lawful authority to convey the same;
- (3) warrants and will defend the title to the real estate against any acts of the GRANTOR.

Executed: August ^{7th} 6, 2012

Vinh

Tuyet

Vinh Quoc Luong

Tuyet-Bach Ma Luong

see attached.

State of _____
County of _____

The foregoing instrument was acknowledged before me on August _____, 2012 by Vinh Quoc Luong and Tuyet-Bach Ma Luong, Trustees of the Vinh Quoc Luong and Tuyet-Bach Ma Luong Revocable Living Trust.

My Commission Expires:

Notary Public

CALIFORNIA ALL-PURPOSE CERTIFICATE OF ACKNOWLEDGMENT

State of California

County of Los Angeles

On August 6, 2012 before me, Kay H Thai, Notary Public
(Here insert name and title of the officer)

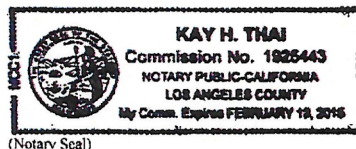
personally appeared Vinh Quoc Luong and Tuyet-Bach Ma Luong

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Kay H Thai
Signature of Notary Public



ADDITIONAL OPTIONAL INFORMATION

DESCRIPTION OF THE ATTACHED DOCUMENT

Trustee's Warranty Deed

(Title or description of attached document)

(Title or description of attached document continued)

Number of Pages 2 Document Date 8/6/2012

(Additional information)

CAPACITY CLAIMED BY THE SIGNER

- Individual (s)
 Corporate Officer

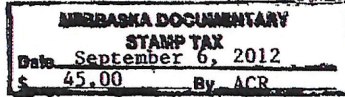
(Title)

- Partner(s)
 Attorney-in-Fact
 Trustee(s)
 Other _____

INSTRUCTIONS FOR COMPLETING THIS FORM

Any acknowledgment completed in California must contain verbiage exactly as appears above in the notary section or a separate acknowledgment form must be properly completed and attached to that document. The only exception is if a document is to be recorded outside of California. In such instances, any alternative acknowledgment verbiage as may be printed on such a document so long as the verbiage does not require the notary to do something that is illegal for a notary in California (i.e. certifying the authorized capacity of the signer). Please check the document carefully for proper notarial wording and attach this form if required.

- State and County information must be the State and County where the document signer(s) personally appeared before the notary public for acknowledgment.
- Date of notarization must be the date that the signer(s) personally appeared which must also be the same date the acknowledgment is completed.
- The notary public must print his or her name as it appears within his or her commission followed by a comma and then your title (notary public).
- Print the name(s) of document signer(s) who personally appear at the time of notarization.
- Indicate the correct singular or plural forms by crossing off incorrect forms (i.e. ~~he/she/they~~ - is /are) or circling the correct forms. Failure to correctly indicate this information may lead to rejection of document recording.
- The notary seal impression must be clear and photographically reproducible. Impression must not cover text or lines. If seal impression smudges, re-seal if a sufficient area permits, otherwise complete a different acknowledgment form.
- Signature of the notary public must match the signature on file with the office of the county clerk.
 - ✦ Additional information is not required but could help to ensure this acknowledgment is not misused or attached to a different document.
 - ✦ Indicate title or type of attached document, number of pages and date.
 - ✦ Indicate the capacity claimed by the signer. If the claimed capacity is a corporate officer, indicate the title (i.e. CEO, CFO, Secretary).
- Securely attach this document to the signed document



2459

STATE OF NEBRASKA }
YORK COUNTY } SS.

This instrument was filed for record on
September 6, 2012
at 10:26 o'clock A.M. and duly
recorded in Vol. 200 of Deed
Page 168

Cynthia A. Klein, County Clerk
Fee 15.50 Return to:

Grand Island Abstract
704 W 3rd Street
Grand Island, NE 68801

WARRANTY DEED

Record and return to:
Grand Island Abstract, Escrow & Title Co.
704 West 3rd Street, Grand Island, NE 68801

PAIR-A-DICE PROPERTIES II, L.L.C., A NEBRASKA LIMITED LIABILITY COMPANY,
GRANTOR, in consideration of ONE DOLLAR AND OTHER VALUABLE CONSIDERATION
received from **GRANTEE, BOSSELMAN PUMP & PANTRY, INC.** the following described real
estate (as defined in Neb. Stat. 76-201) in York County, Nebraska:

A tract of land located in part of Lot Two (2), Bosselman Subdivision, Originally a
part of Lot Three (3), ^{in Replat of Lots 1, 2, and 3 of} R. L. Kaliff Ranch ~~County~~ ^{Company} Subdivision, located in the
Northwest Quarter of Section Nineteen (19), Township Ten (10) North, Range Two
(2) West of the 6th P.M., City of York, York County, Nebraska and more particularly
described as follows:

Commencing at the Northeast corner of Lot 2, Bosselman Subdivision, said point
being the actual point of beginning; thence S 00° 07' 04" W, along the East line of
said Lot 2, Bosselman Subdivision, a distance of 43.51 feet to a point being the
Original Southeast Corner of Lot 3, Magnum Commercial Park Subdivision; thence
N 89° 58' 07" W a distance of 251.76 feet to a point being the Original Northwest
Corner of Lot 2, Magnum Commercial Park Subdivision; thence N 00° 18' 17" W, a
distance of 44.17 feet to a point on the North line of said Lot 2, Bosselman
Subdivision; thence S 89° 49' 07" E, along said North line, a distance of 252.08 feet
to the point of beginning

GRANTOR covenants with GRANTEE that GRANTOR:

- (1) is lawfully seized of such real estate and that it is free from encumbrances subject to easements, reservations, covenants and restrictions of record;
- (2) has legal power and lawful authority to convey the same;
- (3) warrants and will defend the title to the real estate against any acts of the GRANTOR.

Executed: August 17, 2012

Clark W. Anderson
Clark W. Anderson, Member

Gary L. Schreiner
Gary L. Schreiner, Member

Terry R. Johnson
Terry R. Johnson, Member

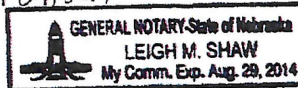
Daniel R. Gilg
Daniel R. Gilg, Member

State of Nebraska
County of Douglas

The foregoing instrument was acknowledged before me on August 17, 2012 by Clark W. Anderson, Member of PAIR-A-DICE Properties II, L.L.C., a Nebraska Limited Liability Company.

Leigh M. Shaw
Notary Public

My Commission Expires: August 29, 2014



State of Nebraska
County of Keith

The foregoing instrument was acknowledged before me on August 20, 2012 by Gary L. Schreiner, Member of PAIR-A-DICE Properties II, L.L.C., a Nebraska Limited Liability Company.

Teresa J. Davis
Notary Public

My Commission Expires: July 24, 2015



State of Nebraska
County of Keith

The foregoing instrument was acknowledged before me on August 20, 2012 by
~~Terry Johnson~~, Member of PAIR-A-DICE Properties II, L.L.C., a Nebraska Limited
Liability Company.

Teresa J. Davis
Notary Public

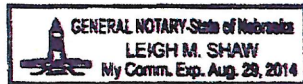
My Commission Expires: July 24, 2015


State of Nebraska
County of Douglas

The foregoing instrument was acknowledged before me on August 17, 2012 by
Daniel R. Gilg, Member of PAIR-A-DICE Properties II, L.L.C., a Nebraska Limited Liability
Company.

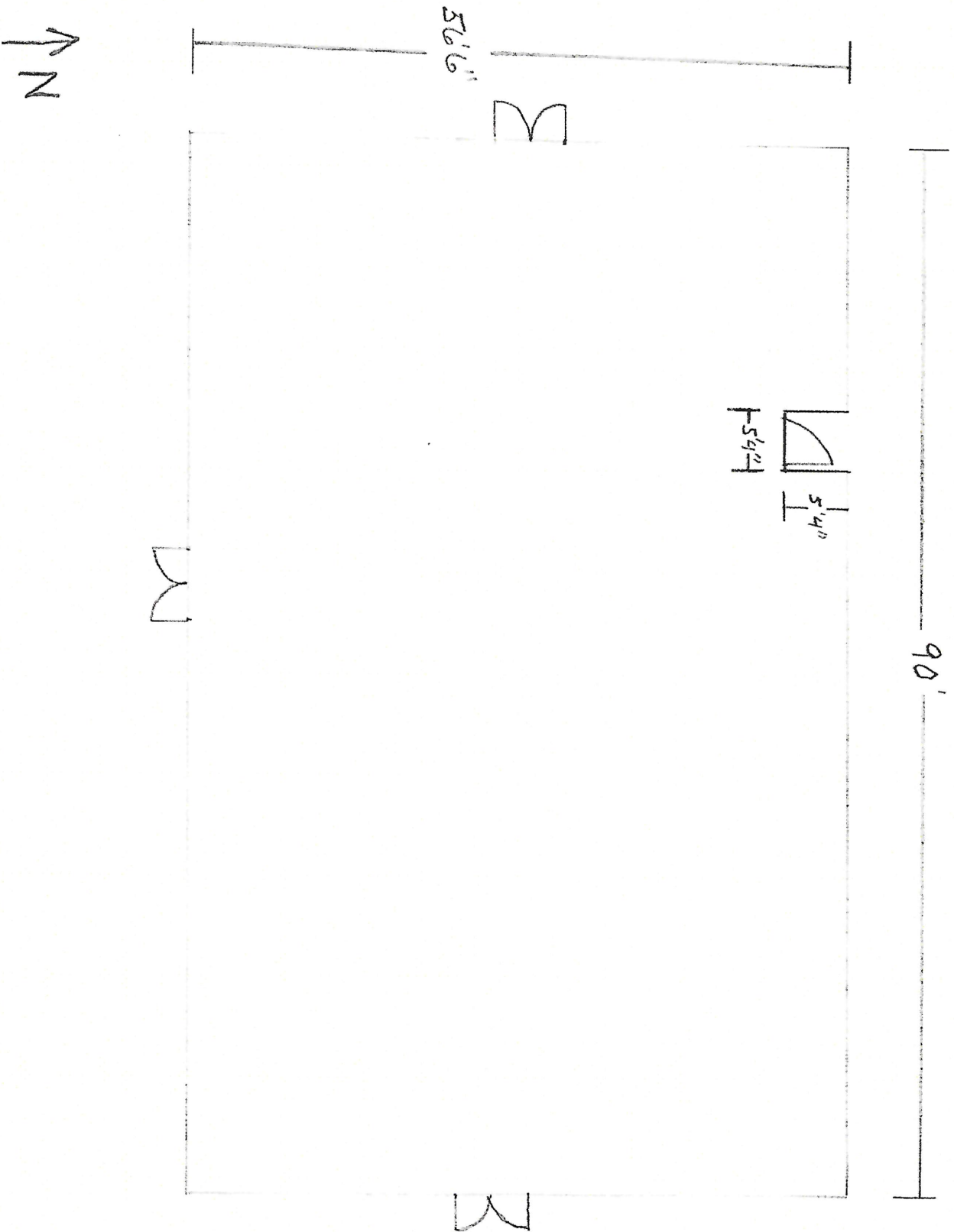
Leigh M. Shaw
Notary Public

My Commission Expires: August 29, 2014



Pump #46

New footprint following complete renovation: Total Square Feet: 5,057.5



IWORQ SERVICE AGREEMENT

For iWorQ applications and services

York here after known as ("Customer"), enters into THIS SERVICE AGREEMENT ("Agreement") with iWorQ Systems Inc. ("iWorQ") with its principal place of business 1125 West 400 North, Suite 102, Logan, Utah 84321.

1. SOFTWARE AS A SERVICE (SaaS) TERMS OF ACCESS:

iWorQ grants Customer a non-exclusive, non-transferable limited access to use iWorQ service(s), application(s) on iWorQ's authorized website for the fee(s) and terms listed in Appendix A. This agreement will govern all application(s) and service(s) listed in the Appendix A.

2. CUSTOMER RESPONSIBILITY:

Customer acknowledges that they are receiving only a limited subscription to use the application(s), service(s), and related documentation, if any, and shall obtain no titles, ownership nor any rights in or to the application(s), service(s), and related documentation, all of which title and rights shall remain with iWorQ. Customer shall not permit any user to reproduce, copy, or reverse engineer any of the application(s), service(s) and related documentation. iWorQ is not responsible for the content entered into iWorQ's database or uploaded as a document or image.

3. TRAINING AND IMPLEMENTATION:

Customer agrees to provide the time, resources, and personnel to implement iWorQ's service(s) and application(s). iWorQ will assign a senior account manager and an account management team to implement service(s) and application(s). Typical implementation will take less than 60 days. iWorQ account managers will call twice per week, provide remote training once per week, and send weekly summary emails to the customer implementation team. iWorQ can provide project management and implementation documents upon request. iWorQ will do ONE import of the Customer's data. This import consists of importing data, sent by the Customer, in an electronic relational database format. Customer must have clear ownership of all forms, letters, inspections, checklists, and data sent to iWorQ.

4. CUSTOMER DATA:

Customer can run reports and export data from iWorQ application(s) at any time.

Customer can pay iWorQ for additional data management service(s), onsite backups, application(s) and other service(s).

Data upload and storage is provided to every Customer. This includes uploading files up to 25MB and 100GB of managed data storage on AWS GovCloud. Additional upload file sizes and managed data storage sizes can be provided based on the application(s) and service(s) listed in Appendix A.

Customer can upload and store images with personal information like driver's license, and more. This Data can be used by the customer to complete the permitting, licensing, or code enforcement processes. Customer understands that the data must be uploaded and stored in the Sensitive Data Upload section of the iWorQ software for access and security purposes.

iWorQ is not responsible: (1) For the content entered into iWorQ's database, (2) For images or documents scanned locally and uploaded by the iWorQ users, (3) For documents or images uploaded by citizens over the web, and (4) For backup data sent to the Customer by iWorQ.

5. CUSTOMER SUPPORT:

Customer support and training are FREE and available Monday-Friday, from 6:00 A.M. to 5:00 P.M. MST, for any authorized user with a login. iWorQ provides unlimited remote Customer training (through webinars), phone support, help files, and documentation. Basic support request is typically handled the same day. iWorQ provides "Service NOT Software".

6. BILLING:

iWorQ will invoice Customer on an annual basis. iWorQ will send invoice by mail and by email to the address(s) listed in Appendix A. Terms of the invoice are net 30 days from the date of the invoice. Any billing changes will require that a new Service(s) Agreement be signed by Customer.

Any additional costs imposed by the Customer including business licenses, fees, or taxes will be added to the Customer's invoice yearly. Support and services fees may increase in subsequent years but will increase no more than 5% per year.

Customer pricing is based on a 3 Year Term and reflects a discounted annual price. Changes to the Term or the Termination Policy (Section 7. Termination:), will affect the annual pricing and could double your annual cost. Customer reserves the right to pay the 3 Year Term upfront to secure discounted annual pricing.

7. TERMINATION:

Prior to the expiration of the initial 3-Year Term, either party may terminate this Agreement by providing the other party with a Sixty (60) days' written notice prior to the effective date of the expiration. Should the Customer terminate any part of the application(s) and or service(s) the remaining balance will immediately become due. Should the Customer terminate any part of the application(s) and or service(s) a new Service(s) Agreement will need to be signed. Upon expiration of the Initial Term, this Agreement shall automatically be renewed for successive one (1) year terms unless either party provides notice of termination or non-renewal no less than sixty (60) days prior to expiration of the then-current term.

Upon termination of this Agreement, iWorQ will discontinue all application(s) and or service(s); iWorQ will provide customer with an electronic copy of all of Customer's data, if requested by the Customer (within 3-5 business days).

During the term of the Agreement, the Customer may request a copy of all of Customer's data, which shall be provided to Customer for a cost of no more than \$2500 per copy. Please note, if the Customer is not in compliance with the material terms and conditions of this Agreement, iWorQ will not be required to provide Customer with the data.

8. ACCEPTABLE USE:

Customer represents and warrants that the application(s) and service(s) will only be used for lawful purposes, in a manner allowed by law, and in accordance with reasonable operating rules, and policies, terms and procedures. iWorQ may restrict access to users upon misuse of application(s) and service(s).

9. MISCELLANEOUS PROVISIONS:

This agreement will be governed by and construed in accordance with the laws of the state of Utah. Any legal action or proceeding related to this agreement must be brought and determined in the State of Utah and may not be brought or determined in any other forum or Jurisdiction.

Customer recognizes that iWorQ Systems is a software company located in Utah. Any changes to this section, including changes to the Venue or Forum, will be subject to an increase in their annual pricing.

10. CUSTOMER IMPLEMENTATION INFORMATION:

Primary Implementation Contact _____ Title _____

Office Phone _____ Cell (required) _____

Email _____

Secondary Implementation Contact _____ Title _____

Office Phone _____ Cell (required) _____

Email _____

Portal Setup Contact (required) _____ Title _____

Office Phone _____ Cell _____

Email _____ Signature _____

(This person is responsible for placing the iWorQ Portal Link being placed on the agency's website within 90 days of the agreement signature. The iWorQ Portal Link will remain on agencies website for the entire Term of the agreement. If the iWorQ Portal Link is not placed on the city website within 90 days, the Agency agrees to pay an additional \$1,000 dollars towards setup costs (this is to cover iWorQ's time).

11. CUSTOMER BILLING INFORMATION:

Billing Contact _____ Title _____

Billing Address: _____

Office Phone _____ Cell _____

Email _____

PO# _____ (if required) Tax Exempt ID # _____

12. ACCEPTANCE:

The effective date of this Agreement is listed below. Authorized representative of Customer and iWorQ have read the Agreement and agree and accept all the terms.

Signature _____

Effective Date: _____

Printed Name _____

Title _____

Office Number _____

Cell Number _____

iWorQ Service(s) Agreement
APPENDIX A

iWorQ Price Proposal

York	Population- 8066
100 E. 4th Street York, NE 68467	Prepared by: Adrian Stewart

Annual Subscription Fees

<u>Application(s) and Service(s)</u>	<u>Package Price</u>	<u>Billing</u>
<p>Community Development (Enterprise Package)</p> <p>*Permit Management *Code Enforcement *Portal Home *Online credit/debit card processing integrated with iWorQ. (Through PayRoc)</p> <p>-Configurable portal for ease of applying for permits, tracking current permits, and paying fees online -Allows for submitting code enforcement issues online and viewing code cases -Messaging feature for easy interaction with citizens -Contractor Status Updates via Text -Built-in automatic workflow capabilities -iWorQ Notifications included -Inspection and plan review tracking -Inspection Routing -Track permits and cases with customizable reporting -Includes Sensitive File Uploads that are required to finish permit, licensing or code enforcement process (i.e Driver's License) -3 Scheduled Reports -Includes access to 21 standard database driven web form templates and 3 custom database web forms for Portal Home -Includes unlimited access to 15 letter templates and 3 custom letters Note: Any adjustments made to the templates will result in a custom form -OpenStreetMap tracking abilities with quarterly updates</p> <p>GIS REST Services - iWorQ will be able to publish your agency's ESRI REST Services monthly if the following conditions are met: 1. The Rest Service URL is either a public access URL or the agency will allow iWorQ to be added to the user group of that data.</p>	\$12,000	Annual

<p>a. User Group must have permission settings set to allow root access to pull the data.</p> <p>2. The Rest Service data contains the information needed for system functionality and field types match.</p> <p>a. The format of that data must conform to iWorQ Systems</p> <p>Note: If GIS configurations change (FTP location, name format, field changes, etc.) iWorQ will charge a minimum \$500 fee to accommodate new configuration adjustments (subject to additional hourly charges)</p>		
<p>Entity Management (Department)</p> <p>*Contractor License Management</p> <p>*License Portal – Contractors</p> <p>-Available on any computer, tablet, mobile device using Chrome Browser</p> <p>-Quarterly Parcel Upload</p> <p>-License for Contractors</p> <p>-Renewal and invoicing capabilities for one owner to one property</p> <p>-Unlimited letters utilizing iWorQ’s template library, and up to 3 custom letters</p> <p>-Reminder letter generation</p> <p>-Includes Sensitive File Uploads that are required to licensing process (i.e Driver’s License)</p> <p>-Configurable portal for ease of applying for licenses and tracking them online</p> <p>-Includes 3 Custom Forms</p> <p>-Messaging feature for easy interaction with citizens</p>	<p>\$4,500</p>	<p>Annual</p>
<p>Subscription Fee Total (This amount will be invoiced each year)</p>	<p>\$16,500</p>	<p>Annual</p>

One-Time Setup, GIS integration, and Data Conversion Fees

Service(s)	Full Price Cost	Package Price	Billing
Implementation and Setup cost year 1	\$10,000	\$10,000	Year One
Up to 5 hours of GIS integration and data conversion	\$1,000	Included	Year One
Data Conversion	\$4,900	Included	Year One
One-Time Setup Total (This amount will be added year 1)	\$15,900	\$7,500	Year One

Grand Total Due Year 1	\$31,900	\$24,000	Year One Total
------------------------	---------------------	----------	----------------

NOTES AND SERVICE DESCRIPTION

- I. Invoice for the (Annual Subscription Fee Total + One-Time Total) will be sent out 2 weeks after signature and Effective Date
- II. This subscription Fee and Agreement have been provided at the Customer's request and is valid for 25 days
- III. This cost proposal cannot be disclosed or used to compete with other companies.



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

Chief Executive Officer Statement – City of York, Nebraska

STATEMENT BY THE MAYOR OF YORK, NEBRASKA REGARDING THE NOTICE OF YORK QUIET ZONE AFFIRMATION

I, Bary Redfern, am the Mayor of York, Nebraska and my duties include the overall management for the city and its operations. In my capacity as Mayor, I hereby certify that the information submitted by York, as a part of the Notice of Quiet Zone Affirmation in continuing the **York Quiet Zone**, is accurate and complete to the best of my knowledge and belief.

Date

Barry Redfern
Mayor, City of York