

AGENDA
CITY COUNCIL, YORK, NEBRASKA
Thursday, February 5, 2026
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 29, 2026
3. Pledge of Allegiance
4. Roll Call
5. Minutes of the January 15, 2026 meeting
6. Claims of Elected Officials
 - 6.1. Claim for Tony North of North Printing and Office Supply in the amount of \$1,888.36
 - 6.2. Claim for Stephen Postier of the York County Development Corporation in the amount of \$9,061.75
 - 6.3. Claim for Stephen Postier of Henderson State Bank in the amount of \$56,212.50
7. Claims for the period of January 16, 2026 through February 5, 2026
8. City Administrator Report
9. Consider approval of the 2024-2025 Audit
10. Consider approval of a payment of \$26,246 to Benesch for additional engineering fees related to the Water Main Design bid approved by the Council on August 15, 2024

11. Consider approval of a purchase agreement between the City of York and Nutrition Services Inc. for Lot One (1), Northwest York Industrial Park, a part of the City of York, York County, Nebraska, in the amount of \$418,000.00
12. Ordinance No. 2429 - to authorize the sale and conveyance of certain real estate in the City of York, Nebraska and providing for the publication of notice of such conveyance
 - 12.1. Suspend the rules for Ordinance No. 2429
 - 12.2. Passage of Ordinance No. 2429
13. Consider approval of #24-DTR-006 Facade Improvement Program to Dose Management, Opera House Building, 623 N. Grant Ave, for exterior repair/replacement, signage, awnings, windows and doors, grant in the amount of \$12,229.09, total project cost \$16,305.45 - grant amount reduced from \$37,164.75
14. Consider approval of the City's property insurance for the 2025-2026 year by recommendation from the Insurance Committee
15. Mayor Appointment:
 - 15.1. Reappointment of Todd Faller and Todd Gardner to the Parks and Recreation Tree Board for a term ending February 1, 2029
16. Consider approval of Resolution 2026-1 - declaring certain city property surplus and authorizing disposition of surplus property
17. Adjournment

Nebraska backs off proposed Medicaid waiver limits

ANNA KLEIBER
Lincoln Journal Star

The Department of Health and Human Services said it will revise proposed changes to the Nebraska Medicaid Aged and Disabled Waiver at the direction of Gov. Jim Pillen after receiving pushback on the original proposal.

In a press release Tuesday, the department outlined proposed revisions related to personal care and companion hour limits and the institutional cost limit.

The original 238-page proposal sought to cap the number



Pillen

of hours live-in, often-family caregivers can be reimbursed under Medicaid for providing in-home care and would have placed an annual cost limit on reimbursable care.

Under the proposed revisions, personal care and companion hour limits would be eliminated and the proposed 150% institutional cost limit would be changed to include an exception process for services

deemed “necessary to protect the participant’s immediate health and safety.”

“I am truly appreciative of the Nebraskans who reached out to my office and participated in the public feedback process,” Pillen said in the press release. “Based on my conversations with dedicated family members and AD Waiver recipients, I directed DHHS to take a second look at the proposal and make necessary changes to ensure Nebraska families continue receiving the support they need.”

The proposed revisions come

after waiver recipients, caregivers and advocates called on lawmakers to continue supporting older adults and people with disabilities in Nebraska.

In the press release, DHHS said public input is a “critical component” of the waiver renewal process, with current waivers set to expire July 31, and that the department is grateful for the “time and thoughtful feedback Nebraskans have shared throughout this process.”

“We believe these revisions will allow us to continue providing

high-quality care while responsibly managing costs,” said Tony Green, director of HHS’ Division of Developmental Disabilities.

The proposed revisions will initiate a second public review period during which the public can submit written comments to the department related to the changes. The public comment period will be open from Feb. 2 to March 4.

Contact the writer at akleiber@journalstar.com or 402-473-7223. On X @annakleiber03

UNMC, NEBRASKA MEDICINE

Leaders work to rebuild trust after \$800M deal, board changes

JULIE ANDERSON
Omaha World-Herald

After weeks on opposing sides, the University of Nebraska Medical Center and Nebraska Medicine leaders reaffirmed a “shared commitment” to patients, faculty, staff and the community during a forum Tuesday on UNMC’s campus.

The gathering followed a similar session with Nebraska Medicine staff Tuesday morning and recent meetings with faculty and staff leaders from both institutions. About 40 attended in person and 405 joined it online.

“The main purpose of this meeting is just reaffirming our shared commitment ... to our patients, to our staff and our colleagues and to the communities we serve,” said Dr. H. Dele Davies, UNMC’s

interim chancellor. “We want everybody to understand that this commitment is one that we’ve always shared together, and that’s not going to change, even as we move into this sole governing membership of Nebraska Medicine.”

Davies said leaders of the two institutions and of Clarkson Regional Health Services have taken steps in recent days to rebuild trust, understanding that there have been concerns about what’s happening within both organizations.

The NU Board of Regents less than two weeks ago approved an \$800 million plan for NU to become the sole member of Nebraska Medicine after Clarkson Regional indicated that it wished to withdraw from its longtime partnership with the regents in the health system and pursue a vision to make Nebraska the healthiest state.

Davies was named chairman of an interim board for Nebraska Medicine last week after the NU Board of Regents and Clarkson Regional replaced the previous slate with university and Clarkson Regional leaders.

The regents said they had “serious concerns about recent actions and



CHRIS MACHIAN, THE WORLD-HERALD

Clarkson Regional Health Services retained a number of properties on the University of Nebraska Medical Center and beyond in an arrangement that led to the formation of Nebraska Medicine in 2016. Looking south, from the bottom up, you can see the Clarkson Doctors Building North, the Clarkson Doctors Building South, Kiewit Tower, Clarkson Tower and the Lied Transplant Center.

behavior” by Nebraska Medicine, including the lawsuit it filed against the regents and Clarkson Regional seeking to stop the transaction.

Davies said Tuesday that the organizations, which are so interconnected that few Nebraskans know they are separate entities, will continue to care for patients, educate the next generation of health care providers and advance research.

Dr. Michael Ash, Nebraska Medicine’s CEO, said the organizations’ shared commitment has never been in question. But there were questions about how governance would occur under the new arrangement as well as concerns about maintaining independent decision-making with an independent board. Some questions, including how funds will flow, remain.

“There are still questions that have to be answered,” Ash said. “There’s still some healing that needs to occur, but the conversations are flowing.”

But governance, which focuses on overall strategy and direction, he said, is separate from day-to-day management, which he and other Nebraska Medicine leaders will continue to oversee, including setting the health system’s budget and salaries for Nebraska Medicine employees. Leaders repeatedly have stressed

that Nebraska Medicine employees will not become state employees, nor will the health system become a state entity.

Davies noted that most physicians are employed both by UNMC for their work in educating students and by Nebraska Medicine in their clinical roles.

Dr. Bill Lydiatt, CEO of Clarkson Regional and now vice chairman of Nebraska Medicine’s board, said oversight of the health system with one member will be very similar to what it has been with two members.

He said he doesn’t know of any situation in which the regents sought to dictate the care that could be provided by the health system or reach into its finances. The goal will be for any new bylaws to be structured with those same assurances.

The three also addressed a number of questions, including about the organizations’ relationship with donors and potential impacts on Project Health, the new \$2.2 billion academic medical center that UNMC and Nebraska Medicine have begun building on their shared campus. Ash noted that Nebraska

Medicine is the largest investor, pledging \$575 million. It recently has talked with regents that they may need to increase the project’s scope.

Clarkson Regional, as part of the transaction, has pledged \$200 million toward Project Health. Lydiatt said the nonprofit has not put any restrictions on the use of the funds, but it is looking at naming opportunities because it wants to honor the Clarkson legacy, which dates to the late 1860s.

Davies acknowledged that the two organizations will need to continue to work with donors to repair their concerns, as the regents acknowledged at their meeting. “This campus would not be what it is today ... if it was not for the vital support of our philanthropic community,” he said.

Ash, who initially voiced opposition to the new membership structure, said it was “unfortunate” how matters got to where they were. He, too, said there will need to be a process of healing. But the partners can’t afford to “stumble” when it comes to the health

care they provide to patients and the training they deliver to the next generation of providers.

“We need to really focus on how together we continue to be extraordinary,” he said.

When asked what will happen with the lawsuit, Davies said that attorneys are working through the lawsuit and that “comments” will be made at the right time.

A couple of questions also focused on the regents, including how the parties can be sure bylaws created with the current board will hold with future members.

Davies said the partners will be writing agreements

in the coming weeks outlining the authority retained by the regents and what powers are delegated to Nebraska Medicine. “The commitment we have from the board members is that it’s going to very closely mirror what currently exists,” he said.

Meanwhile, the two organizations government relations’ teams will be working to answer questions from state lawmakers, who will be considering legislation that would require the Nebraska Legislature to weigh in on such transactions.

“We are fully committed to the success of both organizations,” Davies said.



Davies

LEGAL NOTICES

LEGAL NOTICES

Notice of Board of Commissioner's Public Hearing NOTICE OF BOARD OF COMMISSIONER'S PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing will be held in front of the York County Board of Commissioners of York County, Nebraska, beginning at 9:20 a.m. in the Commissioners Room, on the main floor of the Courthouse (510 N Lincoln Ave., York, Nebraska) on Tuesday, February 3rd, 2026. This is a public hearing. All meetings of the Board of Commissioners are open to the public. Agendas for such meetings, kept continuously current, are available for public inspection at the office of the York County Clerk; however, the Board may modify the agendas at such meetings.

Nathan Heinz
Zoning Administrator
York County, Nebraska
January 29, 2026
COL-NE-1601021 ZNEZ

NOTICE OF SUIT AND DEADLINE TO FILE RESPONSIVE PLEADING

SVEHLA LAW OFFICES, P.C., L.L.O.

IN THE COUNTY COURT OF YORK COUNTY, NEBRASKA

TO: JUAN MARTINEZ, an individual, and MALDONADO LEDGE N STACK STONE CONCRETE, LLC, an administratively dissolved Limited Liability Company, Defendants.

PLEASE TAKE NOTICE that on November 3, 2025, Plaintiff Martin R. Barrett, an Individual, filed his Complaint in the County Court of York County, Nebraska, at Case No. CI25-813 against the Defendants named above regarding payment owed in the amount of \$20,000.00 and costs of this action. Plaintiff seeks an Order for judgment against the Defendants with post-judgment interest and costs of suit. In accordance with the Order for Service by Publication entered by the Court, the above-mentioned Defendants have until the 12th day of March, 2026, to file an appropriate written response or pleading to the above action with the Clerk of the County Court of York County, Nebraska, and to serve a copy on the Plaintiff's attorney at the address listed below. In the event that no written response or pleading is filed, Plaintiff will seek a judgment by default from the Court for the relief demanded in the Complaint. Please govern yourself accordingly.

MARTIN R. BARRETT, an Individual, Plaintiff.

By: SVEHLA LAW OFFICES, P.C., L.L.O.
408 N Platte Ave Ste A
York, NE 68467
(402)362-5506

By: */s/ Kelly M. Thomas*
Kelly M. Thomas, #18233
January 29, February 5, 12, 2026
COL-NE-1601024 ZNEZ

NOTICE OF MEETING

Notice is hereby given that a meeting of the City Council of the City of York, Nebraska, will be held at 5:30 o'clock p.m. on Thursday, February 5, 2026 in the Council Chambers, York Municipal Building, 100 East 4th Street, which meeting will be open to the attendance of the public. An agenda of such meeting, kept continuously current, is available for public inspection at the office of the City Clerk. Individuals requiring physical or sensory accommodations should contact the City Clerk at 402-363-2600. Requests need to be made by 5:00 p.m. on the Friday prior to the meeting.

Amanda Ring, City Clerk
January 29, 2026
COL-NE-1600823 ZNEZ

Notice for Publication
NOTICE OF MONEY JUDGMENT REQUESTING CIVIL JUDGMENT Katherine Mauldin, 315 Road J, McCool Junction, NE 68401 Collection Associates, A Registered Nebraska Tradename of THE COLLECTION AGENCY, LLC, has filed a Complaint in the County Court of York County, Nebraska, Case #CI-25-751 to enter a money judgment against

Legals

NOTICE OF PUBLIC HEARING

The Upper Big Blue Natural Resources District will hold a public hearing on February 19, 2026 at 1:00 PM at the Upper Big Blue Natural Resources District office at 319 East 25th Street, York Nebraska 68467. This hearing is for citizens to provide testimony concerning changes to the District's Rule 6 - NRD Park Regulations which include changes to camping fees, maximum nights camped, prohibited activities, designating hunting/camping permitted areas, and setting hours of access for some parks. A complete copy of the revised Rule 6 and the proposed changes are available at the district office and on the district's website <https://www.upperbigblue.org>. Written comments can be mailed to or dropped at the Upper Big Blue NRD, 319 East 25th Street, York NE 68467 on or before February 19, 2026.

Persons requiring assistance or auxiliary aides to attend and/or participate in the hearing should contact the Upper Big Blue Natural Resources District at the address above or by calling 402-362-6601. January 29, February 5, 12, 2026 COL-NE-1600993 ZNEZ

Legals

NOTICE SVEHLA LAW OFFICES, P.C., L.L.O.

IN THE COUNTY COURT OF YORK COUNTY, NEBRASKA Estate No. PR26-1 Estate of DANA A. SCOTT, Deceased

Notice is hereby given that on January 7, 2026, in the County Court of York County, Nebraska, the Registrar issued a written statement of Informal Probate of the Will of said Decedent and that Mary E. Scott of 1524 Kennedy Dr., York, Nebraska 68467 was informally appointed by the Registrar as Personal Representative of the Estate.

Creditors of this Estate must file their claims with this Court on or before March 16, 2026 or be forever barred.

/s/ Clerk of the County Court Address of County Court: County Court of York County, Nebraska 510 Lincoln Avenue, Room 211 York, NE 68467 Prepared and submitted by: Kent E. Rauert, Bar I.D. #320168 Svehla Law Offices, P.C., L.L.O. 408 N. Platte Ave., Ste. A York, NE 68467 (402) 362-5506 krauert@svehalaw.net January 15, 22, 29, 2026 COL-NE-1600969 ZNEZ

Legals

Katherine Mauldin in the sum of \$917.68, together with costs and interest. You are required to answer the Complaint on or before the 2nd day of March, 2026. KRAVIEC MAURSTAD LAW, P.C., L.L.O. Laura Maurstad #22423 1901 Court Street, Suite #1 Beatrice, NE 68310-0070 (402) 230-936 January 15, 22, 29, 2026 COL-NE-1600975 ZNEZ

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Sweetheart Messages

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Your message will be published in the York Times-News Classifieds section on Saturday, February 14th.

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Call or email now so you don't miss the deadline! Deadline as early as Tuesday 2/10/26.

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POSITION OPENINGS

Pawnee County Memorial Hospital is seeking

- » REGISTERED NURSE
- » LPN-C
- » RADIOLOGY TECH
- » DIRECTOR OF FINANCE

Our small-town atmosphere offers a professional environment in a critical access facility with a competitive salary and benefit package

For a full description of this position and to apply, visit our website at www.pawneehospital.com to complete an application.

PCMH is an EOE

POSITION OPENINGS

Pawnee County Memorial Hospital is seeking

- » PHYSICIAN ASSISTANT
- » NURSE PRACTITIONER

Our small-town atmosphere offers a professional environment in a critical access facility with a competitive salary and benefit package

For a full description of this position and to apply, visit our website at www.pawneehospital.com to complete an application.

PCMH is an EOE

**REGULAR MEETING
CITY COUNCIL – YORK, NEBRASKA
January 15, 2026
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: Doreen Lopez: Present, Jeff McGregor: Present, Tony North: Present, Jeff Pieper: Present, Stephen Postier: Present, Jennifer Sheppard: Present, Scott Van Esch: Present, Jerry Wilkinson: Absent. The following City Officials were present: City Administrator Dr. Sue Crawford, Police Chief Ed Tjaden, Public Works Director James Paul, Fire Chief Tony Bestwick, Planning Administrator Dan Aude and City Clerk Amanda Ring.

Notice of this meeting was given in advance thereof by publication in the York News Times on January 8, 2026, 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 of December 18, 2025

Motion to approve the minutes of the December 18, 2025 meeting. Ayes with a motion by Jeff McGregor and a second by Tony North. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Claims of Elected Officials

Motion to approve the claim for Tony North of North Printing and Office Supply in the amount of \$1,788.07. Ayes with a motion by Stephen Postier and a second by Scott Van Esch. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Abstain (With Conflict), Jennifer Sheppard: Yea, Stephen Postier: Yea.

Motion to approve the claim for Jeff Pieper of Pieper's Inc. in the amount of \$4,446.83. Ayes with a motion by Stephen Postier and a second by Jeff McGregor. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Abstain (With Conflict), Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Motion to approve the claim for Jeff Pieper of Pieper's Pottys in the amount of \$200.00. Ayes with a motion by Stephen Postier and a second by Jennifer Sheppard. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Abstain (With Conflict), Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Motion to approve the claim for Stephen Postier of the York County Development Corporation in the amount of \$9,061.75. Ayes with a motion by Jeff McGregor and a second by Jeff Pieper. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Abstain (With Conflict).

Claims

Motion to approve the claims for December 19, 2025 through January 15, 2026. Ayes with a motion by Stephen Postier and a second by Scott Van Esch. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Department Activities Reports for December 2025

Motion to approve the departmental activities reports for the month of December 2025. Ayes with a motion by Scott Van Esch and a second by Tony North. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Cash Balances for September 2025

Motion to approve the cash balances for the month of September 2025. Ayes with a motion by Jeff McGregor and a second by Stephen Postier. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Cash Balances for December 2025

Motion to approve the cash balances for the month of December 2025. Ayes with a motion by Jeff Pieper and a second by Tony North. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

City Administrator Report

Dr. Crawford shared that the last week of January will be the punch-list tour through the new fire station. The landscape will be completed in the spring. It is likely the fire station will be moving during the month of February. She also told the Mayor and Council that a request for publications has been published and emails sent to solicit bids for space optimization to see which buildings to remodel for what purpose in the future. On Thursday, January 22, 2026 from 5-7 p.m. there will be a final open house for the update to the comprehensive plan for the City. Once a final draft is completed after the open house, it will be presented to the Planning Commission and then to the Council for approval. January 23rd and 24th from 2-5 p.m. the Maker's Space Opening is taking place at the Library.

Appointment of the Library Director

The Mayor presented to the Council Dr. Holly Dugan for the Library Director position. She stated to the Council that she is very excited about being a part of the City and is planning to do great things. She starts on January 29th. Motion to approve the appointment of Dr. Holly Dugan to the Library Director position. Ayes with a motion by Jeff Pieper and a second by Scott Van Esch. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Public Hearing on Preliminary and Final Plats

The Mayor announced that this was the time and the place for a public hearing on the preliminary and final plats for the York Creekside 2nd Subdivision and Northwest Industrial Park. Dan stated that the lot zoned in the York Creekside 2nd Subdivision is currently an empty lot that is zoned C2. The proposed business for the lot is a permitted use and this plat was recommended by the Planning Commission. Tom Huston, 9200 Andermatt Dr, Lincoln, Nebraska, spoke on behalf of the York Creekside 2nd Subdivision plat. He represents Perry Reid Properties. York Creekside Apartments LLC and Perry Reid Properties developed and built multi-housing units located south of Nobes Road. There is a second phase for another 48 units on the property. The goal is to conclude this transaction in the next 2-4 weeks, so the business can break ground and start building in the spring. Dan spoke regarding the Northwest Industrial Park plat. This is dividing out a lot in the new industrial park area north of NPPD. He shared where streets are to be constructed and widened and stated this plat was recommended by the Planning Commission. There was no other public comment.

Motion to approve the preliminary and final plat for York Creekside 2nd Subdivision, City of York, York County, Nebraska. Ayes with a motion by Jeff Pieper and a second by Doreen Lopez. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Motion to approve the preliminary and final plat of Northwest York Industrial Park, City of York, York County, Nebraska. Ayes with a motion by Jeff McGregor and a second by Tony North. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Public Hearing on Special Use Permit

The Mayor announced this was the time and place for a public hearing for a special use permit filed by Hoppy Days LLC dba Elm Brewing Co LLC for a distillery, brewery, or winery on Lot 2 Holthus Subdivision 6th Addition. Dan said this lot is located east of Tractor Supply and south of the Holthus Convention Center. This was recommended by the Planning Commission. There was no other public comment.

Motion to approve the special use permit filed by Hoppy Days LLC dba Elm Brewing Co LLC for a distillery, brewery, winery for on and off-site sale liquor on Lot 2 Holthus Sub 6th Addition, City of York, York County, Nebraska. Ayes with a motion by Tony North and a second by Stephen Postier. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Addendum #3 – Zuercher Interlocal Agreement

Chief Tjaden shared this was to extend the interlocal agreement with the other entities. There was no financial responsibility for this amendment.

Motion to approve Addendum #3 of the interlocal agreement for cooperative public safety software, hardware, and related services by and among the counties of Butler, Saline, Seward and York, and the cities of Seward, York, Milford, Crete and David City. Ayes with a motion by Jennifer Sheppard and a second by Stephen Postier. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

FirstWireless – Alerting System for Fire Station

Tony shared this item was approved by Resolution 2025-4 for emergency purposes and it was now being presented to Council for approval. It was requested to be approved because of a deadline and to keep progress going.

Motion to approve the quotes from FirstWireless Inc. for the installation of the Fire Station alerting system in the amount of \$73,263.75. Ayes with a motion by Jeff Pieper and a second by Jeff McGregor. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

City/County Agreement for Snow Removal/Maintenance

James shared this agreement was recently reviewed by the City and the County and updated accordingly. The \$1,520.40 is an annual payment and the agreement will be updated to state as much.

Motion to approve the snow removal and road maintenance agreement revision between the City of York and the County of York, for a term of five years, amount due to the City is \$1,520.40 annually. Ayes with a motion by Jennifer Sheppard and a second by Scott Van Esch. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

WyAd Reed Bed Cleanout for Wastewater

James shared this project is similar to last year's reed bed clean-out. The City received two bids for this reed bed clean-out. WyAd's bid was not to exceed \$35,000. The other bid was approximately \$378,000. The lagoon to be cleaned out is about 80 feet long. James recommended the approval of the WyAd bid.

Motion to approve the bid from WyAd Enterprises LLC for the Reed Bed Cleanout for the wastewater department, for an amount not to exceed \$35,000.00. Ayes with a motion by Stephen Postier and a second by Tony North. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance Updates for Certified Mailing Procedures

There was discussion regarding the City's current practice for certified mail. Dan gave examples of sending letters certified versus not sending certified. It was stated that the City Attorney is usually consulted in situations where it might be beneficial to send a letter regular first class or certified mail. Questions and discussion were had regarding best practices for mailing and what practices the ordinances were changing.

Motion to suspend the statutory rule requiring reading on three different days for Ordinance No. 2419 through Ordinance No. 2428. The motion was adopted by a three-fourths vote of the Council and the statutory rule suspended for consideration of said Ordinance on its second and third readings. Ayes with a motion by Tony North and a second by Jennifer Sheppard. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2419 -

ORDINANCE NO. 2419

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 2-454 OF THE YORK CITY CODE TO AUTHORIZE NOTICE TO BE SENT BY REGULAR MAIL DELIVERY; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2419 to amend Section 2-454 of the York City Code to authorize notice to be sent by regular mail delivery. Ayes with a motion by Jeff Pieper and a second by Jeff McGregor. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2420 –

ORDINANCE NO. 2420

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 16-23 OF THE YORK CITY CODE TO AUTHORIZE NOTICE TO BE SENT BY REGULAR MAIL DELIVERY; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2420 to amend Section 16-23 of the York City Code to authorize notice to be sent by regular mail delivery. Ayes with a motion by Scott Van Esch and a second by Jeff Pieper. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2421 –

ORDINANCE NO. 2421

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 32-5 OF THE YORK CITY CODE TO AUTHORIZE NOTICE AS PROVIDED IN THIS SECTION AND TO CHANGE THE PERIOD TO COMPLY TO 14 DAYS; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2421 to amend Section 32-5 of the York City Code to authorize notice as provided in this section and to change the period to comply to 14 days. Ayes with a motion by Jeff McGregor and a second by Doreen Lopez. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2422 –

ORDINANCE NO. 2422

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 40-1 OF THE YORK CITY CODE TO AUTHORIZE NOTICE TO BE SENT BY REGULAR MAIL DELIVERY; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2422 to amend Section 40-1 of the York City Code to authorize notice to be sent by regular mail delivery. Ayes with a motion by Jeff Pieper and a second by Jennifer Sheppard. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2423 –

ORDINANCE NO. 2423

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 54-88 OF THE YORK CITY CODE TO AUTHORIZE NOTICE TO BE SENT BY REGULAR MAIL DELIVERY; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2423 to amend Section 54-88 of the York City Code to authorize notice to be sent by regular mail delivery. Ayes with a motion by Tony North and a second by Jennifer Sheppard. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2424 –

ORDINANCE NO. 2424

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 56-1 OF THE YORK CITY CODE TO AUTHORIZE NOTICE TO BE SENT BY REGULAR MAIL DELIVERY; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2424 to amend Section 56-1 of the York City Code to authorize notice to be sent by regular mail delivery. Ayes with a motion by Jeff Pieper and a second by Jeff McGregor. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2425 –

ORDINANCE NO. 2425

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 56-2 OF THE YORK CITY CODE TO AUTHORIZE NOTICE AS PROVIDED IN SECTION 56-1 AND TO CHANGE THE PERIOD TO COMPLY TO 14 DAYS; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2425 to amend Section 56-2 of the York City Code to authorize notice as provided in Section 56-1 and to change the period to comply to 14 days. Ayes with a motion by Jeff McGregor and a second by Doreen Lopez. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2426 –

ORDINANCE NO. 2426

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 56-49 OF THE YORK CITY CODE TO AUTHORIZE NOTICE TO BE SENT BY REGULAR MAIL DELIVERY; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2426 to amend Section 56-49 of the York City Code to authorize notice to be sent by regular mail delivery. Ayes with a motion by Jennifer Sheppard and a second by Scott Van Esch. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2427 –

ORDINANCE NO. 2427

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 56-51 OF THE YORK CITY CODE TO AUTHORIZE NOTICE TO BE SENT BY REGULAR MAIL DELIVERY; TO REPEAL ALL

ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2427 to amend Section 56-51 of the York City Code to authorize notice to be sent by regular mail delivery. Ayes with a motion by Jeff McGregor and a second by Tony North. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Ordinance No. 2428 –

ORDINANCE NO. 2428

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AMEND SECTION 56-137 OF THE YORK CITY CODE TO AUTHORIZE NOTICE AS PROVIDED IN SECTION 56-1 AND TO CHANGE THE PERIOD TO COMPLY TO 14 DAYS; TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH, AND TO PROVIDE AN EFFECTIVE DATE FOR THIS ORDINANCE.

Motion to approve Ordinance No. 2428 to amend Section 56-137 of the York City Code to authorize notice as provided in Section 56-1 and to change the period to comply to 14 days. Ayes with a motion by Jeff Pieper and a second by Jennifer Sheppard. Jerry Wilkinson: Absent, Scott Van Esch: Yea, Jeff Pieper: Yea, Jeff McGregor: Yea, Doreen Lopez: Yea, Tony North: Yea, Jennifer Sheppard: Yea, Stephen Postier: Yea.

Adjournment

There being no further business to come before the Council, the Mayor adjourned the meeting 6:12 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	3,832.23	N		
01-00010	GALE	6	607.30	N		
01-00110	MATHESON TRI-GAS	1	39.54	N		
01-00120	JACKSON SERVICES INC	15	1,102.62	N		
01-00140	INTERNATIONAL ASSOCIATION	2	525.00	N		
01-00200	NEBRASKA MACHINERY CO	1	465.50	N		
01-00210	EAKES OFFICE PLUS	6	824.62	N		
01-00290	NORTH PRINTING & OFFICE S	8	1,888.36	N		
01-00300	BLACK HILLS ENERGY	5	3,228.01	N		
01-00340	BOUND TREE MEDICAL LLC	6	3,124.74	N		
01-00360	CITY OF YORK	4	97,084.50	N		
01-00540	GLOBAL TECH, INC.	9	5,005.22	N		
01-00600	LICHTI'S INC.	2	10,657.95	N		
01-00640	NEBRASKA PUBLIC POWER DIS	3	229.42	N		
01-00680	NE DEPT. OF AERONAUTICS	1	543.33	N		
01-00710	OVERLAND SAND & GRAVEL	3	3,149.63	N		
01-00740	TK ELEVATOR CORP	1	1,715.15	N		
01-00780	PRESTO X COMPANY	4	308.26	N		
01-00800	BURST, LLC	18	580.36	N		
01-00911	CORNERSTONE INS GROUP	2	6,558.00	N		
01-01280	PLATTE VALLEY COMMUNICATI	1	329.50	N		
01-01290	GRAND CENTRAL FOODS, INC.	4	173.81	N		
01-01330	JLC, INCORPORATED	1	27.90	N		
01-01350	PROTEX CENTRAL INC.	2	4,330.81	N		
01-01390	AFLAC	2	897.54	N		
01-01420	NE CHILD SUPPORT PAYMENT	1	424.73	N		
01-01460	PERENNIAL POWER	1	15,143.79	N		

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-01470	SERVI-TECH LABORATORIES	3	552.00	N		
01-01490	NE DEPT OF REVENUE	2	8,852.53	N		
01-01510	HACH CO.	4	1,097.57	N		
01-01640	INTERNAL REVENUE SERVICE	4	60,072.55	N		
01-01650	UNION BANK	8	49,510.21	N		
01-01670	FRATERNAL ORDER OF POLICE	2	960.00	N		
01-01690	UNITED FUND	2	54.00	N		
01-01750	NEBRASKA PUBLIC HEALTH EN	1	3,166.00	N		
01-01940	SARGENT DRILLING	1	8,680.00	N		
01-01990	WAGNER DECORATING	1	49.99	N		
01-02010	YORK EQUIPMENT, INC.	2	37,349.00	N		
01-02040	YORK NEWS-TIMES	1	399.99	N		
01-02060	NE DEPT OF ENVIRONMENT &	1	16,600.78	N		
01-02230	MCCORMICK HEATING & AC	6	11,891.60	N		
01-02530	PEPSI COLA OF LINCOLN/ TO	1	399.85	N		
01-02590	ADOPT A PET	1	3,583.33	N		
01-02650	O'REILLY AUTO PARTS	6	172.38	N		
01-02680	SCHEMMER ASSOCIATES	1	401.80	N		
01-03240	YORK COUNTY DEVELOPMENT C	1	9,061.75	N		
01-03260	HOMETOWN LEASING	3	247.07	N		
01-03590	PENNER'S TIRE & AUTO	4	669.37	N		
01-03930	YORK CHAMBER OF COMMERCE	2	2,590.00	N		
01-05310	SAPP BROTHERS PETROLEUM,	8	14,320.08	N		
01-05380	NE STATE FIRE MARSHAL	3	384.00	N		
01-05870	WEX BANK	1	6,902.43	N		
01-06370	HEIMAN FIRE EQUIPMENT, IN	1	600.00	N		
01-07140	ELECTRONIC SYSTEMS, INC	2	299.70	N		

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-08070	POLICE CHIEFS ASSNOF NEB	1	200.00	N			
01-08400	CREDIT MANAGEMENT SERVICE	1	3.60	N			
01-08950	PIZZA HUT	2	255.50	N			
01-09090	WINDSTREAM	1	46.20	N			
01-09380	VAN KIRK BROS CONTRACTING	1	56,489.97	N			
01-1	MISCELLANEOUS VENDOR	13	1,714.34	N			
01-10020	YORK COUNTY REGISTER OF D	1	314.00	N			
01-10840	TOTAL ADMINISTRATIVE SERV	3	5,059.82	N			
01-10880	RASMUSSEN MECHANICAL SERV	1	2,491.00	N			
01-11010	VERIZON	1	1,382.44	N			
01-11020	CENTRAL COMM COLLEGE	1	1,235.00	N			
01-11450	HEIDI GREGG	1	11.94	N			
01-11590	HENDERSON STATE BANK	1	56,212.50	N			
01-14770	STRYKER MEDICAL	1	2,011.50	N			
01-14850	CHEREE FOLTS	1	80.00	N			
01-14880	ALFRED BENESCH & CO	2	6,054.06	N			
01-15560	OMAHA TRUCK CENTER	1	238,380.00	N			
01-15670	HOA SOLUTIONS INC	2	10,183.15	N			
01-15880	CHARLIE'S U-SAVE RX	3	159.99	N			
01-15930	STERICYCLE INC	1	732.62	N			
01-15940	MED-TECH RESOURCE INC	4	1,258.42	N			
01-15980	HDR ENGINEERING INC	1	25,138.83	N			
01-16010	CHEMSEARCH	1	960.85	N			
01-16900	AQUA-CHEM INC	1	261.91	N			
01-18350	METERING & TECHNOLOGY SOL	2	4,695.22	N			
01-18410	RCI GROUP II LLC	1	38,608.56	Y			
01-19590	COLONIAL LIFE	5	787.66	N			

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L ACCT NO#	G/L NAME	G/L AMOUNT
01-19600	AMERITAS	13	1,311.60	N			
01-19940	OVERDRIVE INC	3	1,879.09	N			
01-19980	JEO CONSULTING GROUP INC.	1	170.00	N			
01-20850	DEARBORN LIFE INSURANCE C	1	2,075.62	N			
01-21420	TRANE US INC	1	1,707.50	N			
01-21570	CHESTERMAN CO	1	225.00	N			
01-21770	JANSSEN FORD	1	205.20	N			
01-22050	HEAVY METAL SUPPLY CO	3	138.99	N			
01-23070	AMERICAN RED CROSS	1	141.00	N			
01-23300	BIZCO TECHNOLOGIES	3	5,272.99	N			
01-23720	YORK COUNTY	1	4,021.50	N			
01-23820	MACQUEEN EMERGENCY GROUP	1	643.98	N			
01-23840	SPERLING TREE SERVICE	2	9,850.00	Y			
01-24120	FIRESPRING	1	186.50	N			
01-24250	JEFFERSON COMMUNITY HEALT	1	60.00	N			
01-24440	QUALITY SOUND & COMMUNICA	1	35.00	Y			
01-24770	ROSENBAUER AERIALS LLC	1	1,873.78	N			
01-25080	DEARBORN NATIONAL-VOLFIR	1	174.80	N			
01-25650	CARDMEMBER SERVICE	1	21,221.41	N			
01-26010	SOARIN GROUP	1	897.25	N			
01-26080	AMGL, PC	1	20,670.00	N			
01-27210	MIDWEST AUTO PARTS INC.	11	365.18	N			
01-27340	APEX ELECTRIC	1	604.00	N			
01-28230	STANDARD INS CO	1	4,748.94	N			
01-28380	FREEDOMREPAIR AND MOTORS	2	551.76	Y			
01-28520	IRON DIAMOND MEDIA	1	100.00	N			
01-28540	AMAZON BUSINESS	36	3,037.28	N			

SORTED BY VENDOR

VENDOR	NAME	NO# INVOICES	TOTAL AMOUNT	1099 ACCT NO#	G/L NAME	G/L AMOUNT
01-28570	ERIC ECKERT	1	300.00	N		
01-29050	RUSTIC DRY GOODS	3	365.22	N		
01-29110	FBI-LEEDA	1	795.00	N		
01-29270	ALLO	3	2,093.19	N		
01-29500	AT & T MOBILITY	1	2.24	N		
01-29610	BENEFIT PLANSADMINISTRAT	1	800.00	N		
01-29670	BRITTANY STEINER	2	65.98	N		
01-29810	GEARGRID CORPORATION	1	10,487.00	N		
01-29900	FIRST WIRELESS INC	1	103.64	N		
01-29970	AUTO ZONE	1	53.85	N		
01-29980	BOMGAARS	1	637.09	N		
01-30610	COMMERCIAL RECREATION SPE	1	5,000.00	N		
01-31490	VESTIS	3	388.02	N		
01-31510	HD SUPPLY	1	1,344.17	N		
01-31890	AUTOMATIC SYSTEMS GROUP,	1	2,322.45	Y		
01-31900	SCHEELE-KAYTON CONSTRUCTI	1	140,046.15	N		
01-32160	JODIE BLASE	1	22,160.59	N		
01-32390	2ND WIND EXERCISE EQUIPME	1	36,587.86	N		
01-32800	DAVID H PTAK	1	381.20	Y		
01-32860	ARNOLD MOTOR SUPPLY, LLP	2	184.86	Y		
01-33340	NEAL AGARWAL	1	244.25	N		
01-33470	DURAEDGE PRODUCTS	1	150.00	N		
01-33480	FRONT LINE MOBILE HEALTH	1	1,500.00	N		

*** REPORT TOTALS ***
 359
 Payroll 1,164,576.01
 Total 205,672.01
 1,370,248.02

CITY OF YORK, NEBRASKA
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

September 30, 2025

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ADDITIONAL INFORMATION REQUIRED BY *GOVERNMENT*
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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, 2025, 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, 2025, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with the basis of accounting described in Note A.

Basis for Opinions

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

Emphasis of Matter—Basis of Accounting

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

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A PROFESSIONAL
CORPORATION

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified accrual and accrual basis of accounting described in Note A, and for determining that the modified accrual and accrual basis of accounting are acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of York, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of York, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of York, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2026, 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, P.C.

Grand Island, Nebraska
January 6, 2026

**CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended September 30, 2025**

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, 2025.

Financial Highlights

- The assets of the City of York exceeded its liabilities at the close of the most recent fiscal year by \$86,029,212 (*net position*). Of this amount, \$32,246,024 (*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 \$41,560,206, with an unrestricted net position balance of \$11,024,499.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$4,886,098, 26.9 percent of total General Fund expenditures for the year ended September 30, 2025.

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, 2025

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

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2025

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 \$86,029,212 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, 2025

Summary Statements of Net Position

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
Current and Other Assets	\$ 49,287,662	\$ 47,316,970	\$ 1,970,692
Capital Assets	<u>96,501,921</u>	<u>93,722,292</u>	<u>2,779,629</u>
Total Assets	<u>145,789,583</u>	<u>141,039,262</u>	<u>4,750,321</u>
Long-term Liabilities	52,036,370	51,084,945	951,425
Other Liabilities	<u>7,724,001</u>	<u>7,074,049</u>	<u>649,952</u>
Total Liabilities	<u>59,760,371</u>	<u>58,158,994</u>	<u>1,601,377</u>
 Net Position:			
Net Investment in Capital Assets	43,453,212	41,347,640	2,105,572
Restricted	10,329,976	13,254,360	(2,924,384)
Unrestricted	<u>32,246,024</u>	<u>28,278,268</u>	<u>3,967,756</u>
Total Net Position	<u><u>\$ 86,029,212</u></u>	<u><u>\$ 82,880,268</u></u>	<u><u>\$ 3,148,944</u></u>

A large portion of the City of York's net position (50.5 percent) reflects its investment in capital assets (land, infrastructure, buildings, distribution systems, vehicles, and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of York uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of York's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of York's net position (12.0 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$32,246,024) 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, 2025

Expenses and Program Revenues – Governmental Activities

<u>Function</u>	<u>Year Ended September 30, 2025</u>		<u>Year Ended September 30, 2024</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 309,602	\$ 1,333,282	\$ 392,473	\$ 1,112,442
Economic Development	105,052	318,650	185,021	373,736
Public Safety	1,290,314	6,220,939	1,301,100	5,624,682
Public Works	207,785	1,804,047	262,273	1,616,635
Environment and Leisure	1,424,522	4,215,875	1,962,017	3,765,807
Airport	431,505	416,897	434,809	399,494
Interest and fees	-	834,753	-	734,923
Depreciation	-	3,421,645	-	3,024,141
Total	<u>\$ 3,768,780</u>	<u>\$ 18,566,088</u>	<u>\$ 4,537,693</u>	<u>\$ 16,651,860</u>

Revenues by Source – Governmental Activities

<u>SOURCES OF REVENUE</u>	<u>Year Ended September 30, 2025</u>		<u>Year Ended September 30, 2024</u>	
Charges for Services	\$ 2,419,508	12.74 %	\$ 2,264,853	11.90 %
Operating Grants and Contributions	691,955	3.64	620,369	3.26
Capital Grants and Contributions	657,317	3.46	1,652,471	8.68
Property Taxes	2,162,400	11.39	2,098,709	11.03
Motor Vehicle Taxes	243,398	1.28	232,557	1.22
Occupation/Franchise	3,386,771	17.83	2,949,415	15.50
Sales Tax	6,746,990	35.53	6,700,104	35.21
Special Assessments	61,667	0.33	8,940	0.05
TIF Proceeds	105,333	0.55	137,707	0.72
State Allocation	1,520,371	8.01	1,448,630	7.61
Loss on Sale of Capital Assets	-	-	(50,379)	(0.26)
Miscellaneous	28,834	0.15	49,199	0.26
Interest	967,229	5.09	1,096,097	5.76
Interfund Transfers	-	-	(178,522)	(0.94)
Total	<u>\$ 18,991,773</u>	<u>100.00 %</u>	<u>\$ 19,030,150</u>	<u>100.00 %</u>

Net position of the governmental funds increased \$425,685 during the year ended September 30, 2025.

Business-type activities. Business-type activities increased the City of York’s net position by \$2,723,259. Key elements of this increase are as follows:

CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2025

Expenses and Program Revenues – Business-type Activities

<u>Function</u>	<u>Year Ended September 30, 2025</u>		<u>Year Ended September 30, 2024</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Water	\$ 2,440,732	\$ 1,950,657	\$ 2,385,324	\$ 2,621,849
Sewer	3,730,038	3,329,558	3,662,199	3,252,402
Landfill	2,351,499	1,718,916	2,184,148	(62,797)
Total	<u>\$ 8,522,269</u>	<u>\$ 6,999,131</u>	<u>\$ 8,231,671</u>	<u>\$ 5,811,454</u>

Revenues by Source – Business-type Activities

<u>SOURCES OF REVENUE</u>	<u>Year Ended September 30, 2025</u>			<u>Year Ended September 30, 2024</u>		
	Charges for Services	\$ 8,483,334	87.26 %		\$ 8,185,527	86.13 %
Capital Contributions and Grants	38,935	0.40		46,144	0.48	
Special Assessments	-	-		(15,885)	(0.17)	
Gain on Sale of Capital Assets	100,672	1.03		1	-	
Interfund Transfers	-	-		178,522	1.88	
Interest	1,099,449	11.31		1,109,781	11.68	
Total	<u>\$ 9,722,390</u>	<u>100.00 %</u>		<u>\$ 9,504,090</u>	<u>100.00 %</u>	

Financial Analysis of the Government’s Funds

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

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

As of the end of the current fiscal year, the City of York’s governmental funds reported combined ending fund balances of \$18,590,319. The unassigned fund balance is \$4,884,519, 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 (\$324,129), 2) restricted for debt service (\$679,583), 3) restricted for economic development (\$404,683), 4) restricted for capital projects (\$5,534,476), 5) restricted for Creative District (\$26,882), 6) restricted for police (\$23,272), 7) restricted for street improvements (\$1,435,145), 8) restricted for fire (\$55,489), 9) restricted for recreation (\$84,669), 10) restricted for museum (\$1,265), (11) assigned for other purposes (\$2,605,836), 12) assigned for budgetary stabilization (\$2,286,137), or 13) put into a nonspendable prepaid asset (\$244,234).

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2025

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 \$4,886,098, or 26.9 percent of annual expenditures. Total General Fund balance was \$10,653,251, or 58.7 percent of annual General Fund expenditures.

The fund balance of the City of York's General Fund increased by \$711,905 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 was as follows: Water Fund – \$10,741,406, Sewer Fund – \$6,134,463, and Landfill Fund – \$4,345,656. The change in net position for the proprietary funds was as follows: Water Fund – increase of \$1,074,722, Sewer Fund – increase of \$652,890, and Landfill Fund – increase of \$995,647. 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, 2025.

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, 2025, amounts to \$96,501,921 (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:

- Auditorium sound system - \$54,149
- Auditorium stage curtains - \$53,486
- Emergency generator at auditorium - \$121,430
- Outdoor wall and fence padding at Leavitt Stadium (50% paid by York Public Schools) - \$75,993
- Playground equipment at Harrison Park - \$149,676
- 2025 Ford Interceptor for police - \$72,715
- Vision fitness and weight equipment for Community Center - \$54,847
- Lobby video wall at Convention Center - \$65,697
- Construction in progress on airport layout plan - \$164,550
- 2023 Ford ambulance - \$238,875
- Construction in progress on fire/EMS station project - \$5,908,201
- Two 2026 Freightliner dump trucks - \$226,330
- Construction in progress donated by NDOT on Project Access pedestrian safety & trails project - \$143,160
- 963D loader rebuild for landfill - \$390,887
- Landfill netting system - \$248,405
- Two Race Track Flygt 4660 mixers for sewer - \$81,276
- 11 – 275' KPSI water level probes - \$79,059

CITY OF YORK, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2025

- Standard LX valve maintenance trailer - \$98,492
- Water main improvements - \$249,184
- Construction in progress on 4" potable water main project - \$66,754

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

	<u>Year Ended September 30, 2025</u>			<u>Year Ended September 30, 2024</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	\$ 4,351,331	\$ 632,667	\$ 4,983,998
Construction in Progress	9,186,239	66,754	9,252,993	2,848,898	-	2,848,898
Infrastructure	10,524,333	-	10,524,333	11,703,045	-	11,703,045
Buildings and Improvements	22,392,419	6,134,171	28,526,590	23,892,903	6,103,854	29,996,757
Distribution Systems	-	36,188,954	36,188,954	-	37,828,001	37,828,001
Equipment	3,109,405	2,870,500	5,979,905	2,678,209	2,740,202	5,418,411
Vehicles	914,820	130,328	1,045,148	762,310	180,872	943,182
Total	<u>\$ 50,478,547</u>	<u>\$ 46,023,374</u>	<u>\$ 96,501,921</u>	<u>\$ 46,236,696</u>	<u>\$ 47,485,596</u>	<u>\$ 93,722,292</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, 2025</u>			<u>Year Ended September 30, 2024</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	\$ 28,480,000	\$ 4,825,000	\$ 33,305,000	\$ 25,620,000	\$ 5,540,000	\$ 31,160,000
Notes Payable	32,433	19,711,276	19,743,709	113,137	21,101,515	21,214,652
Total	<u>\$ 28,512,433</u>	<u>\$ 24,536,276</u>	<u>\$ 53,048,709</u>	<u>\$ 25,733,137</u>	<u>\$ 26,641,515</u>	<u>\$ 52,374,652</u>

The City of York's total debt increased by \$674,057 (1.3 percent) during the current fiscal year as the City issued \$4,845,000 of Series 2024 Limited Sales Tax Infrastructure Bonds.

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.

**CITY OF YORK, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2025**

The following selected financial information is presented:

Total 2025 Taxable Valuation	\$881,045,528
Total General Obligation and Limited Tax Obligation Debt	28,512,433
Total Revenue Debt	24,536,276
Total Sales Tax Revenues	6,746,990

Economic Factors and Next Year’s Budgets and Rates

- Property tax asking for the year ending September 30, 2026 of \$2,026,405 is \$25,289 (1.3 percent) higher than last year.
- The City has remaining contractual commitments of \$131,889 on the pedestrian safety access project which is expected to be completed by September 2028.
- The City has remaining contractual commitments of \$2,067,046 on the fire/EMS building project which is expected to be completed by Spring 2026.
- The City has remaining contractual commitments of \$1,684,919 on the 4” potable water main project expected to be completed by October 2026.

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, 2025

	Primary Government		Total	Component Unit (Accrual Basis)
	Governmental Activities (Modified Accrual Basis)	Business-type Activities (Accrual Basis)		
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 4,539,380	\$ 6,107,231	\$ 10,646,611	\$ 275,990
Certificates of deposit	6,690,578	14,132,638	20,823,216	500,000
Investments	-	-	-	574,011
County treasurer cash	113,132	-	113,132	-
Accounts receivable	446,207	521,871	968,078	-
Unbilled revenue	-	557,816	557,816	-
Special assessments receivable	502,802	-	502,802	-
Due from other governments	1,342,104	-	1,342,104	-
Current portion of notes receivable	6,653	-	6,653	-
Accrued interest receivable	72,713	77,444	150,157	1,858
Due from (to) other funds	(63,427)	63,427	-	-
Prepaid expenses	244,234	69,303	313,537	-
Inventory	72,605	159,647	232,252	-
Total current assets	<u>13,966,981</u>	<u>21,689,377</u>	<u>35,656,358</u>	<u>1,351,859</u>
Noncurrent assets:				
Restricted cash and cash equivalents	2,064,786	619,691	2,684,477	-
Restricted certificates of deposit	6,884,576	4,055,472	10,940,048	-
Noncurrent portion of notes receivable	6,779	-	6,779	-
Capital assets:				
Land	4,351,331	632,667	4,983,998	131,247
Construction in progress	9,186,239	66,754	9,252,993	-
Other capital assets, net of depreciation	36,940,977	45,323,953	82,264,930	-
Net capital assets	<u>50,478,547</u>	<u>46,023,374</u>	<u>96,501,921</u>	<u>131,247</u>
Total noncurrent assets	<u>59,434,688</u>	<u>50,698,537</u>	<u>110,133,225</u>	<u>131,247</u>
Total assets	<u>73,401,669</u>	<u>72,387,914</u>	<u>145,789,583</u>	<u>1,483,106</u>
LIABILITIES				
Current liabilities:				
Accounts payable	1,071,886	152,768	1,224,654	-
Claims incurred but not paid	386,641	-	386,641	-
Accrued wages and vacation	636,569	103,426	739,995	-
Payroll withholding	(6,645)	-	(6,645)	-
Accrued interest	366,872	106,859	473,731	-
Sales tax payable	2,172	25,975	28,147	-
Customer deposits	1,750	109,280	111,030	-
Unavailable special assessments	486,245	-	486,245	-
Current portion of long-term obligations	2,137,433	2,142,770	4,280,203	-
Total current liabilities	<u>5,082,923</u>	<u>2,641,078</u>	<u>7,724,001</u>	<u>-</u>
Noncurrent liabilities:				
Noncurrent compensated absences	383,540	78,824	462,364	-
Accrued closure/post-closure costs	-	2,805,500	2,805,500	-
Noncurrent portion of long-term obligations	26,375,000	22,393,506	48,768,506	-
Total noncurrent liabilities	<u>26,758,540</u>	<u>25,277,830</u>	<u>52,036,370</u>	<u>-</u>
Total liabilities	<u>31,841,463</u>	<u>27,918,908</u>	<u>59,760,371</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	21,966,114	21,487,098	43,453,212	-
Restricted for:				
Street improvements	1,435,145	-	1,435,145	-
Debt service	679,583	776,911	1,456,494	-
Landfill closure/post closure	-	983,472	983,472	-
Federal programs	324,129	-	324,129	-
Economic development	404,683	-	404,683	-
Capital projects	5,534,476	-	5,534,476	-
Creative District	26,882	-	26,882	-
Public safety	78,761	-	78,761	-
Recreation	84,669	-	84,669	-
Museum	1,265	-	1,265	-
Unrestricted	<u>11,024,499</u>	<u>21,221,525</u>	<u>32,246,024</u>	<u>1,483,106</u>
Total net position	<u>\$ 41,560,206</u>	<u>\$ 44,469,006</u>	<u>\$ 86,029,212</u>	<u>\$ 1,483,106</u>

See notes to financial statements.

CITY OF YORK, NEBRASKA
STATEMENT OF ACTIVITIES
For the year ended September 30, 2025

<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	\$ 1,333,282	\$ 309,602	\$ -
Economic development	318,650	3,215	101,837
Public safety	6,220,939	803,508	458,194
Public works	1,804,047	7,008	12,387
Environment and leisure	4,215,875	1,012,505	119,537
Airport	416,897	283,670	-
Interest and fees on long-term debt	834,753	-	-
Depreciation - unallocated	3,421,645	-	-
Total governmental activities	18,566,088	2,419,508	691,955
Business-type activities			
(accrual basis):			
Water	1,950,657	2,401,797	-
Sewer	3,329,558	3,730,038	-
Landfill	1,718,916	2,351,499	-
Total business-type activities	6,999,131	8,483,334	-
Total primary government	\$ 25,565,219	\$ 10,902,842	\$ 691,955
Component unit (accrual basis):			
Kilgore Library Foundation	\$ 19,437	\$ -	\$ 40,800

See notes to financial statements.

Net (Expenses) Revenues and Changes in Net Position				
Primary Government				
<u>Capital Grants and Contributions</u>	<u>Governmental Activities (Modified Accrual Basis)</u>	<u>Business-type Activities (Accrual Basis)</u>	<u>Total</u>	<u>Component Unit (Accrual Basis)</u>
\$ -	\$ (1,023,680)		\$ (1,023,680)	
-	(213,598)		(213,598)	
28,612	(4,930,625)		(4,930,625)	
188,390	(1,596,262)		(1,596,262)	
292,480	(2,791,353)		(2,791,353)	
147,835	14,608		14,608	
-	(834,753)		(834,753)	
-	(3,421,645)		(3,421,645)	
<u>657,317</u>	<u>(14,797,308)</u>	\$ -	<u>(14,797,308)</u>	
38,935	-	490,075	490,075	
-	-	400,480	400,480	
-	-	632,583	632,583	
<u>38,935</u>	<u>-</u>	<u>1,523,138</u>	<u>1,523,138</u>	
<u>\$ 696,252</u>	<u>(14,797,308)</u>	<u>1,523,138</u>	<u>(13,274,170)</u>	
<u>\$ -</u>				\$ 21,363
General revenues:				
Taxes:				
Property	2,162,400	-	2,162,400	-
Motor vehicle	243,398	-	243,398	-
Occupation/franchise	3,386,771	-	3,386,771	-
Sales tax	6,746,990	-	6,746,990	-
Special assessments	61,667	-	61,667	-
TIF proceeds	105,333	-	105,333	-
State allocation	1,520,371	-	1,520,371	-
Gain on sale of capital assets	-	100,672	100,672	-
Miscellaneous	28,834	-	28,834	-
Investment income	967,229	1,099,449	2,066,678	53,763
Total general revenues	<u>15,222,993</u>	<u>1,200,121</u>	<u>16,423,114</u>	<u>53,763</u>
Change in net position	425,685	2,723,259	3,148,944	75,126
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>
Net position - September 30, 2025	<u>\$ 41,560,206</u>	<u>\$ 44,469,006</u>	<u>\$ 86,029,212</u>	<u>\$ 1,483,106</u>

CITY OF YORK, NEBRASKA

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

September 30, 2025

	<u>General Fund</u>	<u>Street Fund</u>	<u>CDBG Fund</u>	<u>Debt Service Fund</u>
ASSETS				
Cash and cash equivalents	\$ 3,363,095	\$ 542,781	\$ 128,814	\$ 211,463
Certificates of deposit	6,852,812	1,145,589	144,684	479,408
County treasurer cash	113,132	-	-	-
Accounts receivable	425,618	20,017	-	-
Special assessments receivable	-	364,560	-	138,242
Due from other governments	835,248	60,454	-	-
Accrued interest receivable	36,712	6,136	775	2,568
Inventory	-	-	-	-
Prepaid insurance	192,888	41,184	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 11,819,505</u>	<u>\$ 2,180,721</u>	<u>\$ 274,273</u>	<u>\$ 831,681</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 600,874	\$ 294,405	\$ -	\$ -
Accrued interest payable	312	-	-	13,856
Accrued wages and vacation	567,791	61,984	-	-
Payroll liabilities	(6,645)	-	-	-
Due to other funds	-	-	-	-
Customer deposits	1,750	-	-	-
Sales tax payable	2,172	-	-	-
Unavailable special assessments	-	348,003	-	138,242
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	1,166,254	704,392	-	152,098
Fund balances:				
Nonspendable:				
Prepaid assets	192,888	41,184	-	-
Restricted for:				
Street improvements	-	1,435,145	-	-
Debt service	-	-	-	679,583
Federal programs	49,856	-	274,273	-
Economic development	-	-	-	-
Capital projects	3,073,577	-	-	-
Creative District	-	-	-	-
Police	23,272	-	-	-
Fire	55,489	-	-	-
Recreation	84,669	-	-	-
Museum	1,265	-	-	-
Assigned for:				
Budgetary stabilization	2,286,137	-	-	-
Other purposes	-	-	-	-
Unassigned	4,886,098	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>10,653,251</u>	<u>1,476,329</u>	<u>274,273</u>	<u>679,583</u>
Total liabilities and fund balances	<u>\$ 11,819,505</u>	<u>\$ 2,180,721</u>	<u>\$ 274,273</u>	<u>\$ 831,681</u>

See notes to financial statements.

LB 357 Fund	Capital Projects Fund	Other Funds	Total Governmental Funds
\$ 785,458	\$ 40,470	\$ 968,158	\$ 6,040,239
1,657,783	85,415	2,019,243	12,384,934
-	-	-	113,132
-	-	572	446,207
-	-	-	502,802
298,567	-	147,835	1,342,104
8,880	457	10,810	66,338
-	-	72,605	72,605
-	-	10,162	244,234
<u>\$ 2,750,688</u>	<u>\$ 126,342</u>	<u>\$ 3,229,385</u>	<u>\$ 21,212,595</u>
\$ -	\$ -	\$ 176,607	\$ 1,071,886
352,704	-	-	366,872
-	-	6,794	636,569
-	-	-	(6,645)
63,427	-	-	63,427
-	-	-	1,750
-	-	-	2,172
-	-	-	486,245
<u>416,131</u>	<u>-</u>	<u>183,401</u>	<u>2,622,276</u>
-	-	10,162	244,234
-	-	-	1,435,145
-	-	-	679,583
-	-	-	324,129
-	-	404,683	404,683
2,334,557	126,342	-	5,534,476
-	-	26,882	26,882
-	-	-	23,272
-	-	-	55,489
-	-	-	84,669
-	-	-	1,265
-	-	-	2,286,137
-	-	2,605,836	2,605,836
-	-	(1,579)	4,884,519
<u>2,334,557</u>	<u>126,342</u>	<u>3,045,984</u>	<u>18,590,319</u>
<u>\$ 2,750,688</u>	<u>\$ 126,342</u>	<u>\$ 3,229,385</u>	<u>\$ 21,212,595</u>

CITY OF YORK, NEBRASKA

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

September 30, 2025

Total fund balances - governmental funds \$ 18,590,319

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. 13,432

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 \$83,072,827 and the accumulated depreciation is \$32,594,280. 50,478,547

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. 1,373,881

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	\$ (28,480,000)	
Note payable	(32,433)	
Noncurrent compensated absences	(383,540)	(28,895,973)

Total net position - governmental activities \$ 41,560,206

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, 2025

	<u>General Fund</u>	<u>Street Fund</u>	<u>CDBG Fund</u>
REVENUES			
Taxes:			
Property	\$ 2,162,400	\$ -	\$ -
Motor vehicle	243,398	-	-
Special assessments	-	61,667	-
Occupation/franchise	3,386,771	-	-
Sales tax	4,657,960	402,282	-
TIF proceeds	-	-	-
Intergovernmental	662,701	1,345,751	-
Charges for services	2,125,780	7,008	-
Grants	42,096	-	101,461
Loan collections	-	-	2,372
Contributions	70,431	-	-
Interest income	684,722	43,361	291
Loan/bond proceeds	4,845,000	-	-
Insurance proceeds	34,257	-	-
Other	9,676	19,158	-
Total revenues	18,925,192	1,879,227	104,124
EXPENDITURES			
General government	1,211,872	-	-
Economic development	-	-	91,029
Public safety	5,824,722	-	-
Public works	-	1,774,148	-
Environment and leisure	4,173,803	-	-
Airport	-	-	-
Capital outlay	6,823,893	305,221	121,430
Principal payments on debt	31,523	49,181	-
Interest on long-term debt	1,847	882	-
Bond fees	79,736	-	-
Total expenditures	18,147,396	2,129,432	212,459
Excess (deficiency) of revenues over expenses before transfers	777,796	(250,205)	(108,335)
INTERFUND TRANSFERS			
Transfers from other funds	-	-	-
Transfers to other funds	(65,891)	(2,960,093)	-
Net interfund transfers	(65,891)	(2,960,093)	-
Net change in fund balances	711,905	(3,210,298)	(108,335)
Fund balances - September 30, 2024	9,941,346	4,686,627	382,608
Fund balances - September 30, 2025	\$ 10,653,251	\$ 1,476,329	\$ 274,273

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>
\$ -	\$ -	\$ -	\$ -	\$ 2,162,400
-	-	-	-	243,398
-	-	-	-	61,667
-	-	-	-	3,386,771
-	1,686,748	-	-	6,746,990
-	-	-	105,333	105,333
-	-	-	-	2,008,452
-	-	-	294,447	2,427,235
-	-	188,390	247,263	579,210
-	-	-	-	2,372
-	-	-	9,515	79,946
16,402	82,404	2,083	55,897	885,160
-	-	-	-	4,845,000
-	-	-	-	34,257
-	-	-	1,237	30,071
<u>16,402</u>	<u>1,769,152</u>	<u>190,473</u>	<u>713,692</u>	<u>23,598,262</u>
-	-	-	1,792	1,213,664
-	8,446	-	220,412	319,887
-	-	-	-	5,824,722
-	-	-	9,040	1,783,188
-	-	-	30,466	4,204,269
-	-	-	411,739	411,739
-	-	-	238,644	7,489,188
955,000	1,030,000	-	-	2,065,704
48,898	696,390	-	-	748,017
5,250	1,750	-	-	86,736
<u>1,009,148</u>	<u>1,736,586</u>	<u>-</u>	<u>912,093</u>	<u>24,147,114</u>
(992,746)	32,566	190,473	(198,401)	(548,852)
963,342	-	-	2,113,080	3,076,422
-	-	(50,438)	-	(3,076,422)
<u>963,342</u>	<u>-</u>	<u>(50,438)</u>	<u>2,113,080</u>	<u>-</u>
(29,404)	32,566	140,035	1,914,679	(548,852)
<u>708,987</u>	<u>2,301,991</u>	<u>(13,693)</u>	<u>1,131,305</u>	<u>19,139,171</u>
<u>\$ 679,583</u>	<u>\$ 2,334,557</u>	<u>\$ 126,342</u>	<u>\$ 3,045,984</u>	<u>\$ 18,590,319</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, 2025

Total net change in fund balances - governmental funds	\$ (548,852)
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.	(6,530)
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 (\$7,663,496) exceeded depreciation expense (\$3,421,645). Asset additions of \$174,308 were donated to the City.	4,241,851
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.	(268,908)
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.	(212,580)
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.	(4,845,000)
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>2,065,704</u>
Change in net position of governmental activities	<u><u>\$ 425,685</u></u>

See notes to financial statements.

CITY OF YORK, NEBRASKA

STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS

September 30, 2025

	Enterprise Funds			Total	Internal Service Fund
	Water Fund	Sewer Fund	Landfill Fund		
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 3,149,566	\$ 1,542,763	\$ 1,414,902	\$ 6,107,231	\$ 563,927
Certificates of deposit	7,045,262	4,101,093	2,986,283	14,132,638	1,190,220
Accounts receivable	193,573	328,298	-	521,871	-
Unbilled revenue	257,639	300,177	-	557,816	-
Accrued interest receivable	38,151	21,967	17,326	77,444	6,375
Due from other funds	63,427	-	-	63,427	-
Prepaid expenses	13,247	43,597	12,459	69,303	-
Inventory	159,647	-	-	159,647	-
Total current assets	10,920,512	6,337,895	4,430,970	21,689,377	1,760,522
Noncurrent assets:					
Restricted cash	219,357	400,334	-	619,691	-
Restricted certificates of deposit	266,500	-	3,788,972	4,055,472	-
Capital assets:					
Land	24,625	344,330	263,712	632,667	-
Construction in progress	66,754	-	-	66,754	-
Distribution systems	21,580,456	35,659,101	-	57,239,557	-
Buildings and improvements	270,742	-	8,907,608	9,178,350	-
Equipment	1,464,264	5,713,588	3,514,106	10,691,958	-
Vehicles	104,250	570,000	-	674,250	-
Less accumulated depreciation	(10,895,835)	(16,608,468)	(4,955,859)	(32,460,162)	-
Net capital assets	12,615,256	25,678,551	7,729,567	46,023,374	-
Total noncurrent assets	13,101,113	26,078,885	11,518,539	50,698,537	-
Total assets	24,021,625	32,416,780	15,949,509	72,387,914	1,760,522
LIABILITIES					
Current liabilities:					
Accounts payable	68,770	52,003	31,995	152,768	-
Claims incurred but not paid	-	-	-	-	386,641
Accrued wages and vacation	42,943	30,520	29,963	103,426	-
Accrued interest payable	21,714	73,666	11,479	106,859	-
Sales tax payable	7,022	18,953	-	25,975	-
Customer deposits	109,280	-	-	109,280	-
Current portion of long-term obligations	628,375	1,089,395	425,000	2,142,770	-
Total current liabilities	878,104	1,264,537	498,437	2,641,078	386,641
Noncurrent liabilities:					
Noncurrent compensated absences	38,657	28,290	11,877	78,824	-
Accrued closure/post-closure costs	-	-	2,805,500	2,805,500	-
Noncurrent portion of long-term obligations	3,655,039	15,748,467	2,990,000	22,393,506	-
Total noncurrent liabilities	3,693,696	15,776,757	5,807,377	25,277,830	-
Total liabilities	4,571,800	17,041,294	6,305,814	27,918,908	386,641
NET POSITION					
Net investment in capital assets	8,331,842	8,840,689	4,314,567	21,487,098	-
Restricted for debt service	376,577	400,334	-	776,911	-
Restricted for landfill closure/post closure	-	-	983,472	983,472	-
Unrestricted	10,741,406	6,134,463	4,345,656	21,221,525	1,373,881
Total net position	\$19,449,825	\$15,375,486	\$9,643,695	\$44,469,006	\$ 1,373,881

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, 2025

	Enterprise Funds			Total	Internal Service Fund
	Water Fund	Sewer Fund	Landfill Fund		
Operating revenues:					
Sales	\$ 2,148,000	\$ 3,685,934	\$ 2,348,299	\$ 8,182,233	\$ -
Services charges	33,161	24,679	-	57,840	-
Tap fees	200	-	-	200	-
Rent income	174,615	-	3,200	177,815	-
Health insurance premiums	-	-	-	-	1,931,090
Other revenue	45,821	19,425	-	65,246	-
Total operating revenues	<u>2,401,797</u>	<u>3,730,038</u>	<u>2,351,499</u>	<u>8,483,334</u>	<u>1,931,090</u>
Operating expenses:					
Personnel	642,840	662,119	549,015	1,853,974	-
Insurance	32,685	105,120	31,802	169,607	-
Professional fees	22,228	57,965	105,446	185,639	-
Meetings, seminars, and dues	2,551	2,193	255	4,999	-
Repairs and maintenance	104,545	226,244	165,118	495,907	-
Contract services	8,203	31,104	63,106	102,413	-
Transportation	7,564	9,894	49,424	66,882	-
Utilities and telephone	84,616	212,060	24,098	320,774	-
Supplies	16,277	40,866	9,745	66,888	-
Closure/post-closure costs	-	-	134,314	134,314	-
Farm rental expenses	120,652	-	-	120,652	-
Other expenses	103,756	80,229	24,286	208,271	-
Depreciation	704,688	1,518,296	505,617	2,728,601	-
Insurance claims/health premiums	-	-	-	-	2,282,066
Total operating expenses	<u>1,850,605</u>	<u>2,946,090</u>	<u>1,662,226</u>	<u>6,458,921</u>	<u>2,282,066</u>
Operating income (loss)	<u>551,192</u>	<u>783,948</u>	<u>689,273</u>	<u>2,024,413</u>	<u>(350,976)</u>
Nonoperating revenues (expenses):					
Interest income	483,975	252,410	363,064	1,099,449	82,068
Grant income	38,935	-	-	38,935	-
Gain on sale of assets	100,672	-	-	100,672	-
Interest expense	(76,640)	(259,961)	(56,066)	(392,667)	-
Bond/DEE loan fees	(23,412)	(123,507)	(624)	(147,543)	-
Total nonoperating revenues (expenses)	<u>523,530</u>	<u>(131,058)</u>	<u>306,374</u>	<u>698,846</u>	<u>82,068</u>
Change in net position	<u>1,074,722</u>	<u>652,890</u>	<u>995,647</u>	<u>2,723,259</u>	<u>(268,908)</u>
Net position - September 30, 2024	<u>18,375,103</u>	<u>14,722,596</u>	<u>8,648,048</u>	<u>41,745,747</u>	<u>1,642,789</u>
Net position - September 30, 2025	<u>\$ 19,449,825</u>	<u>\$ 15,375,486</u>	<u>\$ 9,643,695</u>	<u>\$ 44,469,006</u>	<u>\$ 1,373,881</u>

See notes to financial statements.

CITY OF YORK, NEBRASKA

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS**

For the year ended September 30, 2025

	<u>Water Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 2,404,912
Receipts from employees and other funds	-
Payments to suppliers	(780,690)
Payments to employees	(617,768)
Net cash provided (used) by operating activities	<u>1,006,454</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Decrease in due from other funds	63,426
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of property and equipment	(526,534)
Proceeds from sale of assets	100,672
Grant funds received	38,935
Payment of loan administration fees	(23,412)
Principal payments on capital debt	(617,002)
Interest paid on capital debt	(79,189)
Net cash used by capital and related financing activities	<u>(1,106,530)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Increase in certificates of deposit	(348,347)
Increase in restricted cash	(109,852)
Increase in restricted certificates of deposit	-
Interest received	490,278
Net cash provided (used) by investing activities	<u>32,079</u>
Increase (decrease) in cash and cash equivalents	(4,571)
Cash and cash equivalents - beginning of the year	<u>3,154,137</u>
Cash and cash equivalents - end of the year	<u>\$ 3,149,566</u>

Enterprise Funds			Internal Service Fund
Sewer Fund	Landfill Fund	Total	Fund
\$ 3,617,029	\$ 2,351,499	\$ 8,373,440	\$ -
-	-	-	1,931,090
(799,861)	(463,049)	(2,043,600)	(2,011,086)
(639,656)	(525,493)	(1,782,917)	-
<u>2,177,512</u>	<u>1,362,957</u>	<u>4,546,923</u>	<u>(79,996)</u>
-	-	63,426	-
(93,624)	(646,221)	(1,266,379)	-
-	-	100,672	-
-	-	38,935	-
(123,507)	(624)	(147,543)	-
(1,073,237)	(415,000)	(2,105,239)	-
(264,656)	(56,757)	(400,602)	-
<u>(1,555,024)</u>	<u>(1,118,602)</u>	<u>(3,780,156)</u>	<u>-</u>
(621,857)	(218,176)	(1,188,380)	(11,688)
(400,334)	-	(510,186)	-
-	(320,620)	(320,620)	-
253,276	365,410	1,108,964	83,427
<u>(768,915)</u>	<u>(173,386)</u>	<u>(910,222)</u>	<u>71,739</u>
(146,427)	70,969	(80,029)	(8,257)
<u>1,689,190</u>	<u>1,343,933</u>	<u>6,187,260</u>	<u>572,184</u>
<u>\$ 1,542,763</u>	<u>\$ 1,414,902</u>	<u>\$ 6,107,231</u>	<u>\$ 563,927</u>

CITY OF YORK, NEBRASKA

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

For the year ended September 30, 2025

	<u>Water Fund</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ 551,192
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	704,688
Increase in estimated accrued closure/post-closure costs	-
Change in assets and liabilities:	
Accounts receivable and unbilled revenue	12,473
Prepaid expenses	(336)
Inventories	(47,499)
Accounts payable	(229,778)
Claims incurred but not paid	-
Accrued expenses	25,072
Sales tax payable	(9,133)
Customer deposits	(225)
Net cash provided (used) by operating activities	<u>\$ 1,006,454</u>

See notes to financial statements.

<u>Enterprise Funds</u>				<u>Internal Service Fund</u>
<u>Sewer Fund</u>	<u>Landfill Fund</u>		<u>Total</u>	
\$ 783,948	\$ 689,273		\$ 2,024,413	\$ (350,976)
1,518,296	505,617		2,728,601	-
-	134,314		134,314	-
(112,515)	-		(100,042)	-
(7,310)	(1,144)		(8,790)	-
-	-		(47,499)	-
(26,876)	11,375		(245,279)	(42,307)
-	-		-	313,287
22,463	23,522		71,057	-
(494)	-		(9,627)	-
-	-		(225)	-
<u>\$ 2,177,512</u>	<u>\$ 1,362,957</u>		<u>\$ 4,546,923</u>	<u>\$ (79,996)</u>

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

September 30, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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	\$ 835,248	Sales Tax
Street	60,454	Sales Tax
LB357	298,567	Sales Tax
Aviation	147,835	Federal Grant
	<u>\$1,342,104</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, 2025

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

During the year ended September 30, 2025, the City adopted GASB No. 101, *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, 2025

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, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

Fund Financial Statements

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

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

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

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

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

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

Unassigned—All amounts not included in other spendable classifications.

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

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

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 2024-2025 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, 2025

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, 2025

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, 2025

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 Investments

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, 2025. The categories of collateral are defined as follows:

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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

1. Cash and Investments, 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	\$ 46,240,653	\$ 1,378,443	\$ 44,862,210	\$ -	\$ <u>45,870,342</u>

Reconciliation to Government-wide Statement of Net Position:

Primary Government –

Unrestricted cash and cash equivalents	\$ 10,646,611
Unrestricted certificates of deposit	20,823,216
Restricted cash and cash equivalents	2,684,477
Restricted certificates of deposit	<u>10,940,048</u>
Total primary government	45,094,352

Component Unit –

Unrestricted cash and cash equivalents	275,990
Unrestricted certificates of deposit	<u>500,000</u>
Total component unit	<u>775,990</u>

Total	\$ <u>45,870,342</u>
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CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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

1. Cash and Investments, continued

Investments – Kilgore Library Foundation

At September 30, 2025, the Kilgore Library Foundation had investment accounts at Cornerstone Investments consisting of approximately 43 percent equities and 57 percent fixed income securities. The market value of the investments was \$574,011 and the cost basis was \$565,982 at September 30, 2025. The investments are reported at market value in the accompanying financial statements.

2. Restricted Assets

The restricted assets as of September 30, 2025, 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	\$ 2,064,786	\$ 619,691	\$ 2,684,477	\$ -
Certificates of deposit	<u>6,884,576</u>	<u>4,055,472</u>	<u>10,940,048</u>	<u>-</u>
	<u>\$ 8,949,362</u>	<u>\$ 4,675,163</u>	<u>\$ 13,624,525</u>	<u>\$ -</u>

The governmental restricted assets consist of the following: \$49,856 in the General Fund for Federal programs, \$3,073,577 in the General Fund for capital projects, \$78,761 in the General Fund for public safety, \$84,669 in the General Fund for recreation, \$1,265 in the General Fund for the museum, \$1,688,370 in the Street Fund for street operations and improvements, \$273,498 in the CDBG Fund for federal programs, \$690,871 in the Debt Service Fund for debt service, \$2,443,241 in the LB 357 Fund for capital projects, \$125,885 in the Capital Projects Fund for capital projects, \$36,152 in the Creative District Fund for projects, and \$403,217 in the TIF Fund for economic development.

Restricted assets for business-type funds consist of \$109,280 restricted cash for customer deposits in the Water Fund, \$376,577 of Water Fund cash and certificates of deposit restricted for debt service, \$400,334 of Sewer Fund cash restricted for debt service, and \$3,788,972 of Landfill Fund certificates of deposit restricted for closure and post-closure costs.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

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

3. Accounts and Other Receivables

Governmental receivables detail at September 30, 2025, is as follows:

	<u>Governmental Activities</u>
Accounts receivable - ambulance	\$ 275,129
Hotel occupation tax receivable	81,029
Other governmental accounts receivable	<u>90,049</u>
Total governmental accounts receivable	<u>\$ 446,207</u>

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

4. Notes Receivable

Notes receivable at September 30, 2025, 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>13,432</u>
Current portion	\$ 6,653
Noncurrent portion	<u>6,779</u>
Total	<u>\$ 13,432</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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

5. Capital Assets

Capital asset activity for the year ended September 30, 2025, was as follows:

	Balance at October 1, <u>2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2025</u>
<u>Governmental Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 4,351,331	\$ -	\$ -	\$ -	\$ 4,351,331
Construction in progress	2,848,898	6,337,341	-	-	9,186,239
Total capital assets not being depreciated	7,200,229	6,337,341	-	-	13,537,570
Other capital assets being depreciated:					
Infrastructure	21,271,020	-	-	-	21,271,020
Buildings and improvements	37,237,196	14,440	(85,720)	-	37,165,916
Equipment	6,217,470	931,176	(87,882)	-	7,060,764
Vehicles	3,717,600	380,539	(60,582)	-	4,037,557
Total other capital assets at historical cost	68,443,286	1,326,155	(234,184)	-	69,535,257
Less accumulated depreciation for:					
Infrastructure	(9,567,975)	(1,178,712)	-	-	(10,746,687)
Buildings and improvements	(13,344,293)	(1,514,924)	85,720	-	(14,773,497)
Equipment	(3,539,261)	(499,980)	87,882	-	(3,951,359)
Vehicles	(2,955,290)	(228,029)	60,582	-	(3,122,737)
Total accumulated depreciation	(29,406,819)	(3,421,645) *	234,184	-	(32,594,280)
Other capital assets, net	39,036,467	(2,095,490)	-	-	36,940,977
Governmental activities capital assets, net	\$ 46,236,696	\$ 4,241,851	\$ -	\$ -	\$ 50,478,547

*Depreciation expense was incurred by the following governmental activities:

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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

5. Capital Assets, continued

Governmental Activities, continued:

General Fund:

General government:

Administration \$ 22,695

Public safety:

Police 131,528

Fire/EMS 140,875

Total public safety 272,403

Environment and leisure:

Auditorium 193,607

Ball Field Complex 510,865

Soccer Complex 16,074

Community Center 37,230

Convention Center 349,629

Library 66,086

Museum 2,220

Park 297,315

Pool 149,958

Senior Center 11,337

Total environment and leisure 1,634,321

Total General Fund 1,929,419

Special Revenue Funds:

Airport 175,959

Street 1,316,267

Total Governmental Activities
depreciation expense \$ 3,421,645

Construction in progress at September 30, 2025, consists of \$393,099 of costs on the airport layout plan project, \$1,798,018 of costs on the pedestrian safety access project, \$6,873,692 of costs on the fire/EMS station project, and \$121,430 of costs on the emergency generator at the auditorium. See Note D3 for details of commitments in place on these projects as of September 30, 2025.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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

5. Capital Assets, continued

	Balance at October 1, <u>2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2025</u>
<u>Business-type Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 632,667	\$ -	\$ -	\$ -	\$ 632,667
Construction in progress	-	66,754	-	-	66,754
Total capital assets not being depreciated	632,667	66,754	-	-	699,421
Other capital assets being depreciated:					
Distribution systems	56,970,927	268,630	-	-	57,239,557
Buildings and improvements	8,929,945	248,405	-	-	9,178,350
Equipment	10,111,599	682,590	(102,231)	-	10,691,958
Vehicles	674,250	-	-	-	674,250
Total other capital assets at historical cost	76,686,721	1,199,625	(102,231)	-	77,784,115
Less accumulated depreciation for:					
Distribution systems	(19,142,926)	(1,907,677)	-	-	(21,050,603)
Buildings and improvements	(2,826,091)	(218,088)	-	-	(3,044,179)
Equipment	(7,371,397)	(552,292)	102,231	-	(7,821,458)
Vehicles	(493,378)	(50,544)	-	-	(543,922)
Total accumulated depreciation	(29,833,792)	(2,728,601) *	102,231	-	(32,460,162)
Other capital assets, net	46,852,929	(1,528,976)	-	-	45,323,953
Business-type capital assets, net	\$ 47,485,596	\$ (1,462,222)	\$ -	\$ -	\$ 46,023,374

*Depreciation expense was charged to functions as follows:

Water	\$ 704,688
Sewer	1,518,296
Landfill	<u>505,617</u>
Total Business-type Activities depreciation expense	\$ <u>2,728,601</u>

Construction in progress at September 30, 2025, consists of \$66,754 of costs on 4” potable water main project. See Note D3 for details of commitments in place on these projects as of September 30, 2025.

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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

5. Capital Assets, continued

	Balance at October 1, <u>2024</u>	<u>Additions</u>	<u>Disposals</u>	Balance at September 30, <u>2025</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>2024</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2025</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Bonds payable	\$ 25,620,000	\$ 4,845,000	\$ (1,985,000)	\$ 28,480,000	\$ 2,105,000
Notes payable	113,137	-	(80,704)	32,433	32,433
Total	\$ 25,733,137	\$ 4,845,000	\$ (2,065,704)	\$ 28,512,433	\$ 2,137,433
Business-type Activities:					
Bonds payable	\$ 5,540,000	\$ -	\$ (715,000)	\$ 4,825,000	\$ 730,000
Notes payable	21,101,515	-	(1,390,239)	19,711,276	1,412,770
Total	\$ 26,641,515	\$ -	\$ (2,105,239)	\$ 24,536,276	\$ 2,142,770

The following is a summary of changes in long-term debt for the year ended September 30, 2025:

Governmental Activities

As of September 30, 2025, 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.

\$ 5,960,000

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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. 7,925,000

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. 4,610,000

Series 2024 Limited Sales Tax Supported Infrastructure Bonds for \$4,845,000 dated October 16, 2024 issued for financing the fire/EMS station project. The bonds bear interest ranging from 3.05 to 5.00 percent with final maturity April 1, 2044. Payments are made by the LB 357 Fund. 4,845,000

Series 2021 General Obligation Highway Allocation Refunding Bonds for \$1,710,000 dated November 21, 2021 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. 670,000

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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. 555,000

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. 3,915,000

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. -

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. -

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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. 32,433

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. -

Total governmental activities long-term debt \$ 28,512,433

Current portion \$ 2,137,433

Noncurrent portion 26,375,000

Total governmental long-term debt \$ 28,512,433

Business-type Activities

As of September 30, 2025, 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. \$ 738,306

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

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. 2,135,108

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. 16,837,862

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. 3,415,000

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. 1,410,000

Total business-type activity debt \$ 24,536,276

Current portion \$ 2,142,770

Noncurrent portion 22,393,506

Total \$ 24,536,276

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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, 2025, 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>
2026	\$ 2,105,000	\$ 747,300	\$ 32,433	\$ 937
2027	2,155,000	714,083	-	-
2028	2,185,000	677,242	-	-
2029	1,995,000	637,674	-	-
2030	2,035,000	595,812	-	-
2031-2035	8,285,000	2,417,348	-	-
2036-2040	5,820,000	1,443,082	-	-
2041-2044	3,900,000	411,844	-	-
	\$ 28,480,000	\$ 7,644,385	\$ 32,433	\$ 937

<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>
2026	\$ 730,000	\$ 67,830	\$ 1,412,770	\$ 304,357	\$ 136,384
2027	735,000	61,034	1,435,671	281,456	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	245,000	37,886	1,506,669	210,458	94,581
2031-2035	1,285,000	122,681	7,239,219	703,595	319,213
2036-2039	555,000	11,918	5,175,381	176,192	82,223
	\$ 4,825,000	\$ 403,234	\$ 19,711,276	\$ 2,168,746	\$ 979,692

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

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 \$1,665,604, with post-closure care costs of \$765,938, for a total of \$2,431,542 as of September 30, 2025, which is based on 90.3 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 \$329,160, with post-closure care costs of \$29,402 for a total of \$358,562 as of September 30, 2025. The estimated liability for the old landfill post-closure care costs is \$15,396 as of September 30, 2025.

It is estimated that an additional \$693,440 and \$128,037, 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 \$3,626,978 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, 2025. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

At September 30, 2025, restricted funds of \$3,788,972 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, 2025

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

8. Accrued Compensated Absences

Accrued compensated absences for the City consisted of the following as of September 30, 2025:

	<u>Balance at</u> <u>9/30/2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>9/30/2025</u>	<u>Current</u> <u>Portion</u>
Accrued compensated absences:					
Governmental activities	<u>\$ 551,035</u>	<u>\$ 290,668</u>	<u>\$ -</u>	<u>\$ 841,703</u>	<u>\$ 383,540</u>
Business-type activities	<u>\$ 84,711</u>	<u>\$ 57,885</u>	<u>\$ -</u>	<u>\$ 142,596</u>	<u>\$ 78,824</u>

9. Interfund Transactions and Balances

Transfers consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
To Nonmajor Governmental Funds	\$ -	\$ 65,891
Street Fund:		
To Debt Service	-	912,904
To Nonmajor Governmental Funds	-	2,047,189
Total Street Fund	-	2,960,093
Debt Service Fund:		
From Street	912,904	
From Capital Projects	50,438	-
Total Debt Service Fund	963,342	-
Capital Projects Fund		
To Debt Service	-	50,438
Nonmajor Governmental Funds:	2,113,080	-
	<u>\$ 3,076,422</u>	<u>\$ 3,076,422</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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 \$3,708,518, with the City contributing \$241,054 and the employees contributing \$283,388 for the year ended September 30, 2025.

Firefighters – Firefighters are covered by a defined contribution plan. Eligible employees are required to contribute 8.7 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 \$1,551,197 with the City contributing \$201,656 and the employees contributing \$134,954 for the year ended September 30, 2025.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

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 \$1,573,880. Both the City's contribution of \$110,172 and the employees' contributions of \$110,172 were made for the year ended September 30, 2025.

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, 2025

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, 2025, 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 2025	\$ 10,675,357
November 2025	532,800
December 2025	1,214,724
March 2026	5,881,323
April 2026	956,997
June 2026	4,105,543
July 2026	1,029,583
August 2026	1,087,232
September 2026	<u>6,279,705</u>
	\$ <u>31,763,264</u>

CITY OF YORK, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2025

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, 2025, the City’s certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Cornerstone Bank	\$ 19,657,104
Henderson State Bank	<u>12,106,160</u>
	\$ <u>31,763,264</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, 2025.

3. Commitments and Contingencies

Lease Commitments

The City had the following lease commitments at September 30, 2025:

<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, 2025

NOTE D – OTHER NOTES, continued

3. Commitments and Contingencies, continued

Contractual Commitments

At September 30, 2025, the City had the following commitments for capital assets:

	<u>Contract Amount</u>	<u>Incurred as of September 30, 2025</u>	<u>Remaining Commitment</u>	<u>Expected Completion</u>
Fire/EMS building:				
Engineering	\$ 726,561	\$ 717,657	\$ 8,904	
Contractor	<u>7,861,680</u>	<u>5,803,538</u>	<u>2,058,142</u>	
Total	8,588,241	6,521,195	2,067,046	Spring 2026
Auditorium emergency generator:				
Contractors	39,651	-	39,651	December 2025
Airport layout plan:				
Engineer	329,100	296,190	32,910	September 2027
Pedestrian safety access project:				
Nebraska Dept of Transportation	177,096	45,207	131,889	September 2028
Comprehensive plan	50,000	30,000	20,000	December 2025
Water main project:				
Engineering	120,060	-	120,060	
Contractor	<u>1,564,859</u>	<u>-</u>	<u>1,564,859</u>	
Total	<u>1,684,919</u>	<u>-</u>	<u>1,684,919</u>	October 2026
	<u><u>\$ 10,869,007</u></u>	<u><u>\$ 6,892,592</u></u>	<u><u>\$ 3,976,415</u></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, 2025, will not be significant to the City's financial statements.

CITY OF YORK, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2025

NOTE D – OTHER NOTES, continued

4. Interlocal Agreements

The City had the following interlocal agreements in effect as of September 30, 2025:

<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
York Public Schools	April 2024 to indefinite	School Resource Officer
Upper Big Blue Natural Resources District	December 2022 through December 2027	Project Grow

5. CDBG Housing Loans

At September 30, 2025, 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, 2025

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, 2025 is as follows:

<u>TIF Project:</u>	Years Remaining on <u>TIF Agreements</u>	<u>2025 TIF Valuation</u>	<u>TIF Proceeds Received during the year 9-30-2025</u>
Levander’s of York	8	\$ 428,232	\$ 7,049
Beaver Creek	8	761,970	8,424
Nutrition Service	9	2,142,031	35,264
Creekside Apartments	10	4,351,574	44,608
Bukaska Builders	10	375,747	6,186
Bosselman	15	24,226	-
4 Micro TIF’s	14	635,423	<u>3,802</u>
			<u>\$ 105,333</u>

7. Related Party Transactions

The City purchased office supplies of \$38,994 and plumbing contractor services of \$47,873 from businesses owned by two Council members during the year ended September 30, 2025. The City also paid \$105,890 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, 2025

NOTE D – OTHER NOTES, continued

8. Subsequent Events

Management has evaluated subsequent events through January 6, 2026, the date on which the financial statements were available for issue.

On October 2, 2025, Council approved a \$66,176 bid from First Wireless for a fire station communications system.

On October 2, 2025, Council approved a \$120,000 agreement with Benesch for construction engineering services on the water main replacement project.

On October 2, 2025, Council approved a contract for \$134,794 with CCS for the Holthus Convention Center project.

On November 6, 2025, Council approved task order 46 for the YASWA 2025-2025 annual engineering services of \$100,000 and capital engineering services of \$100,000 for a total contract of \$200,000 with HDR Engineering.

SUPPLEMENTARY AND OTHER INFORMATION

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

Year ended September 30, 2025

	<u>Budget</u> (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Taxes:			
Property	\$ 2,086,003	\$ 2,162,400	\$ 76,397
Motor vehicle	220,000	243,398	23,398
Occupation/franchise	2,860,846	3,386,771	525,925
Sales tax	4,437,586	4,618,442	180,856
Intergovernmental	641,714	662,701	20,987
Charges for services	1,697,807	2,268,850	571,043
Grants	709,702	42,096	(667,606)
Contributions	88,000	70,431	(17,569)
Interest income	253,700	687,745	434,045
Loan/bond proceeds	7,190,000	4,845,000	(2,345,000)
Insurance proceeds	-	34,257	34,257
Other	14,500	9,676	(4,824)
	20,199,858	19,031,767	(1,168,091)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Administrative	1,299,180	1,177,128	(122,052)
Public safety:			
Police	3,274,479	2,854,018	(420,461)
Fire/EMS	11,131,362	8,937,151	(2,194,211)
Police pension	117,452	110,172	(7,280)
Fire pension	241,991	245,271	3,280
Total public safety	14,765,284	12,146,612	(2,618,672)
Environment and leisure:			
Auditorium	272,542	259,899	(12,643)
Parks	1,427,168	837,594	(589,574)
Community center	766,493	701,679	(64,814)
Aquatic center	430,415	376,717	(53,698)
Ball park	633,228	625,303	(7,925)
Soccer complex	279,608	230,751	(48,857)
Senior center	23,142	14,197	(8,945)
Convention center	864,882	728,386	(136,496)
Museum	140,786	121,004	(19,782)
Library	1,132,753	781,108	(351,645)
Total environment and leisure	5,971,017	4,676,638	(1,294,379)
Total charges to appropriations	22,035,481	18,000,378	(4,035,103)
Revenues over (under) charges to appropriations before transfers	(1,835,623)	1,031,389	2,867,012
TRANSFERS FROM (TO) OTHER FUNDS	4,272,160	(65,891)	(4,338,051)
RESOURCES OVER CHARGES TO APPROPRIATIONS AND TRANSFERS	\$ 2,436,537	\$ 965,498	\$ (1,471,039)

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2025

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Special assessments	\$ 17,600	\$ 61,667	\$ 44,067
Sales tax	389,993	403,592	13,599
Intergovernmental	1,370,098	1,335,215	(34,883)
Charges for services	18,187	7,008	(11,179)
Grants	10,000	-	(10,000)
Interest income	100,000	57,884	(42,116)
Other	5,000	19,158	14,158
	<hr/>	<hr/>	<hr/>
Total resources	1,910,878	1,884,524	(26,354)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Street operations and maintenance	2,110,591	1,556,573	(554,018)
Capital outlay	766,503	305,221	(461,282)
Principal payments on debt	-	49,181	49,181
Interest expense	-	1,323	1,323
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	2,877,094	1,912,298	(964,796)
Revenues under charges to appropriations before transfers	(966,216)	(27,774)	938,442
TRANSFERS TO OTHER FUNDS	<hr/>	<hr/>	<hr/>
	(3,033,484)	(2,960,093)	73,391
RESOURCES AND TRANSFERS UNDER CHARGES TO APPROPRIATIONS	<hr/>	<hr/>	<hr/>
	\$ (3,999,700)	\$ (2,987,867)	\$ 1,011,833

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2025

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Grants	\$ 450,000	\$ 101,461	\$ (348,539)
Loan collections	-	2,372	2,372
Interest income	-	564	564
	<hr/>	<hr/>	<hr/>
Total resources	450,000	104,397	(345,603)
 CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Economic development	831,375	91,029	(740,346)
Capital outlay	-	121,430	121,430
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	831,375	212,459	(618,916)
 RESOURCES UNDER CHARGES TO APPROPRIATIONS	 <hr/> <hr/>	 <hr/> <hr/>	 <hr/> <hr/>
	\$ (381,375)	\$ (108,062)	\$ 273,313

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2025

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Interest income	\$ -	\$ 17,118	\$ 17,118
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Principal payments	955,000	955,000	-
Interest expense	51,175	51,176	1
Bond fees	<u>2,250</u>	<u>5,250</u>	<u>3,000</u>
Total charges to appropriations	<u>1,008,425</u>	<u>1,011,426</u>	<u>3,001</u>
Revenues under charges to appropriations before transfers	(1,008,425)	(994,308)	14,117
TRANSFERS FROM OTHER FUNDS	<u>1,008,425</u>	<u>963,342</u>	<u>(45,083)</u>
RESOURCES AND TRANSFERS UNDER CHARGES TO APPROPRIATIONS	<u>\$ -</u>	<u>\$ (30,966)</u>	<u>\$ (30,966)</u>

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2025

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Sales tax	\$ 1,609,193	\$ 1,670,638	\$ 61,445
Interest income	84,209	84,531	322
	<hr/>	<hr/>	<hr/>
Total resources	1,693,402	1,755,169	61,767
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Economic development	-	8,446	8,446
Capital outlay	63,427	88,000	24,573
Principal payments	1,155,000	1,030,000	(125,000)
Interest expense	693,149	611,834	(81,315)
Bond fees	2,000	1,750	(250)
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	1,913,576	1,740,030	(173,546)
RESOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ (220,174)	\$ 15,139	\$ 235,313

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2025

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Grants	\$ 1,900,000	\$ 188,390	\$ (1,711,610)
Interest income	-	1,566	1,566
Other income	100,000	-	(100,000)
	<hr/>	<hr/>	<hr/>
Total resources	2,000,000	189,956	(1,810,044)
 CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Capital outlay	2,089,683	-	(2,089,683)
	<hr/>	<hr/>	<hr/>
Revenues under charges to appropriations before transfers	(89,683)	189,956	279,639
 TRANSFERS FROM (TO) OTHER FUNDS	<hr/>	<hr/>	<hr/>
	(202,160)	(50,438)	151,722
 RESOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ (291,843)	\$ 139,518	\$ 431,361

CITY OF YORK, NEBRASKA

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

Year ended September 30, 2025

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	\$ 19,031,767	\$ 1,884,524	\$ 104,397	\$ 17,118	\$ 1,755,169	\$ 189,956
Differences - budget to MAB:						
Cash to MAB adjustments	<u>(106,575)</u>	<u>(5,297)</u>	<u>(273)</u>	<u>(716)</u>	<u>13,983</u>	<u>517</u>
Total revenues as reported on the statement of revenues, expen- ditures, and changes in fund balances - governmental funds	<u>\$ 18,925,192</u>	<u>\$ 1,879,227</u>	<u>\$ 104,124</u>	<u>\$ 16,402</u>	<u>\$ 1,769,152</u>	<u>\$ 190,473</u>
Uses/outflows of resources:						
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedules	\$ 18,000,378	\$ 1,912,298	\$ 212,459	\$ 1,011,426	\$ 1,740,030	\$ -
Differences - budget to MAB:						
Cash to MAB adjustments	<u>147,018</u>	<u>217,134</u>	<u>-</u>	<u>(2,278)</u>	<u>(3,444)</u>	<u>-</u>
Total expenditures as reported on the statement of revenues, expen- ditures, and changes in fund balances - governmental funds	<u>\$ 18,147,396</u>	<u>\$ 2,129,432</u>	<u>\$ 212,459</u>	<u>\$ 1,009,148</u>	<u>\$ 1,736,586</u>	<u>\$ -</u>

CITY OF YORK, NEBRASKA

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

September 30, 2025

	Special Revenue Funds			
	Creative District Fund	Aviation Fund	Keno Fund	Sinking Fund
ASSETS				
Cash and cash equivalents	\$ 11,622	\$ 70,519	\$ -	\$ 114,999
Certificates of deposit	24,530	148,837	-	215,250
Accounts receivable	-	572	-	-
Due from other governments	-	147,835	-	-
Inventory	-	34,776	-	37,829
Accrued interest receivable	131	797	-	1,153
Prepaid insurance	-	10,162	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u><u>\$ 36,283</u></u>	<u><u>\$ 413,498</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 369,231</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 9,401	\$ 167,206	\$ -	\$ -
Accrued wages and vacation	-	6,794	-	-
	<u>9,401</u>	<u>174,000</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable:				
Prepaid assets	-	10,162	-	-
Restricted for:				
Economic development	-	-	-	-
Creative District	26,882	-	-	-
Assigned for:				
Industrial Park development	-	-	-	369,231
Fire station	-	-	-	-
Airport	-	229,336	-	-
Unassigned	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>26,882</u>	<u>239,498</u>	<u>-</u>	<u>369,231</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u><u>\$ 36,283</u></u>	<u><u>\$ 413,498</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 369,231</u></u>

<u>Special Revenue Funds</u>			Total
<u>Fire Station Sinking Fund</u>	<u>E911 Fund</u>	<u>TIF Fund</u>	<u>Nonmajor Governmental Funds</u>
\$ 642,964	\$ (1,573)	\$ 129,627	\$ 968,158
1,357,036	-	273,590	2,019,243
-	-	-	572
-	-	-	147,835
-	-	-	72,605
7,269	(6)	1,466	10,810
-	-	-	10,162
<u>\$ 2,007,269</u>	<u>\$ (1,579)</u>	<u>\$ 404,683</u>	<u>\$ 3,229,385</u>
\$ -	\$ -	\$ -	\$ 176,607
-	-	-	6,794
-	-	-	183,401
-	-	-	10,162
-	-	404,683	404,683
-	-	-	26,882
-	-	-	369,231
2,007,269	-	-	2,007,269
-	-	-	229,336
-	(1,579)	-	(1,579)
<u>2,007,269</u>	<u>(1,579)</u>	<u>404,683</u>	<u>3,045,984</u>
<u>\$ 2,007,269</u>	<u>\$ (1,579)</u>	<u>\$ 404,683</u>	<u>\$ 3,229,385</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, 2025

	Special Revenue Funds			
	Creative District Fund	Aviation Fund	Keno Fund	Sinking Fund
REVENUES				
TIF proceeds	\$ -	\$ -	\$ -	\$ -
Charges for services	6,685	283,670	-	843
Grants	99,428	147,835	-	-
Contributions	2,609	-	-	-
Interest income	1,869	11,073	26	13,899
Other	-	-	-	1,237
Total revenues	<u>110,591</u>	<u>442,578</u>	<u>26</u>	<u>15,979</u>
EXPENDITURES				
General government	-	-	1,792	-
Economic development	-	-	-	39,284
Public works	-	-	-	-
Airport	-	411,739	-	-
Environment and leisure	30,466	-	-	-
Capital outlay	53,486	172,050	-	-
Total expenditures	<u>83,952</u>	<u>583,789</u>	<u>1,792</u>	<u>39,284</u>
Excess (deficiency) of revenues over expenditures before transfers	26,639	(141,211)	(1,766)	(23,305)
INTERFUND TRANSFERS				
Transfers from other funds	<u>-</u>	<u>63,080</u>	<u>-</u>	<u>50,000</u>
Net change in fund balances	26,639	(78,131)	(1,766)	26,695
Fund balances - September 30, 2024	<u>243</u>	<u>317,629</u>	<u>1,766</u>	<u>342,536</u>
Fund balances - September 30, 2025	<u>\$ 26,882</u>	<u>\$ 239,498</u>	<u>\$ -</u>	<u>\$ 369,231</u>

Fire Station Sinking Fund	Special Revenue Funds		Total Nonmajor Governmental Funds
	E911 Fund	TIF Fund	
\$ -	\$ -	\$ 105,333	\$ 105,333
-	3,249	-	294,447
-	-	-	247,263
-	-	6,906	9,515
7,269	417	21,344	55,897
-	-	-	1,237
<u>7,269</u>	<u>3,666</u>	<u>133,583</u>	<u>713,692</u>
-	-	-	1,792
-	-	181,128	220,412
-	9,040	-	9,040
-	-	-	411,739
-	-	-	30,466
-	13,108	-	238,644
<u>-</u>	<u>22,148</u>	<u>181,128</u>	<u>912,093</u>
7,269	(18,482)	(47,545)	(198,401)
<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>2,113,080</u>
2,007,269	(18,482)	(47,545)	1,914,679
<u>-</u>	<u>16,903</u>	<u>452,228</u>	<u>1,131,305</u>
<u>\$ 2,007,269</u>	<u>\$ (1,579)</u>	<u>\$ 404,683</u>	<u>\$ 3,045,984</u>

CITY OF YORK, NEBRASKA

**COMBINING STATEMENT OF REVENUES AND EXPENDITURES -
MODIFIED ACCRUAL BASIS - GENERAL FUND DEPARTMENTS**

Year ended September 30, 2025

	<u>General</u>	<u>Capital Projects</u>	<u>Auditorium</u>	<u>Parks</u>	<u>Police</u>	<u>Community Center</u>
REVENUES						
Taxes:						
General property tax	\$ 2,162,400	\$ -	\$ -	\$ -	\$ -	\$ -
Motor vehicle tax	243,398	-	-	-	-	-
Sales tax	4,657,960	-	-	-	-	-
Occupation/franchise	3,386,771	-	-	-	-	-
Intergovernmental revenue:						
State assistance	187,007	-	-	-	-	-
County funding	-	-	-	-	-	-
School funding	-	-	-	-	27,000	-
Rural fire district	-	-	-	-	-	-
Charges for services	309,603	-	28,559	56,646	3,105	256,832
Grants	-	-	-	-	2,852	-
Contributions	-	-	2,287	34,673	-	9,044
Interest income	595,668	85,044	-	373	1,394	-
Loan/bond proceeds	-	4,845,000	-	-	-	-
Insurance proceeds	-	-	-	28,997	-	-
Other revenues	629	-	-	2,600	2,154	(640)
Total revenues	<u>11,543,436</u>	<u>4,930,044</u>	<u>30,846</u>	<u>123,289</u>	<u>36,505</u>	<u>265,236</u>
EXPENDITURES						
Personnel services:						
Salaries and benefits	583,001	-	100,721	327,031	2,277,118	427,231
Operating expenses:						
Insurance	98,875	-	-	32,177	88,021	20,695
Advertising/publicity	94,280	-	542	-	-	6,748
Contract labor/outside services	62,582	-	10,426	-	34,750	14,759
Rent	-	-	-	-	-	-
Professional fees	79,705	-	-	-	-	-
Meetings, seminars, and dues	64,100	-	-	6,862	38,048	6,129
Repairs and maintenance	111,762	-	15,518	139,694	76,160	37,551
Printing and postage	13,956	-	-	-	-	-
Transportation	-	-	-	12,602	30,770	-
Utilities and telephone	23,800	-	33,944	45,024	233,641	48,308
Total operating expenses	<u>549,060</u>	<u>-</u>	<u>60,430</u>	<u>236,359</u>	<u>501,390</u>	<u>134,190</u>
Supplies	13,329	-	41,951	56,562	24,347	56,262
Other expenses	66,482	-	2,648	15,529	6,143	29,149
Capital outlay	30,089	5,908,201	54,149	202,113	107,848	54,847
Principal on long-term debt	-	-	-	-	31,523	-
Interest on long-term debt	-	-	-	-	1,847	-
Bond fees	-	79,736	-	-	-	-
Total expenditures	<u>1,241,961</u>	<u>5,987,937</u>	<u>259,899</u>	<u>837,594</u>	<u>2,950,216</u>	<u>701,679</u>
Excess (deficiency) of revenues over expenditures before transfers	10,301,475	(1,057,893)	(229,053)	(714,305)	(2,913,711)	(436,443)
TRANSFERS (TO) FROM OTHER FUNDS	<u>(9,503,948)</u>	<u>-</u>	<u>237,042</u>	<u>796,113</u>	<u>3,143,123</u>	<u>597,243</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AFTER TRANSFERS	<u>\$ 797,527</u>	<u>\$ (1,057,893)</u>	<u>\$ 7,989</u>	<u>\$ 81,808</u>	<u>\$ 229,412</u>	<u>\$ 160,800</u>

Aquatic Center	Ball Park	Senior Center	Convention Center	Fire/EMS	Library	Museum	Soccer Complex	Police & Fire Pension	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,162,400
-	-	-	-	-	-	-	-	-	243,398
-	-	-	-	-	-	-	-	-	4,657,960
-	-	-	-	-	-	-	-	-	3,386,771
-	-	-	-	-	-	-	-	-	187,007
-	-	-	-	351,194	17,500	-	-	-	368,694
-	-	-	-	-	-	-	-	-	27,000
-	-	-	-	80,000	-	-	-	-	80,000
82,792	238,805	-	297,239	807,252	8,096	-	36,851	-	2,125,780
-	-	-	38,244	-	1,000	-	-	-	42,096
500	-	-	-	20,500	2,117	1,310	-	-	70,431
-	-	-	-	2,828	41	-	-	(626)	684,722
-	-	-	-	-	-	-	-	-	4,845,000
-	-	-	-	5,260	-	-	-	-	34,257
-	637	-	-	-	294	-	4,002	-	9,676
<u>83,292</u>	<u>239,442</u>	<u>-</u>	<u>335,483</u>	<u>1,267,034</u>	<u>29,048</u>	<u>1,310</u>	<u>40,853</u>	<u>(626)</u>	<u>18,925,192</u>
215,231	311,105	437	359,612	1,865,545	564,385	70,949	99,481	355,443	7,557,290
16,492	10,958	-	34,205	132,868	13,338	385	395	-	448,409
3,696	1,670	-	-	-	-	2,677	300	-	109,913
5,618	16,799	-	31,310	156,014	35,907	5,285	5,014	-	378,464
-	-	-	-	-	-	12,000	5,000	-	17,000
-	-	-	-	-	-	-	-	-	79,705
4,361	10,326	-	4,265	6,263	7,829	1,027	3,926	-	153,136
29,120	71,115	4,804	90,808	79,715	32,917	4,195	14,183	-	707,542
-	-	-	-	-	4,401	-	-	-	18,357
-	5,744	-	-	26,757	-	-	-	-	75,873
53,750	51,786	8,956	65,583	250,278	18,211	6,239	26,702	-	866,222
<u>113,037</u>	<u>168,398</u>	<u>13,760</u>	<u>226,171</u>	<u>651,895</u>	<u>112,603</u>	<u>31,808</u>	<u>55,520</u>	<u>-</u>	<u>2,854,621</u>
44,432	95,322	-	27,434	117,322	23,855	7,511	22,739	-	531,066
4,017	10,474	-	23,265	25,518	80,265	1,997	1,933	-	267,420
-	40,004	-	91,904	274,921	-	8,739	51,078	-	6,823,893
-	-	-	-	-	-	-	-	-	31,523
-	-	-	-	-	-	-	-	-	1,847
-	-	-	-	-	-	-	-	-	79,736
<u>376,717</u>	<u>625,303</u>	<u>14,197</u>	<u>728,386</u>	<u>2,935,201</u>	<u>781,108</u>	<u>121,004</u>	<u>230,751</u>	<u>355,443</u>	<u>18,147,396</u>
(293,425)	(385,861)	(14,197)	(392,903)	(1,668,167)	(752,060)	(119,694)	(189,898)	(356,069)	777,796
<u>316,415</u>	<u>351,728</u>	<u>23,142</u>	<u>523,882</u>	<u>1,965,781</u>	<u>822,753</u>	<u>120,286</u>	<u>184,107</u>	<u>356,442</u>	<u>(65,891)</u>
<u>\$ 22,990</u>	<u>\$ (34,133)</u>	<u>\$ 8,945</u>	<u>\$ 130,979</u>	<u>\$ 297,614</u>	<u>\$ 70,693</u>	<u>\$ 592</u>	<u>\$ (5,791)</u>	<u>\$ 373</u>	<u>\$ 711,905</u>

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

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities – modified accrual basis, the business-type activities – accrual basis, the aggregate discretely presented component unit – accrual basis, each major fund – modified accrual basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information – modified accrual basis for the governmental funds of the City of York, Nebraska, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City’s financial statements, and have issued our report thereon dated January 6, 2026. 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.

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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 6, 2026

	Reference	Recommended	2025	2024	2023	2022	2021
Population			8,071	8,071	8,071	8,071	8,071
Valuation		\$ 441,247,323	\$ 702,145,964	\$ 684,499,118	\$ 639,756,195	\$ 603,277,494	\$ 581,312,904
Per Capita		\$ 76,012	\$ 86,996	\$ 84,810	\$ 79,266	\$ 74,746	\$ 72,025
1) Unrestricted Net Position/Total Net Position							
Government Wide	Page 15	35%	37.48%	34.12%	34.43%	34.08%	33.07%
Governmental Activities	Page 15	25%	26.53%	18.58%	26.04%	27.72%	30.74%
Business-Type Activities	Page 15	40%	47.72%	49.43%	42.85%	40.81%	35.33%
2) Top 5 Sources of Revenues - Governmental Activities							
Sales Tax	Page 10	\$446 per Capita	\$ 836	\$ 830	\$ 839	\$ 772	\$ 684
Property Taxes		\$254 per Capita	268	260	256	267	258
Occupation/Franchise Taxes		\$105 per Capita	420	365	345	326	306
State Allocation		\$215 per Capita	188	179	172	159	154
Charges for Services		\$182 per Capita	300	281	270	232	197
3) State Allocations							
Highway Allocation		\$143 Per Capita	\$ 154	\$ 154	\$ 148	\$ 134	\$ 139
Municipal Equalization		\$55 Per Capita	23	15	14	15	6
4) Governmental Expenses (Excludes capital outlay)							
Administration	Page 70	\$133 Per Capita	\$ 150	\$ 138	\$ 167	\$ 144	\$ 121
Auditorium		\$78 Per Capita	25	22	20	15	14
Park		\$81 Per Capita	174	149	132	100	90
Police		\$271 Per Capita	366	366	317	262	238
Community Center		\$66 Per Capita	80	79	76	60	45
Aquatic Center		\$42 Per Capita	47	42	44	39	37
Senior Center		\$45 Per Capita	2	2	2	3	2
Convention Center		\$39 Per Capita	79	72	67	60	52
Fire/EMS		\$131 Per Capita	360	338	314	271	254
Library		\$74 Per Capita	97	90	75	63	52
5) Outstanding GO Debt/Valuation	Page 13	< 5%-Good < 3%-Excellent	4.06%	3.76%	3.03%	3.54%	2.84%
6) Unassigned Fund Balance/General Fund Expenditures	Pages 17 & 19	30%	26.92%	24.10%	19.60%	37.05%	37.84%

	Reference	Recommended	2025	2024	2023	2022	2021
7) Months Expense in Street Cash Reserve	Pages 17 & 19	12.0	3.6	10.8	8.8	16.4	9.8
8) Levy Rates							
General		0.35	0.285000	0.285000	0.310000	0.330000	0.330000
Debt Service		\$281/Capita	\$ 248	\$ 242	\$ 246	\$ 247	\$ 238
Total Levy		0.06	-	-	-	-	-
		\$52/Capita	\$ -	\$ -	\$ -	\$ -	\$ -
			0.285000	0.285000	0.310000	0.330000	0.330000
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 45	> 35%	53.13%	57.03%	52.83%	56.39%	57.28%
Business-type Activities	Page 47	> 35%	58.27%	61.10%	64.66%	66.33%	69.28%
10) Operating Income/Total Operating Revenue	Page 22						
Water Fund		15.00%	24.57%	9.95%	32.19%	30.00%	30.28%
Sewer Fund		15.00%	21.02%	22.30%	21.46%	23.74%	18.05%
Landfill		15.00%	23.60%	36.18%	17.14%	10.77%	-27.67%
11) Debt Coverage Ratio							
Water	Pages 22-23	1.50	1.81	1.30	2.05	2.02	1.34
Sewer		1.50	1.58	1.56	1.43	1.48	1.29
Landfill		1.50	2.25	3.92	1.60	1.08	(0.65)
12) Cash, Investments & Treasurer Cash							
General Fund:	Pages 17/19/45						
Operating		5,660,000					
Replacement		-					
Unassigned		5,660,000	4,886,098	3,821,501	2,670,629	4,215,752	6,005,071
Budgetary stabilization (\$2,286,137)			2,286,137	1,499,944	2,881,604	2,671,403	905,385
		5,660,000	7,172,235	5,321,445	5,552,233	6,887,155	6,910,456
Business-type Activities (Excluding Depreciation/Amortization)	Pages 21/22/47						
Operating		1,865,000					
Restricted		4,675,000					
Replacement		-					
		6,540,000	24,915,032	22,975,875	20,186,487	19,443,003	15,722,525



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, 2025, and have issued our report thereon dated January 6, 2026. 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 August 15, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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. The City adopted GASB No. 101, *Compensated Absences*, during the year ended September 30, 2025. 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.

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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 \$458,231. Five audit adjustments decreased the net position of the business-type funds by \$1,617,150. One audit adjustment did not change the net position of the component unit. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Ambulance accounts receivable and revenue were both decreased \$86,601 to adjust the allowance for uncollectible accounts.
2. Accrued interest and interest expense were both decreased \$46,554 on the LB357 Fund.
3. The liability for landfill closure/post-closure costs was increased \$134,314 with a corresponding decrease to expense.
4. Capital assets were increased and expenses were decreased \$1,266,379 to capitalize assets on the utility funds.
5. Depreciation expense of \$2,728,601 was recorded on the utility funds.
6. The liability for claims incurred but not paid was increased \$309,220 with a corresponding increase to expense.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 6, 2026.

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, 2025, 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 conducting the credit card test, we noted a late fee of \$318.49 on the July 2025 statement for the Visa card. We also noted a late fee of \$39.99 and interest of \$357.97 on the July 2025 statement for the Sam’s Club card. We recommend ensuring credit cards are being paid by the due date to avoid late fees and interest.
2. During price testing of water inventory, we noticed that items cost values are not being updated in the inventory system regularly. We understand the City is working with its inventory vendors to update these costs. We recommend establishing a regular process (at least annually) to update vendor inventory costs per item.
3. During our audit of the Kilgore Library Foundation, we noted some vendor documentation provided were the vendor statements rather than the detailed invoices. We recommend obtaining and retaining detailed invoices to substantiate all cash disbursements.

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 6, 2026

REAL ESTATE PURCHASE AGREEMENT

This Agreement is made and entered into by and between the City of York, Nebraska, a Nebraska Municipal Corporation, hereinafter called "SELLER", and Nutrition Services, Inc., a Nebraska Nonprofit Corporation, hereinafter called "BUYER".

RECITALS

WHEREAS, SELLER is the owner of the following described real estate, to-wit:

Lot One (1), Northwest York Industrial Park, a part of the City of York, York County, Nebraska.

WHEREAS, SELLER desires to sell the above-described real estate;

AND WHEREAS, BUYER desires to purchase the real estate for the purpose of construction of facilities for BUYER'S business operation.

WITNESSETH

In consideration of the mutual covenants and agreements hereinafter contained, the parties agree as follows:

1. Agreement to Sell. SELLER agrees to sell to BUYER and BUYER agrees to purchase from SELLER for the consideration of Four Hundred Eighteen Thousand and no/100 (\$418,00.00) on the terms and conditions hereinafter mentioned, the following-described real estate situated in the City of York, York County, Nebraska, to-wit:

Lot One (1), Northwest York Industrial Park, a part of the City of York, York County, Nebraska.

No personal property is included in the purchase price. The real estate is to be used for the construction of facilities for BUYER'S business operation.

2. Condition of the Property. The property is being sold "as is", and no representations are made as to the nature or condition of the premises.

3. Payment. BUYER shall pay the entire purchase price of Four Hundred Eighteen Thousand and no/100 (\$418,00.00) at closing.

4. Possession. This Purchase Agreement shall in no manner be construed to convey title to the property to give any additional rights to possession thereof. Full possession shall be given at closing.

5. Closing. Closing shall occur upon a date and time to be agreed to by the

parties at the offices of the York County Title Company, 608 N. Grant Ave., #1, York, NE 68467. The closing costs shall be split equally between SELLER and BUYER.

6. Real Estate Taxes. Any real estate taxes due prior to closing shall be the responsibility of SELLER, and BUYER shall be responsible for all real estate taxes that accrue from and after the date of closing.

7. Evidence of Title. SELLER shall order a title insurance commitment in connection with the subject property prior to closing. The cost of an owner's title insurance policy shall be divided equally between SELLER and BUYER. The title insurance commitment may show standard title insurance exceptions and utility easements of record, and may show liens which may be removed by the payment of money at closing by SELLER. If any defects in title not provided for in this agreement are shown by the title insurance commitment, BUYER shall give SELLER notice of any defects in title and SELLER shall clear any impermissible defects within a reasonable period of time. If impermissible defects are not cleared to the title insurance company's satisfaction after notification or cannot be cured by payment of money at closing, this agreement shall be considered null and void. The Title Standards issued by the Nebraska State Bar Association in effect on the date of execution of this Purchase Agreement shall serve as a guide when resolving any dispute with respect to title to the real estate.

8. Conveyance of Title. SELLER shall furnish a Municipal Warranty Deed to BUYER free and clear of all liens, encumbrances or special assessments, but subject to all building and use restrictions, restrictive covenants, and easements of record.

9. Warranties. SELLER warrants that the SELLER is unaware of and has not received any notice issued by any governmental authority of any actual or contemplated proceeding in condemnation or eminent domain effecting the property. SELLER further warrants that to its knowledge no judgment liens or construction liens exist or are contemplated to be levied on the property. However, SELLER reserves the right to make improvements in the future that may result in the creation of public improvement districts and the levy of any special assessments deemed appropriate. No other warranties, express or implied are made by SELLER, and are expressly excluded by this Agreement.

10. Special Conditions.

A. The Agreement is subject to approval by the York City Council, publication, and successful passage of the remonstrance period as required by Nebraska law.

B. The Agreement is further subject to the Buyer obtaining approval of tax increment financing for the subject real estate.

11. General Provisions.

A. This agreement contains the entire agreement between the parties and recites the entire consideration given and accepted by the parties. Any agreement hereafter made shall be ineffective to change, modify, waive or discharge it in whole or in part unless such agreement is in writing and signed by the party against whom enforcement of the change, modification, waiver or discharge is sought.

B. Time is of the essence in fulfilling the terms of this agreement.

C. All warranties, covenants or other obligations contained in this purchase agreement shall survive delivery of the deed.

12. No Waiver. The failure of BUYER or SELLER to insist on strict performance or to seek redress for violation of any term, covenant, condition or provision of this agreement, shall not be construed as a waiver of the same and shall not prevent a subsequent act, which would have originally constituted a violation from having all the force and effect of an original violation.

13. Binding Effect. This agreement shall be binding on the parties hereto and their heirs, legal representatives, successors and assigns.

IN WITNESS WHEREOF the parties hereto have executed this agreement effective as of the date first above mentioned.

SELLER:

CITY OF YORK, NEBRASKA,

By: _____
Barry Redfern, Mayor

BUYER:

NUTRITION SERVICES, INC.

By: _____

STATE OF NEBRASKA)
) ss.
COUNTY OF YORK)

The foregoing instrument was acknowledged before me this _____ day of _____, 2026 by Barry Redfern, Mayor of the City of York of York, Nebraska, on behalf of the City of York, Nebraska, SELLER.

Notary Public

STATE OF NEBRASKA)
) ss.
COUNTY OF YORK)

The foregoing instrument was acknowledged before me this _____ day of _____, 2026 by _____ for Nutrition Services, Inc., BUYER.

Notary Public

*City of York
100 E. 4th Street
York, NE 68467*

ORDINANCE NO. 2429

AN ORDINANCE OF THE CITY OF YORK, NEBRASKA TO AUTHORIZE THE SALE AND CONVEYANCE OF CERTAIN REAL ESTATE IN THE CITY OF YORK, NEBRASKA MORE PARTICULARLY DESCRIBED AS HEREIN SET FORTH, AND PROVIDING FOR THE PUBLICATION OF NOTICE OF SUCH CONVEYANCE AND THE TERMS THEREOF; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND TO PROVIDE FOR THE EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF YORK, NEBRASKA:

Section 1. Pursuant to Neb. Rev. Stat. §16-202 (Reissue 2022) the Mayor and City Clerk are hereby directed to execute and deliver a Real Estate Purchase Agreement, and Municipal Deed for the following described real estate owned by the City of York, Nebraska to the Nutrition Services, Inc., as set forth herein.

Section 2. The real estate to be conveyed is described as follows:

Lot One (1), Northwest York Industrial Park, a part of the City of York, York County, Nebraska.

No personal property is included in the purchase price. The real estate is to be used for the construction of facilities for Buyer's business operation.

Section 3. Such real estate shall be conveyed by the City of York to the Nutrition Services, Inc. in exchange for the purchase price of Four Hundred Eighteen Thousand and no/100 (\$418,000.00) and closing costs.

Section 4. Notice of such sale and conveyance of real estate and the terms thereof shall be published for three consecutive weeks in the York News-Times as required by law.

Section 5. All ordinances and parts of ordinances in conflict herewith are repealed.

Section 6. This ordinance shall take effect and be in full force and effect from and after its passage, approval, publication, and remonstrance as required by law.

PASSED AND APPROVED by the York City Council this ____ day of _____, 2026.

Barry Redfern, Mayor

ATTEST:

Amanda Ring, York City Clerk

Tier II: Site Specific Environmental Review

Community Development Block Grant

Grant Number: 24DTR006

Grantee: City of York

Property Address 623 N Grant Ave, York, NE 68467

Activity Description Facade Improvements (exterior repair & replacement, signage, awnings, windows, doors)

Cost:

- Projected Acquisition Cost \$
- Projected Rehab Cost \$16,305.45
- Projected All Cost \$16,305.45

1. Contamination and Toxic Substances [24 CFR 58.5(i)(2)]

- Visual review and pictures of site and surroundings conducted by [Karsyn Bredenkamp](#) on April 4, 2025
- The site review identified the following concerns on or adjacent to the project site:
[No concerns were identified during the site visit. Site visit form attached.](#)
- The EPA, <https://www.epa.gov/nepa/nepassist>, mapping web-tool was used. The following sites were identified on or near the site that may be a concern for the project
[There are no sites near the project location that may be a concern for this project.](#)
- The DEQ, <http://degims2.deg.state.ne.us/degflex/DEQ.html>, mapping web-tool was used. The following sites were identified on or near the site that may be a concern for the project
[No sites were identified that may be a concern for the project.](#)
- The Fire Marshall was sent a letter on May 1, 2025 and is [attached. Their response did not indicate any potential impacts to the project that may be a concern.](#)
- The Agency response letter noted that:
 - There were no Underground Storage Tanks (UST's) on or near the site.
 - There were Underground Storage Tanks (UST's) on or near the site.
 - These UST's included those located at:
[Click or tap here to enter text.](#)
- The following Attachments have also been included:
 - Photographs
 - Website
 - Letter sent to Agency
 - Response received back from Agency

2. Explosive and Flammable Operations [24 CFR 51C]

- Visual review and pictures of site and surroundings conducted by Karsyn Bredenmap on April 4, 2025.
 - No known explosive or flammable operations were visible on or near the site.
 - Explosive or flammable operations were visible on or near the site. [Complete the remaining info]
- The site review identified the following concerns on or adjacent to the project site: _____
 - [Determine the type of operation, the distance from the operation, and calculate the Acceptable Separation Distance. Attach as separate documentation]

8. Historic Preservation [36 CFR 800]

- The structure was built in the year: **1888**
- A site review and photos of the property were completed on the following date: **April 4, 2025**
- Based on the review, it has been determined that the structure is:
 - Historic
 - Not historic
- It has also been determined that the rehab activities proposed in the project
 - Will not impact any historic resources.
 - May impact historic resources which may include the home or nearby houses or structures.
- A letter determining whether or not any historic resources might be impacted by the project, along with photos of the site, an aerial map of the residence, and a list of proposed activities were sent to the
 - SHPO on the following date: **March 24, 2025**
 - SHPO Resubmission on the following date: **December 29, 2025**
 - THPO on the following date: **n/a**
- SHPO response was received back on the following date: **April 17, 2025**
- SHPO response for resubmission was received back on the following date: **December 31, 2025**
- SHPO noted **Unlikely to adversely effect with conditions:**
 - **Window and Door Replacement:** The new window units should match the current window configuration in size, dimension, and setbacks. The replacement of the doors is approved, but the opening should remain the same size and as a single door, and the entrance should remain recessed. The windows should be in a baked finish with a VLT rating of 70% or higher.
- THPO response was received back on the following date: **n/a**
- THPO noted **n/a**
- The following Attachments have also been included:
 - Photographs
 - Website

Maps

Response received back from Nebraska SHPO

Aerials

Documentation showing SHPO was contacted

Documentation showing THPO was contacted

58.6 Requirements, Flood Disaster Protection Act

Site is not located within a SFHA (100-year floodplain).

- The attached FEMA FIRM map 3102370005B and 3102370010B, Effective Date September 29, 1978 was reviewed and indicates the site is not located in a Special Flood Hazard Area (SFHA). [\[Attach the FIRM Map\]](#)
- No FIRM map was available for the site. _____ was contacted on _____ and the attached information indicates the site is not located in a Special Flood Hazard Area (SFHA). [\[Attach source\]](#)

Site is located within a SFHA (100-year floodplain).

- The attached FEMA FIRM map _____ [Map #, Panel #] was reviewed and indicates the site is located in a Special Flood Hazard Area (SFHA). [\[Attach the FIRM Map\]](#)
- No FIRM map was available for the site. _____ was contacted on _____ and the attached information indicates the site is located in a Special Flood Hazard Area (SFHA). [\[Attach source\]](#)
- Due to the location of the site, the property

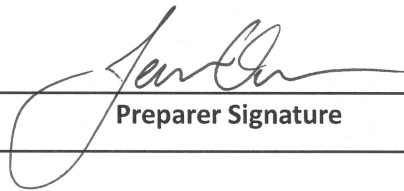
Does not require the purchase of flood insurance

Requires the purchase of flood insurance. [\[Attach evidence the community is participating in the National Insurance Program and a copy of the flood insurance policy\]](#)

A site specific environmental review has been performed at the above location in compliance with HUD environmental review regulations (24 CFR 58) and related laws, authorities, and requirements. The review has been performed prior to the commitment of HUD or non-HUD funds, as required by 24 CFR 58.22(a) and (c). This review shall be retained as a component of the project's ERR. Consult the Tier I for further information as to compliance with other laws and authorities for this HUD-assisted project.

James Owens

Preparer Name (print)



Preparer Signature

1/29/2026

Date

Certified Administrator, SENDD

Title/ Organization

Barry Redfern

Responsible Entity Name (print)

Responsible Entity Signature

Date

Mayor

City of York

Responsible Entity Title (print)

Entity Name (print local unit of Government name)



May 1, 2025

Nebraska Fire Marshal
246 S 14th St
Lincoln, NE 68508

Dear Ms. Hatton:

To follow up from my email on December 26, 2024, the City of York has received Release of Funds/Environmental Clearance from the Department of Economic Development (NDED). They received 10 applications and all were approved to move forward with a Tier II Environmental Review, which is required pursuant to NEPA and HUD's environmental regulation, 24 CFR Part 58 for site specific projects. The City of York requests your review of the proposed sites to determine if there are any explosive and flammable operations or contamination and toxic substances of concern near these locations. Locations include –

- | | |
|----------------------|----------------------|
| 1. 111 E 6th St | 6. 614 N Grant Ave |
| 2. 207 E 6th St | 7. 623 N Grant Ave |
| 3. 415 N Platte Ave | 8. 627 N Lincoln Ave |
| 4. 600 N Grant Ave | 9. 723 N Lincoln Ave |
| 5. 603 N Lincoln Ave | 10. 927 N Grant Ave |

Enclosed you will find a project description, a community map, and FIRM maps. Please provide written comments and/or recommendations for any mitigation measures by May 31, 2025 to the following email kgentrup@sendd.org or mailing address: SEND D, 7407 O St, Lincoln, NE 68510

Should any significant changes be proposed to the location and/or scope of the proposed project, you will be notified in writing prior to the initiation of any construction activities for the opportunity to review and comment on any such changes. Please contact Kelly Gentrup at 402-475-2560 or by e-mail at kgentrup@sendd.org if you have any questions or require additional information. Thank you for your assistance.

Sincerely,

A handwritten signature in blue ink that reads "Kelly Gentrup". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kelly Gentrup
Director of Development Services

Enclosures

SEND D is an Equal Opportunity Employer

7407 O St | Lincoln, NE 68510



402-475-2560



www.sendd.org



York 24DTR006 Project Description

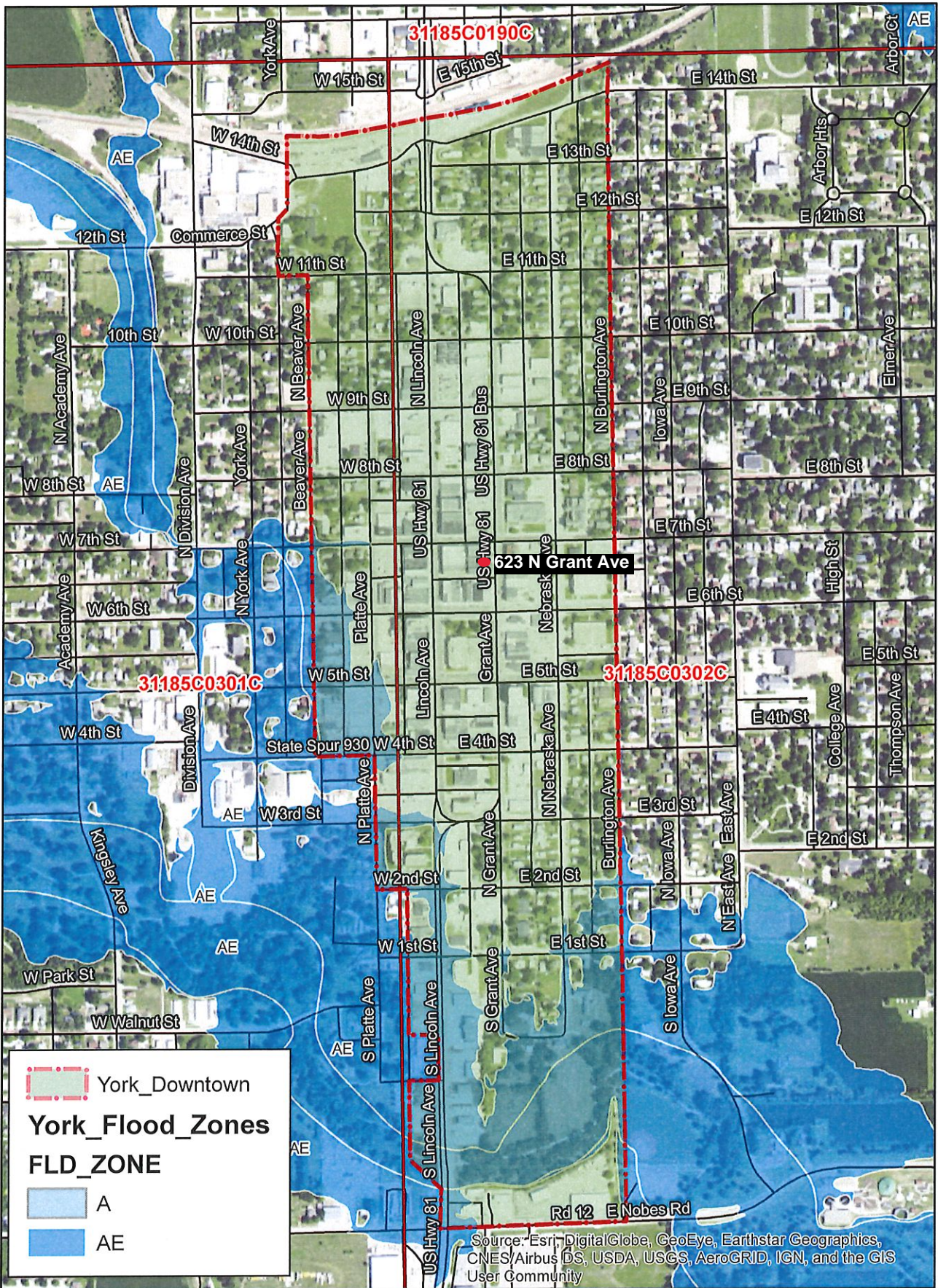
The City of York, York County, Nebraska (hereinafter referred to as the "City") is preparing to implement a commercial rehabilitation project within the municipal limits of the city (hereinafter referred to as the "Project"). The Project will take place within the City's downtown district. The northern boundary of the district runs along the railroad tracks with West Nobes Road serving as the southern boundary. The eastern boundary follows North Burlington Avenue while the western boundary generally follows North Beaver Avenue south to West 3rd Street. From there the boundary continues mainly along North Platte Avenue to East Nobes Road. The area is primarily commercial with residential mixed in.

Project activities identified for improvement within this designated area will be carried out in accordance with the formerly established program guidelines, design guidelines, and design goals and policies. Eligible activities include façade improvements, window/door replacements, brick/masonry repairs, structural repairs, code violations, lighting, and address architectural barriers that impede mobility-restricted citizens. Eligible downtown business owners will be invited to apply for these funds. Those eligible businesses who are interested in applying may contact the city office at (402) 363-2600 and will be able to review the City's Program Guidelines for additional information about the requirements of the program. Applications will be reviewed as they are received. A Tier II site-specific environmental review will be conducted as business sites are identified and selected.

Total project costs are estimated at \$535,000, including \$25,000 for general administration and \$10,000 for construction management. Funding sources include a Community Development Block Grant (CDBG) from the Nebraska Department of Economic Development (NDED) for \$435,000 and a match of \$100,000. Applicants who are awarded funding will be required to provide at least 25% in matching funds.

This Project will address the National Objective of preventing or eliminating slum and blight conditions on an area basis (SBA) through the commercial rehabilitation of private facilities within the area of downtown designated by the City and identified in their Blight and Substandard Area Designation, prepared by RDG Planning & Design in September of 2017. No residents, businesses, or farms will be displaced as a result of the project activities. Project activities may result in dust, noise, or temporary interruption of access to individual buildings during construction. Businesses, residents, and emergency services will be notified of all sidewalk and street closures that may be required for the project and will be directed to an alternate route. The Project activities will be completed within 30 months.

York - Floodplain Information





APPROXIMATE SCALE



NATIONAL FLOOD INSURANCE PROGRAM


FLOOD INSURANCE RATE MAP

CITY OF
YORK,
NEBRASKA
YORK COUNTY

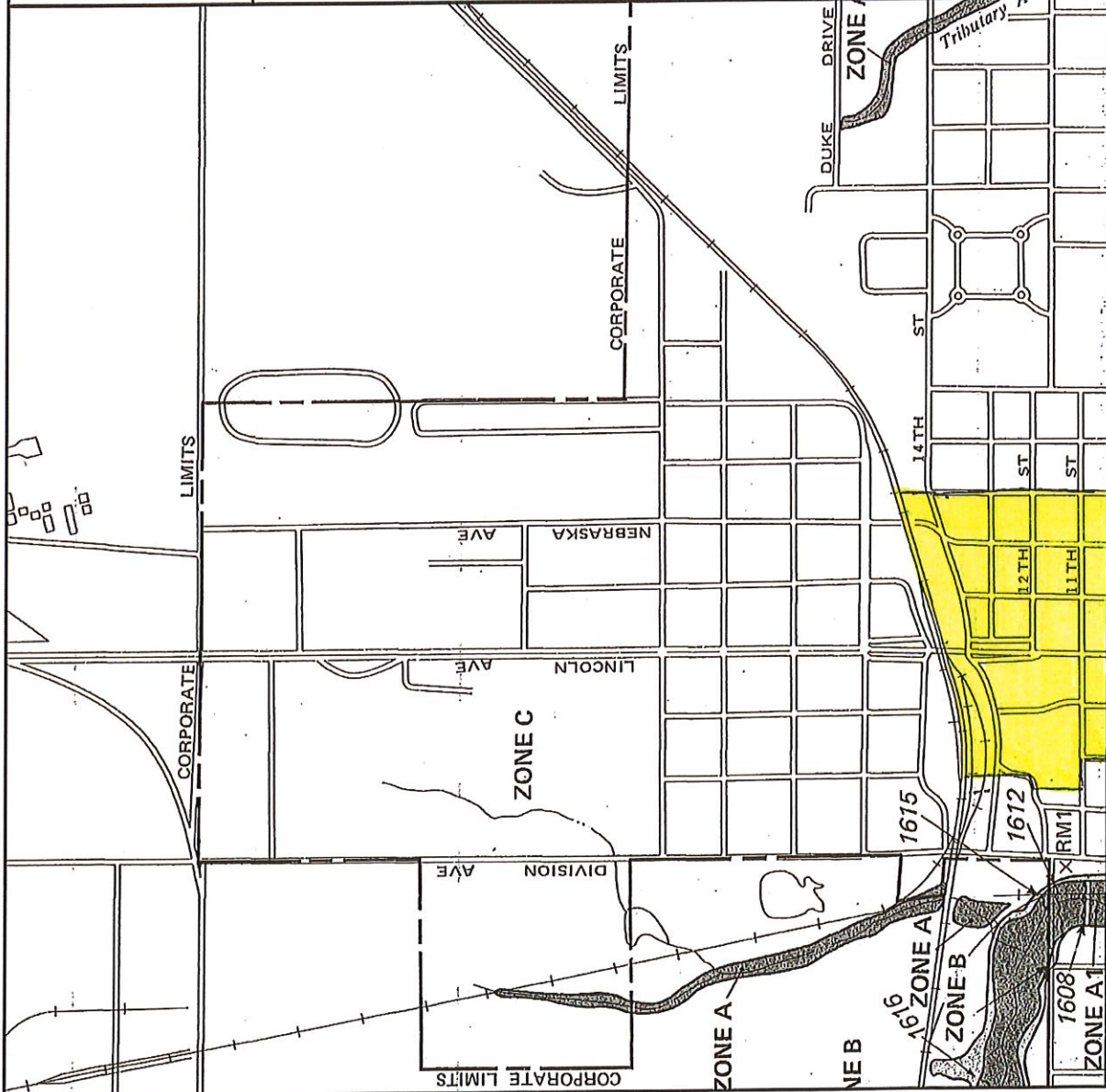
COMMUNITY-PANEL NUMBER
310237 0005 B

PAGE 5 OF 10

EFFECTIVE
SEPTEMBER 29, 1978



U.S. DEPARTMENT OF HOUSING
AND URBAN DEVELOPMENT
FEDERAL INSURANCE ADMINISTRATION



This is an official copy of a portion of the above referenced flood map. It was extracted using F-MIT On-Line. This map does not reflect changes or amendments which may have been made subsequent to the date on the file block. For the latest product information about National Flood Insurance Program flood maps check the FEMA Flood Map Store at www.msc.fema.gov



NATIONAL FLOOD INSURANCE PROGRAM

FLOOD INSURANCE RATE MAP

CITY OF
YORK,
NEBRASKA
YORK COUNTY

COMMUNITY-PANEL NUMBER
310237 0010 B

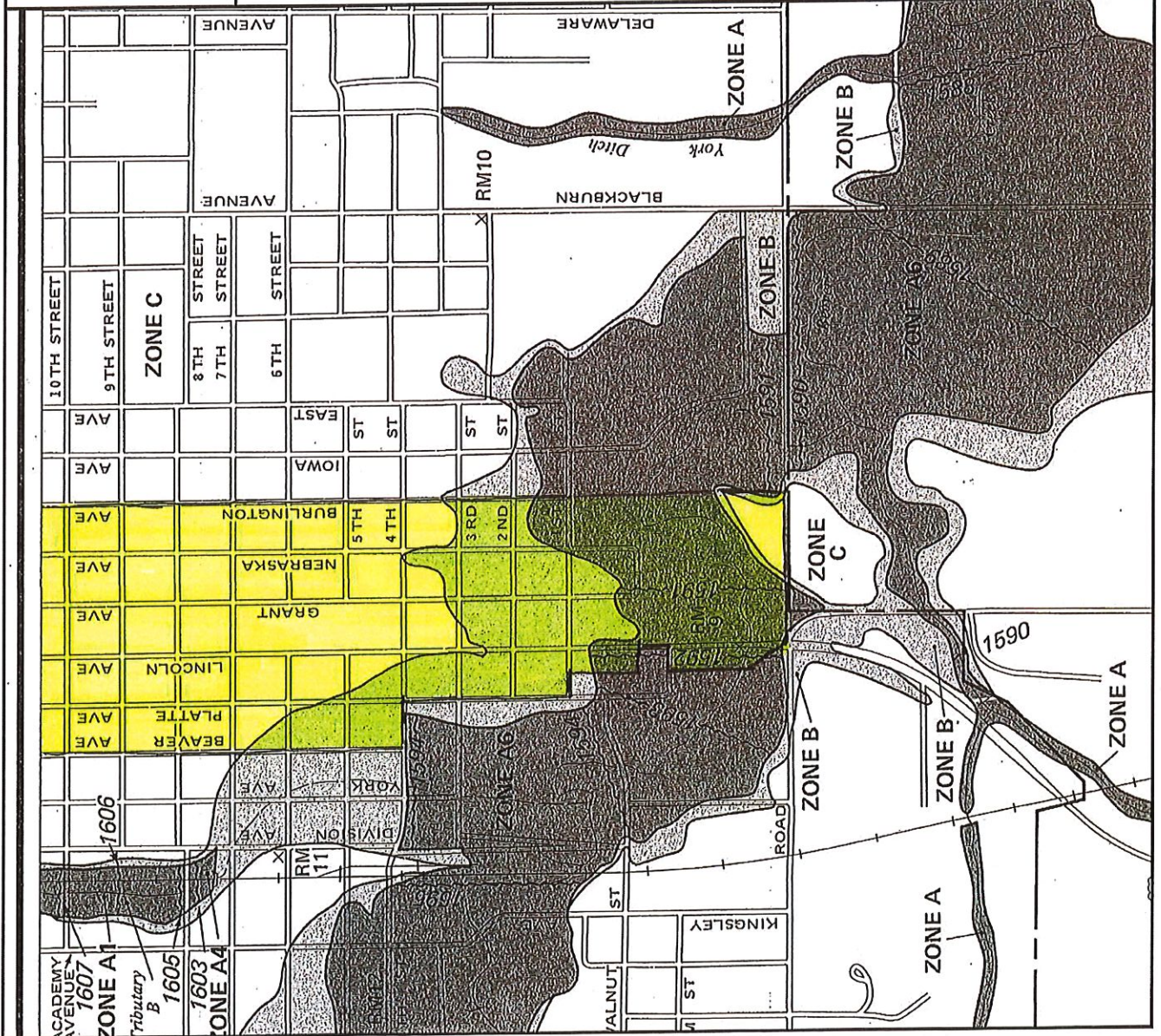
PAGE 10 OF 10

EFFECTIVE
SEPTEMBER 29, 1978



U.S. DEPARTMENT OF HOUSING
AND URBAN DEVELOPMENT
FEDERAL INSURANCE ADMINISTRATION

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Kelly Gentrup <kgentrup@sendd.org>

York 24DTR006 - Environmental Review Request

Hatton, Rosemary <rosemary.hatton@nebraska.gov>
To: Kelly Gentrup <kgentrup@sendd.org>
Cc: James Owens <jowens@sendd.org>

Thu, May 1, 2025 at 3:03 PM

This is in response to your inquiry regarding the environmental review for the above referenced project. At this time there are no facts known that would impact this project.

I have completed a search on our database. I have attached here a search of underground and aboveground storage tanks for the city in question. If you would like more information about any of the sites listed contact me.

Other issues related to construction, such as plan reviews and installation permits, are also not addressed in this response.

If you find that the proposed construction may be affected by underground storage tanks or if you have further questions, please contact me.

Regards,

Rosemary Hatton,

Administrative Technician, Fuels Division

Nebraska State Fire Marshal Agency

Office | 402-471-9664

Rosemary.Hatton@nebraska.gov

sfm.nebraska.gov | [Facebook](#) | [Twitter](#) | [YouTube](#)

Arson Hotline 1-888-WY-ARSON

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received this e-mail in error, please advise the sender by reply e-mail and delete this e-mail immediately.
Thank you.

From: Kelly Gentrup <kgentrup@sendedd.org>
Sent: Thursday, May 1, 2025 11:25 AM
To: Hatton, Rosemary <rosemary.hatton@nebraska.gov>
Cc: James Owens <jowens@sendedd.org>
Subject: Re: York 24DTR006 - Environmental Review Request

Hi Rosemary, the City of York has received environmental clearance on their Downtown Revitalization project. They have received 10 applications that need a Tier II review. I have attached a letter that includes each project location in addition to a project map, project description, and floodplain maps. Are there anything additional you need to do a review of these locations?

Also, we are doing file audits of old projects right now and was wondering if you keep these Tier II or general Environmental Review requests, and if so, how long do you keep the requests on file?

Thanks!

On Fri, Dec 27, 2024 at 1:07 PM Hatton, Rosemary <rosemary.hatton@nebraska.gov> wrote:

This is in response to your inquiry regarding the environmental review for the above referenced project. At this time there are no facts known that would impact this project.

I have completed a search on our database. I have attached here a search of underground and aboveground storage tanks for the city in question. If you would like more information about any of the sites listed contact me.

Other issues related to construction, such as plan reviews and installation permits, are also not addressed in this response.

If you find that the proposed construction may be affected by underground storage tanks or if you have further questions, please contact me.

Regards,

Rosemary Hatton,
Administrative Technician, Fuels Division

Nebraska State Fire Marshal Agency

Office | 402-471-9664

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From: Kelly Gentrup <kgentrup@sendedd.org>
Sent: Thursday, December 26, 2024 1:22 PM
To: Hatton, Rosemary <rosemary.hatton@nebraska.gov>
Cc: James Owens <jowens@sendedd.org>
Subject: York 24DTR006 - Environmental Review Request

Hi Rosemary, SENDD is conducting an environmental review on behalf of the City of York and is requesting your review of this proposed project to determine the potential for any adverse environmental impacts.

Attached is a formal letter explaining the project further in addition to project maps (floodplain and aerial).

If you have any questions or need anything additional, please let me know.

Thanks!

--

Kelly Gentrup

Director of Development Services

Southeast Nebraska Development District

(402) 475-2560

www.sendedd.org

--

Kelly Gentrup

Director of Development Services

Southeast Nebraska Development District

(402) 475-2560

www.sendd.org



York Tanks.xlsx

65K

Facility ID	Facility Name	Facility Address	Facility City	Facility Zip	Facility County	Owner Name	Owner Address	Owner City	Owner St.	Owner Zip	Curr in Use	Temp Out Use	Perm Out Use	Closed In Place	Tanks Removed
6054	7-11 #211	826 GRANT ST	YORK	68467	YORK	DOWNING OIL CO INC	PO BOX 1006	NORFOLK	NE	68702	0	0	0	0	2
507	AMOCO OIL SS #8599	I-80 & HWY 81	YORK	68467	YORK	AMOCO OIL CO	PO BOX 7844	SUGAR CREEK	MO	64054	0	0	0	0	5
12477	AURORA COOPERATIVE	1320 RD L	YORK	68467	YORK	AURORA COOPERATIVE ELEVATOR	PO BOX 209	AURORA	NE	68818-0209	3	0	0	0	0
4210	BARNEYS JUNCTION	1028 LINCOLN AVE	YORK	68467	YORK	BARNEYS JUNCTION	1028 LINCOLN AVE	YORK	NE	68467	0	0	0	0	1
5522	BEN KIRKPATRICK	UNKNOWN	YORK	68467	YORK	KIRKPATRICK, BEN	PO BOX 25	YORK	NE	68467	0	0	0	0	1
10165	BOB BRAASCH	1015 LINCOLN AVE	YORK	68467	YORK	BOB BRAASCH	1015 LINCOLN AVE	YORK	NE	68467	0	0	1	0	0
7373	BROADWELL INC	RR 3	YORK	68467	YORK	BROADWELL INC	13 ARBOR CRT	YORK	NE	68467	0	0	0	0	0
9913	CARL SMITH	W 1/2 SW 1/4 6-9-1 WEST BLUE	YORK	68467	YORK	CARL SMITH	UNKNOWN	YORK	NE	68467	1	0	0	0	0
1045	CASEYS GENERAL STORE	1602 LINCOLN AVE	YORK	68467	YORK	CASEYS RETAIL CO	PO BOX 3001	ANKENY	IA	50021-8045	0	0	0	0	2
5446	CASEYS GENERAL STORE #1690	115 E NOBES RD	YORK	68467	YORK	CASEYS RETAIL CO	PO BOX 3001	ANKENY	IA	50021-8045	2	0	0	0	0
11601	CASEYS GENERAL STORE #2015	1822 N LINCOLN	YORK	68467	YORK	CASEYS RETAIL CO	PO BOX 3001	ANKENY	IA	50021-8045	2	0	0	0	0
3668	CENTRAL VALLEY AG COOP	1504 PLATTE AVE	YORK	68467	YORK	CENTRAL VALLEY AG COOP	PO BOX 429	YORK	NE	68467	6	0	0	0	3
1675	CHAMPION HOME BUILDERS	RR 4 BOX 85A	YORK	68467	YORK	CHAMPION HOME BUILDERS	5573 'N' ST	DRYDEN	MI	48428	0	0	0	0	1
3749	CHUCK KAISER EXC	3749 W 4TH ST	YORK	68467	YORK	CHUCK KAISER EXC	535 W 4TH ST	YORK	NE	68467	0	0	0	0	3
12667	CITY OF YORK	627 W 4TH ST	YORK	68467	YORK	CITY OF YORK	100 EAST 4TH	YORK	NE	68467	0	0	0	0	1
11426	CITY OF YORK/WASTEWATER TREATMENT PLANT	814 E NOBES RD	YORK	68467	YORK	CITY OF YORK	100 EAST 4TH	YORK	NE	68467	0	0	0	0	1
3641	C-MART #1338	1630 LINCOLN AVE	YORK	68467	YORK	COASTAL MART INC	9 GREENWAY PLZ STE #2086	HOUSTON	TX	77046	0	0	0	0	3
6221	DALE ELECTRONICS INC	2922 DIVISION AVE	YORK	68467	YORK	BARBER-COLMAN CO	555 COLMAN CTR DR	ROCKFORD	IL	61125	0	0	0	0	0
5825	DENNIS KEAR TRUCKING (FORMER)	716 W 26TH ST	YORK	68467	YORK	YORK COLD STORAGE	COMMERCE ST & DIVISION	YORK	NE	68467	0	0	0	0	2
12125	EASE INC	511 S LINCOLN AVE	YORK	68467	YORK	EASE INC	511 SOUTH LINCOLN AVE	YORK	NE	68467	0	0	0	0	6
11027	EDISON SCHOOL	19TH & EAST AVE	YORK	68467	YORK	YORK PUBLIC SCHOOLS	1005 DUKE	YORK	NE	68467	0	0	0	0	1
9353	EMMANUEL LUTHERAN CHURCH	9TH & BEAVER AVE	YORK	68467	YORK	EMMANUEL LUTHERAN CHURCH	9TH & BEAVER AVE	YORK	NE	68467	1	0	0	0	0
6572	FARMERS COOP ASSOC	125 W 5TH ST	YORK	68467	YORK	FARMERS COOP ASSOC	RR 2	YORK	NE	68467	0	0	0	0	0
6573	FARMERS COOP ASSOC	1 MI E OF HWY 34-81 JCT	YORK	68467	YORK	FARMERS COOP ASSOC	RR 2	YORK	NE	68467	0	0	0	0	0
6683	GOLDEN GABLES	I-80 & HWY 81	YORK	68467	YORK	LOUIS ENDORF	131 EAST HWY 34	SEWARD	NE	68434-2213	0	0	0	0	4
5040	GRANT BUILT PROPERTIES	803 N LINCOLN AVE	YORK	68467	YORK	GRANT BUILT PROPERTIES LLC	208 W SOUTH 50TH ST	YORK	NE	68467	2	0	0	0	4
3170	GROSSHANS OIL CO	224 LINCOLN AVE	YORK	68467	YORK	GROSSHANS, D A	224 LINCOLN AVE	YORK	NE	68467	0	0	0	0	3
10987	GROTZ INC	RR 3 BOX 4	YORK	68467	YORK	GROTZ INC	RR 3 BOX 4	YORK	NE	68467	3	0	0	0	0
4355	HUSKY	LINCOLN AVE & NOBES RD	YORK	68467	YORK	JAMES & AMY SHAW	PO BOX 337	YORK	NE	68467	0	0	0	0	5
11977	KIRKS CORNER #2	3904 S LINCOLN AVE	YORK	68467	YORK	MASON ENTERPRISES 2 INC	3904 S LINCOLN AVE	YORK	NE	68467	4	0	0	0	0
7349	KIRKS KORNER	1027 N LINCOLN AVE	YORK	68467	YORK	KIRKS KORNER	1027 N LINCOLN AVE	YORK	NE	68467	3	0	0	0	1
11719	LEVITT LIBRARY	817 MAYHEW DR	YORK	68467	YORK	YORK COLLEGE	9TH & KIPLINGER	YORK	NE	68467	0	0	0	0	1
11029	LINCOLN SCHOOL	6TH & YORK	YORK	68467	YORK	YORK PUBLIC SCHOOLS	1005 DUKE	YORK	NE	68467	0	0	0	0	1
4545	MAKEN IRRIGATION INC	JCT HWY 34 & 81	YORK	68467	YORK	MAKEN IRRIGATION INC	PO BOX 291	YORK	NE	68467	0	0	0	0	1
11508	MEAD BUILDING CENTER	120 E 16TH	YORK	68467	YORK	WAYNE & KAREN BOEHNING	HC 01 BOX 50	MAXWELL	NE	69151	0	0	0	0	1
6450	MILLER SEED & SUPPLY CO INC	327 YORK AVE	YORK	68467	YORK	MILLER SEED & SUPPLY CO INC	P O BOX 587	YORK	NE	68467	0	0	0	0	0
10660	MOGUL TRANSMISSION INC	203 E 9TH ST	YORK	68467	YORK	MOGUL TRANSMISSION INC	203 E 9TH ST	YORK	NE	68467	0	0	0	0	1
10955	MOSES MOTOR CO	822 LINCOLN AVE	YORK	68467	YORK	MOSES MOTOR CO	PO BOX 566 822 LINCOLN AVE	YORK	NE	68467	0	0	0	0	2
765	NEBRASKA DEPT OF ROADS	1 M S YORK 1/4 M E US-81	YORK	68467	YORK	NEBRASKA DEPT OF ROADS	5001 S 14TH ST	LINCOLN	NE	68512	0	0	0	0	3
1526	NEW HOLLAND INC	N HWY 81 PO BOX 501	YORK	68467-0501	YORK	NEW HOLLAND INC	N HWY 81 BOX 501	YORK	NE	68467	0	0	0	0	2
12492	NORTH OFFICE SUPPLY	5TH ST & NEBRASKA AVE	YORK	68467	YORK	UNKNOWN	UNKNOWN	UNKNOWN	NE	Unknown	0	0	0	0	1
2844	NPPD YORK OPERATIONS CTR	907 W 25TH ST	YORK	68467-0608	YORK	NEBRASKA PUBLIC POWER DIST ATTN KEITH KAREL	1414 15TH ST	COLUMBUS	NE	68602-0499	6	0	0	0	0
873	ORSCHLON FARM & HOME STORE #27	110 MARQUIS AVE	YORK	68467	YORK	ORSCHLON FARM AND HOME LLC	2000 S HWY 63	MOBERLY	MO	65270-4532	0	0	0	0	2
1201	OVERLAND SOUTH PLANT	3RD & DIV	YORK	68467	YORK	OVERLAND READY MIX	PO BOX 307	STROMSBURG	NE	68666	0	0	0	0	3
1168	PIONEER HI BRED RES STATION	RR 2 BOX 1A	YORK	68467	YORK	PIONEER HI-BRED INTL	6800 PIONEER PKWY	JOHNSTON	IA	50131	0	0	0	0	2
10954	PREDMORE GREENHOUSES	1000 MAIN AVE	YORK	68467	YORK	PREDMORE, TOM	1000 MAIN AVE	YORK	NE	68467	0	1	0	0	0
419	PUMP & PANTRY #16	109 LINCOLN AVE	YORK	68467	YORK	BOSELMAN PUMP & PANTRY INC	PO BOX 4905	GRAND ISLAND	NE	68802-4905	3	0	0	0	4
11142	PUMP & PANTRY #46	3901 S LINCOLN AVE	YORK	68467	YORK	BOSELMAN PUMP & PANTRY INC	PO BOX 4905	GRAND ISLAND	NE	68802-4905	2	0	0	0	0
6425	SAPP BROS YORK	3432 S LINCOLN AVE	YORK	68467	YORK	SAPP BROS TRAVEL CENTERS INC	PO BOX 45766	OMAHA	NE	68145	6	0	0	0	0
6605	SERVICE CENTER INC	US HWY 81 & E 10TH ST	YORK	68467	YORK	FIRESTONE TIRE & RUBBER CO	1200 FIRESTONE PKWY	AKRON	OH	44317	0	0	0	0	0
3016	SPEEDEE MART #2904	5018 S LINCOLN AVE	YORK	68467	YORK	DANCO II CB LLC	PO BOX 10	VALENTINE	NE	69201-0010	7	0	0	0	5
7972	SPEEDEE MART #2905	3711 S LINCOLN AVE	YORK	68467	YORK	DANCO II CB LLC	PO BOX 10	VALENTINE	NE	69201-0010	3	0	0	0	0
3318	SUNDSTRAND AVIATION	2800 DIVISION AVE	YORK	68467	YORK	SUNDSTRAND CORP	4751 HARRISON AVE	ROCKFORD	IL	61125	0	0	0	0	6
3761	SUNFLOWER CARRIERS INC	558 W 12TH ST	YORK	68467	YORK	SUNFLOWER CARRIERS INC	558 W 12TH ST	YORK	NE	68467	0	0	0	0	1
1527	THE HEARTHSTONE INC	2319 LINCOLN AVE	YORK	68467	YORK	THE HEARTHSTONE INC	PO BOX 159	YORK	NE	68467	0	0	0	0	2
11720	THOMAS HALL	9TH & KIPLINGER AVE	YORK	68467	YORK	YORK COLLEGE	9TH & KIPLINGER	YORK	NE	68467	0	0	0	0	1
11624	UNKNOWN	827 LINCOLN AVE	YORK	68467	YORK	UNKNOWN	UNKNOWN	UNKNOWN	NE	Unknown	0	0	0	0	2
8221	USA INNS	4733 S LINCOLN AVE	YORK	68467	YORK	USA INNS	4733 S LINCOLN AVE	YORK	NE	68467	0	0	0	0	4
3562	WELCH IMPLEMENT CO	HWY 81 N	YORK	68467	YORK	WELCH IMPLEMENT CO	PO BOX 569	YORK	NE	68467	0	0	0	0	2
8149	WEST NOBES CAR WASH	120 W NOBES	YORK	68467	YORK	WEST NOBES CAR WASH	120 W NOBES	YORK	NE	68467	0	0	0	0	3
11028	WILLARD SCHOOL	6TH & BLACKBURN	YORK	68467	YORK	YORK PUBLIC SCHOOLS	1005 DUKE	YORK	NE	68467	0	0	0	0	1
4519	WILLIS DRIEWER	RR 2 BOX 4	YORK	68467	YORK	DRIEWER, WILLIS	RR 2 BOX 4	YORK	NE	68467	0	0	0	0	2
11928	YORK COLLEGE	MCGEEHEE HALL 1020 E 9TH	YORK	68467	YORK	YORK COLLEGE	1125 E 8TH	YORK	NE	68467	0	0	0	0	1
11929	YORK COLLEGE FREEMAN CTR	1105 E 10TH	YORK	68467	YORK	YORK COLLEGE	1125 E 8TH	YORK	NE	69467	0	0	0	0	1
9152	YORK COMMUNITY CTR	211 E 7TH ST	YORK	68467	YORK	CITY OF YORK	COMMUNITY CTR 612 NEBRASKA AVE	YORK	NE	68467	0	0	0	0	2
4600	YORK COUNTY	722 E 25TH ST	YORK	68467	YORK	COUNTY OF YORK	722 E 25TH ST	YORK	NE	68467	4	0	0	0	2
1480	YORK COUNTY RPPD	2122 S LINCOLN AVE	YORK	68467	YORK	YORK COUNTY RPPD	PO BOX 219	YORK	NE	68467	0	0	0	0	2
11716	YORK COUNTY SHERIFF	510 LINCOLN AVE	YORK	68467	YORK	YORK COUNTY SHERIFF	510 LINCOLN AVE	YORK	NE	68467	1	0	0	0	0
12453	YORK GENERAL HEALTH CARE SERVICES	2020 N LINCOLN AVE	YORK	68467	YORK	YORK GENERAL HEALTH CARE SERVICES	2222 N LINCOLN AVE	YORK	NE	68467	0	0	0	0	1
2762	YORK GENERAL HOSPITAL	2222 LINCOLN AVE	YORK	68467	YORK	YORK GENERAL HOSPITAL	2222 LINCOLN AVE	YORK	NE	68467	1	0	0	0	0
11626	YORK HIGH SCHOOL	1005 DUKE DR	YORK	68467	YORK	YORK PUBLIC SCHOOLS	2918 NORTH DELAWARE	YORK	NE	68467	0	0	0	0	2
8895	YORK HOUSING AUTHORITY	215 LINCOLN AVE	YORK	68467	YORK	YORK HOUSING AUTHORITY	215 LINCOLN AVE	YORK	NE	68467	0	0	0	0	1
1510	YORK MFG CO	6 MI W ON US 34	YORK	68467	YORK	YORK MFG CO	PO BOX 38	YORK	NE	68467	0	0	0	0	2
11514	YORK MIDDLE SCHOOL	12TH & EAST AVE	YORK	68467	YORK	YORK PUBLIC SCHOOLS	ROUTE 2, BOX 5	YORK	NE	68467	0	0	0	0	2
1346	YORK MUNICIPAL AIRPORT	1112 HWY 34	YORK	68467	YORK	CITY OF YORK MUNICIPAL AIRPORT	1112 HIGHWAY 34	YORK	NE	68467	2	0	0	0	0
11481	YORK STOPPING CENTER	4700 S LINCOLN AVE	YORK	68467	YORK	HPT TA PROPERTIES TRUST	24601 CENTER RIDGE RD	WESTLAKE	OH	44145	9	0	0	0	0

Field Visit Checklist

Completing the form requires a site visit by the preparer. The preparer should be sure to observe the property by walking through the property and the building(s) and other structures on the property to the extent possible and observing all adjoining* properties.

Preparer should provide responses to all fields to avoid ambiguity

Date of Visit: 4/4/2025 | Time: 1:25pm | Weather Conditions: 46°, light rain

Program Name: York Downtown Revitalization - 24DTR006

Project Location/Address: 623 N Grant Ave

Property Owner: Linda Dose - Dose Management

Attach the following, as appropriate:

Photographs of site and surrounding areas Maps (street, topographic, aerial, site map)

QUESTION Is there evidence of any of the following?	OBSERVATION	
	SUBJECT PROPERTY	ADJOINING PROPERTIES
Is the property or any adjoining property currently used, or has evidence of prior use, as a gasoline station, motor vehicle repair facility, printing facility, dry cleaners, photo developing laboratory, junkyard, or as a waste treatment, storage, disposal, processing or recycling facility?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>
Are there any damaged or discarded automobile(s), automotive or industrial batteries, pesticides, paints, or other chemicals in individual containers greater than 5 gal in volume or 50 gal in the aggregate, stored on or used at the property or adjoining properties?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>
Are there any industrial drums (typically 55 gal) or sacks of chemicals, herbicides or pesticides located on the property or adjoining properties?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>
Has fill dirt been brought onto the property or adjoining properties that originated from a suspicious site or that is of an unknown origin?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>
Are there any pits, ponds, or lagoons located on the property or adjoining properties in connection with waste treatment or waste disposal?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>

Is there any stained soil, distressed vegetation and/or discolored water on the property or adjoining properties?	YES <input type="checkbox"/>	YES <input type="checkbox"/>
	NO <input checked="" type="checkbox"/>	NO <input checked="" type="checkbox"/>
	UNKNOWN <input type="checkbox"/>	UNKNOWN <input type="checkbox"/>
Are there any storage tanks , aboveground or underground (other than residential), located on the property or adjoining properties?	YES <input type="checkbox"/>	YES <input type="checkbox"/>
	NO <input checked="" type="checkbox"/>	NO <input checked="" type="checkbox"/>
	UNKNOWN <input type="checkbox"/>	UNKNOWN <input type="checkbox"/>

**Adjoining properties:* Any real property or properties the border of which is contiguous or partially contiguous with that of the property, or that would be contiguous or partially contiguous with that of the property but for a street, road, or other public thoroughfare separating them.

DRAFT HUD-R7-5-4-12

QUESTION	SUBJECT PROPERTY	ADJOINING PROPERTIES
Is there evidence of any of the following?		
Are there any vent pipes, fill pipes, or underground tank access ways visible on the property or adjoining properties?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>
Are any flooring, drains, walls, ceilings, or grounds on the property or adjoining properties stained by substances (other than water) or emitting noxious or foul odors or odors of a chemical nature ?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>
Is the property served by a private well or non-public water system ? (If yes, a follow-up investigation is required to determine if contaminants have been identified in the well or system that exceed guidelines applicable to the water system, or if the well has been designated contaminated by any government environmental/health agency.)	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	
Has the owner or occupant of the property been informed of the existence of past or current hazardous substances or petroleum products or environmental violations with respect to the property or adjoining properties?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>
Do the property or adjoining properties discharge wastewater (not including sanitary waste or storm water) onto the property or adjoining properties and/or into a storm water system?	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>	YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/>

Is there a transformer, capacitor, or any hydraulic equipment on the property or adjoining properties that are not marked as "non-PCB"?	YES <input type="checkbox"/>	YES <input type="checkbox"/>
	NO <input checked="" type="checkbox"/>	NO <input checked="" type="checkbox"/>
	UNKNOWN <input type="checkbox"/>	UNKNOWN <input type="checkbox"/>

If answering "YES" or UNKNOWN" to any above items, describe the conditions:

Use photographs and maps to mark and identify conditions. Attach more information as needed.


Is further evaluation warranted? YES NO UNCERTAIN

Preparer of this form must complete the following required information.

This inspection was completed by: Name: Karsyn Bredenkamp Title: Community Development Specialist	Phone Number: 402-475-2560
	Email: kbredenkamp@sendedd.org
	Agency: Southeast Nebraska Development District

Address: 7407 O Street, Lincoln, NE 68510

Preparer represents that to the best of his/her knowledge the above statements and facts are true and correct and to the best of his/her actual knowledge no material facts have been suppressed, omitted or misstated.

Signature: 	Date: 4/4/2025 DRAFT HUD-R7-5-4-12
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Submission of a completed Project Information Form with adequate information and attachments constitutes a request pursuant to Section 106 of the National Historic Preservation Act of 1966 (as amended). More information may be required in order to complete the Section 106 process. Submit completed form to HN.HP@nebraska.gov.

NOTE: Section 106 regulations provide for a 30-day response time by the Nebraska State Historic Preservation Office from the date of receipt.

PROJECT NAME (if applicable)

York Downtown Revitalization

COUNTY

York

STREET ADDRESS (No P.O. Box Numbers)

623 N Grant Ave

FEDERAL AGENCY OR DESIGNEE

HUD - CDBG

CONTACT PERSON

Kelly Gentrup

EMAIL (for response)

kgentrup@sendedd.org

CITY, STATE ZIP

Lincoln, NE 68510

PROJECT NUMBER (if applicable)

24DTR006

CITY

York

TELEPHONE

+1 (402) 475-2560

PROJECT DESCRIPTION

Briefly describe the overall project.

Painting the exterior of the building. Three colors being proposed from tan to brown.

DESIGNATIONS

To the best of your knowledge, is the structure any of the following?

- Listed Individually on the National Register, Listed within a National Register Historic District, Designated Local Landmark, Designated Local Landmark District

PHOTOGRAPHS

Please provide photographs of all structures. Photographs of neighboring or nearby buildings are helpful. Go to page 2 to insert photo(s).

NESHPO USE ONLY

Nebraska SHPO Determination

Site Number: YK11-013

- No potential to cause effects, Adverse effect (More consultation needed), No historic properties affected, The SHPO requests additional information (see attached), No adverse effect

Jade Anderson

Date 4/17/2025

December 31st, 2025

Andrew Allen
SENDD
VIA EMAIL

RE: HP# 2503-109-01; 623 N Grant Ave, Agency No: 24DTR006, York, York County, NE

Dear Andrew,

Thank you for submitting information for the above-referenced project for the Nebraska State Historic Preservation Office (NESHPO) to review and comment on. Our comment on this project and its potential to affect historic properties is required by Section 106 of the National Historic Preservation Act of 1966, as amended, and implementing regulations 36 CFR Part 800.

Based on the information provided, is unlikely to adversely affect any cultural resources listed in the National Register of Historic Places or eligible for such a listing, so long as the following conditions are fulfilled:

1. **Window and Door Replacement:** The new window units should match the current window configuration in size, dimension, and setbacks. The replacement of the doors is approved, but the opening should remain the same size and as a single door, and the entrance should remain recessed. The windows should be in a baked finish with a VLT rating of 70% or higher.

These conditions **must** be followed; if they are not implemented, the applicant risks jeopardizing their federal funding. If these conditions are not feasible or you have questions about the conditions, please contact NESHPO to continue consultation prior to the start of the project. If the conditions cannot be met, further consultation and discussion regarding the mitigation of adverse effects to historic properties is required if federal funding is utilized. Should any changes to the project be made, please notify NESHPO of the changes before further project planning continues.

Please retain this correspondence and your documented finding to show compliance with Section 106 of the National Historic Preservation Act, as amended. If you have any questions, please contact me at haylee.rose@nebraska.gov.

Sincerely,



Haylee Rose
Section 106 Review and Compliance Coordinator for Standing Structures

OPERA HOUSE

AMERICAN FAMILY
INSURANCE

Angie Murray - Pete
& Associates
407-243-6200





1911 BLDG

Home Depot

Commercial

THE

UPS



1702

CAUTION
CAUTION

AMERICAN FAMILY
INSURANCE

George Warren - Real Estate
& Insurance
402-262-2000

2025 CITY OF YORK LIST OF EQUIPMENT

Department				
Street				
	Description	Serial # / Model #	Value	Notes
	90 175 IR Air compressor	P17DAWD(7888977)	\$ 10,565	
	65 4-wheel trailer		\$ 500	
	00 Bandit #280 Brush Chipper 18"	XP 45991653	\$ 37,539	
	01 Hydrocleaner Pressure Washer	OFP7480801	\$ 2,911	
	03 Dymax Snow Plow, 13 ft, reversible	336901 147144	\$ 9,100	
	04 Henke Snow Plow, 11 ft, reversible	41R11ISTE 8174	\$ 7,421	
	73 Baker Flink Snow Plow, 11 ft, reversible	2PR454	\$ 3,184	
	82 Empire Sand Blaster	S-650	\$ 1,400	
	71 OMSteel Snowblower-orange	403 403-17	\$ 2,500	
	71 OMSteel Snowblower-yellow	F15TA-C3 E12284	\$ 6,950	
	84 2-wheel Tilt Trailer		\$ 1,000	
	8 ft. plow (V-Type)		\$ 1,000	
	86 Stone Power Vibrating Plate	S35A5BS 1561169	\$ 1,359	
	87 Flink 454 Snowplow, 11 ft reversible	454 2PR454VAPWCDG17	\$ 5,149	
	02 1000 gal. De-ice Unit	WSKID DCS400	\$ 8,755	
	00 5000 gal Liquid Storage		\$ 3,400	
	00 1800 gal Liquid Tank		\$ 1,500	
	94 CAT Loader (936F) 3 cyl	936F 8AJ01355	\$ 42,680	
	96 Gledhill Snowplow #67919, 11ft, revers		\$ 6,683	
	96 Gledhill Snowplow #67520, 11ft, revers		\$ 6,683	
	96 Henderson Material Spreader #17793			
	96 Henderson Material Spreader #17794	FS-H409SS	\$ 10,174	
	96 Bobcat Auger	S856304814	\$ 2,000	
	98 Alamo 15 ft Rotary Mower	S04138	\$ 6,790	
	02 Bobcat WS18 Wheel Saw	02R50 18WS 991800167	\$ 11,004	
	05 Henderson Material Spreader	FSH-23542	\$ 11,049	
	05 Henke Snow Plow, 11'	S9234	\$ 8,100	
	05 Sakai Asphalt Drum Roller		\$ 26,000	
	05 Gator		\$ 10,500	
	2015 Caterpillar 420FST	SKR06191	\$ 100,350	
	2018 Autocar Elgin Sweeper	4MH11188	\$ 296,046	

Description	Serial # / Model #	Value	Notes
97 CAT Backhoe	426C 6XN00453	\$ 66,484	
2018 Graco 200 HS Paint Striper		\$ 15,379	
2016 John Deere Loader 4WD	524K-11	\$ 169,289	
2021 300T Tack Tank	1B9BT1211M1309043	\$ 17,000	
Traffic Message Trailers w/ signage		\$ 33,507	
2022 Caterpillar Motor Grader	Y9C00941	\$ 188,875	
	TOTAL	\$ 1,132,826	

Water

00 Master 120/240 Generator	MGH5000CI	\$ 1,350	
97 Stanley Hydraulic Trash Pump		\$ 1,000	
00 Bobcat Snowblower, 2118		\$ 3,558	
01 Stanley Cut-off Saw	S1 1114	\$ 1,616	
02 Air Compressor, 185 IR	185IR 327839	\$ 10,882	
Voltmaster Trash Pump	TSP3H 04D120014	\$ 1,199	
Pipe Trailer		\$ 1,000	
99 CAT Hydraulic Hammer, H-70		\$ 15,650	
2018 Portable Light Tower NL Pro II V	08-002-485	\$ 8,400	
Portable CAT Generator		\$ 14,501	
	TOTAL	\$ 59,156	

Park

75 Lawn Genie		\$ 500	
7 foot disk		\$ 1,000	
76 McKee Sno-Lander		\$ 500	
01 Case IH compact Tractor, DX40		\$ 16,301	
04 PTO Power Rake 6'	FFC LAF 569 D035513	\$ 5,850	
96 Woods-Gannon box Scraper, 72 in.	HD 215 1385	\$ 2,330	
98 Mower Trailer, Shop-built		\$ 1,000	
07 Spyker fertilizer spreader, Model 299		\$ 1,000	
07 Spyker fertilizer spreader, Model 70		\$ 1,000	
07 Aera-Vator		\$ 6,200	
08 72" Toro		\$ 18,409	
Turfco Widespin Topdresser Model 1530	K00111	\$ 10,250	
2016 Kubota RTV-X900W-T	A5KB2FDBCGG036216	\$ 12,000	
2016 Kubota RTV-X900W-T	A5KB2FDBKGG036270	\$ 12,000	

Description	Serial # / Model #	Value	Notes
1986 Broyhill 3 point sprayer		\$ 5,000	
2009 Kubota Tractor	L4240	\$ 22,175	
2010 Kodiak 7' Shredder		\$ 2,700	Del 12.12.22
2010 Hustler Z 72" riding mower		\$ 10,599	
2010 Club Car golf cart - Ballpark		\$ 4,285	
2013 Toro 11' Mower 4000 series		\$ 47,277	
2014 Bobcat rotary tiller 62"		\$ 12,000	
2015 H&H Trlr	252414	\$ 2,450	
2015 Pathfinder fertilizer machine		\$ 8,025	
2015 Bobcat 66" root grapple bucket		\$ 3,300	
2016 Toro 6' Mower		\$ 23,988	
2016 Super Z 60" mower - Ballpark		\$ 12,483	
2016 Hustle Super 104 Gator - Ballpark		\$ 22,028	
2016 Hustle Super 104 Gator - Ballpark		\$ 22,028	
2016 Bobcat Track Loader - Ballpark	T595	\$ 48,148	
2016 Bobcat 84" Grader & Angle Broom	Ballpark	\$ 17,575	
2016 Kubota Tractor - Ballpark		\$ 12,900	
2016 Carry-on Trailer - Ballpark		\$ 459	
2017 Hustler Diesel Mower - Ballpark		\$ 13,124	
2017 Sickle Mower		\$ 7,495	
	TOTAL	\$ 386,379	

Wastewater

00 Henke Snowplow, 11 ft, reversible	#3693	\$ 21,872	
03 MQ Trash Pump 3" Honda GX-240	QP-301TH	\$ 1,200	
97 Case/IH Tractor, 8920	78945 MFD	\$ 42,750	
Bobcat S-590 Skid Loader	ANMN11680	\$ 24,000	
2019 Grasshopper Mower		\$ 15,000	
2018 Kubota UTV		\$ 23,600	
Toro Lawn Mower Mdl 30344	313000214	\$ 14,250	
Envirosite Camer Trailer		\$ 135,000	
	TOTAL	\$ 277,672	

Airport

02 Schulte 8400 Snowblower for TL 90	8400 B70100380110	\$ 3,300	
2022 Grasshopper Mower w/ 35 Series Deck		\$ 16,800	Added 12.12.22
Case IH Magnum 250	JJAMG250CNRK02132	\$ 217,309	

Description	Serial # / Model #	Value	Notes
Kage Plow	SS168-3018	\$ 18,312	
Hitchdoc Snow Blower	Model HDS	\$ 17,692	
Snow Broom	15-934	\$ 75,585	
	TOTAL	\$ 348,998	

Fire

Radios & Repeaters		\$ 12,000	
Extra Hose		\$ 25,000	
28 Kenwood Portable Radios w/chargers		\$ 14,000	
50 sets Firefighter Turn out gear		\$ 90,000	
	TOTAL	\$ 141,000	

UTV CONTENTS IN 97 CHEVY YUKON

5 SCBA \$1500 Ea		\$ 7,500	
Emergency signage		\$ 800	
	TOTAL	\$ 8,300	

SQUAD ITEMS 10

1 Scoop Stretcher		\$ 765	
1 Padded Splint Kit		\$ 58	
1 Large Soft Cot		\$ 97	
1 Set of air Splints		\$ 105	
1 Set of Vacuum Splints		\$ 222	
1 Pedi Spine Board		\$ 302	
1 Child Transport Seat		\$ 1,023	
3 Long Spine Boards @200		\$ 600	
1 Stair Chair		\$ 3,500	
1 Sager Splint		\$ 500	
1 KED		\$ 220	
3 Spider Straps @108		\$ 324	
2 Drug Boxes @30		\$ 60	
1 Stryker Cot		\$ 15,000	
2 BP Cuff Sets @281		\$ 562	
2 Stethoscopes @237		\$ 474	

Description	Serial # / Model #	Value	Notes
1 CPR Board		\$ 128	
1 Lucus		\$ 20,000	
Bags		\$ 1,600	
1 Restraints - Ankles		\$ 128	
1 Restraints - Wrists		\$ 124	
1 Pulse Oxygen		\$ 1,000	
1 Portable Suction		\$ 599	
1 Set of Larengoscope		\$ 495	
1 King Vision		\$ 1,000	
1 Halligan Tool		\$ 75	
1 Stryker Power Lead System		\$ 33,000	
	TOTAL	\$ 81,961	
SQUAD ITEMS 11			
1 Scoop Stretcher		\$ 765	
1 Padded Splint Kit		\$ 58	
1 Large Soft Cot		\$ 97	
1 Set of air Splints		\$ 105	
1 Set of Vacuum Splints		\$ 222	
1 Pedi Spine Board		\$ 302	
1 Child Transport Seat		\$ 1,023	
3 Long Spine Boards @200		\$ 600	
1 Stair Chair		\$ 3,500	
1 Sager Splint		\$ 500	
3 Spider Straps @108		\$ 324	
2 Drug Boxes @30		\$ 60	
1 Stryker Cot		\$ 15,000	
2 BP Cuff Sets @281		\$ 562	
2 Stethoscopes @237		\$ 474	
1 CPR Board		\$ 128	
1 Lucus		\$ 20,000	
Bags - 1 Accuvein		\$ 1,600	
1 Restraints - Ankles		\$ 128	

Description	Serial # / Model #	Value	Notes
1 Restraints - Wrists		\$ 124	
2 Pulse Oxygen 60, 250		\$ 310	
1 Portable Suction		\$ 599	
1 Set of Larengascope		\$ 495	
1 Halligan Tool		\$ 75	
1 Stryker Power Load System		\$ 33,000	
1 King Vision		\$ 1,000	
	TOTAL	\$ 81,051	
SQUAD ITEMS 12			
1 Scoop Stretcher		\$ 765	
1 Padded Splint Kit		\$ 58	
1 Large Soft Cot		\$ 97	
1 Set of air Splints		\$ 105	
1 Set of Vacuum Splints		\$ 222	
1 Pedi Spine Board		\$ 302	
1 Child Transport Seat		\$ 1,023	
3 Long Spine Boards @200		\$ 600	
1 Stair Chair		\$ 3,500	
1 Sager Splint		\$ 500	
1 KED		\$ 220	
3 Spider Straps @108		\$ 324	
2 Drug Boxes @30		\$ 60	
1 Stryker Cot		\$ 15,000	
2 BP Cuff Sets @281		\$ 562	
2 Stethoscopes @237		\$ 474	
1 CPR Board		\$ 128	
1 Lucas		\$ 20,000	
Bags		\$ 1,600	
1 Restraints - Ankles		\$ 128	
1 Restraints - Wrists		\$ 124	
2 Pulse Oxygen 60,250		\$ 310	
1 Portable Suction		\$ 599	

Description	Serial # / Model #	Value	Notes
1 Set of Larengascope		\$ 495	
1 Halligan Tool		\$ 75	
1 Stryker Power Load System		\$ 33,000	
1 Mass casualty bag		\$ 500	
1 Portable Jaws power unit		\$ 3,000	
1 King Vision		\$ 1,000	
	TOTAL	\$ 84,771	
#621			
8 SCBA's @5500		\$ 44,000	
1 Rubber Mallet		\$ 18	
4 Spare SCBA Cylinders @ 500		\$ 2,000	
1 TIC		\$ 8,500	
1 Large Area Search Rope		\$ 318	
1 Headset		\$ 50	
4 Personal Axes @ 285		\$ 1,140	
1 ABC Extenguisher		\$ 144	
4 Low Pressure 2.5" Nozzels @1140		\$ 4,560	
1 -CO2 Extinguisher		\$ 290	
2 Foam Nozzle		\$ 454	
4 Lightbox Flashlights @140		\$ 560	
1 1" Resurlocation Hose		\$ 70	
2 Handheld Radios w/ charger @450		\$ 900	
1 Charger w/No Radio		\$ 30	
2 Personal Escape Systems @447		\$ 894	
1 1 3/4" Nozzle		\$ 946	
6 Spanner Wrenches @11.50		\$ 69	
1 Foam Wrenches @14		\$ 14	
8 LDH Spanner Wrenches @15		\$ 120	
4 Hydrant Wrenches @50		\$ 200	
1 Gated WYE - Large		\$ 442	
1 Gated WYE - Small		\$ 432	
1 Ground Monitor w/Flo Nozzle		\$ 4,100	

Description	Serial # / Model #	Value	Notes
1 Bolt Cutters - Large		\$ 102	
1 Bolt Cutters - Small		\$ 50	
Smooth Bore Tips		\$ 4,084	
2 Halligan Bars @215		\$ 430	
1 Phantom Pumper		\$ 1,300	
2 Pick Head Axes @150		\$ 300	
2 LDH Hydrant Adapters @240		\$ 480	
2 Pry Bars @42		\$ 84	
2 Hard Suction @577		\$ 1,154	
1 Hard Suction Filter		\$ 392	
1 Sledge Hammer		\$ 45	
2 Crowbars @85		\$ 170	
1 Metric ToolBox		\$ 300	
1 Standard ToolBox		\$ 300	
1 Sure Foot Ladder Step		\$ 296	
1 Tailboard Step		\$ 100	
1 Attic Ladder		\$ 163	
1 Plastic Scoop Shovel		\$ 41	
1 - 16' Roof Ladder		\$ 223	
1 Clamps @10		\$ 10	
1 P Water Curtain		\$ 454	
1 Pike Pole		\$ 76	
4 salvage Tarps @110		\$ 440	
1 Closet Pike Pole		\$ 57	
2 Hallway Runners @93		\$ 186	
1 - 25' Extension Cord		\$ 30	
1 Gas PPV Fan		\$ 2,732	
2 - 1 3/4" Hi-Rise Packs w/nozzle		\$ 130	
50'/Hose-@128 & Nozzle @946		\$ 3,148	
1 Electric PPV Fan		\$ 3,052	
4 Extension Cord Adapters @10		\$ 40	
3 - 1 3/4" 250' Crosslays w/nozzles			
Hose - 50' @ 128= 512 Nozzles = 946			

Description	Serial # / Model #	Value	Notes
@1458		\$ 4,374	
1 - 1 3/4" 150' Bumper Line w/Nozzle			
@188 per 50' Hose			
Nozzle @946		\$ 1,328	
1 - 2 1/2" 200' Preconnect w/ Nozzle			
@226 per 50' Hose			
Nozzle @1140		\$ 2,044	
1000' LDH - Static @597 per 100'		\$ 5,970	
600' - 3" Static @241 per 50'		\$ 2,892	
1 Stand Pipe Kit w/ nozzles		\$ 4,500	
	TOTAL	\$ 111,728	
#620 2014 Pumper			
7 SCBA's @5500		\$ 38,500	
1 Rubber Mallet		\$ 18	
4 Spare SCBA Cylinders @ 500		\$ 2,000	
2 TIC		\$ 17,000	
1 Large Area Search Rope		\$ 318	
1 Gas Monitor & Radical		\$ 661	
1 Headset		\$ 50	
1 ABC Extenguisher		\$ 144	
2 Low Pressure 2.5" Nozzels @1140		\$ 280	
1 -CO2 Extinguisher		\$ 290	
1 Foam Nozzle		\$ 227	
2 Lightbox Flashlights @140		\$ 560	
1 1" Resurlocation Hose		\$ 70	
4 Handheld Radios w/ charger @450		\$ 1,800	
2 Personal Escape Systems @447		\$ 894	
2 1 3/4" Nozzle		\$ 1,892	
6 Spanner Wrenches @11.50		\$ 69	
1 Foam Wrenche @14		\$ 14	
8 LDH Spanner Wrenches @15		\$ 120	
3 Hydrant Wrenches @50		\$ 150	

Description	Serial # / Model #	Value	Notes
1 Gated WYE - Large		\$ 442	
1 Gated WYE - Small		\$ 432	
1 Ground Monitor w/Flo Nozzle		\$ 4,100	
1 Bolt Cutters - Large		\$ 102	
1 Bolt Cutters - Small		\$ 50	
Smooth Bore Tips		\$ 4,084	
5 Halligan Bars @215		\$ 1,075	
1 Phantom Pumper		\$ 1,300	
2 Pick Head Axes @150		\$ 300	
2 LDH Hydrant Adapters @240		\$ 480	
1 Pry Bars @42		\$ 42	
2 Hard Suction @577		\$ 1,154	
1 Hard Suction Filter		\$ 392	
1 Sledge Hammer		\$ 45	
2 Crowbars @85		\$ 170	
1 Metric ToolBox		\$ 300	
1 Standard ToolBox		\$ 300	
1 Sure Foot Ladder Step		\$ 296	
1 Tailboard Step		\$ 100	
1 Attic Ladder		\$ 163	
1 - 16' Roof Ladder		\$ 223	
1 Clamps @10		\$ 10	
1 P Water Curtain		\$ 454	
1 Pike Pole		\$ 76	
5 salvage Tarps @110		\$ 550	
1 Closet Pike Pole		\$ 57	
2 Hallway Runners @93		\$ 186	
1 - 25' Extension Cord		\$ 30	
1 Gas PPV Fan		\$ 2,732	
2 - 1 3/4" Hi-Rise Packs w/nozzle		\$ 130	
50'Hose-@128 & Nozzle @946		\$ 3,148	
1 Electric PPV Fan		\$ 3,052	
4 Extension Cord Adapters @10		\$ 40	

Description	Serial # / Model #	Value	Notes
3 - 1 3/4" 250' Crosslays w/nozzles			
Hose - 50' @ 128= 512 Nozzles = 946			
@1458		\$ 4,374	
1 - 1 3/4" 150' Bumper Line w/Nozzle			
@188 per 50' Hose			
Nozzle @946		\$ 1,328	
1 - 2 1/2" 200' Preconnect w/ Nozzle			
@226 per 50' Hose			
Nozzle @1140		\$ 2,044	
1000' LDH - Static @597 per 100'		\$ 5,970	
600' - 3" Static @241 per 50'		\$ 2,892	
1 2 1/2" Smooth Bore Tip Nozzle		\$ 800	
Rescue Saw		\$ 2,500	
	TOTAL	\$ 110,980	
#630			
2 Light Boxes @140		\$ 280	
2 SCBA's		\$ 11,000	
1 Chain		\$ 50	
1 Cooler		\$ 20	
1 Tool Box		\$ 50	
2 - 150' Hose w/Nozzle			
Hose @128 per 50'			
Nozzle @946		\$ 2,660	
1 Dump Tank		\$ 1,168	
2 Hard Suction @577		\$ 1,154	
1 Pike Pole		\$ 76	
2 Shovels @37		\$ 74	
1 Shower Nozzle		\$ 50	
1 Portable Foam Pack		\$ 1,055	
1 Gated WYE		\$ 360	
1 Gate Valve		\$ 372	
1 - 50' 3"Hose		\$ 128	

Description	Serial # / Model #	Value	Notes
1 - 50' 3" Hose		\$ 226	
2 Spanner Wrenches @11.45		\$ 23	
1 Hydrant Wrench		\$ 46	
1 Suction Filter		\$ 392	
1 - 5 Gal. Foam		\$ 76	
1 Foam Wrench		\$ 14	
	TOTAL	\$ 19,274	
#631			
1 Gated WYE		\$ 360	
1 - 3" Hose - 25'		\$ 170	
1 Gate Valve		\$ 372	
1 Suction Filter		\$ 392	
2 Spanner Wrenches @11.45		\$ 23	
2 Hydrant Wrench		\$ 92	
1 - 5 Gal. Foam		\$ 76	
1 Foam Wrench		\$ 14	
1 Portable Foam Pack		\$ 1,055	
2 - 150' Hose w/Nozzle			
Hose @128 per 50'			
Nozzle @946		\$ 2,660	
1 Dump Tank		\$ 1,168	
1 Pitch Fork		\$ 38	
2 Shovels @37		\$ 74	
2 Hard Suction @577		\$ 1,154	
2 SCBA's		\$ 11,000	
2 Light Boxes @140		\$ 280	
1 Cooler		\$ 20	
1 Tool Box		\$ 50	
	TOTAL	\$ 18,998	
#640			
7 SCBA's @5500		\$ 38,500	
1 Set of wheel chalks		\$ 72	

Description	Serial # / Model #	Value	Notes
8 Spare SCBA Cylinders		\$ 4,000	
1 TIC		\$ 5,000	
2 Gated Wyes		\$ 500	
6 Reducers, Double Males, Females		\$ 150	
1 Flat head axe		\$ 200	
1 Set of interchangeable roof tools		\$ 1,500	
1 ABC Extenguisher		\$ 144	
2 Low Pressure 2.5" Nozzels @1140		\$ 2,280	
1 -CO2 Extinguisher		\$ 290	
1 Standpipe kit		\$ 1,000	
5 Lightbox flashlights		\$ 700	
1 set of collapsable cones		\$ 150	
1 Stokes Basket		\$ 500	
1 Little Giant Ladder System		\$ 700	
1 Combination Ladder		\$ 550	
1 1 3/4" Nozzle		\$ 946	
6 Spanner Wrenches @11.50		\$ 69	
8 LDH Spanner Wrenches @15		\$ 120	
3 Hydrant Wrenches @50		\$ 150	
1 Gated WYE - Large		\$ 442	
1 Gated WYE - Small		\$ 432	
1 Ground Monitor w/Flo Nozzle		\$ 4,100	
1 Bolt Cutters - Large		\$ 102	
1 Bolt Cutters - Small		\$ 50	
1 24' extension ladder		\$ 700	
2 Halligan Bars @215		\$ 430	
1 35' Extension Ladder		\$ 1,100	
1 Pick head Axe		\$ 150	
2 LDH Hydrant Adapters @240		\$ 480	
1 Hydrant Kit		\$ 500	
1 Self Sealing Gas Can		\$ 35	
1 Chain Saw		\$ 2,500	
1 Metric ToolBox		\$ 300	

Description	Serial # / Model #	Value	Notes
1 Standard ToolBox		\$ 300	
1 Sure Foot Ladder Step		\$ 296	
2 Ladder Belts		\$ 400	
1 Attic Ladder		\$ 163	
1 Plastic Scoop Shovel		\$ 41	
2 16' Roof Ladders		\$ 669	
6 Pike Poles		\$ 456	
2 Salvage tarps at 110 each		\$ 220	
1 Gas PPV Fan		\$ 2,732	
2 - 1 3/4" Hi-Rise Packs w/nozzle		\$ 130	
50'/Hose-@128 & Nozzle @946		\$ 3,148	
1 Electric PPV Fan		\$ 3,052	
7 extension cord adapters		\$ 35	
2-13/4 200' bumper cross lays			
Hose - 50' @ 128= 512 Nozzles = 946			
@1458		\$ 2,916	
1 - 2 1/2" 200' Preconnect w/ Nozzle			
@226 per 50' Hose			
Nozzle @1140		\$ 2,044	
1000' LDH - Static @597 per 100'		\$ 5,970	
600' - 3" Static @241 per 50'		\$ 2,892	
	TOTAL	\$ 94,306	
#651			
1 Cutter		\$ 4,645	
1 Box Jaws Accessories		\$ 1,800	
1 Bag of Ratchet Straps		\$ 100	
1 Impact Driver		\$ 180	
1 Circular Saw		\$ 140	
1 Sawzall (Battery)		\$ 250	
1 Drill		\$ 100	
1 Sawzall (Electric)		\$ 120	
1 Air Chisel		\$ 80	
3 Rope Rescue Bags (harnesses &			

Description	Serial # / Model #	Value	Notes
helmets) @500		\$ 1,500	
4 Stabilization Plates & 1 Tool box of			
stabilization accessories - Part of the			
stabilization kit		\$ 100	
1 Radiological Kit - Prop of State of NE			
1 Gas Monitor		\$ 1,022	
2 Bags Absorbant towels @63		\$ 126	
3 Small Cones @15		\$ 45	
2 Absorbant PTGs @147		\$ 294	
6 Crates of Cribbing		\$ 2,500	
6 Step Chalks @200		\$ 12,000	
2 Water Coolers @12		\$ 24	
2 Gas Can @40 + price of gasoline		\$ 80	
2 Pickhead Axe		\$ 110	
2 Crowbars @5		\$ 10	
1 Halligen Bar		\$ 232	
1 Tape Measure		\$ 35	
1 Wire Cutter		\$ 71	
1 Lite Bolt Cutter		\$ 38	
4 LDH Wrenches		\$ 74	
1 Hydrant Wrench		\$ 58	
2 Spanner Wrenches		\$ 60	
4 Ajax Cylinders @500		\$ 2,000	
1 Box Jaws Chains		\$ 405	
1 Box Air Tools		\$ 100	
2 Hitch Anchor Points		\$ 100	
	TOTAL	\$ 28,399	
#652			
1 Lightbox		\$ 140	
1 ABC Extinguisher		\$ 144	
1 Hydrant Wrenches @\$46		\$ 46	
3 Pitchforks @\$38		\$ 114	

Description	Serial # / Model #	Value	Notes
1 Shovel		\$ 37	
1 Spade		\$ 32	
1 Gated WYE		\$ 360	
1 Gate		\$ 372	
Propak Foam Nozzle		\$ 227	
150' 1" Hose w/Nozzle	Hose	\$ 210	
	Nozzle	\$ 77	
1 5-Gal A Foam		\$ 76	
1 5-Gal AFFF Foam		\$ 85	
1 Foam Wrench		\$ 13	
1 Bolt Cutters @\$180		\$ 180	
1 Tool Box		\$ 100	
50' 3" Hose		\$ 241	
1 short 1 3/4" hose		\$ 128	
1 1" Nozzle		\$ 77	
1 1 3/4" Nozzle		\$ 946	
2 SCBA's @1500		\$ 3,000	
	TOTAL	\$ 6,605	
	FIRE DEPT TOTAL	\$ 787,373	

Landfill			
94 Brother Load Runner Trailer	1B9CC4524RM187276	\$ 44,157	
83 Air Compressor, (shop-type)		\$ 1,000	
94 Recycle Trailer	1S9BR2113RD389019	\$ 5,000	
95 PSI Power Washer		\$ 1,500	
96 Bobcat Skid Loader, 763		\$ 17,000	
2013 Cat Loader, 963C	BMA29023	\$ 196,797	
98 Toro 72" Mower		\$ 8,000	
Polaris		\$ 10,000	
02 New Holland Tractor w/ Loader TL90		\$ 18,000	
84 Baker Flink Snowplow	11' 454	\$ 3,859	
Cat 627K Wheel Tractor Scraper		\$ 923,600	
2016 CAT 950M Wheel loader	EMB00409	\$ 295,300	
2025 Polaris Ranger 570	3NSMAE570SE083519	\$ 11,000	

Description	Serial # / Model #	Value	Notes
	Landfill total	\$ 1,535,213	
	TOTAL	\$ 4,527,617	
Library			
Bronze sculpture		\$ 50,000	
Misc			
Auditorium Scissor Lift		\$ 7,500	
Autel Drone	1748CHN2922428423	\$ 7,917	Added 3.15.23
Autel EVO 11 Pro V3 Drone	HL7922393611	\$ 3,509	Added 3.15.23

2025 Drivers List

DRIVER	DOB	LIC #	ST	Prim/Occ
Aude, Daniel	5/1/1961	G17011891	NE	P
Andrews, Jotham	2/25/1979	H13372584	NE	P
Badberg, Jeffery	8/9/1975	V00227978	NE	O
Bates, Bricen	4/11/1999	H14098657	NE	P
Batt, James	4/16/1989	H13067234	NE	O
Bestwick, Anthony N	4/25/1965	G17011849	NE	P
Bowman, Samuel	5/23/2000	H13718279	NE	P
Brekke, Eric	4/11/1974	H12339620	NE	P
Brown, Jeffrey W.	12/8/1994	H13929001	NE	P
Bruning, Dallas	11/4/1997	H13602263	NE	P
Carter, Charles	6/22/1984	H12633135	NE	P
Conyers, Aaron	6/30/1989	H13801587	NE	P
Coffey, Russell G.	6/3/1972	G34004469	NE	P
Curry, Mark	5/19/1955	G17011313	NE	O
Dickey, Doug	5/28/1962	G17009575	NE	O
Folts, Cheree	7/28/1987	H12945149	NE	O
Friesen, Riley S.	11/6/1998	H13688223	NE	P
Geesaman, Maria	2/26/2000	H14371019	NE	P
Hall, Randy	8/9/1966	G02047482	NE	P
Hansen, Debora K	4/18/1960	G17009661	NE	O
Heiden, Gregg	12/20/1983	H12580112	NE	P
Jaekel, Paul	7/17/1977	H12715206	NE	P
Keller, Taylor	6/2/1996	H13293607	NE	P
Kennedy, Louis (Ty)	12/6/1988	H13046214	NE	P
Koch, Brandon	8/3/1998	H13672036	NE	P
Koch, Brit	9/27/1979	H12330939	NE	P
Koch, Matthew	9/18/1978	H12274091	NE	P
Lambert, Brandon L.	2/9/1991	H13218953	NE	P
Mauer, Randy	1/30/1953	G17010999	NE	O
Melton, Doug	3/10/1972	G17008363	NE	P
Melton, Isaac	5/16/2001	H13810155	NE	P
Melton, Lori	2/26/1962	G46001073	NE	O
Metcalfe, Jeremy	3/28/1980	H12407609	NE	P
Micek, Jodi	11/24/1965	G17001201	NE	O
Momens, Thomas	7/21/1970	G16003026	NE	P
Mostrom, Kyle	9/30/1989	H13033491	NE	P
Mount, Brandon C.	1/27/1984	H12603021	NE	P
Nickels, Roy L.	10/18/1964	G17011755	NE	P
Nunnenkamp, Matt	9/19/1974	H12023597	NE	P
Osentowski, Brandon	10/6/1972	G17010208	NE	P
Ott Jr, Leroy	11/28/1963	G17011807	NE	P
Pachner, Justin	11/21/1972	H12913749	NE	P
Palik, Derek	10/16/1973	H12299055	NE	P
Payne, Christi L.	3/10/1973	H12585983	NE	P
Pratt, David	8/23/1999	H13779666	NE	P
Quick, Brian	12/8/1972	G17010707	NE	P
Rafert, Reggie	9/1/1999	J13677867	NE	Seasonal
Remmers, Carrie	2/19/1988	H12906814	NE	O
Rodenborg, Benjamin H.	7/2/1987	H13015015	NE	P
Ruhl, Treyten	3/18/1998	H13669387	NE	P
Schmidt, Rob	10/12/1962	G17003920	NE	P

Scully, Treyton	9/7/1999	H13740418	NE	P
Stephanie, Shroeder	6/12/1999	H13713013	NE	P
Shumway, Nicholas	6/10/1979	H12365068	NE	O
Slocum, Daniel	4/17/1986	H11758727	NE	P
Smith, Michael	4/19/1954	G17007500	NE	O
Snider, Allen	4/29/1961	G17012021	NE	P
Sorensen, Brett	4/2/1990	H13066957	NE	P
Starbuck, Chuck	6/18/1965	E01502348	NE	P
Stearns, James	7/12/1968	G17009447	NE	P
Steiner, Brittany	1/17/1995	H13463384	NE	P
Stuhr, Michaela	5/25/1992	H13278938	NE	O
Stutzman, Jacob	7/28/1997	H13609551	NE	P
Tidyman, Philip	9/11/1969	G79000069	NE	P
Tjaden, Edward	5/23/1978	H12183916	NE	P
Traudt, Darrell	10/25/1991	H13283381	NE	P
Troutman, Joe	12/31/1992	H13356328	NE	P
Walford, Kelan	8/16/1989	H13158368	NE	P
Weber, Jackie	4/22/1967	G14012402	NE	P
Wemhoff, John	12/15/1970	G08015497	NE	P
Wika, Jeb	7/5/1983	H13182720	NE	P
Wize, Christopher	7/12/1987	H12941106	NE	P
Wobken, David	7/5/2002	H13869127	NE	P
Wolfe, Kelly	9/21/1965	G26000429	NE	P
Zima, Haylie K	1/23/1991	H13126883	NE	O

2025 Auto List

Department

Street

Veh #	MAKE/MODEL	COST NEW	VIN #	DED	PREMIUM
22	2007 GMC Dump Truck C7000, 2-ton, 5 cyl	49,000	1GDJ7C1G07F408434	1000/1000	827
3	1996 Ford Tandem Truck, LNT 8000, 10 cyl	59,617	1FDYW82E1TVA30913		479
15	2005 Ford F363 Dump Truck, 1-ton, 3 cyl	24,675	1FDWF36Y05EA42696		441
2	1996 Ford Tandem Truck, LNT 8000, 10 cyl	59,617	1FDYW82E9TVA30710		479
8	2001 Ford F350 Pickup 4x4	21,000	1FDSF34L51EC83833		460
11	2003 Freightliner FL60 Truck, 5 cyl	64,210	1FVABPAP83DK53956		557
18	2005 Sterling Dump Truck, 5 cyl yd	60,000	2FZAATDC35AU43894		570
23	1994 Towmaster Trailer, 14 ft	22,000	1S9BR2113RD389019	1000/1000	221
17	2004 Chevrolet Blazer 4x4	26,695	1GNLT13X34K168577		491
24	2003 H & H Tandem Trailer	22,000	4J6UT14233B051589	1000/1000	224
19	2004 Wanco Trailer	4,400	5f11s101041003248	1000/1000	161
14	2003 Bobcat Angle Broom	10,000	ID# 231312871		375
26	2009 Dodge Ram 2500	21,440	3D7KS26T09G531312	1000/1000	773
28	1992 GMC Bucket Truck	15,000	1GDM7H1J4NJ523747		481
10	2002 Ford Pickup	21,166	1FTNF20L02EB92116		464
7	2000 Ford 4x4 F250 Pickup	22,990	1FTNF21L7YED89971		459
39	2016 H&H Trailer	2,450	533UF1820GC252414	1000/1000	161
40	2016 Chevy Silverado	48,000	1GC0KVEG5GZ217398	1000/1000	1031
42	2016 Carry-On Utility Trailer	2,500	4YMUL0611GM007922		75
44	2017 Ford 4C	33,308	1FT7X2B69HEC80880	1000/1000	1078
45	2017 Ford 4C	33,308	1FT7X2B60HEC80881	1000/1000	1078
49	2018 International Straight Truck	179,000	3HAWGTAT9JL641860	1000/1000	2795
48	2018 International Straight Truck	179,000	3HAWGTAT2JL642574	1000/1000	2795
50	2018 Ford F350 with dump box	37,115	1FDRF3G66JEC10491	1000/1000	1126
53	2018 Autocar Truck Sweeper	296,046	516M1DED5JH226419	1000/1000	375
27	2010 Sterling Truck	95,000	2FZHATBS2AAAN4363	1000/1000	1866
31	2011 Chevy Silverado	24,325	1GCRKSE03BZ287404	1000/1000	804
63	2022 Ford F150	43,980	1FTFW1T53NKE98177	1000/1000	1453
64	2022 Ford Super Duty	56,500	1FT7X2B61NEG15884	1000/1000	1885
69	2023 Chevy Colorado	40,288	1GCGTCEC7P1165087	1000/1000	969
73	2024 GMC Sierra 2500H	47,000	1GT39LE77RF278365	1000/1000	1582
9	2002 Sterling Sludge Truck	61,733	2FZHANAK02AK19466		545
33	2014 Ford F250	32,715	1FTBF2B61EEB80992	1000/1000	863
81	2020 Cross Trailer	8,000	58E1W2020L1007998		46

Veh #	MAKE/MODEL	COST NEW	VIN #	DED	PREMIUM
82	2021 Midsota Trailer	10,000	5JWB3120MA003170		51
85	2025 Ford F-150	49,875	1FTFW1L55SKE96863	1000/1000	2497
					\$30,537
Water					
56	2019 EH Wachs Utility Trailer	33,862	1E9PT1015KC297496	1000/1000	438
57	2019 Chevy Silverado	45,000	2GC2KSEG5K1187733	1000/1000	1183
59	2005 Ford Utility Truck F363	37,986	1FDWF36Y25EA42697	1000/1000	729
80	2025 Valve Maint Trailer	97,967	1F9PT1510SC236035	1000/1000	927
86	2026 H&H Cargo Trailer	13,600	5JWTC2028TN617181	1000/1000	284
					\$3,561
Park					
30	2010 Jeep Grand Cherokee	20,600	1J4PR4GKXAC163221	1000/1000	1352
43	2017 Ford F150	29,725	1FTMF1C84HKC72722	1000/1000	958
71	2023 Ford F250	62,600	1FTBF2BN8PEC10676	1000/1000	1585
77	2025 H&H Flatbed Trailer	7,500	5JWVF22225N602862	1000/1000	207
65	2023 Ford Transit Van	33,000	1FTYE1Y8XPKA56983	1000/1000	1175
38	2012 Chevy Silverado	46,000	3GCPKSE72CG283057	1000/1000	1216
84	2025 Ford Maverick	50,260	3FTTW8BA6SRA50811	1000/1000	2546
					\$9,039
Wastewater					
54	2018 Ford F250	57,935	1FT7X2B69JED06108	1000/1000	1196
6	2000 GMC Grit Truck, 33000, 5 cyl	36,025	1GDP7H1C3YJ512046		454
29	2010 Dodge 1500	21,000	3D7JV1EP6AG155821	1000/1000	757
46	2017 Ford 4C	33,308	1FT7X2B62HEC80882	1000/1000	1078
51	2018 Kenworth Truck Sewer/Vac + attached equip	429,506	3B5BHJ8X1JF221723	1000/1000	2284
55	2019 H&H Dump Trailer	10,000	5JWDD142XKN516356	1000/1000	221
75	2024 H&H Trailer	9,500	5JWG72221RN595774	1000/1000	220
					\$6,210
Airport					
13	1990 Ford Fuel Truck	23,516	1FDPF70HXLVA35210		468
83	2009 Dodge Charger	5,000	2B3KA43T99H571760		640
78	2011 Toyota Venza		4T3ZA3BB1BU053017	1000/1000	681
					\$1,789
Police					
32	2011 Chevy Silverado	24,100	1GCRKREAXBZ293718	1000/1000	1171
52	2018 Chevy Tahoe	49,340	1GNSKFEC7JR306724	1000/1000	2180
60	2020 Chevy Tahoe	50,989	1GNSKDEC3LR261854	1000/1000	1539

Veh #	MAKE/MODEL	COST NEW	VIN #	DED	PREMIUM
61	2021 Ford Explorer	40,630	1FM5K8AB4MGB53617	1000/1000	2121
62	2022 Ford Explorer	40,980	1FM5K8AB0NGA52849	1000/1000	2182
66	2023 Ford F150 Crew Cab	44,249	1FTFW1TDXPKD01525	1000/1000	1484
70	2023 Ford Explorer	50,260	1FM5K8AW6PNA04788	1000/1000	2375
72	2023 Ford Explorer	50,260	1FM5K8AB1PGB59072	1000/1000	2381
79	2025 Ford Explorer	50,742	1FM5K8AW1SGB20879	1000/1000	2546
87	2026 Ford Explorer	61,000	1FM5K8AW8TGA50573	1000/1000	3178
					\$21,157
Fire (Stated Amt)					
16	2004 Pierce Enforcer	277,000	4PICE01A24A004239	1000/1000	1679
34	1999 GMC Tanker	97,000	1GVDP7H1CXX519624	1000/1000	1356
12	2004 Pierce Fire Truck Pumper	369,000	4PICT02A04A003708	1000/1000	1780
4	1999 Ford 4x4 Grass Rig	26,000	1FDWF37F5XEB13505	1000/1000	1083
25	2008 Chevy Silverado	26,150	1GCEK19068E175926	1000/1000	523
20	2005 Haul Mark Trailer	5,000	1GHCB10185H130761	1000/1000	171
1	1932 American LaFrance Fire Truck	2,000	L553	500/500	205
36	2014 Pumper Truck	450,000	54F2BB710EWM10558	1000/1000	1875
37	2013 Rosenbauer Motors Fire Truck	897,683	54F3DF703DWM10551	1000/1000	2134
47	2017 Ford F450 Ambulance	210,000	1FDUF4HT5HDA01389	1000/1000	2015
67	2023 Freightliner Fire Truck	300,387	1FVACYFE3PHNY3628	1000/1000	1727
68	2022 Ford F550 Braun Squad	325,000	1FDUF5HT3NDA20413	1000/1000	1733
74	2011 Ford E450 Ambulance	186,459	1FDXE4FS5BDA01961	1000/1000	1751
76	2024 Ford F550	68,820	1FDUF5HT4RED19179	1000/1000	2059
					\$20,091
Landfill					
21	2005 Dempster Trailer	21,487	5073	1000/1000	230
58	2015 GMC Sierra	23,000	1FT02XEG3FZ145062	1000/1000	891
35	2007 AlleyCat Trailer	22,000	1D9RP30355B388012	1000/1000	238
					\$1,359

CITY OF YORK PROPERTY

LOC#	ADDRESS	DESCRIPTION	VALUE	Wind/Hail (2%)	Premium
1	211 E 7th	Community Center & Museum	\$ 9,613,014	\$ 192,260	\$ 24,652
		Contents	\$ 372,015		\$ 952
		Playground Equipment	\$ 112,348	\$ 10,000	\$ 287
2	612 N Nebraska	Auditorium (1% w/h ded)	\$ 17,497,187	\$ 349,944	\$ 35,786
		Contents	\$ 189,602		\$ 967
		Civil defense radio tower	\$ 91,516	\$ 10,000	\$ 1,018
		Outdoor Sign	\$ 36,086	\$ 10,000	\$ 888
3	815 N Grant	Fire Department	\$ 4,198,349	\$ 83,967	\$ 10,767
		Contents	\$ 257,930		\$ 661
4	16th & East Ave	Elevated Pedestrian Walkway	\$ 376,107	\$ 10,000	\$ 963
5	1214 Road 15	Solid Waste Receiving Center	\$ 815,360	\$ 16,307	\$ 2,092
		Contents	\$ 128,965		\$ 334
		2000 Gal. Tank/Concrete Pad	\$ 11,780	\$ 10,000	\$ 30
		Litter Netting	\$ 248,000	\$ 10,000	\$ 634
6	303 E Nobes	Public Works Shop	\$ 1,787,373	\$ 35,747	\$ 4,582
		Contents	\$ 374,010		\$ 960
		Salt Storage	\$ 112,643	\$ 10,000	\$ 291
		Pump House No. 76-1	\$ 174,929	\$ 10,000	\$ 450
7	814 E Nobes	Old Waste Water Treatment Plant	\$ 10,577,668	\$ 211,553	\$ 27,127
		Contents	\$ 202,806		\$ 519
		Grandstand Bleachers	\$ 287,567	\$ 10,000	\$ 667
8	901 E 6th St East Hill Park	Towers & Lights	\$ 431,537	\$ 10,000	\$ 1,108
		Press Box	\$ 260,000	\$ 10,000	\$ 737
		2 Scoreboards	\$ 58,187	\$ 10,000	\$ 212
		Concession Stand	\$ 519,797	\$ 10,000	\$ 1,332
		Contents	\$ 12,897		\$ 31
		3 Park Shelters	\$ 82,541	\$ 10,000	\$ 155
		Playground Equipment	\$ 233,874	\$ 10,000	\$ 599
		Fences & Arbors	\$ 19,593	\$ 10,000	\$ 52
9	211 Kingsley Harrison Park	Picnic Tables	\$ 27,281	\$ 10,000	\$ 71
		Restrooms	\$ 37,317	\$ 10,000	\$ 97
		Playground Equipment	\$ 86,308	\$ 10,000	\$ 222
		3 Park Shelters	\$ 84,622	\$ 10,000	\$ 217
		Skate Park - Outdoor Prop	\$ 52,950	\$ 10,000	\$ 137
10	1720 N East Ave	Miller Park Restrooms	\$ 23,999	\$ 10,000	\$ 62
		Concession Stand	\$ 84,622	\$ 10,000	\$ 217
		Contents	\$ 1,241		\$ 6
		Scoreboard	\$ 20,800	\$ 10,000	\$ 55
		Lights	\$ 1,006,547	\$ 10,000	\$ 2,580
		Fencing	\$ 19,593	\$ 10,000	\$ 52
		Playground Equipment	\$ 86,308	\$ 10,000	\$ 222
		Picnic Shelter	\$ 20,000	\$ 10,000	\$ 52
11	140 Kingsley	Restrooms	\$ 23,999	\$ 10,000	\$ 62
12	322 S Lincoln Ave	Restrooms	\$ 23,999	\$ 10,000	\$ 62
13	305 E Nobes	Beaver Park Rstrms & Snack Bar	\$ 56,600	\$ 10,000	\$ 148
		Scoreboard	\$ 13,021	\$ 10,000	\$ 31
14	56 N Platte Ave	Water Dept Storage Bldg	\$ 133,388	\$ 10,000	\$ 739
		Contents	\$ 275,625		\$ 913
16	1009 E Nobes	Pump House 77-4	\$ 199,624	\$ 10,000	\$ 531
17	527 E 14th St	Pump House 82-2	\$ 190,251	\$ 10,000	\$ 489
18	1112 Hwy 34	Airport Shop Bldg (100X100)	\$ 1,031,270	\$ 20,625	\$ 2,644
		Airport Shop Bldg (70X60)	\$ 541,921	\$ 10,000	\$ 1,390
		Contents	\$ 8,185		\$ 23
		Airport Administration Building	\$ 505,616	\$ 10,000	\$ 1,297
		Contents	\$ 9,053		\$ 23
		Airport 4 Eight-Stall Hangars	\$ 4,780,476	\$ 95,610	\$ 12,260
		Contents	\$ 20,280		\$ 52
		Airport 2 10,000 Gal Ground Tanks	\$ 52,827	\$ 10,000	\$ 133

Not in blanket 80% Coin Dec 05.12.23
 Not in blanket 80% Coin
 Not in blanket 80% Coin
 Not in blanket 80% Coin

Not in blanket 80% Coin
 Not in blanket 80% Coin

		Airport Beacon Building	\$ 341,756	\$ 10,000	\$ 818
		Airport Runway Lights	\$ 14,384	\$ 10,000	\$ 40
		Display Plane and Sign	\$ 73,782	\$ 10,000	\$ 187
		One Family Dwelling	\$ 319,756	\$ 10,000	\$ 878
19	520 N Nebraska	Kilgore Memorial Library	\$ 4,677,806	\$ 93,556	\$ 11,998
		Contents	\$ 1,489,546		\$ 3,820
20	100 E 4th St	City Office & Municipal Bldg	\$ 5,978,084	\$ 119,562	\$ 15,330
		Contents	\$ 458,198		\$ 1,172
21	1700 N Nebraska Ave	Civil Defense Siren & Tower	\$ 32,365	\$ 10,000	\$ 82
22	2801 N Division	Civil Defense Siren & Tower	\$ 32,365	\$ 10,000	\$ 82
23	116 N Lincoln	Civil Defense Siren & Tower	\$ 32,365	\$ 10,000	\$ 82
24	202 N Nebraska Ave	Foster Park Arbor	\$ 9,921	\$ 10,000	\$ 28
25	140 Sunset Drive	Pump House 97-1	\$ 441,158	\$ 10,000	\$ 1,133
26	1708 N Nebraska Ave	Pump House 97-2	\$ 200,456	\$ 10,000	\$ 513
27	4128 Broadwell Dr	Elevated 750,000 Gal Water tank	\$ 3,173,331	\$ 63,467	\$ 8,140
28	725 N Nebraska	Senior Citizen Center	\$ 1,957,212	\$ 39,144	\$ 5,021
		Contents	\$ 64,483		\$ 166
29	2222 E 14th	City Pool/BuildingMincks Park	\$ 4,161,706	\$ 83,234	\$ 10,674
	Family Aquatic Center	Contents	\$ 24,802		\$ 64
		Playground Equipment	\$ 1,146,600	\$ 10,000	\$ 2,941
		Shelter	\$ 16,807	\$ 10,000	\$ 44
		Restrooms	\$ 145,804	\$ 10,000	\$ 374
		Picnic table	\$ 6,200	\$ 10,000	\$ 17
30	1200 W Elm	Civil Defense Siren	\$ 32,365	\$ 10,000	\$ 82
31	1128 N Maine	Civil Defense Siren	\$ 32,365	\$ 10,000	\$ 82
32	2115 S Lincoln	Civil Defense Siren	\$ 32,365	\$ 10,000	\$ 82
33	224 W Naomi Road	Civil Defense Siren	\$ 32,365	\$ 10,000	\$ 82
34	2425 E 12th St	Pump House	\$ 274,430	\$ 10,000	\$ 704
35	101 E David Drive	Sewer Lift Stations	\$ 162,694	\$ 10,000	\$ 418
36	E Sunset Drive	Dog Park Fencing	\$ 44,145	\$ 10,000	\$ 113
37	2109 E 4th	Pump House 09-01	\$ 224,038	\$ 10,000	\$ 574
38	2605 E 4th	Pump House 09-02	\$ 224,038	\$ 10,000	\$ 574
39	1503 Road 13	Pump House 09-04	\$ 224,038	\$ 10,000	\$ 574
		Pump House 09-05	\$ 224,038	\$ 10,000	\$ 574
40	2528 E 15th	Pump House 09-06	\$ 224,038	\$ 10,000	\$ 574

41	3130 Holen Ave	Holthus Convention Center	\$ 16,065,476	\$ 321,310	\$ 41,201
		Contents	\$ 496,020		\$ 1,271
		Concrete Sign	\$ 44,145	\$ 10,000	\$ 113
		Security Cameras	\$ 13,703	\$ 10,000	\$ 35
		Electric Sign	\$ 70,188	\$ 10,000	\$ 178
42	1100 Duke Dr	Water Tower	\$ 2,426,012	\$ 48,520	\$ 6,222
		Bldg & Water Controls	\$ 27,708	\$ 10,000	\$ 71
43	2300 E 12th St	Consession/Restroom/Press Box	\$ 977,445	\$ 19,549	\$ 2,506
		Contents	\$ 17,467		\$ 44
		Consession/Restroom/Press Box	\$ 977,445	\$ 19,549	\$ 2,506
		Contents	\$ 17,467		\$ 44
		Ticket Booth	\$ 4,161	\$ 10,000	\$ 9
		Maintenance Bldg	\$ 419,222	\$ 10,000	\$ 1,075
		Contents	\$ 249,498		\$ 640
		Batting Facility	\$ 132,203	\$ 10,000	\$ 339
		Dugout Covers	\$ 275,228	\$ 10,000	\$ 704
		Ball Field Fences, lighting, Playground Equip, gates. Etc	\$ 2,139,371	\$ 42,787	\$ 5,498
		Picnic Shelter	\$ 48,831	\$ 10,000	\$ 125
44	1102 Road O	New Water Treatment Plant	\$ 32,135,301	\$ 642,706	\$ 82,416
		Contents	\$ 18,601		\$ 48
45	1216 Road N	Wellhouse 09-3	\$ 224,038	\$ 10,000	\$ 574
46	Hwy 81 South	Sewer Lift Stations	\$ 162,694	\$ 10,000	\$ 418
47	St Andrews Court	Sewer Lift Stations	\$ 38,566	\$ 10,000	\$ 100
48	315 N Grant Ave	Generator w/ Retaining Wall	\$ 44,766	\$ 10,000	\$ 115
49	55 S Platte Ave	Storage Building	\$ 41,617	\$ 10,000	\$ 105
50	522 N Grant Ave	Contents	\$ 186,007		\$ 479
51	400 E 25th St	Soccer Complex - Building	\$ 154,626	\$ 10,000	\$ 393
		Contents	\$ 89,107		\$ 230
		Fences & Gazebo	\$ 27,300	\$ 10,000	\$ 71
		Retaining Wall	\$ 10,920	\$ 10,000	\$ 30
		Blanket Building	\$ 106,522,984		
		Blanket Personal Property	\$ 4,507,751		
		Blanket Property In The Open	\$ 13,322,781		
		Blanket Total	\$ 124,353,516	\$ 3,309,398	\$ 359,237

**Public Entities Endorsement
Unscheduled Property**

\$500,000

2026 Work Comp

EMC

CLASS	DESCRIPTION	PAYROLL	RATE	PREM
8810	Clerical	1,420,452	0.155	2,202
9410	Muni, Town, Emp	IF ANY	3.29	-
9015	Buildings NOC	144,752	2.826	4,091
8810	Library Emp Prof.	424,976	0.155	659
7720	Police	1,546,407	2.986	46,176
9102	Park	363,656	2.804	10,197
7520	Waterworks	153,779	4.421	6,799
7590	Garbage	201,771	3.177	6,410
7580	Sewage	281,545	2.511	7,070
5506	Street	713,811	5.269	37,611
9402	Sewer	IF ANY	3.766	-
9015	Swimming Pool	114,871	2.826	3,246
9101	Library Emp Other	IF ANY	3.564	-
8820	Attorney	IF ANY	0.097	-
8831	Hospital Veterinary	47,343	1.186	561
5403	Carpentry	IF ANY	5.746	-
8810	Police Radio Op	IF ANY	0.155	-
8380	Auto Service Repair	IF ANY	2.300	-
9063	Rec Center	488,700	0.727	3,553
7711	Firefighter	5,100	5.951	304
7705	Ambulance/EMS	7,500	4.966	372
7422	Airport	92,846	1.291	1,199
7710	Firefighter	1,393,692	5.951	82,939

CITY OF YORK PREMIUM BREAKDOWN

	AIRPORT	LANDFILL	SEWER	WATER	FIRE/AMB	POLICE	PARKS	CONV CNTR	POOL	COMM CNTR	STREET	GENERAL	TOTAL
PROPERTY	\$ 19,745	\$ 3,090	\$ 111,464	\$ 23,349	\$ 11,428		\$ 23,541	\$ 42,798	\$ 14,114	\$ 25,891	\$ 5,833	\$ 77,984	\$ 359,237
EQUIPMENT	\$ 172	\$ 12,050	\$ 2,066	\$ 344	\$ 5,943		\$ 3,099				\$ 7,575	\$ 9,284	\$ 40,533
WORK COMP	\$ 1,199	\$ 6,410	\$ 7,070	\$ 6,799	\$ 82,939	\$ 46,176	\$ 10,197		\$ 3,246		\$ 37,611	\$ 54,130	\$ 255,775
AUTO	\$ 1,789	\$ 1,359	\$ 6,210	\$ 3,561	\$ 20,091	\$ 21,157	\$ 9,039				\$ 30,537	\$ 2,954	\$ 96,697
LIABILITY	\$ 6,400					\$ 13,432	\$ 3,650		\$ 1,294		\$ 22,202	\$ 42,322	\$ 89,300
Total	\$ 29,305	\$ 22,909	\$ 126,810	\$ 34,053	\$ 120,401	\$ 80,765	\$ 49,526	\$ 42,798	\$ 18,654	\$ 25,891	\$ 103,758	\$ 186,674	\$ 841,542

	2024		2025		2026
Property	\$ 244,304		\$ 314,275		\$ 359,237
City Liability	\$ 22,366		\$ 24,332		\$ 27,146
Crime	\$ 675		\$ 572		\$ 521
Inland Marine	\$ 46,436		\$ 46,436		\$ 40,533
Auto	\$ 76,011		\$ 93,994		\$ 96,697
Work Comp	\$ 210,522		\$ 246,905		\$ 255,775
Umbrella	\$ 31,132		\$ 33,790		\$ 33,951
Linebacker	\$ 6,983		\$ 7,244		\$ 7,850
Airport GL (RPS)	\$ 6,400		\$ 6,400		\$ 6,400
Law Enforce Liab	\$ 10,200		\$ 11,880		\$ 13,432
Cyber (Lloyd's)	\$ 590		\$ 571		\$ 13,894
	\$ 655,619		\$ 786,399		\$ 855,436



EMPLOYERS MUTUAL CASUALTY COMPANY

QUOTE NUMBER: F133907-04

CRIME AND FIDELITY COVERAGE PART
QUOTATION (GOVERNMENT ENTITIES)

QUOTATION IS VALID: FROM 02/05/26 TO 03/22/26
PROPOSED POLICY PERIOD: FROM 02/15/26 TO 02/15/27

PREPARED FOR :

PRESENTED BY :

CITY OF YORK
100 E 4TH ST
YORK NE 68467-3512

CORNERSTONE INSURANCE GROUP
PO BOX 525
YORK NE 68467-0525

AGENCY BILL

AGENT: AB 8013
AGENT PHONE: (402)362-7477

INSURED IS: MUNICIPALITY

BUSINESS DESC: MUNICIPALITY

SEE ATTACHED SCHEDULE FOR DESCRIPTION OF LOCATIONS,
LIMITS, AND DEDUCTIBLES.

INSURING AGREEMENTS	PREMIUM
EMPLOYEE THEFT - BLANKET (PER LOSS)	\$ 324.00
FORGERY OR ALTERATION - NEGOTIABLE INSTRUMENTS	\$ 84.00
INSIDE THE PREMISES - THEFT OF MONEY & SECURITIES	\$ 172.00
COMPUTER AND FUNDS TRANSFER FRAUD	\$ 52.00
TOTAL POLICY PREMIUM	\$ 632.00

DATE OF ISSUE: 02/05/26 (BPP)

QUOTESHEET: CRIME

BPP

11/20/25

028

EMPLOYERS MUTUAL CASUALTY COMPANY

QUOTE NUMBER: F133907-04

CITY OF YORK

EFF DATE: 02/15/26

EXP DATE: 02/15/27

G O V E R N M E N T C R I M E P O L I C Y
Q U O T E

=====

ENDORSEMENT SCHEDULE

FORM	EDITION DATE	DESCRIPTION/ADDITIONAL INFORMATION	PREMIUM
CR0024	06-22	GOVT. CRIME COV. FORM - DISCOVERY	
CR0143	07-02	NEBRASKA CHANGES - OTHER INSURANCE	
CR0750	06-22	AMENDMENT-DELETE PROV REGARD TERROR	
CR2042	05-23	EXCL. DIGITAL TOKENS & OTHER ELEC.	
CR2548	06-22	INCLUDE INDEMNITY OF BONDED OFFICIAL	
CR7010A	12-22	CRIME & FID. COV. PART DEC. (GOV'T)	
CR7116A	12-22	CRIME & FID COV PART SCHEDULE (GOVT)	
CRTC24	06-22	GOVERNMENT CRIME COV. TABLE OF CONT.	
IL0017	11-98	COMMON POLICY CONDITIONS	
IL0122	09-07	NEBRASKA CHANGES - ACTUAL CASH VALUE	
IL0259	09-07	NE CHANGES - CANCELLATION/NONRENEWAL	
IL7004	03-20	MUTUAL POLICY PROVISIONS	
*IL7130A	04-01	NAMED INSURED ENDORSEMENT	
*IL7131A	04-01	COMM'L POLICY ENDORSEMENT SCHEDULE	
IL7306	08-98	EXC. OF CERT. COMPUTER LOSSES	
IL8458	09-22	NE MUNICIPALITY SAFETY DIVIDEND PART	

DATE OF ISSUE: 02/05/26

FORM: IL7131A (ED. 04-01)

BPP

028

EMPLOYERS MUTUAL CASUALTY COMPANY

Q U O T A T I O N - N A M E D I N S U R E D

QUOTE NUMBER
F133907-04

PROPOSED POLICY PERIOD: FROM 02/15/26 TO 02/15/27

P R E P A R E D F O R :

P R E S E N T E D B Y :

CITY OF YORK
100 E 4TH ST
YORK NE 68467-3512

CORNERSTONE INSURANCE GROUP
PO BOX 525
YORK NE 68467-0525

AGENCY BILL

AGENT: AB 8013
AGENT PHONE: (402)362-7477

IT IS HEREBY AGREED AND UNDERSTOOD THAT THE NAMED INSURED
IS AMENDED TO READ AS FOLLOWS:

1ST NAMED INSURED:
CITY OF YORK

NO. 02:
YORK VOLUNTEER FIRE DEPARTMENT

NO. 03:
YORK RURAL FIRE PROTECTION DISTRICT

NO. 04:
CITY OF YORK HOUSING AUTHORITY

PLACE OF ISSUE: DES MOINES, IA

DATE OF ISSUE: 02/05/26

FORM: IL7130A (ED. 04-01)

BPP

028



EMPLOYERS MUTUAL CASUALTY COMPANY
YORK CTY

EFF DATE: 02/15/26

QUOTE NUMBER: F133907-04
EXP DATE: 02/15/27

CRIME AND FIDELITY COVERAGE PART
QUOTATION SCHEDULE (GOVERNMENT ENTITIES)
=====

DESCRIPTION	DED (PER OCCURRENCE)	LIMIT (PER OCCURRENCE)
EMPLOYEE THEFT - BLANKET (PER LOSS) =====	\$ 1,000	\$ 250,000
FORGERY OR ALTERATION - NEGOTIABLE INSTRUMENTS =====	\$ 1,000	\$ 250,000
INSIDE THE PREMISES - THEFT OF MONEY & SECURITIES =====	\$ 1,000	\$ 250,000
COMPUTER AND FUNDS TRANSFER FRAUD =====	\$ 1,000	\$ 250,000

DATE OF ISSUE: 02/05/26 (BPP)

QUOTESHEET: CRIME

BPP

11/20/25

028

RESOLUTION 2026-1

**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.

PASSED AND APPROVED this 5th day of February, 2026.

Barry Redfern, Mayor

ATTEST:

Amanda Ring, City Clerk

EXHIBIT A

UNIT #	YEAR	DESCRIPTION	DEPARTMENT	VALUATION	SERIAL #
		Doctor Office, Grocery Store, Storage Shelves, Kitchen – Fun City	Park & Rec		
		Risers	Auditorium		