

Agenda
Yutan City Council
Tuesday, January 21st, 2025
7:00 P.M. – Yutan City Hall
112 Vine St, Yutan NE 68073

The mayor and city council reserve the right to enter into a closed session per Section 84-1410 of Nebraska State law. The sequencing of agenda items is provided as a courtesy; the mayor and city council reserve the right to address each item in any sequence they see fit.

- 7:00 Meeting to Order
Statement from the Mayor Regarding the Posted Location of Open Meetings Act
Statement from the Mayor Regarding the Meeting Code of Conduct
Roll Call
Pledge of Allegiance
- 1) **Consent Agenda**
 - a. Approve Minutes of the December 17th, 2024 Regular Meeting
 - b. Approve Minutes of the January 3rd, 2025 Special Meeting/Awards Dinner
 - c. Treasurer's Report
 - d. Claims
 - 2) **Open Discussion from the Public**
 - a. Those wishing to speak on agenda items or other items relating to city business, not on the agenda may speak at this time only. Speakers must sign in with the Clerk or Administrator prior to the commencement of the meeting. Each speaker will be limited to three minutes. No action will be taken on these discussion items at this time.
 - 3) **Presentation From Guests**
 - a. Alyson Pedro from Ric Ortmeier and Associates-City of Yutan Annual Audit Presentation
 - b. Annual Report from Library Director-Laurie Van Ackeren
 - 4) **Other Action Items**
 - a. Acceptance of FY 23-24 Audit
 - b. Reappointment of Lynn Hapke to the Library Board
 - c. Raise for City Clerk for Graduating from the Certified Public Manager Program.
 - d. Purchase of 2 new apparatuses for the splash pad.
 - e. Capital Improvement Project for new concession stand at Hayes Ballfield.
 - 5) **Discussion Items**
 - 6) **Supervisor Reports**

- a. Library Director
- b. Utility Superintendent
- c. Police Chief
- d. Community Planner
- e. City Administrator

7) Items for Next Meeting Agenda

Meeting Adjourned

NEXT MEETING DATES

Planning Commission - February 11th, 2025, 7:00 P.M.

City Council Meeting - February 18th, 2025, 7:00 P.M.

Anyone desiring to speak before the mayor and city council should contact the city clerk by the Monday preceding the city council meeting by 4:00 p.m. Anyone desiring to speak on any item on the agenda is invited to do so but should limit himself/herself to 3 minutes. After being recognized by the mayor, give your name and address for the record. Anyone desiring to speak for a longer period of time should make arrangements with the city clerk prior to the meeting. All speakers shall address the mayor and city council only. Anyone attending the meeting who may require auxiliary aid or service should contact the city clerk in advance.

Yutan City Council
Tuesday, December 17th, 2024
7:00 p.m. Yutan City Hall

EXTRACT FROM MINUTES OF A REGULAR MEETING OF THE MAYOR AND CITY COUNCIL OF THE CITY OF YUTAN, IN THE COUNTY OF SAUNDERS, STATE OF NEBRASKA HELD AT THE CITY OFFICE IN SAID CITY ON THE 17th DAY OF DECEMBER 2024, AT 7:00 p.m.

Notice of the meeting was given in advance thereof by posting notice, a designated method for giving notice, as shown by the Affidavit of Publication and Certificate of Posting Notice attached to these minutes. Notice of this meeting was given to Mayor Thompson and all members of the Yutan City Council, and a copy of their acknowledgment of receipt of the notice and the agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The meeting was called to order at 7:00 p.m. by Mayor Thompson. Councilmembers Lawton, Schimenti, Chittenden, and Peterson were present. Mayor Thompson informed all the individuals present of the location of the Open Meetings Act and Code of Conduct. The meeting was opened with the Pledge of Allegiance.

1. Consent Agenda

- a. Approve Minutes of the November 19, 2024, Regular Meeting
- b. Treasurers report
- c. Claims-**All Star Plumbing** \$750.00, **ARCS-LLC** \$2,088.03, **Axon Enterprise Inc.** \$6,670.13, **Bomgaars** \$664.08, **Brite Ideas Decorating** \$663.75, **Cardmember Services** \$1,723.99, **Cody's Custom Concrete** \$53,059.43, **Column Software PBC** \$171.19, **Cubby's** \$573.00, **Daniels Construction** \$525.00, **DataShield** \$56.00, **Des Moines Stamp** \$24.50, **Drews Farms** \$1,323.40, **Eakes** \$1,399.92, **ECS Technology Solutions** \$188.00, **Engel, Vicki** \$270.00, **HomeTown Leasing** \$69.74, **JEO** \$1,817.50, **LARM** \$308.03, **Lowes** \$236.49, **MUD** \$108.86, **Midwest Laboratories Inc.** \$431.14, **NE Department of Environment and Energy** \$38,095.34, **NE Department of Revenue** \$930.96, **NMC CAT** \$691.93, **NE Public Health Environmental Lab** \$46.00, **NE Rural Water Association** \$350.00, **Nebraska Turf Products** \$481.25, **One Call Concepts** \$10.78, **OPPD** \$4,890.78, **Ortmeier and Associates** \$18,000.00, **P & R Sales** \$30,250.00, **Purchase Power** \$312.43, **RoadRunner Transportation** \$370.75, **The Lincoln National Life Insurance Company** \$334.36, **United States Treasury** \$12,054.58, **U.S. Cellular** \$106.18, **Total w/o Payroll** \$180, 197.52, **Payroll** \$45,628.84, **Total w/Payroll** \$225,826.36.
- d. A motion to approve the consent agenda was made by Schimenti and seconded by Peterson. Upon roll call vote was as follows: YEAH: Lawton, Schimenti, Chittenden, Peterson. NO: None, Motion Carried.

2. Public Hearing

- a. Public Hearing-Uniform Policy for Elected and Appointed Officials, Employees and Volunteers Awards and Recognition Dinner.
 - i. Public Hearing opened at 7:02 p.m.. No comments from the public were taken. The public hearing closed at 7:03 p.m..

3. Action Items

- a. Resolution 2024-11- A Uniform Policy Authorizing a Recognition Dinner and Setting a Dollar Limit on the Value of any Plaque, Certificate of Achievement, or Item of Value to be provided.

- i. A motion to approve Resolution 2024-11 A Uniform Policy Authorizing a Recognition Dinner and Setting a \$50 Limit on the Value of any Plaques, Certificates of Achievements, or Item of Value to be provided was made by Chittenden and seconded by Schimenti. Upon roll call vote was as follows: YEAH: Schimenti, Chittenden, Peterson, Lawton. NO: None, Motion Carried.
 - b. Resignation of Will Smith from the Planning Commission
 - i. A motion to accept the Resignation of Will Smith was made by Lawton and seconded by Chittenden. Upon roll call vote was as follows: YEAH: Chittenden, Peterson, Lawton, Schimenti. NO: None, Motion Carried.

4. Adjournment Sine Die

- a. The term *adjournment sine die* refers to the close of a session of several meetings: where the adjournment dissolves the assembly as in the case of a session of a legislative or by the bylaws or constitution of a body. The motion should be similar to the following. *"I move that we adjourn sine die."* This motion is made only after any unfinished business that has been carried forward has been addressed.
 - i. A motion to adjourn sine die was made at 7:04 p.m. by Chittenden and seconded by Lawton. Upon roll call vote was as follows: YEAH: Peterson, Lawton, Schimenti, Chittenden. NO: None, Motion carried.

5. Transition to New Council Meeting -7:06pm

- a. Restate Open Meetings Act and Code of Conduct is posted as referenced
- b. Roll Call

6. Reorganization

- a. Swearing in New Council Members
 - i. Council Members
 - 0. Jon Chittenden-East Ward
 - 1. Will Smith-West Ward
- b. Elect Council President
 - i. A motion to appoint Kyle Schimenti as council President was made by Lawton and seconded by Chittenden. Upon roll call vote was as follows: YEAH: Chittenden, Smith, Lawton. NO: None. Abstain: Schitmenti. Motion Carried.
- c. Appointments of the following positions
 - i. City Administrator/TIF Administrator-Bob Oliva
 - ii. City Clerk/Treasurer-Brandy Bolter
 - iii. Police Chief-Tim Hannan
 - iv. Utility Superintendent-Luke Woster
 - v. Community Planner, Building Inspector, and Zoning Administrator-Robert Costa
 - vi. City Attorney-Maureen Freeman-Caddy
 - vii. City Engineer-Zach Schultz
 - 0. A motion to approve appointments as listed was made by Chittenden and seconded by Schimenti. Upon roll call vote was as follows: YEAH: Lawton, Schimenti, Chittenden, Smith. NO: None. Motion Carried.
- d. Appoint Council Members to Standing Committees
 - i. Parks & Recreation/Police-Brett Lawton

- ii. Ordinance/Legal-Kyle Schimenti
- iii. Personnel & Finance/Building and Zoning-Jon Chittenden
- iv. Utilities/Streets/-Will Smith
- v. A motion to appoint council members to standing committees was made by Schimenti and seconded by Smith. Upon roll call vote was as follows: YEAH: Schimenti, Chittenden, Smith, Lawton. NO: None, Motion Carried.
- e. Appoint a Nuisance Hearing Officer for the City of Yutan
 - i. A motion to table a nuisance hearing officer was made by Chittenden and seconded by Lawton. Upon roll call vote was as follows: YEAH: Chittenden, Smith, Lawton, Schimenti. NO: None, Motion Carried.
- f. Designate Physical Posting locations at the Yutan City Office, Post Office, and First State Bank Yutan as the Method of the Published Notice of the Time and Place of Each Meeting.
 - i. A motion to approve the Designated Physical Posting Locations was made by Schimenti and seconded by Chittenden. Upon roll call vote was as follows: YEAH: Smith, Lawton, Schimenti, Chittenden. NO: None. Motion Carried.
- g. Designate First State Bank-Yutan as the Qualifying Financial Institution for the Deposit of All Funds of the City
 - i. A motion to approve First State Bank Yutan as the Qualifying Financial Institution was made by Smith and seconded by Schimenti. YEAH: Lawton, Schimenti, Chittenden, Smith. NO: None, Motion Carried.
- h. Submittal of Conflict-of-Interest Forms
 - i. No Action was taken due to no forms being submitted.
- i. Authorize Mayor to Sign the Retainer Agreement for City Attorney
 - i. A motion to authorize the Mayor to Sign the Retainer Agreement for City Attorney was made by Chittenden and seconded by Lawton. Upon roll call vote was as follows: YEAH: Schimenti, Chittenden, Smith, Lawton. NO: None. Motion Carried.

7. **Open Discussion**

- a. Justin Barney-Wanted to congratulate Council member Jon Chittenden and Council member Will Smith on their new positions.
Laurie Van Ackeren- Wanted to thank Council member Brett Lawton for coming to toddler time in November for national read out loud month.
Mayor Thompson- Wanted to congratulate Chief Tim Hannan for being awarded a \$34,000 grant for a new UTV for the police officers which will also be split with the fire department who is giving \$10,000 to put new tracks on for use during the winter months. Mayor Thompson wanted to also acknowledge the work of the utilities department on getting the roads salted after the ice.

8. **Presentation from guest**

- a. Denis Maggart from LIGHT-Discussion of health insurance for employees.
 - i. Went over the different health insurance programs that fit different cities of different sizes and discussed what Administrator Oliva had picked for the city that would work best for the City of Yutan and its employees. Maggart went over the different types of plans and what they are and how they work. He also went over how they also offer life insurance, long time disability insurance, dental and the two different plans and the voluntary coverages. He also went over the issues that can happen with cities our size and how LIGHT streamlined lined it to make it easier for employees and the administration to access the health insurance plans. Council member Schimenti asked what are the criteria to get accepted into the program. Maggart stated that what is required to get accepted is a medical underwriting and to insure that the City can meet

the needed criteria. Administrator Oliva went over that he did get a soft approval from the council to go over numbers for the insurance and that this is reasonable with what we are doing with our current HRA plan.

9. Public Hearings

- a. Ordinance 810-Vacation of Mason Acres II
 - i. Staff Reporting-Robert Costa-Discussed what a vacation of a subdivision plot is and that it is an unusual process. That it is currently an 8-lot subdivision and if the council approves the vacation it will revert back to approximately a 24 acre lot.
 - ii. Public Hearing-the public hearing was opened at 7:37p.m.. The public hearing was closed: 7:38 p.m. there was no public comment. Community Planner Costa wanted to state for the record that when it was reviewed in 2022 that there was discussion about an easement with a neighbor and that based on the records from back then the City had nothing to do with this issue and that it was a private matter handed outside the cities purview and that going forward this will be handled in the same way.
 - iii. Ordinance 810- A motion to approve the first reading of ordinance 810 and waive the next two readings was made by Chittenden and seconded by Schimenti. Upon roll call vote was as follows: YEAH: Chittenden, Lawton, Schimenti. NO: None. Abstain: Smith. Motion Carried.

10. Resolutions

- a. Resolution 2024-12 to Authorize Membership in the League Insurance Government Health Team (LIGHT)
 - i. A motion to approve resolution 2024-12 to Authorize Membership in the League Insurance Government Health was made by Lawton and Seconded by Chittenden. Upon roll call Vote was as follows: YEAH: Smith, Lawton, Schimenti, Chittenden. NO: None, Motion Carried.

11. Other Action Items

- a. League Insurance Government Health Team Interlocal Agreement
 - i. A motion to approve the Interlocal Agreement with the League Insurance Government Health Team was made by Chittenden and seconded by Lawton. Upon roll call vote was as follows: YEAH: Lawton, Schitmenti, Chittenden, Smith. NO: None, Motion Carried.
- b. League Insurance Government Health Team Membership Agreement
 - i. A motion to approve the League Insurance Government Health Team Membership was made by Schimenti and seconded by Chittenden. Upon roll call vote was as follows: YEAH:Schimenit, Chittenden, Smith, Lawton. NO: None, Motion Carried.
- c. Reappointment of Kevin Shea to Planning Commission
 - i. A motion to reappoint Kevin Shea to the planning commission was made by Smith and seconded by Lawton. Upon roll call vote was as follows: YEAH: Chittenden, Smith, Lawton, Schimenti. NO: None, Motion Carried.
- d. Acceptance of Change Order #2 for the 1st and Poplar Street Project
 - i. A motion to acceptChange order #2 for the 1st and Poplar Street Project was made by Schimenti and seconded by Chittenden. Upon roll call vote was as follows: YEAH: Smith, Lawton, Schimenti, Chittenden. NO: None. Motion Carried.
- e. Acceptance of Change Order #3 for the 1st and Poplar Street Project
 - i. A motion to accept change order #3 for the 1st and Poplar Street Project was made

by Chittenden and seconded by Lawton. Upon roll call vote was as follows: YEAH: Lawton, Schimenti, Chittenden, Smith. NO: None, Motion Carried.

- f. Acceptance of pay application #6 and Final payment to HD Utilities & Grading in the amount of \$21,353.86
 - i. A motion to accept pay application #6 and final in the amount of \$21,353.86 to HD Utilities and Grading was made by Chittenden and seconded by Lawton. Upon roll call vote was as follows: YEAH: Lawton, Schimenti, Chittenden, Smith. NO: None, Motion Carried.

12. Discussion Items

13. Supervisor's Reports

- a. Library
- b. Police Department
- c. Utility Superintendent
- d. Occupation Tax Report – City Clerk/Treasurer
- e. Community Planner
- f. City Administrator

14. Items for Next Meeting

Agenda Meeting Adjourned-A Motion to adjourn at 7:50 p.m. was made by Chittenden and seconded by Schimenti. Upon roll call vote was as follows: YEAH: Schimenti, Chittenden, Smith, Lawton. NO: None, Motion Carried.

NEXT MEETING DATES

Planning Commission- January 14th, 2024, 7:00 P.M.

City Council Meeting-January 21st, 2024, 7:00 P.M.

Anyone desiring to speak before the mayor and city council should contact the city clerk by the Monday preceding the city council meeting by 4:00 p.m. Anyone desiring to speak on any item on the agenda is invited to do so but should limit himself/herself to 3 minutes. After being recognized by the mayor, give your name and address for the record. Anyone desiring to speak for a longer period of time should make arrangements with the city clerk prior to the meeting. All speakers shall address the mayor and city council only. Anyone attending the meeting who may require auxiliary aid or service should contact the city clerk in advance.

Matt Thompson, Mayor

Brandy Bolter, City Clerk/Treasurer

CITY OF YUTAN
P.O. BOX 215 – 112 VINE STREET
YUTAN, NE 68073
(402)625-2112

EXTRACT FROM MINUTES OF A SPECIAL MEETING OF THE MAYOR AND CITY COUNCIL OF THE CITY OF YUTAN, IN THE COUNTY OF SAUNDERS, STATE OF NEBRASKA HELD AT YUTAN VETERAN'S COUNTRY CLUB, YUTAN, NEBRASKA ON THE 3RD DAY OF JANUARY 2025, AT 5:30 p.m.

Notice of the meeting was given in advance thereof by posting notice, a designated method for giving notice, as shown by the Certificate of Posting Notice 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 of receipt of notice and the agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The meeting was called to order at 5:30 p.m. by Mayor Thompson. Councilmembers Lawton, Schimenti, and Chittenden were present, Councilmember Smith was absent. Mayor Thompson informed all individuals present of the location of the poster regarding the Open Meetings Act.

1. A city council and staff awards dinner was held. No action or public comment was taken.

A motion to adjourn the meeting was made by Chittenden and seconded by Schimenit. Upon roll call, vote was as follows YEA: Lawton, Schimenti, and Chittenden. NO: None. Motion carried. The meeting adjourned at 7:25 p.m.

NEXT REGULAR MEETING – January 21st, 2025, 7:00 p.m. at City Hall

Matt Thomspson, Mayor

Brandy Bolter, City Clerk/Treasurer



Alerts

Stay Alert

Know about changes to your finances and online security. Choose when and what alerts you get by email or text message.

Accounts

<u>GENERAL ACCOUNT</u> **3377	Available balance \$283,965.37	Recent ▼
<u>***6578 BOND FUND</u> **6578	Available balance \$102,869.85	Recent ▼
<u>***7725 RESERVE ACCOUNT</u> ****7725	Available balance \$5,399.02	Recent ▼
<u>KENO CHECKING ACCT **7959</u> *****7959	Available balance \$124,781.96	Recent ▼
<u>WATER BILL **7948</u> *****7948	Available balance \$125,740.86	Recent ▼
<u>22 MONTH CD **5415</u> *****5415	Current balance \$106,474.86	Recent ▼
<u>CITY OF YUTAN **3101</u> *****3101	Current balance \$200,393.76	Recent ▼
<u>CITY OF YUTAN **3103</u> *****3103	Current balance \$370,217.03	Recent ▼
<u>COMM REDEVELOPMENT **5469</u> *****5469	Available balance \$255,407.79	Recent ▼
<u>CRUISER PURCHASE & BLDG IMPR **8435</u> ****8435	Principal balance \$56,399.25	Recent ▼
<u>FINANCE TIF FROM CITY OF YUTAN</u> ****7345	Principal balance \$50,104.01	Recent ▼
<u>PUR 2023 GMC SIERRA+ACCESSORIE **8407</u>	Principal balance	

401,700.02

Recent ▾

ROAD PAVEMENT **8579

****8579

Principal balance

\$562,220.84

Recent ▾

STREET IMPROVEMENTS **8325

****8325

Principal balance

\$626,803.86

Recent ▾

TERM SPLASH PAD TIF **7609

****7609

Principal balance

\$151,628.60

Recent ▾

****** 7727 GENERAL FUND MONEY MARKET**

****7727

Recent ▾

SEWER ACCT ** 7970

****7970

Recent ▾

******0140 GENERAL ACCOUNT**

****0140

Recent ▾

BOND FUND

****5585

Recent ▾

RESERVE ACCOUNT

****0139

Recent ▾

CEDAR DRIVE ASPHALT OVERLAY **8179

****8179

Recent ▾

FINANCE CITY IMPR+CITY VEHICLE **7999

****7999

Recent ▾

PURCHASE SKID LOADER & UTV **8053

****8053

Recent ▾

Pay Or Transfer

<u>Internal</u>
<u>ACH</u>
<u>ACH import</u>

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ	FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues								
10-10-1013A TRANSFERS IN	0.00	0.00	60,793.01	0.00	0.00	0.00	0.00	0.00
10-10-18070 RESERVE INTEREST INCOME	264.75	106.28	534.75	46.90	2.00	300.00	0.00	0.00
10-10-18090 MISCELLANEOUS REVENUE	3,572.71	10,175.76	94,482.63	161.26	207.00	1,000.00	0.00	0.00
10-10-18180 LICENSES AND FEES	16,834.75	4,207.00	3,525.00	852.50	199.00	5,000.00	0.00	0.00
10-10-18200 PLANNING & ZONING PERMIT	1,162.50	1,640.00	1,457.50	1,015.00	0.00	1,800.00	0.00	0.00
10-10-18400 EQUALIZATION FUNDS	7,973.46	34,233.92	20,226.37	3,563.24	3,474.00	20,500.00	0.00	0.00
10-10-18410 MOTOR VEHICLE PRO RATA	3,359.34	426.32	429.94	202.53	0.00	350.00	0.00	0.00
10-10-18420 HOMESTEAD EXEMPTION	12,429.42	13,534.42	16,405.65	0.00	144.00	16,000.00	0.00	0.00
10-10-18430 5% GROSS TAX	7,205.11	7,503.48	7,625.30	0.00	0.00	8,000.00	0.00	0.00
10-10-18440 IN LIEU OF TAX	60.50	33.85	64.10	0.00	0.00	1.00	0.00	0.00
10-10-18460 CARLINE TAX	69.48	43.22	65.20	0.00	0.00	100.00	0.00	0.00
10-10-18470 BUILDING PERMITS	21,950.00	29,582.65	18,737.60	10,080.00	8,493.00	22,000.00	0.00	0.00
10-10-18490 OCCUPATION TAX	330.00	6,479.63	5,823.01	100.00	338.00	350.00	0.00	0.00
10-10-18500 INTEREST INCOME	3,945.01	2,303.26	12,671.83	360.04	229.00	1,000.00	0.00	0.00
10-10-18910 MOTOR VEHICLE TAX	42,147.58	46,093.75	44,341.62	15,254.52	14,025.00	42,500.00	0.00	0.00
10-10-18930 FRANCHISE TAX	4,259.48	0.00	0.00	0.00	0.00	1.00	0.00	0.00
10-10-18940 GEN. DTR GRANT INCOME	0.00	4,650.00	0.00	0.00	0.00	0.00	0.00	0.00
10-10-18950 GEN. NIFA GRANT INCOME	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10-10-18980 INTEREST ON TAXES	1,769.39	693.31	494.87	103.13	252.00	500.00	0.00	0.00
10-10-18990 PROPERTY TAXES	165,584.94	180,859.42	183,965.55	14,442.44	28,585.00	302,000.00	0.00	0.00
10-10-1970A T.I.F. FUND DEPOSIT	389,506.33	0.00	462,446.58	106,092.13	11,790.00	520,000.00	0.00	0.00
10-10-19800 ARPA INCOME	115,926.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-10-64150 SRF LOAN INCOME WATER	0.00	1,000.00	57,918.77	0.00	0.00	0.00	0.00	0.00
Revenues Total	798,351.72	345,566.27	992,009.28	152,273.69	67,738.00	941,402.00	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Expenses (Continued)									
10-10-10040	SIRENS	3,628.23	2,188.12	2,239.04	99.26	119.00	2,000.00	0.00	
10-10-10060	INSURANCE	3,985.02	4,596.62	5,343.58	5,724.16	0.00	4,900.00	0.00	
10-10-10070	SALARIES	27,407.13	30,485.65	49,948.44	13,626.02	25,372.00	93,800.00	0.00	
10-10-1007F	PAYROLL TAXES	7,889.16	37,040.55	143,723.97	84,244.01	3,509.00	7,175.70	0.00	
10-10-1007M	MEDICARE	1,686.22	0.00	0.00	0.00	0.00	0.00	0.00	
10-10-1007R	R - RETIREMENT CONTRIBUTI	465.38	11,865.80	13,081.64	7,746.55	6,647.00	18,900.00	0.00	
10-10-10080	TELEPHONE	824.60	1,250.13	936.39	227.32	424.00	1,100.00	0.00	
10-10-10090	MISCELLANEOUS EXPENSE	370.69	1,133.44	(1,186.00)	848.18	500.00	500.00	0.00	
10-10-10100	DOG/CAT EXPENSE	79.05	84.95	77.25	0.00	90.00	90.00	0.00	
10-10-10110	OFFICE UTILITIES	2,333.27	2,725.90	2,376.02	517.48	796.00	2,400.00	0.00	
10-10-10120	EMPLOYEE HEALTH REIMBUR	1,025.86	8,017.41	9,922.14	1,882.86	14,316.00	36,000.00	0.00	
10-10-10130	GENERAL FUND TRANSFERS	91,427.89	0.00	0.00	0.00	0.00	0.00	0.00	
10-10-10140	COUNCIL PAYROLL	11,000.00	11,000.00	11,000.00	12,430.33	11,000.00	11,000.00	0.00	
10-10-10150	UNEMPLOYMENT	0.00	416.47	628.76	74.26	36.00	500.00	0.00	
10-10-10160	AUDIT	17,649.00	14,634.00	16,015.00	24,000.00	20,922.00	22,000.00	0.00	
10-10-10170	DUES	5,457.00	5,677.00	2,079.00	4,346.00	0.00	3,000.00	0.00	
10-10-10200	LEGAL	4,452.75	4,187.50	6,948.50	1,958.50	1,558.00	7,000.00	0.00	
10-10-10220	COUNTY COMMISSIONS	1,711.60	1,833.61	1,893.44	145.46	147.00	1,600.00	0.00	
10-10-10230	COUNCIL CONFERENCE EXPE	0.00	968.70	495.00	0.00	0.00	1,000.00	0.00	
10-10-10240	EMPLOYMENT BENEFITS	13,977.25	7,157.69	6,026.70	1,429.33	2,254.00	12,000.00	0.00	
10-10-10260	OFFICE SUPPLIES	9,486.55	14,061.99	5,228.61	5,833.16	8,463.00	10,800.00	0.00	
10-10-10280	TRAINING/CONFERENCES	12,535.47	5,208.36	10,899.49	43.00	4,618.00	10,000.00	0.00	
10-10-10290	PLANNING & ZONING	15,039.44	9,042.50	19,897.50	0.00	6,608.00	10,000.00	0.00	
10-10-10310	COMPUTER EXPENSE	12,709.45	21,399.39	23,604.91	7,224.53	6,924.00	15,000.00	0.00	
10-10-10330	LOCAL PUBLISHING	2,721.41	4,975.87	2,765.50	793.29	724.00	4,400.00	0.00	
10-10-10340	EMPLOYEE APPRECIATION	513.82	696.03	1,619.99	0.00	1,800.00	1,800.00	0.00	
10-10-10350	CITY CLEAN UP	2,500.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	
10-10-10410	COMP PLAN	3,842.50	1,437.50	0.00	0.00	0.00	1.00	0.00	
10-10-10480	BUILDING INSPECTIONS	2,200.00	4,800.00	7,003.50	950.00	461.00	4,750.00	0.00	
10-10-10600	GEN DTR GRANT EXPENSE	8,129.18	1,000.00	0.00	0.00	0.00	1.00	0.00	
10-10-10650	COMMUNITY ENGAGEMENT	3,190.90	10,508.92	(719.52)	775.91	124,248.00	10,000.00	0.00	
10-10-10670	REPAIRS	20.00	455.00	(150.00)	0.00	500.00	500.00	0.00	
10-10-10680	OFFICE EQUIPMENT	4,951.13	3,752.01	4,714.51	921.01	635.00	3,000.00	0.00	
10-10-10720	SIGN EXPENSE	824.79	912.79	1,435.70	185.51	172.00	850.00	0.00	
10-10-10860	TRANSFER TO CRA CHECKINC	389,506.33	0.00	462,446.58	28,453.14	11,790.00	520,000.00	0.00	
10-10-10900	CAPITAL OUTLAY	0.00	30,282.64	0.00	0.00	56,668.00	170,000.00	0.00	
10-10-66900	Reconciliation Discrepancies	0.06	0.00	0.00	0.00	0.00	0.00	0.00	
Expenses Total		663,541.13	256,296.54	812,795.64	204,479.27	311,301.00	988,567.70	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues (Continued)									
10-11-18560	POLICE INCOME	5.00	0.00	7,009.17	7,458.45	430.00	1,500.00	0.00	
Revenues Total		5.00	0.00	7,009.17	7,458.45	430.00	1,500.00	0.00	0.00
Expenses (Continued)									
10-11-1007F	PAYROLL TAXES	0.00	0.00	0.00	764.83	0.00	0.00	0.00	
10-11-1007R	R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	(485.02)	0.00	0.00	0.00	
10-11-11060	INSURANCE - POLICE	6,848.25	9,406.82	7,746.21	13,940.88	0.00	8,500.00	0.00	
10-11-11070	WAGES-POLICE	77,317.56	76,555.81	87,289.47	29,585.37	40,366.00	107,000.00	0.00	
10-11-1107F	PAYROLL TAXES-POLICE	4,504.47	52.31	5,296.27	0.00	0.00	0.00	0.00	
10-11-11080	TELEPHONE-POLICE	1,018.01	1,250.41	1,206.42	332.42	373.00	1,200.00	0.00	
10-11-11090	MISCELLANEOUS-POLICE	100.00	0.00	0.00	22.50	84.00	250.00	0.00	
10-11-11100	HEALTH REIMBURSEMENT - P	3,000.00	4,729.29	8,014.33	150.42	437.00	5,400.00	0.00	
10-11-11200	LEGAL-POLICE	349.05	0.00	0.00	0.00	168.00	500.00	0.00	
10-11-11240	GAS-POLICE	4,208.25	2,917.62	2,012.80	302.20	1,353.00	3,000.00	0.00	
10-11-11250	UNIFORMS-POLICE	375.53	787.38	1,174.74	275.24	300.00	1,500.00	0.00	
10-11-11260	SUPPLIES-POLICE	10,045.32	3,121.49	7,710.28	3,651.28	2,320.00	4,000.00	0.00	
10-11-11280	TRAINING/CONFERENCES-POI	130.00	1,110.61	1,021.05	0.00	1,498.00	2,000.00	0.00	
10-11-11290	EVIDENCE-POLICE	53.13	17.65	0.00	0.00	84.00	250.00	0.00	
10-11-11300	COMMUNITY OUTREACH-POLI	1,976.14	709.51	1,563.00	178.13	0.00	0.00	0.00	
10-11-11900	CAPITAL OUTLAY-POLICE	0.00	37,215.41	0.00	1,907.03	6,668.00	20,000.00	0.00	
10-11-11950	POLICE CRUISER/EQUIPT RES	83.42	(26,199.00)	0.00	0.00	2,000.00	6,000.00	0.00	
Expenses Total		110,009.13	111,675.31	123,034.57	50,625.28	55,651.00	159,600.00	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ

		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues (Continued)									
10-12-18600	DONATIONS-LIBRARY	218.19	215.00	150.00	0.00	0.00	150.00	0.00	
10-12-18610	FINES/FEES-LIBRARY	135.70	213.24	833.84	280.60	196.00	500.00	0.00	
10-12-18640	STATE AID-LIBRARY	896.00	968.00	973.00	0.00	0.00	500.00	0.00	
10-12-18650	MISCELLANEOUS INCOME-LIB	298.44	21.00	55.60	242.29	0.00	0.00	0.00	
10-12-18670	GRANT INCOME - LIBRARY	5,650.00	3,319.29	3,857.00	0.00	97.00	750.00	0.00	
	Revenues Total	7,198.33	4,736.53	5,869.44	522.89	293.00	1,900.00	0.00	0.00
Expenses (Continued)									
10-12-1007F	PAYROLL TAXES	0.00	0.00	0.00	460.59	0.00	0.00	0.00	
10-12-1007R	R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	(237.06)	0.00	0.00	0.00	
10-12-13070	SALARIES-LIBRARY	37,907.95	40,961.76	49,505.00	13,862.21	16,380.00	48,000.00	0.00	
10-12-1307F	PAYROLL TAXES-LIBRARY	2,342.95	28.12	2,362.88	0.00	0.00	3,672.00	0.00	
10-12-13090	HEALTH REIMBURSEMENT-LIE	4,555.23	4,781.88	5,347.84	1,149.63	1,877.00	6,000.00	0.00	
10-12-13100	COLLECTION DEVELOPMENT-	3,295.25	5,041.90	4,791.48	993.33	1,533.00	5,000.00	0.00	
10-12-13110	READING PROGRAM-LIBRARY	2,910.68	2,972.49	1,190.00	506.97	346.00	3,000.00	0.00	
10-12-13120	UTILITIES-LIBRARY	1,875.03	2,033.83	2,765.16	315.68	941.00	2,800.00	0.00	
10-12-13130	INSURANCE-LIBRARY	2,664.13	3,918.40	2,880.88	1,317.07	0.00	3,200.00	0.00	
10-12-13150	MAINTENANCE-LIBRARY	1,961.65	3,282.09	2,925.00	0.00	(14.00)	2,000.00	0.00	
10-12-13260	SUPPLIES-LIBRARY	2,704.65	2,170.97	1,957.18	639.78	819.00	2,300.00	0.00	
10-12-13280	TRAINING-LIBRARY	537.60	523.81	988.52	865.24	419.00	700.00	0.00	
10-12-13300	TECHNOLOGY SERVICES-LIBF	1,925.39	2,369.57	1,038.94	129.98	235.00	1,100.00	0.00	
10-12-13400	GRANT EXPENSE - LIBRARY	9,159.76	783.96	3,491.99	0.00	0.00	1,500.00	0.00	
10-12-13900	CAPITAL OUTLAY-LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Expenses Total	71,840.27	68,868.78	79,244.87	20,003.42	22,536.00	79,272.00	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ

		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues (Continued)									
10-13-18310	PARK INCOME	3,781.25	2,582.26	1,562.70	201.00	76.00	1,000.00	0.00	
	Revenues Total	3,781.25	2,582.26	1,562.70	201.00	76.00	1,000.00	0.00	0.00
Expenses (Continued)									
10-13-14050	UTILITIES-PARK	7,546.16	8,597.79	7,678.42	1,759.91	2,506.00	8,000.00	0.00	
10-13-14060	INSURANCE-PARK	7,614.17	8,993.51	4,283.17	7,096.58	0.00	4,500.00	0.00	
10-13-14070	WAGES-PARK	2,525.80	5,469.27	6,335.23	0.00	0.00	3,000.00	0.00	
10-13-1407F	PAYROLL TAXES-PARK	173.13	4.22	138.36	0.00	0.00	230.00	0.00	
10-13-14260	SUPPLIES-PARK	9,204.68	5,411.87	12,973.53	1,820.96	3,414.00	10,000.00	0.00	
10-13-14320	GRAVEL-PARK	2,621.32	1,257.57	158.28	2,106.51	1,000.00	1,000.00	0.00	
10-13-14340	REPAIRS-PARK	10,487.19	11,709.89	9,505.51	4,411.02	2,227.00	7,500.00	0.00	
10-13-14390	PARK IMPROVEMENTS	27,092.92	28,360.77	3,803.22	1,047.56	9,097.00	10,000.00	0.00	
10-13-14400	PLAYGROUND EQUIPMENT	0.00	0.00	600.00	0.00	0.00	16,000.00	0.00	
10-13-14410	TMBRCRST/SPLSHPAD IMPRO	0.00	340.69	288.10	0.00	0.00	16,000.00	0.00	
	Expenses Total	67,265.37	70,145.58	45,763.82	18,242.54	18,244.00	76,230.00	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues (Continued)									
10-14-20010	STREET INCOME	57,192.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-28090	MISCELLANEOUS REVENUE	134.40	0.00	3,850.00	0.00	0.00	1.00	0.00	0.00
10-14-28400	STATE HIWAY ALLOCATION	132,405.29	186,383.14	179,075.73	61,212.76	63,311.00	186,348.00	0.00	0.00
10-14-28410	MOTOR VEHICLE FEES	2,915.80	14,787.10	12,810.19	5,783.66	6,297.00	14,000.00	0.00	0.00
10-14-28510	INCENTIVE	0.00	0.00	3,000.00	0.00	0.00	1.00	0.00	0.00
10-14-28550	STREET EQUIPMENT SOLD	0.00	8,333.33	0.00	0.00	0.00	0.00	0.00	0.00
10-14-28590	TOWNSHIP ROAD LEVY	22,612.16	20,781.81	22,284.02	1,361.95	1,948.00	19,000.00	0.00	0.00
10-14-28600	STREET NIFA GRANT INCOME	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-29040	TRUCK/CO RD 5 LOAN PROCE	0.00	84,752.15	0.00	0.00	0.00	0.00	0.00	0.00
10-14-29050	1ST & POPLAR LOAN PROCEE	0.00	0.00	600,150.00	0.00	0.00	0.00	0.00	0.00
10-14-31820	TRANSFER FR STREET FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenues Total		215,260.13	317,037.53	821,169.94	68,358.37	71,556.00	219,350.00	0.00	0.00
Expenses (Continued)									
10-14-1007F	PAYROLL TAXES	0.00	0.00	0.00	452.82	0.00	0.00	0.00	0.00
10-14-1007R	R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	(153.10)	0.00	0.00	0.00	0.00
10-14-20030	INSURANCE	3,816.90	5,312.65	4,332.12	3,842.76	0.00	4,500.00	0.00	0.00
10-14-20040	STREET LIGHTS	17,297.90	24,484.46	25,984.70	6,688.11	7,663.00	24,000.00	0.00	0.00
10-14-20070	SALARIES	35,919.14	41,990.54	43,574.28	13,515.34	18,000.00	55,000.00	0.00	0.00
10-14-2007F	PAYROLL TAXES	1,943.18	23.44	3,022.16	0.00	0.00	4,300.00	0.00	0.00
10-14-20090	MISCELLANEOUS EXPENSE	0.00	248.00	900.00	0.00	1,000.00	1,000.00	0.00	0.00
10-14-20120	EMPLOYEE HEALTH REIMBUR	100.00	2,228.08	4,307.61	683.06	3,604.00	6,000.00	0.00	0.00
10-14-20240	GAS	2,267.65	3,507.16	3,448.94	426.23	1,149.00	3,500.00	0.00	0.00
10-14-20260	SUPPLIES	3,406.49	4,143.72	3,784.70	272.68	1,837.00	3,500.00	0.00	0.00
10-14-20630	ENGINEERING	4,217.50	12,434.16	3,000.00	0.00	5,000.00	5,000.00	0.00	0.00
10-14-20650	EQUIPMENT REPAIRS	1,565.72	1,779.21	2,754.19	1,005.81	700.00	3,000.00	0.00	0.00
10-14-20660	SIGNS	3,692.63	796.41	5,926.17	10.99	0.00	2,500.00	0.00	0.00
10-14-20700	EQUIPMENT RENTAL	0.00	1,296.78	4,294.65	278.40	0.00	4,000.00	0.00	0.00
10-14-20810	GARBAGE	2,003.43	3,870.00	4,256.00	1,112.25	1,120.00	3,700.00	0.00	0.00
10-14-20820	UTILITIES-SHED	3,748.68	4,471.56	3,475.21	612.04	1,183.00	4,000.00	0.00	0.00
10-14-20830	REPAIRS	5,660.00	23,470.55	21,514.96	1,327.50	0.00	50,000.00	0.00	0.00
10-14-20840	STREET SWEEPING BY OTHEI	2,400.00	2,750.00	4,250.00	0.00	0.00	4,500.00	0.00	0.00
10-14-20850	GRAVEL AND ICE MELT	2,365.39	4,600.37	9,762.65	0.00	0.00	10,000.00	0.00	0.00
10-14-20920	STREET MAINTENANCE	11,638.54	7,210.71	3,565.38	256,808.65	0.00	6,000.00	0.00	0.00
10-14-20930	PAINT	2,175.00	2,825.00	0.00	0.00	1,332.00	4,000.00	0.00	0.00
10-14-20940	SEASONAL BANNERS	463.27	2,364.85	0.00	663.75	0.00	0.00	0.00	0.00
10-14-20950	STREET IMPRPTS/EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-20960	STREET COMP PLAN EXPENSI	3,842.50	1,437.50	0.00	0.00	0.00	0.00	0.00	0.00
10-14-20970	STREET DTR PLAN EXPENSE	812.50	(3,050.00)	0.00	0.00	0.00	0.00	0.00	0.00
10-14-20980	CAPITAL OUTLAY - EQPT PUR	0.00	829.87	0.00	0.00	0.00	0.00	0.00	0.00
10-14-20990	TRANSFER TO GENERAL	0.00	0.00	22,542.14	0.00	0.00	0.00	0.00	0.00
10-14-21040	TRUCK/CO RD 5 LOAN TO DS	0.00	0.00	30,992.12	0.00	0.00	0.00	0.00	0.00
10-14-21050	1ST & POPLAR LOAN TO DS	0.00	0.00	433,532.72	162,427.15	0.00	400,000.00	0.00	0.00
10-14-21060	EQUIPMENT PURCHASE	0.00	0.00	20,388.19	0.00	20,000.00	20,000.00	0.00	0.00
Expenses Total		109,336.42	149,025.02	659,608.89	449,974.44	62,588.00	618,500.00	0.00	0.00

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CITY OF YUTAN

00-00-00000 to ZZ-ZZ-77777

	FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues (Continued)								
10-20-8013C TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Revenues Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses (Continued)								
10-20-1007R R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	(1,454.09)	0.00	0.00	0.00	
Expenses Total	0.00	0.00	0.00	(1,454.09)	0.00	0.00	0.00	0.00

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CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ

	FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues (Continued)								
10-21-9013A TRANSFER FROM GENERAL F	0.00	0.00	0.00	0.00	15,000.00	45,000.00	0.00	
Revenues Total	0.00	0.00	0.00	0.00	15,000.00	45,000.00	0.00	0.00
Expenses (Continued)								
10-21-1007R R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	(1,454.09)	0.00	0.00	0.00	
Expenses Total	0.00	0.00	0.00	(1,454.09)	0.00	0.00	0.00	0.00

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00-00-00000 to ZZ-ZZ-ZZZZZ		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues									
20-20-81070	RESERVE INTEREST INCOME	1,018.49	408.96	2,445.17	180.44	4.00	600.00	0.00	
20-20-81100	RENTAL INCOME - TOWER	10,000.00	11,000.00	12,000.00	4,000.00	4,000.00	12,000.00	0.00	
20-20-81110	WATER NIFA GRANT INCOME	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	
20-20-81120	WATER DTR GRANT INCOME	0.00	4,650.00	0.00	0.00	0.00	0.00	0.00	
20-20-88090	MISCELANEOUS REVENUE	935.40	7,702.10	68,310.18	(764.07)	0.00	1.00	0.00	
20-20-88640	INFRASTRUCTURE REPLACEN	33,279.60	77,154.15	75,680.00	19,338.00	0.00	0.00	0.00	
20-20-88750	LATE FEES	3,964.42	7,418.77	8,642.50	3,177.50	1,939.00	6,500.00	0.00	
20-20-88760	USER FEES	187,541.05	399,229.74	149,788.22	93,424.02	98,393.00	325,000.00	0.00	
20-20-88770	SECURITY DEPOSITS	1,200.00	1,212.50	75.00	0.00	0.00	1.00	0.00	
20-20-88780	HOOKUPS	0.00	250.00	0.00	0.00	0.00	1.00	0.00	
20-20-88810	SALES TAX REVENUE	(887.34)	1,331.29	48.15	28.05	0.00	1.00	0.00	
20-20-88900	BOND PROCEEDS	548,353.00	0.00	0.00	0.00	0.00	0.00	0.00	
Revenues Total		785,404.62	512,357.51	316,989.22	119,383.94	104,336.00	344,104.00	0.00	0.00
Expenses									
20-20-1007F	PAYROLL TAXES	0.00	0.00	0.00	1,141.25	0.00	0.00	0.00	
20-20-1007R	R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	609.52	0.00	0.00	0.00	
20-20-80040	INSURANCE	9,895.34	11,364.15	4,283.18	9,486.34	0.00	4,800.00	0.00	
20-20-80050	UTILITIES	15,020.23	14,697.38	12,865.53	3,217.53	4,131.00	13,000.00	0.00	
20-20-80070	SALARIES	76,306.84	85,382.26	114,545.18	34,692.35	36,910.00	120,000.00	0.00	
20-20-8007F	PAYROLL TAXES	4,009.81	48.84	6,058.43	0.00	0.00	9,200.00	0.00	
20-20-80090	MISCELLANEOUS	110.61	0.00	13,311.38	0.00	84.00	100.00	0.00	
20-20-80100	METER TECHNOLOGY FEES	5,028.62	218.40	3,721.04	3,967.37	672.00	2,500.00	0.00	
20-20-80120	EMPLOYEE HEALTH REIMBUR	1,283.27	2,228.11	4,307.64	683.03	3,604.00	6,000.00	0.00	
20-20-80150	DWSRF PAYMENT	0.00	0.00	0.00	11,497.93	0.00	25,000.00	0.00	
20-20-80170	DUES	87.50	87.50	0.00	175.00	168.00	500.00	0.00	
20-20-80200	LEGAL	539.90	0.00	0.00	0.00	168.00	500.00	0.00	
20-20-80210	WATER COMP PLAN EXPENSE	3,842.50	1,437.50	0.00	0.00	332.00	1,000.00	0.00	
20-20-80220	WATER DTR PLAN EXPENSE	8,129.16	2,100.00	0.00	0.00	0.00	0.00	0.00	
20-20-80240	GAS	2,962.06	3,507.30	3,448.85	409.26	1,149.00	3,500.00	0.00	
20-20-80250	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20-20-80260	SUPPLIES	7,319.54	6,128.61	7,977.28	912.78	1,751.00	5,000.00	0.00	
20-20-80270	LOCATING COSTS	278.13	216.74	159.28	41.14	51.00	300.00	0.00	
20-20-80280	SCHOOLS	1,207.47	572.29	2,988.45	1,194.80	1,088.00	3,000.00	0.00	
20-20-80460	TOWER REPAIRS	0.00	13,412.82	1,950.00	0.00	5,000.00	5,000.00	0.00	
20-20-80630	ENGINEERS	4,188.75	5,416.67	0.00	180.00	1,668.00	5,000.00	0.00	
20-20-80640	TESTING	6,805.33	4,460.36	4,595.99	437.40	3,411.00	5,000.00	0.00	
20-20-80690	REPAIRS	2,215.50	5,667.00	1,922.22	4,801.76	2,731.00	15,000.00	0.00	
20-20-80730	WATER MAIN REPAIRS	13,886.00	10,294.91	23,193.71	4,320.00	0.00	12,000.00	0.00	
20-20-80750	WELL EXPENSE	1,743.99	3,906.28	3,463.12	0.00	(8,713.00)	4,500.00	0.00	
20-20-80760	MULTI PURPOSE BOND	70,065.87	1,293.75	0.00	0.00	0.00	0.00	0.00	
20-20-80770	SECURITY DEPOSIT RETURNS	889.81	182.41	48.44	0.00	0.00	500.00	0.00	
20-20-80790	METERS/HYDRANTS	85,761.83	212,106.01	18,523.66	0.00	1,755.00	2,000.00	0.00	
20-20-80810	SALES TAX EXPENSE	3,322.05	14,919.37	0.00	3,688.90	17,745.00	25,000.00	0.00	
20-20-80900	CAPITAL OUTLAY	0.00	50,582.65	32,549.50	0.00	0.00	40,000.00	0.00	
20-20-90930	SPLASH PAD IMPROVEMENTS	64.31	500.00	0.00	0.00	0.00	0.00	0.00	
Expenses Total		324,964.42	450,731.31	259,912.88	81,456.36	73,705.00	308,400.00	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ

Revenues (Continued)

	FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
20-21-90140 SRF LOAN INCOME	0.00	176,513.00	0.00	0.00	0.00	0.00	0.00	0.00
20-21-91070 SEWER RESERVE INTEREST	753.61	302.59	1,134.27	133.52	8.00	1,000.00	0.00	0.00
20-21-91110 SEWER NIFA GRANT INCOME	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
20-21-91120 SEWER DTR GRANT INCOME	0.00	4,650.00	0.00	0.00	0.00	0.00	0.00	0.00
20-21-98090 MISCELLANEOUS REVENUE	1,887.73	36.25	(573.51)	(764.21)	0.00	1.00	0.00	0.00
20-21-98750 LATE FEES	3,661.87	6,342.74	5,512.50	2,177.50	1,383.00	4,600.00	0.00	0.00
20-21-98760 USER FEES	208,061.97	437,250.83	196,631.97	105,539.00	122,885.00	365,000.00	0.00	0.00
20-21-98770 SECURITY DEPOSITS	1,200.00	1,200.00	75.00	0.00	434.00	1,300.00	0.00	0.00
20-21-98780 HOOKUPS	0.00	275.00	0.00	0.00	0.00	1.00	0.00	0.00
20-21-98790 SEWER SALES TAX INCOME	3,693.65	3,956.15	0.00	2,838.34	2,949.00	9,000.00	0.00	0.00
20-21-98960 LAGOON FARM INCOME	21,004.91	19,660.91	10,215.69	15,452.28	0.00	11,000.00	0.00	0.00
Revenues Total	240,263.74	652,187.47	212,995.92	125,376.43	127,659.00	391,902.00	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Expenses (Continued)									
20-21-1007F	PAYROLL TAXES	0.00	0.00	0.00	1,141.25	0.00	0.00	0.00	0.00
20-21-1007R	R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	609.52	0.00	0.00	0.00	0.00
20-21-90040	INSURANCE	4,186.49	5,690.85	4,914.17	8,808.11	0.00	5,500.00	0.00	0.00
20-21-90050	UTILITIES	4,453.35	5,119.61	5,447.24	1,267.52	1,737.00	5,500.00	0.00	0.00
20-21-90070	SALARIES	75,682.66	85,382.27	114,545.18	34,692.34	38,755.00	126,000.00	0.00	0.00
20-21-9007F	PAYROLL TAXES	4,577.35	48.84	5,915.04	0.00	0.00	9,650.00	0.00	0.00
20-21-90080	TELEPHONE	1,409.57	1,625.43	1,551.40	437.35	527.00	1,600.00	0.00	0.00
20-21-90090	MISCELLANEOUS	46.90	109.74	24,456.19	0.00	217.00	500.00	0.00	0.00
20-21-90120	EMPLOYEE HEALTH REIMBUR	1,283.27	2,193.14	4,307.63	683.03	3,604.00	6,000.00	0.00	0.00
20-21-90130	DEBT SERVICE COSTS	0.00	0.00	4,711.82	0.00	0.00	0.00	0.00	0.00
20-21-90150	CWSRF PAYMENT	0.00	0.00	0.00	26,597.41	2,080.00	35,000.00	0.00	0.00
20-21-90170	DUES	87.50	87.50	3,588.55	175.00	168.00	500.00	0.00	0.00
20-21-90200	LEGAL	62.00	0.00	0.00	0.00	168.00	500.00	0.00	0.00
20-21-90210	SEWER COMP PLAN EXPENSE	3,842.50	1,437.50	0.00	0.00	0.00	0.00	0.00	0.00
20-21-90220	SEWER DTR PLAN EXPENSE	8,129.16	2,103.75	0.00	0.00	0.00	0.00	0.00	0.00
20-21-90240	GAS	4,417.06	2,906.57	3,448.90	409.27	1,314.00	4,000.00	0.00	0.00
20-21-90260	SUPPLIES	6,945.05	5,329.67	8,372.64	710.26	2,169.00	5,000.00	0.00	0.00
20-21-90280	SCHOOLS	1,662.46	363.72	1,374.22	366.00	786.00	2,000.00	0.00	0.00
20-21-90630	ENGINEERS	4,023.75	5,416.67	0.00	0.00	1,668.00	5,000.00	0.00	0.00
20-21-90640	TESTING	0.00	0.00	969.80	216.13	19.00	1,500.00	0.00	0.00
20-21-90660	SEWER SALES TAX EXPENSE	4,521.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-21-90690	REPAIRS	1,421.62	16,651.17	11,893.12	3,095.74	2,275.00	20,000.00	0.00	0.00
20-21-90700	SEWER RR LEASE	1,817.29	1,603.14	2,401.69	0.00	215.00	1,500.00	0.00	0.00
20-21-90710	CHEMICALS	0.00	635.00	0.00	0.00	600.00	1,800.00	0.00	0.00
20-21-90720	SEWER MAIN CLEANING	0.00	10,155.75	9,781.25	0.00	6,901.00	10,000.00	0.00	0.00
20-21-90770	SECURITY DEPOSIT RETURNS	889.79	182.41	48.44	0.00	0.00	500.00	0.00	0.00
20-21-90780	LAGOON FARM GROUND EXPE	28,406.15	4,851.13	9,312.27	1,323.40	1,738.00	5,000.00	0.00	0.00
20-21-90790	LAGOON DISCHARGE COSTS	331.12	472.39	1,560.78	431.14	329.00	1,000.00	0.00	0.00
20-21-90900	CAPITAL OUTLAY	0.00	13,590.78	0.00	0.00	0.00	0.00	0.00	0.00
20-21-90940	SEWER INFILTRATION REPAIF	0.00	10,741.67	0.00	0.00	3,332.00	10,000.00	0.00	0.00
20-21-90950	SEWER SYSTEM/EQUIPMENT	0.00	0.00	587.50	0.00	0.00	0.00	0.00	0.00
20-21-90960	LIFT STATION PUMP UPGRADI	38,055.00	556,664.99	105,851.49	0.00	0.00	0.00	0.00	0.00
20-21-90970	TRANSFER TO WATER	0.00	0.00	94,352.44	0.00	0.00	0.00	0.00	0.00
20-21-90980	CAPITAL OUTLAY - EQUIPMEN	0.00	25,110.88	0.00	3,967.38	3,713.00	25,000.00	0.00	0.00
Expenses Total		196,251.08	758,474.57	419,391.76	84,930.85	72,315.00	283,050.00	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues									
30-30-31820	TRANSFER FR STREET FUND	0.00	0.00	4,979.25	0.00	0.00	0.00	0.00	0.00
30-30-32900	BOND FINANCING - YUTAN SC	1,427.89	37,694.96	18,847.48	18,847.48	0.00	18,847.00	0.00	0.00
30-30-33510	PROPERTY TAXES	111,670.08	122,073.85	124,965.11	2,139.30	0.00	0.00	0.00	0.00
30-30-36810	BOND RESERVE INTEREST	799.95	208.63	370.20	126.44	111.00	250.00	0.00	0.00
30-30-37520	IN LIEU OF TAX	42.44	42.44	42.44	0.00	0.00	21.00	0.00	0.00
30-30-37530	MOTOR VEHICLE PRO RATA	270.46	278.80	292.06	38.66	42.00	250.00	0.00	0.00
30-30-37540	HOMESTEAD EXEMPTION	8,477.16	8,129.94	9,917.52	0.00	67.00	9,000.00	0.00	0.00
30-30-37550	5% GROSS TAX	4,891.45	5,096.24	5,179.79	0.00	0.00	5,400.00	0.00	0.00
30-30-37580	CARLINE TAX	39.37	42.35	44.29	0.00	0.00	40.00	0.00	0.00
30-30-37590	INTEREST ON TAXES	1,637.50	470.68	2,037.85	70.05	198.00	400.00	0.00	0.00
30-30-37990	LOANS FROM OTHER FUNDS	90,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenues Total	219,256.30	174,037.89	166,675.99	21,221.93	418.00	34,208.00	0.00	0.00
Expenses									
30-30-30020	BOND EXPENSE	0.00	66.00	0.00	0.00	0.00	0.00	0.00	0.00
30-30-31000	BOND FEES	64.00	22.00	211.63	44.00	0.00	0.00	0.00	0.00
30-30-32010	12 G.O. VAR PUR BDS - PRINC	75,000.00	75,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00	0.00
30-30-32020	12 G.O. VAR PUR BDS - INTERI	6,871.40	4,539.38	3,510.00	1,755.00	0.00	1,755.00	0.00	0.00
30-30-32200	2014 WATER BONDS--PRINCIP	50,000.00	50,000.00	55,000.00	0.00	0.00	0.00	0.00	0.00
30-30-32210	2014 WATER BONDS--INTERES	3,506.95	3,143.12	1,567.50	0.00	0.00	0.00	0.00	0.00
30-30-33040	TRUCK/CO RD 5 LOAN	19,175.67	19,175.67	0.00	0.00	0.00	0.00	0.00	0.00
30-30-33050	SKID LOADER/UTV LOAN	17,134.68	14,278.90	0.00	0.00	0.00	0.00	0.00	0.00
30-30-33060	CEDAR ASPHALT OVERLAY	22,542.14	22,542.14	0.00	0.00	0.00	0.00	0.00	0.00
30-30-33500	COUNTY COMMISSIONS	1,159.17	2,755.33	575.85	21.84	0.00	0.00	0.00	0.00
30-30-33650	UTV/SKID LOADER LOAN	0.00	0.00	58,474.24	0.00	0.00	0.00	0.00	0.00
	Expenses Total	195,454.01	191,522.54	164,339.22	46,820.84	45,000.00	46,755.00	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ

		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues									
40-40-19600	KENO INCOME	52,141.30	55,365.42	54,275.48	15,281.83	18,535.00	55,000.00	0.00	
	Revenues Total	52,141.30	55,365.42	54,275.48	15,281.83	18,535.00	55,000.00	0.00	0.00
Expenses									
40-40-10810	KENO EXPENSE - STATE TAX	5,306.00	12,057.71	13,486.40	5,729.00	6,926.00	13,500.00	0.00	
40-40-10820	KENO EXPENSE - OPERATING	6,907.68	0.00	140.89	0.00	0.00	200.00	0.00	
40-40-10830	KENO EXPENSE - COM. BETTE	33,402.50	0.00	22,614.24	7,890.89	13,611.00	100,000.00	0.00	
40-40-10840	KENO EXPENSE - OTHER COS	0.00	0.00	(60,153.80)	0.00	0.00	0.00	0.00	
	Expenses Total	45,616.18	12,057.71	(23,912.27)	13,619.89	20,537.00	113,700.00	0.00	0.00

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ

		FY 2022	FY 2023	FY 2024	YTD 01/31/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Total Revenue	Credit	2,321,662.39	2,063,870.88	2,578,557.14	510,078.53	406,041.00	2,035,366.00	0.00	0.00
Total Expense	Debit	1,784,278.01	2,068,797.36	2,540,179.38	967,244.71	681,877.00	2,674,074.70	0.00	0.00
		(537,384.38)	4,926.48	(38,377.76)	457,166.18	275,836.00	638,708.70	0.00	0.00

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 1/16/25
Re: Audit Report

Aylson Pedro from Ric Ortmeier CPA and Associates will be presenting the City of Yutan FY 23-24 Annual Audit report.

Action Item - N/A

**CITY OF YUTAN
NEBRASKA
FINANCIAL STATEMENTS
SEPTEMBER 30, 2024**

CITY OF YUTAN, NEBRASKA

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RIC ORTMEIER
CERTIFIED PUBLIC ACCOUNTANT

1835 E. Military Avenue * Suite 121 * Fremont, Nebraska 68025
Telephone & Fax (402) 721-4224

Independent Auditor's Report

Honorable Mayor and City Council
City of Yutan, Nebraska
Yutan, Nebraska

Opinions

I have audited the accompanying financial statements of the governmental activities-cash basis, the business-type activities-accrual basis, each major fund of the City of Yutan, Nebraska (the City) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities-cash basis, the business-type activities-accrual basis, each major fund of the City as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the basis of accounting described in Note A.

Basis for Opinions

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the City and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Emphasis of Matter-Basis of Accounting

I 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 cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash and accrual basis of accounting described in Note A and for determining that the cash 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 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

My 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 my 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*, I, exercised professional judgment and maintained professional skepticism throughout the audit, identified and assessed 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, obtained 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 internal control. Accordingly, no such opinion is expressed, evaluated 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, and concluded whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City basic financial statements. The accompanying nonmajor governmental fund combining statements and statement of general fund departmental revenue and expenditures are presented for the 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 my opinion, the supplementary information described in the second sentence of this paragraph is fairly stated, in all material aspects, 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 introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued our report dated December 6, 2024, on our consideration of the City'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'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's internal control over financial reporting and compliance.



Ric Ortmeier
Certified Public Accountant
December 6, 2024

**CITY OF YUTAN, NEBRASKA
STATEMENT OF NET POSITION**

SEPTEMBER 30, 2024

	Primary Government			Component Unit CRA
	Governmental Activities	Business-type Activities	Total (memo only)	
ASSETS:				
Cash in bank	\$ 808,842	\$ 358,329	\$ 1,167,171	
Cash - restricted	231,909	238,436	470,345	463,765
Cash-committed	121,968		121,968	
Cash with county treasurer	6,972		6,972	
Accounts receivable		46,747	46,747	
Capital assets, net		3,685,481	3,685,481	
Total assets	\$ 1,169,691	\$ 4,328,993	\$ 5,498,683	\$ 463,765
LIABILITIES:				
Sales tax payable		955	955	
Accounts payable		21,974		
Customer deposits		16,124	16,124	
Bonds payable		1,581,010	1,581,010	813,510
Total liabilities	0	1,620,063	1,620,063	813,510
NET POSITION:				
Net investment in capital assets		2,104,471	2,104,471	
Restricted	233,434	238,436	471,870	463,765
Committed	121,968		121,968	
Unrestricted	814,288	366,022	1,180,310	
Net position	\$ 1,169,690	\$ 2,708,930	\$ 3,878,619	\$ (349,745)

See notes to Financial Statements

CITY OF YUTAN, NEBRASKA
STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

FUNCTIONS/PROGRAMS	Disbursements	Charges for Services	Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position		Total	Component Unit CRA
				Governmental Activities	Business-type Activities		
Primary Government							
Governmental activities:							
General government	\$ 421,822			\$ (421,822)		\$ (421,822)	\$ -
Streets	681,813			(681,813)		(681,813)	0
Public safety	156,032			(156,032)		(156,032)	0
Culture and recreation	128,189		\$ 4,007	(124,182)		(124,182)	0
Debt service	105,865			(105,865)		(105,865)	0
Transfers to other funds	58,474			(58,474)		(58,474)	0
Total governmental activities	<u>1,552,196</u>	<u>0</u>	<u>4,007</u>	<u>(1,548,189)</u>		<u>(1,548,189)</u>	<u>0</u>
Business-type activities:							
Water fund	264,337	314,544			50,207	50,207	0
Sewer fund	586,390	211,862			(374,529)	(374,529)	0
Transfers to other funds	94,352				94,352	94,352	0
Total business-type activities	<u>945,080</u>	<u>526,406</u>			<u>(418,674)</u>	<u>(418,674)</u>	<u>0</u>
Component Unit-CRA	<u>(365,604)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(365,604)</u>
General revenues:							
Taxes				375,556		375,556	466,454
Intergovernmental - state				231,948		231,948	
Intergovernmental - county				68,128		68,128	
In lieu of taxes				13,021		13,021	
Licenses, fees and permits				93,066		93,066	
Interest				16,110	3,579	19,689	
Transfer from other funds				152,826		152,826	
Loan proceeds				600,150		600,150	
School reimbursement				18,847		18,847	
Other miscellaneous				224,230		224,230	
Total Revenues and Transfers				<u>1,793,883</u>	<u>3,579</u>	<u>1,797,463</u>	<u>466,454</u>
Change in Net Position				245,695	(415,095)	(169,400)	100,850
Net Position - Beginning of Year				<u>923,995</u>	<u>3,124,024</u>	<u>4,048,019</u>	<u>(450,595)</u>
Net Position - End of Year				<u>\$ 1,169,690</u>	<u>\$ 2,708,930</u>	<u>\$ 3,878,619</u>	<u>\$ (349,745)</u>

See Notes to Financial Statements

**CITY OF YUTAN, NEBRASKA
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
CASH BASIS - GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2024

	General	Bond	Special Revenue Fund-Keno	Total
ASSETS:				
Cash - unrestricted	\$ 808,842			\$ 808,842
Cash - restricted		\$ 231,909		231,909
Cash-committed			\$ 121,968	121,968
Cash with county treasurer	5,446	1,525		6,972
Total assets	\$ 814,288	\$ 233,434	\$ 121,968	\$ 1,169,691
LIABILITIES AND FUND BALANCES:				
Fund balances (deficit):				
Restricted for:				
Debt Service		233,434		233,434
Committed - Keno			121,968	121,968
Unassigned	814,288			814,288
Total fund balances (deficit)	814,288	233,434	121,968	1,169,690
Total Liabilities and Fund Balances	\$ 814,288	\$ 233,434	\$ 121,968	\$ 1,169,690

CITY OF YUTAN, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE IN FUND BALANCES -
 CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General	Bond	Special Revenue Fund-Keno	Total
RECEIPTS:				
Property taxes	\$ 206,250	\$ 124,965		\$ 331,215
Motor vehicle tax	44,342			44,342
Intergovernmental - state	231,948			231,948
Intergovernmental - county	57,919	10,210		68,128
Payments in lieu of tax	7,755	5,267		13,021
Licenses, fees and permits	32,913		\$ 60,154	93,066
Interest	13,701	2,408		16,110
School reimbursement		18,847		18,847
Other miscellaneous	224,230			224,230
Total receipts	<u>819,057</u>	<u>161,697</u>	<u>60,154</u>	<u>1,040,907</u>
DISBURSEMENTS:				
General government	385,580		36,242	421,822
Streets	681,813			681,813
Public safety	156,032			156,032
Culture and recreation	128,189			128,189
Total disbursements	<u>1,351,614</u>	<u>-</u>	<u>36,242</u>	<u>1,387,856</u>
Excess of receipts over (under) disbursements	<u>(532,557)</u>	<u>161,697</u>	<u>23,912</u>	<u>(346,949)</u>
OTHER FINANCING SOURCES (USES):				
Grants and donations	4,007			4,007
Debt service		(105,865)		(105,865)
Loan proceeds	600,150			600,150
Transfers to other funds		(58,474)		(58,474)
Transfers from other funds	147,847	4,979		152,826
Total other financing sources (uses)	<u>752,004</u>	<u>(159,360)</u>	<u>0</u>	<u>592,644</u>
NET CHANGE IN FUND BALANCES	219,447	2,337	23,912	245,695
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	<u>594,842</u>	<u>231,097</u>	<u>98,056</u>	<u>923,995</u>
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ 814,289</u>	<u>\$ 233,434</u>	<u>\$ 121,968</u>	<u>\$ 1,169,690</u>

**CITY OF YUTAN, NEBRASKA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS**

SEPTEMBER 30, 2024

ASSETS	Water	Sewer	Total
Current Assets:			
Cash - unrestricted	\$ 321,223	\$ 53,230	\$ 374,453
Cash - restricted	128,385	93,927	222,312
Accounts receivable	11,105	35,642	46,747
Total current assets	<u>460,713</u>	<u>182,799</u>	<u>643,512</u>
Noncurrent Assets:			
Land	10,500	175,581	186,081
Water and sewer system	2,961,499	2,484,247	5,445,746
Less accumulated depreciation	(887,828)	(1,058,517)	(1,946,345)
Total non-current assets	<u>2,084,171</u>	<u>1,601,310</u>	<u>3,685,481</u>
Total Assets	<u>\$ 2,544,883</u>	<u>\$ 1,784,109</u>	<u>\$ 4,328,993</u>
LIABILITIES			
Current Liabilities:			
Sales tax payable	10	945	955
Accounts payable	12,831	9,143	21,974
Customer deposits	8,062	8,063	16,124
Bonds payable - current portion	66,498	22,803	89,301
Total current liabilities	<u>87,400</u>	<u>40,953</u>	<u>128,354</u>
Noncurrent Liabilities:			
Bonds payable - net of current portion	611,880	879,829	1,491,709
Total long-term liabilities	<u>611,880</u>	<u>879,829</u>	<u>1,491,709</u>
Total Liabilities	<u>699,280</u>	<u>920,783</u>	<u>1,620,063</u>
NET POSITION			
Net investment in capital assets	1,405,793	698,678	2,104,471
Restricted	136,447	101,990	238,436
Unrestricted	<u>303,364</u>	<u>62,659</u>	<u>366,022</u>
Net Position	<u>1,845,603</u>	<u>863,326</u>	<u>2,708,930</u>
Total Liabilities and Net Position	<u>\$ 2,544,884</u>	<u>\$ 1,784,109</u>	<u>\$ 4,328,993</u>

See Notes to Financial Statements

CITY OF YUTAN, NEBRASKA
STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET POSITION -
PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Water	Sewer	Total
Operating Revenues:			
Utility sales	\$ 234,234	\$ 202,219	\$ 436,453
Rental income	12,000		12,000
Misc income	68,310	9,642	77,952
Total operating revenues	<u>314,544</u>	<u>211,862</u>	<u>526,406</u>
Operating Expenses:			
Salaries and benefits	45,249	124,768	170,017
Maintenance	30,529	34,949	65,478
Supplies	16,454	9,342	25,796
Insurance	4,283	4,914	9,197
Utilities and telephone	12,866	6,999	19,864
Capital outlay	51,073	315,902	366,975
Depreciation and amortization	84,086	51,888	135,974
Meetings and travel	6,437	8,412	14,849
Miscellaneous	13,360	24,505	37,864
Total operating expenses	<u>264,337</u>	<u>581,679</u>	<u>846,015</u>
Operating income (loss)	<u>50,207</u>	<u>(369,817)</u>	<u>(319,610)</u>
Non-Operating Revenues and (Expenses):			
Interest income	2,445	1,134	3,579
Interest expense		(4,712)	(4,712)
Transfers to other funds		(94,352)	(94,352)
Transfers from other funds			-
Total non-operating revenues and (expenses)	<u>2,445</u>	<u>(97,930)</u>	<u>(95,485)</u>
Change in Net Position	52,652	(467,747)	(415,095)
Net Position - Beginning of Year	<u>1,792,951</u>	<u>1,331,073</u>	<u>3,124,024</u>
Net Position - End of Year	<u>\$ 1,845,603</u>	<u>\$ 863,326</u>	<u>\$ 2,708,930</u>

See Notes to Financial Statements

**CITY OF YUTAN, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Water	Sewer	Total
Cash flows from operating activities:			
Net operating income (loss)	\$ 50,207	\$ (369,817)	\$ (319,610)
Adjustments to reconcile net operating income (loss) to net cash from (used in) operating activities:			
Depreciation and amortization	84,086	51,888	135,974
Changes in assets and liabilities:			
(In)decrease in accounts receivable	12,667	(17,409)	(4,742)
In(de)crease in sales tax payable	10	(243)	(233)
In(de)crease in accounts payable	13,218	(282,041)	(268,823)
In(de)crease in customer deposits	1,500	1,500	2,999
Net cash from (used in) operating activities	<u>161,688</u>	<u>(616,122)</u>	<u>(454,435)</u>
Cash flows from capital financing sources:			
Principal paid on long-term debt	(86,747)	677,358	590,611
Capital asset purchases	0	(37,613)	(37,613)
Transfers	0	(94,352)	(94,352)
Interest expense	0	(4,712)	(4,712)
Net cash used in capital financing sources	<u>(86,747)</u>	<u>540,681</u>	<u>453,934</u>
Cash flows from investing activities:			
Interest on investments		1,134	1,134
Net cash from investing activities	<u>-</u>	<u>1,134</u>	<u>1,134</u>
Change in cash	<u>74,941</u>	<u>(74,307)</u>	<u>634</u>
Cash - Beginning of Year	<u>374,667</u>	<u>221,464</u>	<u>596,131</u>
Cash - End of Year	<u>\$ 449,608</u>	<u>\$ 147,157</u>	<u>\$ 596,765</u>

See Notes to Financial Statements

CITY OF YUTAN, NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Yutan, Nebraska operates under a Mayor-Council form of government and provides the following services as authorized by its charter: general (administrative and public buildings), public works (streets and utilities), and cultural and recreation (parks and library).

Reporting Entity – The financial statements include all funds of the City. Accordingly, the criteria specified by the Governmental Accounting Standards Board have been applied in determining the scope of the reporting entity for financial reporting purposes.

This report also includes the Community Redevelopment Authority of Yutan (CRA) as a discretely presented component unit.

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 it is able to impose its will on the organization or 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.

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 are the discretely presented component units:

Community Redevelopment Authority of Yutan-Created in July 2023 to develop, finance, and maintain certain areas of the City in need of improvements and development. The Mayor appoints the board. The CRA can borrow money, issue bonds, and request a levy of taxes under the

CITY OF YUTAN, NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2024

City's overall levy limits. The CRA's annual budget is subject to the City Council's approval. The component unit information was obtained from financial data which can be obtained by contacting the Community Redevelopment Authority of Yutan. The CRA does not issue separate financial statements.

Government-Wide and Fund Financial Accounting – The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the primary government of the City. The effect of interfund activities has been removed from these statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties.

The Statement of Activities demonstrates the degree to which the direct expenses/disbursements of a given function or segment are offset by program revenues/receipts. Direct expenses/disbursements are those that are clearly identifiable with a specific function or segment. Program revenues/receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues/receipts are reported instead as general revenues/receipts.

Separate financial statements are provided for governmental funds and proprietary funds. Each individual governmental fund and each individual proprietary fund is reported as a separate column in the fund financial statements.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues/receipts, expenses/disbursements and fund balances. City resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting and Financial Statement Presentation – Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements and governmental funds in the fund financial statements, are accounted for using the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Revenues are recognized when they are received. Expenditures are recognized when paid. Capital assets are recorded as disbursements when paid for by the City and are not recorded as assets on the government-wide or fund financial statements. Long-term debts are recorded as other financing receipts when received and are not recorded as liabilities on the government-wide or fund financial statements. Payments of principal and interest are reported as cash disbursements when paid.

The business-type activities and proprietary funds of the City use the accrual basis of accounting for financial reporting. These funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with their operation are included on the financial statements. The proprietary funds are used to account for those activities that are operated in a manner similar to those found in the private sector, where the intent of the governing body is that the costs (expenses) including depreciation, of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

The City reports the following governmental funds:

The General Fund is the City's primary operating fund. It accounts for all activities of the general government, except those that are required to be accounted for in another fund.

The Bond Fund accounts for the accumulation of funds utilized to retire general obligation bonds at maturity or when called and to pay interest due on those bonds.

CITY OF YUTAN, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

***Basis of Accounting and Financial Statement Presentation
(Continued)***

The City reports the following proprietary funds:

The Water Fund accounts for all activities necessary for the provision of water services to City residents.

The Sewer Fund accounts for all activities necessary for the provision of sewer services to City residents.

Governmental fund balances - The balances of governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in these funds can be spent. Fund balance classifications are:

Non-spendable – The non-spendable fund balance cannot be spent because it is either not in spendable form or is legally or contractually required to be maintained intact.

Restricted – The restricted fund balance can be spent only for the constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provision or enabling legislation.

Committed – The committed fund balance can be spent for specific purposes imposed by majority vote of the government's highest level of decision-making authority, the City Council.

Assigned – The assigned fund balances are amounts that are constrained by the City Council's intent to be used for specific purposes but are neither restricted nor committed. Residual amounts in governmental funds other than the general fund are assigned.

Unassigned – The unassigned fund balance is the residual classification for the government's general fund.

CITY OF YUTAN, NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Accounting – The City Clerk submits to the City Board a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them. The budget document includes all governmental and proprietary fund types. The budget is prepared on the cash basis of accounting.

Public hearings are conducted at a public meeting to obtain taxpayer comments.

Prior to September 30, the budget is legally adopted by the City Board through passage of an ordinance.

The property tax requirement resulting from the budget process is used by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the City as of January 1.

Total disbursements may not legally exceed total appropriations. Budgeted disbursements lapse at the end of the City’s fiscal year and any revisions require Board approval.

Governmental Fund Capital Assets – Capital assets used in governmental fund type operations are not reported in the governmental funds or government-wide financial statements but are reported as disbursements when purchased.

Public domain (“infrastructure”) capital assets consisting of certain improvements other than building, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized or reported in the governmental fund or government-wide financial statements.

Proprietary Fund Capital Assets – Capital assets held by the proprietary funds are stated at cost. Contributed capital assets are recorded at fair market value on the date received. Depreciation is provided over their estimated useful lives using the straight-line method.

The estimated useful lives are:

Distributions systems	20 – 50 years
Buildings	20 – 40 years
Improvements	25 years
Equipment	5 – 40 years

CITY OF YUTAN, NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Fund Capital Assets (continued) –

The City did not maintain records of capital assets or related depreciation prior to September 30, 1975 and are not included in the accompanying proprietary fund balance sheets. Capital expenditures were expensed as incurred.

Expenditures that significantly extend the life of an asset are capitalized. All other repairs and maintenance expenditures are charged to expense as incurred.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

B. PROPERTY TAX LEVY

The City's tax levy for the year ended September 30, 2024 was \$.386841 per \$100 of valuation. The total valuation for taxing purposes was \$86,598,776.

C. RESTRICTED FUNDS

The bond fund balance is restricted for the payment of general obligation street paving bond principal and interest.

D. DEPOSITS AND INVESTMENTS

The City may legally invest in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. agencies and instrumentalities.

CITY OF YUTAN, NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

E. CAPITAL ASSETS

The following is a summary of the changes in capital assets for the year ending September 30, 2024:

	Balance <u>9/30/23</u>	Additons/ <u>Dispositions</u>	Balance <u>9/30/24</u>
Water fund land	\$ 10,500		\$ 10,500
Sewer fund land	175,581		175,581
Water system	2,961,499		2,961,499
Sewer system	<u>2,446,632</u>	<u>37,617</u>	<u>2,484,249</u>
Total	5,594,212	37,617	5,631,829
Less, accumulated depreciation	<u>(1,810,370)</u>	<u>(135,974)</u>	<u>(1,946,344)</u>
Totals	<u>\$ 3,783,842</u>	<u>\$(98,357)</u>	<u>\$ 3,685,485</u>

F. LONG-TERM LIABILITIES

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

	<u>Bonds</u>
Balance-beginning of year	\$190,000
Payments	<u>(100,000)</u>
Balance-end of year	<u>\$90,000</u>

Long-term liabilities at September 30, 2024 are as follows:

1) BONDS PAYABLE

General Obligation Various Purpose Bonds dated in 2012 in the amount of \$850,000. The balance at September 30, 2024 is \$90,000.

The City entered into a SRF Water Loan on December 21, 2021. The proceeds of the loan were \$765,125. The balance at September 30, 2024 is \$678,378.

The City entered into a SRF Sewer Loan on July 9, 2023. Proceeds from the loan were \$902,632. The balance at September 30, 2024 is \$902,632.

Debt dated October 31, 2022 and March 20, 2023 in the original amounts of \$156,977 is collateralized by equipment. The balance as of September 30, 2024 is \$123,497.

CITY OF YUTAN NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2024

F. LONG-TERM LIABILITIES (CONTINUED)

Debt issued on May 31, 2024 in the amount of \$600,150 was used for Street Improvements. State interest rates are 4.25%. The balance at September 30, 2024 is \$600,150.

Annual requirements to amortize the bonds and note outstanding at September 30, 2024 are as follows:

Year Ending <u>09/30</u>	<u>Bonds Prin</u>	<u>Interest</u>	<u>Total Payments</u>
2025	112,162	6,900	119,063
2026	117,893	5,452	117,893
2027	67,663	4,014	71,678
2028	67,887	3,791	71,678
2029	68,112	3,566	71,678
2030-34	343,968	14,419	358,388
2035-39	349,758	8,630	358,388
2040-44	330,559	2,696	333,255
2045-49	114,979		114,979
2050-54	<u>103,482</u>		<u>103,482</u>
Total	\$1,671,010	\$49,468	\$1,720,478

The SRF Water and Sewer loans are presented on the proprietary fund financial statements. The governmental fund bonds and loans are not recorded in their financial statements since the governmental fund financial statements are presented on the cash basis of accounting.

CITY OF YUAN, NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2024

G. COMPENSATED ABSENCES

Vacations – Employees earn from 96 hours to 240 hours per year based on years of service. Any unused leave time will carry over from year to year, but the total leave time that can accrue may not exceed 1.5 times the amount of leave time an employee can accrue in any one full year.

Sick leave – All eligible employees can accrue sick leave at 1.54 hours for each pay period, for a total of 40 hours per year. Sick leave will roll over each calendar year up to 240 hours. Sick leave will not be paid out when an employee ends their employment.

H. RISK MANGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. During the year, the City carried commercial insurance for general liability, medical, automobile, property coverage, errors and omissions, worker's compensation, and employer liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

I. TAX INCREMENT FINANCING

Developer purchased special tax increment financing allows the CRA, with approval from the affected tax jurisdictions, to create special districts to enable public/private improvements within those districts that will generate public/private-sector development. The CRA has entered into agreements with developers, which freezes that tax base at the predevelopment level, and the taxes generated from the incremental increases in assessed value are remitted to the developer. The agreements between the CRA and the developers expressly limit the CRA's commitment for debt repayment to the incremental tax collected during the specified term. At the end of the term, the tax jurisdiction (i.e. City, County, School District, etc.) collects on the increase property values.

CITY OF YUTAN, NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

**J. RECONCILIATION OF BUDGET BASIS REVENUES AND
EXPENDITURES TO GAAP**

Budget basis revenues and expenditures are presented on a basis of accounting other than that permitted by generally accepted accounting principles (GAAP) and differ from the revenues and expenditures presented in accordance with GAAP (proprietary funds only) because of the manner of treatment of accruals, capital asset additions and depreciation, and bond proceeds and redemption. A reconciliation of the revenues and expenditures for the year ended September 30, 2024 is presented below.

Revenues:	
GAAP Basis	\$ 487,657
Add prior year accruals	42,005
Less current year accruals	<u>(46,747)</u>
Budget Basis	<u>\$ 482,915</u>
Expenditures:	
GAAP Basis	\$ 477,300
Add prior year accruals	337,703
Less current year accruals	(39,053)
Add payment on long term debts	86,747
Less depreciation and amortization	<u>(135,974)</u>
Budget Basis	<u>\$ 726,723</u>

K. SUBSEQUENT EVENTS

The City has evaluated subsequent events as of the auditor's report date and there is nothing significant to note.

**CITY OF YUTAN, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGE
IN FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget Final	Actual
RECEIPTS:		
Property taxes	\$ 219,062	\$ 206,250
Motor vehicle tax	40,000	44,342
Intergovernmental - state	204,570	231,948
Intergovernmental - county	11,350	57,919
Payments in lieu of tax	7,660	7,755
Licenses and permits	37,330	93,066
Interest	5,550	13,701
Other miscellaneous	72,475	224,230
Transfers	45,000	147,847
Loan proceeds		600,150
Grants and donations	850	4,007
Total receipts	<u>643,847</u>	<u>1,631,215</u>
DISBURSEMENTS:		
General	445,710	385,581
Public safety	139,238	156,032
Public works	427,610	681,813
Culture and recreation	164,628	128,189
Keno		36,242
Total disbursements	<u>1,177,186</u>	<u>1,387,856</u>
CHANGE IN FUND BALANCE	<u>\$ (533,339)</u>	<u>243,358</u>
FUND BALANCE (DEFICIT) BEGINNING OF YEAR		<u>692,898</u>
FUND BALANCE (DEFICIT) END OF YEAR		<u>\$ 936,256</u>

**CITY OF YUTAN, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGE
 IN FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL
 BOND FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget Final	Actual
	<u> </u>	<u> </u>
RECEIPTS:		
Property taxes	\$ 135,511	\$ 124,965
Intergovernmental - county	125	10,210
In lieu of taxes	5,051	5,267
School reimbursement	18,847	18,847
Interest	1,050	2,408
Transfer from other funds		4,979
Total receipts	<u>160,584</u>	<u>166,676</u>
DISBURSEMENTS:		
Debt service - principal	100,000	100,000
Debt service - interest	5,078	5,078
Other		787
Transfers to other funds		58,474
Total disbursements	<u>105,078</u>	<u>164,339</u>
CHANGE IN FUND BALANCE	<u>\$ 55,506</u>	2,337
FUND BALANCE BEGINNING OF YEAR		<u>231,097</u>
FUND BALANCE END OF YEAR		<u>\$ 233,434</u>

**CITY OF YUTAN, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGE
 IN FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL
 PROPRIETARY FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budget Final	Actual (Budgetary Basis)
RECEIPTS:		
Utility sales	\$ 502,100	\$ 521,664
Transfers from other funds	20,000	-
Loan proceeds	507,000	
Interest income	1,150	1,134
Total receipts	<u>1,030,250</u>	<u>522,798</u>
DISBURSEMENTS:		
Personnel expenses	1,102,240	170,017
Operating expenses	537,000	843,695
Debt service	58,399	(585,900)
Transfers to other funds		94,352
Total disbursements	<u>1,697,639</u>	<u>522,165</u>
NET CHANGE IN FUND BALANCE	<u>\$ (667,389)</u>	<u>\$ 633</u>

**CITY OF YUTAN, NEBRASKA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES
 IN FUND BALANCE - CASH BASIS
 GENERAL FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General	Police	Street	Park	Library	Keno	Total
RECEIPTS:							
Property taxes	\$ 183,966		\$ 22,284				\$ 206,250
Motor vehicle tax	44,342						44,342
Intergovernmental - state	37,062		194,886				231,948
Intergovernmental - county	57,919						57,919
Payments in lieu of tax	7,755						7,755
Licenses, fees and permits	29,543			1,563	\$ 1,807	\$ 60,154	93,066
Interest	13,701						13,701
Other miscellaneous	153,899	7,009	63,267		\$ 56		224,230
Total receipts	528,186	7,009	280,436	\$ 1,563	\$ 1,862	\$ 60,154	879,211
DISBURSEMENTS:							
Salaries	60,948	87,289	43,574	6,335	49,505		247,652
Employee benefits	173,383	32,549	7,330	138	7,711		221,111
General insurance	5,344	7,746	4,332	4,283	2,881		24,586
Professional fees	49,865		3,000				52,865
Utilities and telephone	3,312	1,206	33,716	7,678	2,765		48,678
Supplies	33,548	8,885	15,444	13,132	1,957		72,966
Maintenance	1,436		42,305	15,997	2,925		62,663
Capital purchases	35,232	13,759	527,763				576,753
Books, magazines etc.					8,400		8,400
Printing and publications	2,766						2,766
Annual fees, travel and education	14,943	4,597	3,449		989	36,242	60,219
Other miscellaneous	4,804		900		3,492		9,196
Total disbursements	385,581	156,032	681,813	47,564	80,625	36,242	1,387,856
EXCESS RECEIPTS OVER (UNDER) DISBURSEMENTS	142,606	(149,023)	(401,377)	(46,001)	(78,762)	23,912	(508,646)
OTHER FINANCING SOURCES (USES):							
Transfer from other funds	60,793		87,054				147,847
Transfer to other funds							-
Bond/Loan proceeds			600,150				600,150
Grants and donations					4,007		4,007
NET CHANGES IN FUND BALANCE	\$ 203,399	\$ (149,023)	\$ 285,827	\$ (46,001)	\$ (74,755)	\$ 23,912	\$ 243,358

RIC ORTMEIER
CERTIFIED PUBLIC ACCOUNTANT

1835 E. Military Avenue * Suite 121 * Fremont, Nebraska 68025
Telephone & Fax (402) 721-4224

**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**

Honorable Mayor and City Council
City of Yutan, Nebraska 68031

I have audited, in accordance with the 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, the business-type activities, each major fund, and of the City of Yutan, Nebraska (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 6, 2024.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the City'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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, I 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.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that I consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described below:

City of Yutan, State Nebraska's Response to Findings

City of Yutan response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. City of Yutan response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my 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.

Ric Ortmeier
Certified Public Accountant
December 6, 2024

CITY OF YUTAN, NEBRASKA

SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued: **Unmodified**

Internal control over financial reporting:

- Material weakness(es) identified? ___ Yes X No
- Significant deficiencies identified that are not considered to be material weakness(es)? X Yes ___ No

Noncompliance material to financial statement noted? ___ Yes X No

Findings – financial statement audit

2024-001 Preparation of depreciation schedules

Condition: The City does not prepare the depreciation schedules.

Criteria: This circumstance is not unusual in an organization of this size.

Effect: As auditor, I was requested to assist in preparing the depreciation schedule.

Cause: The City does not have the software to prepare the depreciation schedules.

Recommendation: It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Response: Management and those charged with governance will monitor the risk associated with this condition.

2024-002 Segregation of Duties

Condition: 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.

Criteria: According to SAS No. 55, the City should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors of fraud in the normal course of his or her duties.

Cause: The City has a limited number of staff.

Recommendation: I suggest that the City Council remain involved in the financial affairs of the City to provide oversight and independent review functions.

Response: As the City Council, we concur with the findings and will remain involved in the financial affairs and provide oversight and independent review functions.

MATERIAL WEAKNESS: None

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 1/16/25
Re: Library Report

Laurie Van Ackeren, Yutan Library Director will be presenting the Annual Library Report. According to State Statute 51-213 this report is to be given before the second Monday in February in each year. The report shall show all money received and credited or expended; the number of materials held, including books, videos and audio materials, software programs, and other materials in other formats; the number of periodical subscriptions on record; the number of materials added and the number withdrawn from the collection during the year; the number of materials circulated during the year; and other statistics, information, and suggestions as the library board may deem of general interest.

Action Item - N/A

YUTAN PUBLIC LIBRARY

October 1, 2023 – September 30, 2024

Annual Statistical Report

Director: Laurie Van Ackeren (Sept.'16)

Library Assistant: Christina Jeffries (June '24)

Substitute Librarians: Barb Juedes (March '23), Betty Bidrowsky (April '17)

Yutan Public Library is a member of the Saunders County Library Co-Operative and the Eastern Library System.

The library is accredited by the Nebraska Library Commission through 12/31/2029. The Library Board is certified by the Nebraska Library Commission through 9/30/2027.

Accreditation is achieved by meeting requirements established by the Nebraska Library Commission and through continuing education classes and workshops. This is required in order to be eligible to receive Public Library state aid funding. The amount received this year was \$968.00. NE Library Commission grants received this year: \$2,017 total.

Below is a summary of the once a year Bibliostat Survey that is required thru the State of Nebraska:

Library Collection

Books added (by purchase or donation)	515
Materials deleted	802
Total books in collection	9,181
Videos (DVDs) added	9
Total videos (DVDs) in collection	867
Total periodicals (Wahoo newspaper)	1
Other materials added (games, puzzles, cake pans, etc.)	25
Total "other" materials in collection	248

Total physical Materials	10,715
Total Value of Collection	\$183,990.16
Total circulation of juvenile materials	3,886
Total circulation of juvenile ebooks (Libby)	512
Total circulation of adult materials	3,028
Total circulation of adult ebooks (Libby)	2,696
Number of registered borrowers	1,093
Patron visits during the year	5,137
Number of Public Computers	5
Uses of Public Computers	377
Number of Children's Programs (ages 0-5)	41
Number of Children's Programs (ages 6-11)	25
Number of Young Adult Programs (ages 12-18)	4
Number of Adult Programs	128
Program Attendance for ages 0-5	434
Program Attendance for ages 6-11	289
Program Attendance for ages 12-18	44
Program Attendance for Adults	682
Child Summer Reading Program	67
Young Adult Summer Reading Program	4
Adult Summer Reading Program	22

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 1/16/25
Re: Acceptance of the FY 23-24 Audit

At this time the City Council can either accept or reject the FY 23-24 Audit that was presented by Alyson Pedro from Ortmeier and Associates.

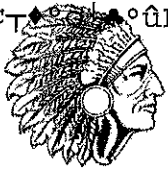
Action Item - A motion and a Second are needed to accept or reject the FY 23-24 Audit.

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 1/16/25
Re: Reappointment of Lynn Hapke

Lynn Hapke's term on the Library Board ended in December of 2024. She has resubmitted a board interested form to be reappointed to the Library Board.

Action Item - A motion and a Second are needed to reappoint Lynn Hapke to the Library Board.



City of Yutan Board and Commission Expression of Interest Form

a

Instructions:

1. Please print legibly in black ink or type, if possible.
2. Please do not write on the back of this form; attach another sheet of paper if needed.
3. Return the completed form to the Yutan City Office by mail (P.O. Box 215, Yutan, NE 68073), by email (cityclerk@cityofyutan.com), or in person (112 Vine Street).

Please note that all information provided by you on this form is subject to Nebraska Open Public Record Statutes, meaning it can be requested by members of the public and can be discussed in public meetings.

Please indicate which of the following boards and commissions meet your interest:

- | | |
|--|---|
| <input type="checkbox"/> Board of Adjustment | <input type="checkbox"/> Board of Health |
| <input type="checkbox"/> Parks and Recreation Committee | <input checked="" type="checkbox"/> Library Board |
| <input type="checkbox"/> Community Redevelopment Authority | <input type="checkbox"/> Planning Commission |

Name: Lynn Hapke

Home Address: 111 4th St. Yutan, Ne 68073

Email Address: lrhapke@gmail.com

Phone Number: 402-672-7958

Total Number of Years You Have Lived in Yutan: 43 Years

Occupation: Retired Employer: _____

Highest Level of Education Completed: Some College

Prior Appointed or Elected Offices Held (if any): _____

Present/Past Community Volunteer Activities: pres. Library Board

Reasons for Your Desire to Serve on this Board/Commission (specific interests, experience, and/or qualifications that would make you an effective board/commission member): _____

Love to Read and Love to Keep Busy
With Activities

For City Use Only:

Appointed to: _____ Date: _____

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 1/16/25
Re: Clerk Raise

City Clerk/Treasurer Brandy Bolter graduated from the Certified Public Manager program through the University of Omaha on December 19, 2024. She was asked to pursue this certification to further her knowledge and understanding of municipal management, when the City Administrator at that time resigned from the City.

Action Item - A motion and a Second are needed to accept or deny City Clerk/Treasurer Bolter's request for a raise.

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 1/16/25
Re: Apparatuses for Splash Pad

Mayor Thompson and City Administrator Bob Oliva have been working on purchasing two new apparatuses for the splash pad.

Action Item - A motion and a Second purchase two new apparatuses for the splash pad.

MEMORANDUM

From: Robert Costa, Community Planner 

To: City Council & Mayor of Yutan, Nebraska

Date: January 15, 2025

RE: Capital Improvement Review of Hayes Concession Stand

Gentlemen:

Pursuant to Section 19-929 of the Nebraska Revised Statutes and Section 2-206 of Municipal Code, the City Council shall not take final action related to capital improvements until it has received the recommendation of the Planning Commission.

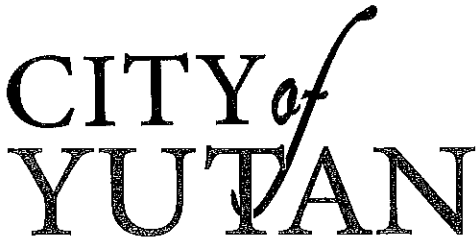
As you are likely aware, City leadership has long considered options for the existing concession stand located at the Hayes Ballfields. The structure has seen decades of regular use. In addition to needing significant repair and renovation, the structure is located within a FEMA-identified floodplain and has been impacted by flooding events as recently as spring of 2024. After careful consideration, City leadership has chosen to pursue a new, improved structure constructed to modern building standards with updated utilities and built to withstand the impacts of a regular, 100-year flood event.

The estimated expenditure of the improvement is approximately \$250,000. Construction activities will utilize community volunteers in addition to professional contractors, thereby limiting the costs of construction.

In compliance with state and local law, the City Planning Commission reviewed the construction of a new concession stand for the Hayes Ballfields as a capital improvement during its January 14, 2025, meeting. At the conclusion of its public meeting, the Commission made findings in support of the expenditure and ultimately voted to recommend approval of the capital improvement.

A letter submitted to the City Council has been attached to this memo.

~



January 14, 2025

Mayor Matt Thompson
P.O. Box 215
Yutan, Nebraska 68073

RE: Planning Commission Recommendation for Approval of Hayes Concession Stand

Dear Mayor Thompson,

On today's date, the City Planning Commission reviewed the proposed construction of a new concession stand at the Hayes Ballfields as a capital improvement in accordance with Section 19-929 of state statute and Section 2-206 of our municipal code. After review and consideration of the proposal, the Planning Commission adopted findings of fact (included below) in support of the capital improvement and ultimately voted to recommend approval for the city to pursue the funds for construction of a new concession stand at the Hayes Ballfield site as a capital improvement.

Sincerely,

A handwritten signature in black ink that reads "R. Costa". A horizontal line is drawn through the signature.

Robert Costa, Community Planner
for
Carrie Duffy, Planning Commission Chair

PLANNING COMMISSION'S FINDINGS OF FACT:

In accordance with Section 19-929 of the Nebraska Revised Statutes and Section 2-206 of the Yutan Municipal Code, the City Planning Commission of Yutan, Nebraska, has reviewed the proposed construction of a new concession stand. The Planning Commission finds the proposed development to be a necessary and prudent improvement to the community, necessary to bring the facility up to modern construction standards and improve its ability to withstand expected flooding. Therefore, the Planning Commission hereby recommends approval for the City to pursue the funds necessary to construct a new concession stand at the Hayes Ballfield site.

Yutan Public Library Board Minutes

Monday January 6, 2025 at 6:30 PM Location: Yutan Public Library

Notice of meeting was posted at the Post Office, City Office, and the library by Director Laurie Van Ackeren

1. Call to Order:

a. The meeting was called to order by President Hapke at 6:35 PM. She advised the Open Meeting Act is posted on the east wall. The front door was left unlocked for visitors to enter.

2. Roll Call:

Mary Kay Arp, Alicia Archer, Lynn Hapke, and Mary Jo Robinson

Absent: Vicki Wolkins

Also present: Director Laurie Van Ackeren and Librarian Christina Jeffries

3. Visitors: none

4. Approval of December Minutes (Minutes were available for inspection)

a. Motion to approve the December minutes was made by Hapke, seconded by Arp Yeas - Arp, Archer, Hapke, and Robinson Motion carried 4-0

5. Approval of December Financial Claims

a. Motion to approve December claims was made by Arp, seconded by Archer Yeas – Arp, Archer, Hapke, and Robinson Motion carried 4-0

6. Directors Report:

a. Fines \$ 8.95 Country Cards \$ 40.00
Circulation Statistics
Check outs - 458
Member amount saved - \$ 5,421.67
Over Drive / Libby checkouts - 221
Patron visits – Adults 245 Juv 124
Adult Craft Night - 4
Coffee Time - 11
Adult Book Club - 7
Story Time bag checkouts - 10
Toddler Time – Average 9
Adult Craft Afternoon - 2
Kids Holiday Craft - 0
Cookie Exchange - 2

7. Action Items:

- a. Motion to approve 3D Printer Policy was made by Archer, seconded by Arp Yeas – Archer, Arp, Hapke, and Robinson Motion carried 4-0
- b. Reorganization of the Library Board was held. New Officers are:
Hapke – President Motioned by Archer, seconded by Robinson Motion carried 4-0
Robinson – Secretary Motioned by Arp, seconded by Hapke Motion carried 4-0

8. Old Business:

- a. Snacks are needed for CASTL January 17

9. New Business:

- a. Grant of \$400 received for 1000 Books Before Kindergarten
- b. Grant of \$600 received for Adult Experience Kits
- c. Help needed for Ice Cream for Breakfast February 1, 10am-11am
- d. Help needed for Toddler Time Valentines Day Party February 11, 10am-11am

10. Adjournment:

- a. Motion to Adjourn at 7:15 PM by Arp, seconded by Hapke Yeas - Arp, Archer, Hapke, and Robinson Motion carried 4-0

The next regular Library Board Meeting will be February 3, 2025 at 6:30 PM

**Respectfully submitted
Mary Jo Robinson, Secretary**

Yutan Public Library Community Needs Response Plan 2024-2029

The Yutan Public Library staff, board members, and patrons, assisted in the development of this plan and will be reviewed and updated as needed.

Mission Statement

The mission of the Yutan Public Library is to provide informational, educational, cultural and recreational materials and technologies to library patrons of all ages. We strive to effectively meet the needs of our community by offering a collection of interesting reading material and helpful services to support life-long learning and uphold the public's freedom of access to information.

Community Profile

The population of Yutan was 2,182 in the 2020 census, an increase from the 2010 census of 1,174. The median age is 35.2, and 63% are between the ages of 18-64. The average household size is 2.72 with 87% White, and 13% Hispanic.

Education

Yutan has one K-12 public school system and no private schools. Enrollment in the elementary school is 282 and the high school is 225 with 34% qualifying for free or reduced-price lunches.

The closest community college and private four-year institutions are located approximately 25 miles from Yutan. The Saunders County Cooperative Extension Service Center is located about 15 miles from Yutan and provides rural community educational services to the area.

Civic and Social Life

Three churches are located within the City of Yutan. These include St. John's Lutheran Church, The Gathering Place and St. Peter's United Church of Christ. Yutan has two city parks both with playground equipment and one splash pad. There is one baseball field, one softball field and a sports complex with basketball courts and a pickleball court. There are various community organizations including the VFW/Country Club, Boy Scouts, Girl Scouts, 4-H, Yutan Days Committee, and the Yutan Public Library Foundation.

Library S.W.O.T. Analysis

Internal Strengths

The open concept of the library is warm and welcoming.
Summer Reading Program is successful and growing each year.
Friendly and knowledgeable staff to assist patrons and know most by name.
The downtown location is positive.
Literacy and social programs for all age groups are offered yearly.
The library has a well-attended summer reading program for all ages.
Good rapport with the mayor and the Yutan city council.
The library is handicap friendly as the library is on one floor.

Internal Weaknesses

No private meeting or computer rooms.
Limited hours.
Need more storage.
Would like better communication with the city administration team.
The library is below average income for substitute staff.
Better marketing of events.
Website not maintained.

External Opportunities

Need more for tweens/teens to do outside of school and sports.
More children programs in the evening and on Saturday mornings.
Possible Farmer's Market once a month.

External Threats

Employment opportunities within Yutan are very limited.
The City of Yutan no longer has a town newspaper.
Shops can't survive in the downtown area.
No senior center or assisted living/senior apartments are available.

Community Needs

In 2024 the library asked patrons to fill out a survey and 32 were returned. This information was used to determine the strengths and weaknesses of our community as well as discussions with the library board members and library staff.

Community Need 1

Lack of marketing available to advise residents of happenings in the library.

Goal

To increase the library program attendance.

Objectives

- *To advertise on Facebook at least 2 times per week, advising of current hours and programs for the week.
- *To update our website monthly.
- *Advertise our monthly calendar on the city's website and post events/programs on the city's kiosk on the highway outside of Yutan.
- *Monthly flyers/calendars will be posted at different areas throughout Yutan: the bank, the post office and the city office.

Community Need 2

No senior center or assisted living/senior apartments are available.

Goal

Establish an adult event at the library once a month.

Objective

- *The library will hold a program specifically for the senior citizens of Yutan once a month: potluck feed, craft time, guest speakers, etc.

*Flyers will be handed out to patrons and posted throughout the city reminding residents we have a Homebound Service and will deliver materials to them at no charge.

*Library board members and library staff will provide transportation to seniors and homebound residents for our Monday morning coffee hour. An email will be sent to the pastors of the 3 area churches to advise them and to contact the library if their parishioners need transportation.

Community Need 3

Website not maintained.

Goal

To update our website monthly with current happenings within the library and the city.

Objectives

*The Yutan assistant librarian Christina Jeffries will watch webinars and attend classes with Amanda Sweet (The NLC Technology Innovation Librarian).

*Director Laurie Van Ackeren will update Christina with programs and events bi-monthly to post on the website monthly.

*Director Laurie Van Ackeren will contact the City Administrator monthly to obtain information the city would like posted on the library website.

Evaluation

The Yutan Public Library Board and staff will develop and implement the programs mentioned above and will also be responsible for recording the statistics yearly.

**CITY OF YUTAN MAINTENANCE DEPARTMENT
MONTHLY REPORT FOR January 2025**

WATER DEPARTMENT

1. MONTHLY TESTS: all water tests were negative.
2. LOCATES: performed as needed.
3. Backflow testing completed, some places need to put in backflow for the safety of the water system.

SEWER DEPARTMENT

1. Ended lagoon discharge Dec 17th
- 2.

STREET DEPARTMENT

1. Repaired Skid-boogie wheels, fuel pump, filters, door seal.

MISC.

1. Christmas decorations have been taken down.
2. Decided no to tearing down shed at water tower.
3. Repaired spring on cutting edge of GMC plow

NEXT MONTH

1. Put up cable on pickleball windscreen, replace zip ties.
2. Get count of stop signs as per request from Bob.
3. Shop cleaning, organizing and tool replacement.
4. Equipment repairs.
5. Teach Cody about GIS software and update from 1st and Poplar project.
6. Thompson Construction to start water line break on line running to lift station.
7. Inspect/Replace all fire extinguishers.
- 8.

13-January-2025

L. Woster

The City of Yutan Police Department

P.O. Box 215, 112 Vine Street

Yutan, Nebraska 68073

*(402) 625-2468 * (402) 625-2112 (fax)*

December 2024 Activity

January 2025 Meeting

Calls for Service	7
Miles Driven	167
Stops	1
Warning Tickets	1
Traffic Citations Issued	1
Driver License Pick up	0
Traffic Arrest (DUI etc.)	0
Alcohol Citation	0
Drug Citations	0
Criminal Citation	0
Warrant Attempts	0
Misdemeanor Arrest	1
Felony Arrest	0
Search Warrants	0
Motor Vehicle Accident	0
Investigations	1
HHS Intakes	0
Assist another agency	3
Fire Department Assist	0
Business Checks	21
Citizens assist.	1
City Ordinance Violations	0
Red Tags Issued	0
Abatement Notice	0
Nuisance Letters	0
Dog Letters	
Towed Vehicles	0
Animal Neglect	0
Parking Citations	0
Open Doors	0
Parking Warnings	0
Vehicle Searches	0
Alarm Calls	0
UTV/ATV Inspections	0
Tow Notice	0

MEMORANDUM

FROM: Robert Costa, Community Planner *RC*
TO: City Council & Mayor, City of Yutan
DATE: January 15, 2025
SUBJECT: **Community Planner's January 2025 Report**

Two new homes are currently being constructed in the Clear Creek Acres subdivision, located outside City Limits but within the extra-territorial jurisdiction west of town. Builders are working quickly on the projects and have been regularly requesting inspections as they progress.

The Planning Commission reviewed the proposed construction of a new concession stand at Hayes as a capital improvement, subsequently voting to recommend approval for the needed expenditures.

We intend for next month's Planning Commission to include review of the remaining 2021 building codes (requirements for commercial/industrial buildings, plumbing, mechanical/HVAC components, energy efficiency, etc.). We anticipate bringing that to you next month for the first round of ordinance readings.

Zoning revision remains a priority project. However, the drafts take longer than anticipated in order to be sure that the language is precise, intentional, and takes the appropriate action. Initial, informal review of draft segments are likely to begin sometime in the spring with the goal of adopting the full document this year.

On today's date, the Urban Affairs Committee of the Nebraska Legislature introduced Legislative Bill 289, which includes Yutan's proposed amendments to Section 19-911 of state law that would allow an option for the City Council to act as the Board of Adjustment. I will be following the bill's progress through legislative proceedings and will keep you updated on opportunities for advocacy of its adoption.

Memorandum

To: Mayor and City Council
From: Bob Oliva, City Administrator
Date: 01-16-2025
Re: January 2025 Council Report

The new health insurance with BC&BS transition went smoothly. Brandy, Robert, and I took the health insurance offered. The remainder of the eligible employees took the cash in lieu option.

I had a conference call with Power Manager to change our payroll check stubs. They will now accurately reflect the contributions the city is making towards health insurance and retirement. This was not on them previously. Brandy has completed the W-2 forms and sent them out to the employees.

Brandy and I had another meeting with Eakes about the document storage. They were able to help us with organizing the information better. It was scanned in by Eakes and not done in an organized fashion. Brandy is working on getting it sorted into the categories we previously requested. This will allow for the information to be searchable to the public. This will include agendas, minutes, resolutions, and ordinances. Also, as a result of that meeting, they will be lowering our costs for this service.

TROWE Price representatives met with Brandy and I to discuss our retirement plan. It has been over a year since the employees have been updated on their plans and options with TROWE. We have a new representative that will be meeting with city staff on February 24th to educate them on all the options they have with the program.

The survey JEO completed on the right of way from Vine St. to the high school indicated that the existing sidewalk is on the city's right of way. The survey was done as a start to improve the sidewalk to the schools on the east side of the street. Mayor Thompson has identified a possible grant the city could get to fund the project.