

Agenda
Yutan City Council
Tuesday, February 18th, 2025
7:00 P.M. – Yutan City Hall
112 Vine Street, 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 January 21st, 2025 Regular Meeting
 - b. Treasurer's Report
 - c. 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) **Presentations from Guests**
 - a. Alyson Pedro from Ric Ortmeier and Associates-City of Yutan Annual Audit Presentation

 - 4) **Ordinances and Public Hearings**
 - a. Ordinance 811-Thompson & Sons Zone Change Request
 - i. Staff Reporting
 - ii. Public Hearing
 - iii. Ordinance 811

 - 5) **Resolutions**
 - a. Resolution 2025-1 Mutual Finance Organization

 - 6) **Other Action Items**
 - a. Acceptance of the FY 23-24 Audit
 - b. Acceptance of Kyle Winn's resignation from the Planning Commission

- c. Acceptance of Ryan Chapman as an alternate to the Planning Commission
- d. Acceptance of Changes to the Employee Handbook
- e. Acceptance of new price for Mosquito Spraying

7) Discussion Items

- a. Park Board Committee

8) Supervisor Reports

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

9) Items for Next Meeting Agenda

Meeting Adjourned

NEXT MEETING DATES

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

City Council Meeting-March 25th, 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 that may require auxiliary aid or service should contact the city clerk in advance.

MEMORANDUM

FROM: Robert Costa, Community Planner
TO: City Council & Mayor of Yutan, Nebraska
DATE: February 13, 2025
SUBJECT: **Community Planner's February 2025 Report**

Gentlemen:

At Mayor Thompson's direction, an ordinance re-organizing the Planning Commission to a five-member body, plus one alternate member, will be drafted for your consideration during the March meeting of City Council. The current ordinance that guides their form and function was discussed by the Commission in January and their feedback will be incorporated into the reorganizing ordinance.

As you're all aware, LB 289 is currently being considered by the Nebraska Legislature. On January 28th, I testified in support of the bill at its Urban Affairs Committee hearing. Carrie Duffy, Chair of the Planning Commission, provided supportive online comment/testimony. A copy of the Mayor and City Council's letter to Senator Jared Storm asking for his vote on the bill is attached to this report. The bill received initial discussion and approval by the body on February 11th; several more steps are ahead before the bill could become law.

Another bill of interest is LB 196, which would authorize municipalities to adopt an ordinance allowing ATV/UTV use at night for the purposes of snow removal. Current statute prohibits the use of these vehicles after sunset. Senator Bostelman originally introduced this bill to previous sessions; Senator Storm has since picked up its cause. Initial debate and approval occurred on February 10th, and has several more steps.

Yutan City Council
Tuesday, January 21st, 2025
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 21st DAY OF JANUARY 2025, 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 Smith 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 December 17th, 2024 Regular Meeting
- b. Approve Minutes of the January 3rd, 2025 Special Meeting/Awards Dinner
- c. Treasurer's Report
- d. **Claims-All Phase Electric \$570.00, ARCS-LLC \$363.00, BlackStrap Inc. \$1,933.10, BlueCross BlueShield \$1,900.17, Bomgaars \$332.55, Braniff Service, Inc. \$427.50, Capital Business Systems \$354.20, Cardmember Service \$1,696.80, Column Software PBC \$234.68, Cubby's \$622.17, Drop In LLC \$473.90, Eakes \$2,941.71, Engel, Vicki \$270.00, Elite Vehicle Outfitters \$4,162.01, Great Plains Uniforms \$2,580.00, Holiday Inn Express-Grand Island \$110.00, Hometown Leasing \$69.74, Hydro Optimization & Automation Solutions \$263.75, JEO Consulting Group \$4,360.00, JJM Enterprises \$1,645.80, JP Cooke Company \$104.95, Konecky Oil Inc. \$45.78, Lowes \$421.35, Metropolitan Utilities District \$211.81, Midwest Laboratories Inc. \$204.57, Mutual of Omaha \$36.00, Nebraska Department of Revenue \$5,657.88, Nebraska Department of Transportation \$25.00, Nebraska Public Health Environmental Lab \$251.00, NMC, Inc. \$1,108.43, One Call Concepts \$4.80, OPPD \$5,366.89, P & R Sales and Services \$162.99, Power Manager \$67.40, Purchase Power \$513.66, The Lincoln National Life Insurance Company \$334.36, United States Treasury-IRS \$9,137.30, U.S. Cellular \$106.81, Total w/o Payroll \$18,401.79, Payroll \$28,928.20, Total w/Payroll \$47,329.99.**
- e. A motion to approve the consent agenda was made by Chittenden and seconded by Lawton. Upon roll call vote was as follows: YEAH: Lawton, Schimenti, Chittenden, Smith. NO:None, Motion Carried

2) **Open Discussion from the Public**

- a. Lindsey Nelson-Had a few concerns about the six foot side walk that has been proposed going from downtown to the high school and believes that a survey needs to be done to see if the residents want it, for that he does not see a huge need for it. Nelson stated that he has set up a trail camera to see the need for widening the sidewalk. Council member Schimenti asked Nelson about how many kids he sees walking from the elementary school to the highschool, in which Nelson stated he only sees around 10-15 kids. Nelson also stated concerns about school pick up and drop off and the traffic congestion. Mayor Thompson let Nelson know that we have talked to the school to try and figure out a suggestion on the congestion, but as of right now it has not been an issue for when emergency calls come in. Nelson stated that his other concern is the concession stand and the money that will be put into it and that there are companies that have prebuilt containers that could be used.

3) **Presentation From Guests**

- a. Alyson Pedro from Ric Ortmeier and Associates-City of Yutan Annual Audit Presentation-Presentation was moved to February's City Council meeting due to the presenter not being about to attend.
- b. Annual Report from Library Director-Laurie Van Ackeren-Director Van Ackeren asked the Council if they had any questions about her annual report. Mayor Thompson asked where the census numbers in her report came from, due to it being larger than what is within the city limits of Yutan. Director Van Ackeren was not sure where the numbers came from, but did state that she received them from the Nebraska Library Commission.

4) **Other Action Items**

- a. Acceptance of FY 23-24 Audit
 - i. A motion to table the acceptance of the FY 23-24 Audit was made by Smith and seconded by Schimenti. Upon roll call vote was as follows: YEAH: Schimenti, Chittenden, Smith, Lawton. NO: None, Motion Carried.
- b. Reappointment of Lynn Hapke to the Library Board
 - i. A motion to reappoint Lynn Hapke to the Library Board was made by Lawton and seconded by Chittenden. Upon roll call vote was as follows: YEAH: Chittenden, Smith, Lawton, Schimenti. NO: None, Motion Carried
- c. Raise for City Clerk for Graduating from the Certified Public Manager Program.
 - i. A motion to approve a \$1.50 raise for the City Clerk for graduating from the CPM Program was made by Smith and seconded by Lawton. Upon roll call vote was as follows: YEAH: Smith, Lawton, Schimenti, Chittenden. NO: None, Motion Carried.
- d. Purchase of 2 new apparatuses for the splash pad.
 - i. Mayor Thompson stated that the turtle and the bucket is constantly leaking and that the budget is \$16,000. Schimenti asked about the mother board and if we may need to replace that. Woster stated that the issue last year was a cord and they got it fixed and figured out the issue with it turning on.
 - ii. A motion to approve the purchase of two new apparatuses with the budget amount up to \$16,000 for the splash pad was made by Schimenti and seconded

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

- e. Capital Improvement Project for new concession stand at Hayes Ballfield.
 - i. Community Planner Costa stated that Administrator Oliva wanted him at the meeting as an education piece about capital improvement projects. Due to state law and code, capital improvement projects need to go to the planning commission before going to the city council to review and approve any capital improvement projects. Councilmember Chittenden asked what the city budgeted for the project and Mayor Thompson stated that \$250,000 was budgeted and that we more than likely will not reach that limit. Mayor Thompson stated that he is still waiting for a few more bids to get the final numbers and that a lot of this will be volunteer work or donated materials.
 - ii. A motion to approve the capital improvements project for the new concession stand at Hayes Ballfield with a budget limit up to \$250,000 was made by Schimenti and seconded by Lawton. Upon roll call vote was as follows: YEAH: Schimenit, Chittenden, Smith, Lawton. NO: None, Motion Carried.

5) Discussion Items

- a. City Clerk Bolter stated that she would be out of town for the March City Council meeting and asked if the Council would want to move it back a week. The Council stated that they had no issues with moving the meeting back a week to March 25th.

6) Supervisor Reports

- a. Library Director
- b. Utility Superintendent
- c. Police Chief
- d. Community Planner-Costa wanted to speak on the legislative bill mentioned in his report and that Yutan has pursued this law so that the city council can be an option to act as the board of adjustments.
- e. City Administrator-Mayor Thompson stated on the survey that was done on the sidewalk to the high school and that 90 percent of it is on our property. Councilmember Schimenti asked about the grant for the sidewalk. Mayor Thompson stated that this will be something that is worked on in the spring.

7) Items for Next Meeting Agenda

Meeting Adjourned-A motion to adjourn at 7:33 pm was made by Lawton and seconded by Smith. Upon roll call vote was as follows: YEAH: Chittenden, Smith, Lawton, Schimenti NO: None, Motion Carried.

NEXT MEETING DATES

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

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

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Matt Thompson, Mayor

Brandy Bolter, City Clerk/Treasurer

Budget Category Report - By GL Account

CITY OF YUTAN

00-00-00000 to ZZ-ZZ-ZZZZZ

		FY 2022	FY 2023	FY 2024	YTD 02/28/2025	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	46.93	2.00	300.00	0.00	0.00
10-10-18090	MISCELLANEOUS REVENUE	3,572.71	10,175.76	94,482.63	161.26	408.00	1,000.00	0.00	0.00
10-10-18180	LICENSES AND FEES	16,834.75	4,207.00	3,525.00	965.00	717.00	5,000.00	0.00	0.00
10-10-18200	PLANNING & ZONING PERMIT I	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	2,665.00	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	13,225.00	10,918.00	22,000.00	0.00	0.00
10-10-18490	OCCUPATION TAX	330.00	6,479.63	5,823.01	4,153.51	338.00	350.00	0.00	0.00
10-10-18500	INTEREST INCOME	3,945.01	2,303.26	12,671.83	477.96	257.00	1,000.00	0.00	0.00
10-10-18910	MOTOR VEHICLE TAX	42,147.58	46,093.75	44,341.62	19,780.94	17,340.00	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	117.00	332.00	500.00	0.00	0.00
10-10-18990	PROPERTY TAXES	165,584.94	180,859.42	183,965.55	29,752.38	44,259.00	302,000.00	0.00	0.00
10-10-1970A	T.I.F. FUND DEPOSIT	389,506.33	0.00	462,446.58	122,536.01	30,670.00	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	195,996.76	111,380.00	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 02/28/2025	YTD Budget Total	Budget	New Budget	Est. Y/E
Expenses (Continued)									
10-10-10040	SIRENS	3,628.23	2,188.12	2,239.04	132.34	119.00	2,000.00	0.00	
10-10-10060	INSURANCE	3,985.02	4,596.62	5,343.58	5,914.60	2,889.00	4,900.00	0.00	
10-10-10070	SALARIES	27,407.13	30,485.65	49,948.44	17,533.34	30,005.00	93,800.00	0.00	
10-10-1007F	PAYROLL TAXES	7,889.16	37,040.55	143,723.97	88,959.03	3,627.00	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	10,705.61	7,838.00	18,900.00	0.00	
10-10-10080	TELEPHONE	824.60	1,250.13	936.39	395.74	600.00	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	104.95	90.00	90.00	0.00	
10-10-10110	OFFICE UTILITIES	2,333.27	2,725.90	2,376.02	810.60	796.00	2,400.00	0.00	
10-10-10120	EMPLOYEE HEALTH REIMBUR:	1,025.86	8,017.41	9,922.14	10,928.67	19,592.00	36,000.00	0.00	
10-10-10130	GENERAL FUND TRANFERS	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	4,642.80	0.00	3,000.00	0.00	
10-10-10200	LEGAL	4,452.75	4,187.50	6,948.50	2,081.00	2,246.00	7,000.00	0.00	
10-10-10220	COUNTY COMMISSIONS	1,711.60	1,833.61	1,893.44	192.27	201.00	1,600.00	0.00	
10-10-10230	COUNCIL CONFERENCE EXPE	0.00	968.70	495.00	0.00	687.00	1,000.00	0.00	
10-10-10240	EMPLOYMENT BENEFITS	13,977.25	7,157.69	6,026.70	2,011.94	3,238.00	12,000.00	0.00	
10-10-10260	OFFICE SUPPLIES	9,486.55	14,061.99	5,228.61	8,518.68	9,475.00	10,800.00	0.00	
10-10-10280	TRAINING/CONFERENCES	12,535.47	5,208.36	10,899.49	706.00	5,422.00	10,000.00	0.00	
10-10-10290	PLANNING & ZONING	15,039.44	9,042.50	19,897.50	0.00	6,985.00	10,000.00	0.00	
10-10-10310	COMPUTER EXPENSE	12,709.45	21,399.39	23,604.91	8,680.72	8,262.00	15,000.00	0.00	
10-10-10330	LOCAL PUBLISHING	2,721.41	4,975.87	2,765.50	1,143.11	1,054.00	4,400.00	0.00	
10-10-10340	EMPLOYEE APPRECIATION	513.82	696.03	1,619.99	1,793.08	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	1,520.00	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	1,435.72	913.00	3,000.00	0.00	
10-10-10720	SIGN EXPENSE	824.79	912.79	1,435.70	563.08	172.00	850.00	0.00	
10-10-10860	TRANSFER TO CRA CHECKING	389,506.33	0.00	462,446.58	44,897.02	30,670.00	520,000.00	0.00	
10-10-10900	CAPITAL OUTLAY	0.00	30,282.64	0.00	0.00	70,835.00	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	251,798.98	365,183.00	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 02/28/2025	YTD Budget Total	Budget	New Budget	Est. Y/E
Revenues (Continued)									
10-11-18560	POLICE INCOME	5.00	0.00	7,009.17	51,455.58	430.00	1,500.00	0.00	
	Revenues Total	5.00	0.00	7,009.17	51,455.58	430.00	1,500.00	0.00	0.00
Expenses (Continued)									
10-11-1007F	PAYROLL TAXES	0.00	0.00	0.00	1,267.49	0.00	0.00	0.00	
10-11-1007R	R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	(719.01)	0.00	0.00	0.00	
10-11-11060	INSURANCE - POLICE	6,848.25	9,406.82	7,746.21	14,131.32	8,363.00	8,500.00	0.00	
10-11-11070	WAGES-POLICE	77,317.56	76,555.81	87,289.47	36,156.23	48,843.00	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	530.86	552.00	1,200.00	0.00	
10-11-11090	MISCELLANEOUS-POLICE	100.00	0.00	0.00	22.50	105.00	250.00	0.00	
10-11-11100	HEALTH REIMBURSEMENT - PI	3,000.00	4,729.29	8,014.33	650.48	1,220.00	5,400.00	0.00	
10-11-11200	LEGAL-POLICE	349.05	0.00	0.00	0.00	210.00	500.00	0.00	
10-11-11240	GAS-POLICE	4,208.25	2,917.62	2,012.80	580.09	1,587.00	3,000.00	0.00	
10-11-11250	UNIFORMS-POLICE	375.53	787.38	1,174.74	3,038.24	300.00	1,500.00	0.00	
10-11-11260	SUPPLIES-POLICE	10,045.32	3,121.49	7,710.28	4,168.61	2,339.00	4,000.00	0.00	
10-11-11280	TRAINING/CONFERENCES-POI	130.00	1,110.61	1,021.05	0.00	1,694.00	2,000.00	0.00	
10-11-11290	EVIDENCE-POLICE	53.13	17.65	0.00	0.00	105.00	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	6,232.03	8,335.00	20,000.00	0.00	
10-11-11950	POLICE CRUISER/EQUIPT RES	83.42	(26,199.00)	0.00	0.00	2,500.00	6,000.00	0.00	
	Expenses Total	110,009.13	111,675.31	123,034.57	66,236.97	76,153.00	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 02/28/2025	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	345.65	218.00	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	250.28	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	595.93	315.00	1,900.00	0.00	0.00
Expenses (Continued)									
10-12-1007F	PAYROLL TAXES	0.00	0.00	0.00	804.00	0.00	0.00	0.00	
10-12-1007R	R - RETIREMENT CONTRIBUTIO	0.00	0.00	0.00	(399.94)	0.00	0.00	0.00	
10-12-13070	SALARIES-LIBRARY	37,907.95	40,961.76	49,505.00	18,351.03	20,059.00	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-LIB	4,555.23	4,781.88	5,347.84	2,671.21	2,575.00	6,000.00	0.00	
10-12-13100	COLLECTION DEVELOPMENT-I	3,295.25	5,041.90	4,791.48	1,816.33	2,882.00	5,000.00	0.00	
10-12-13110	READING PROGRAM-LIBRARY	2,910.68	2,972.49	1,190.00	961.58	655.00	3,000.00	0.00	
10-12-13120	UTILITIES-LIBRARY	1,875.03	2,033.83	2,765.16	580.13	941.00	2,800.00	0.00	
10-12-13130	INSURANCE-LIBRARY	2,664.13	3,918.40	2,880.88	1,507.51	3,061.00	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	873.90	1,390.00	2,300.00	0.00	
10-12-13280	TRAINING-LIBRARY	537.60	523.81	988.52	865.24	443.00	700.00	0.00	
10-12-13300	TECHNOLOGY SERVICES-LIBR	1,925.39	2,369.57	1,038.94	268.98	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	28,299.97	32,227.00	79,272.00	0.00	0.00

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		FY 2022	FY 2023	FY 2024	YTD 02/28/2025	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	267.00	147.00	1,000.00	0.00	
	Revenues Total	3,781.25	2,582.26	1,562.70	267.00	147.00	1,000.00	0.00	0.00
Expenses (Continued)									
10-13-14050	UTILITIES-PARK	7,546.16	8,597.79	7,678.42	2,311.74	2,506.00	8,000.00	0.00	
10-13-14060	INSURANCE-PARK	7,614.17	8,993.51	4,283.17	7,287.02	3,353.00	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	2,635.36	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	5,570.01	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	6,267.00	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	20,958.20	18,767.00	76,230.00	0.00	0.00

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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	79,229.00	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	1.00	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	1,771.78	2,392.00	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 PROCEE	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	68,768.20	87,919.00	219,350.00	0.00	0.00
Expenses (Continued)									
10-14-1007F	PAYROLL TAXES	0.00	0.00	0.00	743.99	0.00	0.00	0.00	0.00
10-14-1007R	R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	(245.79)	0.00	0.00	0.00	0.00
10-14-20030	INSURANCE	3,816.90	5,312.65	4,332.12	4,033.21	3,315.00	4,500.00	0.00	0.00
10-14-20040	STREET LIGHTS	17,297.90	24,484.46	25,984.70	8,964.41	7,663.00	24,000.00	0.00	0.00
10-14-20070	SALARIES	35,919.14	41,990.54	43,574.28	17,320.79	21,857.00	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	1,058.60	4,372.00	6,000.00	0.00	0.00
10-14-20240	GAS	2,267.65	3,507.16	3,448.94	915.47	1,624.00	3,500.00	0.00	0.00
10-14-20260	SUPPLIES	3,406.49	4,143.72	3,784.70	1,105.76	1,955.00	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	1,375.28	2,642.00	3,000.00	0.00	0.00
10-14-20660	SIGNS	3,692.63	796.41	5,926.17	2,468.41	163.00	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	1,913.00	1,442.00	3,700.00	0.00	0.00
10-14-20820	UTILITIES-SHED	3,748.68	4,471.56	3,475.21	1,604.88	1,791.00	4,000.00	0.00	0.00
10-14-20830	REPAIRS	5,660.00	23,470.55	21,514.96	1,572.56	3,512.00	50,000.00	0.00	0.00
10-14-20840	STREET SWEEPING BY OTHE	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	1,933.10	0.00	10,000.00	0.00	0.00
10-14-20900	CAPITAL OUTLAY	0.00	0.00	0.00	4,550.00	0.00	0.00	0.00	0.00
10-14-20920	STREET MAINTENANCE	11,638.54	7,210.71	3,565.38	259,808.65	1,547.00	6,000.00	0.00	0.00
10-14-20930	PAINT	2,175.00	2,825.00	0.00	0.00	1,665.00	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 I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-20960	STREET COMP PLAN EXPENSE	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	163,467.15	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	473,531.62	79,548.00	618,500.00	0.00	0.00

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	FY 2022	FY 2023	FY 2024	YTD 02/28/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues (Continued)								
10-20-8013C TRANSFER FROM GENERAL FI	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	(2,405.23)	0.00	0.00	0.00	
Expenses Total	0.00	0.00	0.00	(2,405.23)	0.00	0.00	0.00	0.00

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	FY 2022	FY 2023	FY 2024	YTD 02/28/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues (Continued)								
10-21-9013A TRANSFER FROM GENERAL FI	0.00	0.00	0.00	0.00	18,750.00	45,000.00	0.00	
Revenues Total	0.00	0.00	0.00	0.00	18,750.00	45,000.00	0.00	0.00
Expenses (Continued)								
10-21-1007R R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	(2,405.23)	0.00	0.00	0.00	
Expenses Total	0.00	0.00	0.00	(2,405.23)	0.00	0.00	0.00	0.00

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Revenues									
20-20-81070	RESERVE INTEREST INCOME	1,018.49	408.96	2,445.17	180.56	5.00	600.00	0.00	
20-20-81100	RENTAL INCOME - TOWER	10,000.00	11,000.00	12,000.00	5,000.00	5,000.00	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	MISCELLANEOUS REVENUE	935.40	7,702.10	68,310.18	(764.07)	0.00	1.00	0.00	
20-20-88640	INFRASTRUCTURE REPLACEM	33,279.60	77,154.15	75,680.00	25,723.50	0.00	0.00	0.00	
20-20-88750	LATE FEES	3,964.42	7,418.77	8,642.50	3,965.00	2,272.00	6,500.00	0.00	
20-20-88760	USER FEES	187,541.05	399,229.74	149,788.22	121,214.20	120,689.00	325,000.00	0.00	
20-20-88770	SECURITY DEPOSITS	1,200.00	1,212.50	75.00	75.00	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	37.29	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	155,431.48	127,966.00	344,104.00	0.00	0.00
Expenses									
20-20-1007F	PAYROLL TAXES	0.00	0.00	0.00	1,886.37	0.00	0.00	0.00	
20-20-1007R	R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	1,007.41	0.00	0.00	0.00	
20-20-80040	INSURANCE	9,895.34	11,364.15	4,283.18	9,676.78	3,577.00	4,800.00	0.00	
20-20-80050	UTILITIES	15,020.23	14,697.38	12,865.53	4,302.65	4,131.00	13,000.00	0.00	
20-20-80070	SALARIES	76,306.84	85,382.26	114,545.18	44,572.36	44,109.00	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	75.00	45.00	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	1,058.57	4,372.00	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	210.00	500.00	0.00	
20-20-80200	LEGAL	539.90	0.00	0.00	0.00	210.00	500.00	0.00	
20-20-80210	WATER COMP PLAN EXPENSE	3,842.50	1,437.50	0.00	0.00	415.00	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	798.47	1,623.00	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	1,984.72	1,974.00	5,000.00	0.00	
20-20-80270	LOCATING COSTS	278.13	216.74	159.28	52.89	85.00	300.00	0.00	
20-20-80280	SCHOOLS	1,207.47	572.29	2,988.45	1,528.50	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	2,028.75	2,085.00	5,000.00	0.00	
20-20-80640	TESTING	6,805.33	4,460.36	4,595.99	658.40	3,706.00	5,000.00	0.00	
20-20-80690	REPAIRS	2,215.50	5,667.00	1,922.22	5,416.31	14,055.00	15,000.00	0.00	
20-20-80730	WATER MAIN REPAIRS	13,886.00	10,294.91	23,193.71	7,320.00	25.00	12,000.00	0.00	
20-20-80750	WELL EXPENSE	1,743.99	3,906.28	3,463.12	0.00	3,525.00	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	1,808.00	2,000.00	0.00	
20-20-80810	SALES TAX EXPENSE	3,322.05	14,919.37	0.00	5,520.36	18,760.00	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	103,527.84	111,475.00	308,400.00	0.00	0.00

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		FY 2022	FY 2023	FY 2024	YTD 02/28/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues (Continued)									
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	133.60	10.00	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	2,645.00	1,627.00	4,600.00	0.00	0.00
20-21-98760	USER FEES	208,061.97	437,250.83	196,631.97	140,457.50	153,113.00	365,000.00	0.00	0.00
20-21-98770	SECURITY DEPOSITS	1,200.00	1,200.00	75.00	75.00	558.00	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	3,782.64	3,689.00	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	161,781.81	158,997.00	391,902.00	0.00	0.00

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Expenses (Continued)									
20-21-1007F	PAYROLL TAXES	0.00	0.00	0.00	1,886.37	0.00	0.00	0.00	0.00
20-21-1007R	R - RETIREMENT CONTRIBUTI	0.00	0.00	0.00	1,007.41	0.00	0.00	0.00	0.00
20-21-90040	INSURANCE	4,186.49	5,690.85	4,914.17	8,998.55	3,572.00	5,500.00	0.00	0.00
20-21-90050	UTILITIES	4,453.35	5,119.61	5,447.24	1,875.67	1,737.00	5,500.00	0.00	0.00
20-21-90070	SALARIES	75,682.66	85,382.27	114,545.18	44,572.35	46,314.00	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	665.77	743.00	1,600.00	0.00	0.00
20-21-90090	MISCELLANEOUS	46.90	109.74	24,456.19	75.00	435.00	500.00	0.00	0.00
20-21-90120	EMPLOYEE HEALTH REIMBUR:	1,283.27	2,193.14	4,307.63	1,058.57	4,372.00	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	210.00	500.00	0.00	0.00
20-21-90200	LEGAL	62.00	0.00	0.00	0.00	210.00	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	798.49	1,856.00	4,000.00	0.00	0.00
20-21-90260	SUPPLIES	6,945.05	5,329.67	8,372.64	2,672.87	2,181.00	5,000.00	0.00	0.00
20-21-90280	SCHOOLS	1,662.46	363.72	1,374.22	509.70	786.00	2,000.00	0.00	0.00
20-21-90630	ENGINEERS	4,023.75	5,416.67	0.00	0.00	2,085.00	5,000.00	0.00	0.00
20-21-90640	TESTING	0.00	0.00	969.80	238.72	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	3,710.29	4,666.00	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	750.00	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	635.71	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 REPAIR	0.00	10,741.67	0.00	0.00	4,165.00	10,000.00	0.00	0.00
20-21-90950	SEWER SYSTEM/EQUIPMENT I	0.00	0.00	587.50	0.00	0.00	0.00	0.00	0.00
20-21-90960	LIFT STATION PUMP UPGRADÉ	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	5,249.00	25,000.00	0.00	0.00
Expenses Total		196,251.08	758,474.57	419,391.76	100,768.66	90,613.00	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 02/28/2025	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	2,319.91	0.00	0.00	0.00	0.00
30-30-36810	BOND RESERVE INTEREST	799.95	208.63	370.20	168.49	116.00	250.00	0.00	0.00
30-30-37520	IN LIEUOF 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	1,782.00	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	79.47	263.00	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	21,454.01	2,203.00	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 - PRINCI	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 - INTERE	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	30.04	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	46,829.04	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 02/28/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Revenues									
40-40-19600	KENO INCOME	52,141.30	55,365.42	54,275.48	19,332.50	22,613.00	55,000.00	0.00	
	Revenues Total	52,141.30	55,365.42	54,275.48	19,332.50	22,613.00	55,000.00	0.00	0.00
Expenses									
40-40-10810	KENO EXPENSE - STATE TAX	5,306.00	12,057.71	13,486.40	8,448.00	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)	16,338.89	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 02/28/2025	YTD Budget	Total Budget	New Budget	Est. Y/E
Total Revenue	Credit	2,321,662.39	2,063,870.88	2,578,557.14	675,083.27	530,720.00	2,035,366.00	0.00	0.00
Total Expense	Debit	1,784,278.01	2,068,797.36	2,540,179.38	1,103,479.71	839,503.00	2,674,074.70	0.00	0.00
		(537,384.38)	4,926.48	(38,377.76)	428,396.44	308,783.00	638,708.70	0.00	0.00



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

GENERAL ACCOUNT **3377	Available balance \$305,989.28	Recent ▼
***6578 BOND FUND **6578	Available balance \$103,100.03	Recent ▼
7725 RESERVE ACCOUNT *7725	Available balance \$5,399.25	Recent ▼
KENO CHECKING ACCT **7959 *****7959	Available balance \$128,832.63	Recent ▼
WATER BILL **7948 *****7948	Available balance \$133,930.86	Recent ▼
22 MONTH CD **5415 *****5415	Current balance \$106,474.86	Recent ▼
CITY OF YUTAN **3101 *****3101	Current balance \$202,015.14	Recent ▼
CITY OF YUTAN **3103 *****3103	Current balance \$373,212.44	Recent ▼
COMM REDEVELOPMENT **5469 *****5469	Available balance \$271,851.67	Recent ▼
CRUISER PURCHASE & BLDG IMPR **8435 ****8435	Principal balance \$55,632.28	Recent ▼
FINANCE TIF FROM CITY OF YUTAN ****7345	Principal balance \$50,104.01	Recent ▼
PUR 2023 GMC SIERRA+ACCESSORIE **8407	Principal balance	

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

Internal

ACH

ACH import

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 2/13/25
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			Component Unit CRA
				Governmental Activities	Business-type Activities	Total	
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	1,552,196	0	4,007	(1,548,189)		(1,548,189)	0
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	945,080	526,406			(418,674)	(418,674)	0
Component Unit-CRA	(365,604)	0	0	0	0	0	(365,604)
General revenues:							
Taxes						375,556	466,454
Intergovernmental - state						231,948	
Intergovernmental - county						68,128	
In lieu of taxes						13,021	
Licenses, fees and permits						93,066	
Interest						16,110	
Transfer from other funds					3,579	19,689	
Loan proceeds						152,826	
School reimbursement						600,150	
Other miscellaneous						18,847	
Total Revenues and Transfers					3,579	224,230	
						1,793,883	466,454
Change in Net Position						245,695	100,850
Net Position - Beginning of Year						923,995	(450,595)
Net Position - End of Year						\$ 1,169,690	\$ (349,745)

See Notes to Financial Statements

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

SEPTEMBER 30, 2024

	<u>General</u>	<u>Bond</u>	<u>Special Revenue Fund-Keno</u>	<u>Total</u>
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	<u><u>\$ 814,288</u></u>	<u><u>\$ 233,434</u></u>	<u><u>\$ 121,968</u></u>	<u><u>\$ 1,169,691</u></u>
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)	<u><u>814,288</u></u>	<u><u>233,434</u></u>	<u><u>121,968</u></u>	<u><u>1,169,690</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 814,288</u></u>	<u><u>\$ 233,434</u></u>	<u><u>\$ 121,968</u></u>	<u><u>\$ 1,169,690</u></u>

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
	<u>Final</u>	<u>Actual</u>
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
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	1,030,250	522,798
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	1,697,639	522,165
NET CHANGE IN FUND BALANCE	\$ (667,389)	\$ 633

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

FROM: Robert Costa, Community Planner
TO: City Council & Mayor of Yutan, Nebraska
DATE: February 13, 2025
SUBJECT: Zone Change Request (“Map Amendment”) – Ordinance #811

INTRODUCTION

Jake Thompson, on behalf of Thompson & Sons, LLC, has requested an amendment to the City Zoning Map involving property located at 510 1st Street. The property is currently located within the R-1 Low Density Residential Zoning District. The applicant proposes to keep a portion of the property within that district and place the remaining portion of the property within the B-1 General Commercial District. On February 11, 2025, the Planning Commission held a public hearing on the request, adopted findings of fact, and voted to recommend approval of the map amendment request. The applicant now seeks final action from the governing body.

ATTACHMENTS:

1. Vicinity Map
2. Administrative Plat (draft)
3. Zoning Excerpts:
 - a. R-1 Low Density Residential Zoning District
 - b. B-1 General Commercial Zoning District
4. Written Public Comment (*none received*)

BACKGROUND & HISTORY:

- The subject property is currently a ±3.41-acre lot located within city limits in the R-1 Low Density Residential Zoning District.
- The property has existed in its current configuration for a significant period of time and is currently developed with a single-family residence. Associated outbuildings and uses (garage, garden fencing, etc.) were previously located on the property.
- Current access to the property occurs via 1st Street; the street’s right-of-way extends along the property’s western boundary.
- The right-of-way for BNSF Railway runs directly adjacent to the eastern boundary of the property with the riparian corridor of Clear Creek running parallel to the railroad approximately 300 feet east of the subject property.
- Parcels within the immediate vicinity support a variety of development and uses, including a light-industrial business, railroad right-of-way, Yutan Elementary, mixed residential, and the central business district (post office, library, multi-family residential, Vine Street businesses, etc.) – see Attachment 1.
- Thompson & Sons, LLC, became legal owners of the property on August 29, 2024.

- Shortly thereafter, the applicant submitted a draft Administrative Plat (see Attachment 2) of the property that would allow for a lot split creating three parcels:
 - **Parcel 1:** a ±0.38-acre lot (±16,552 ft²) developed with the existing single-family residence – the applicants propose to keep this lot within the R-1 Zoning District.
 - **Parcel 2:** a ±1.39-acre lot (±60,548 ft²) that is currently undeveloped – the applicants propose to place this lot within the B-1 Zoning District.
 - **Parcel 3:** a ±1.64-acre lot (±71,438 ft²) that is currently undeveloped – the applicants propose to place this lot within the B-1 Zoning District.
- Conditional approval of the lot split was granted on October 28, 2024; the Administrative Plat received City approval on February 10, 2025, to be filed by the applicant with the Saunders County Register of Deeds to formally create the three lots.
- Legal notice of the applicant’s request and the associated Planning Commission & City Council hearings was published in the January 31, 2025, edition of the Wahoo Newspaper. Physical notice of the request was posted on/near the property on January 31, 2025, and the Yutan Schools Board of Education was also notified pursuant to state law.
 - As of the date of this memo, no written public comment was submitted.

APPLICABLE LAW & PROCEDURE

- Nebraska Revised Statutes, Section 19-903(5): Zoning regulations, including the associated map, are required to meet the statutory purpose of zoning, in addition to requirements for reasonable consideration of the land’s suitability for particular uses and encouraging the most appropriate use of land.
 - If the Planning Commission elects to recommend approval of the zone change request, staff has incorporated these criteria into the suggested findings of fact.

In order to make a final decision on this matter, the City Council must make findings to support their action. The Planning Commission’s recommended findings of fact – pursuant to the standards for review described by statute and the Zoning Ordinance for Yutan Nebraska – have been incorporated into a draft ordinance, which is included with this memo (see next page). **If the Council chooses to utilize and/or modify these findings, its members shall direct staff as to what sections shall specifically be adopted and/or modified.**

DRAFT ORDINANCE #811
THOMPSON & SONS MAP AMENDMENT REQUEST
FEBRUARY 13, 2025

ORDINANCE #811

AN ORDINANCE OF THE CITY OF YUTAN, IN SAUNDERS COUNTY, NEBRASKA, TO FORMALLY AMEND THE CITY ZONING MAP, BY LANDOWNER REQUEST, SUCH THAT SPECIFIC PROPERTY CURRENTLY LOCATED WITHIN THE R-1 LOW DENSITY ZONING DISTRICT BE DESIGNATED WITHIN THE B-1 GENERAL COMMERCIAL ZONING DISTRICT; TO DOCUMENT THE MAP AMENDMENT IN THE RECORDS OF THE CITY AND THE SAUNDERS COUNTY REGISTER OF DEEDS; TO PROVIDE THAT THIS ORDINANCE SHALL BE PUBLISHED WITHIN THE FIRST FIFTEEN DAYS AFTER ITS PASSAGE AND APPROVAL IN PAMPHLET FORM, AND SHALL BE IN FULL FORCE AND TAKE EFFECT AFTER ITS PASSAGE AND APPROVAL, AS PROVIDED BY LAW AND AS PROVIDED HEREIN; AND IT IS HEREBY DECLARED TO THE PUBLIC BY THE MAYOR AND COUNCIL OF THE CITY OF YUTAN THAT THE MASON ACRES II SUBDIVISION PLAT AND ALL ASSOCIATED DOCUMENTS BE VACATED FROM THE RECORDS OF SAUNDERS COUNTY, NEBRASKA.

WHEREAS, state law and local ordinance allow for and dictate the procedure to amend the Zoning Map adopted by a municipality;

WHEREAS, the applicant has requested a zone change for property which is located within City Limits and subject to the Zoning Ordinance for Yutan Nebraska and its associated map;

WHEREAS, the applicant is the subject properties' legal owner of record;

WHEREAS, the City Planning Commission held a public hearing on February 11, 2025, to review the request, consider public comment, and make findings according to state and local law, ultimately voting to recommend approval of the request for map amendment;

WHEREAS, the City Council of Yutan, Nebraska, held a public hearing on February 18, 2025, to consider the Planning Commission's recommendation and all public comment, and then review the request according to the purpose and requirements for zoning pursuant to Section 19-903(5) of the Nebraska Revised Statutes and Section 9.01 of the Zoning Ordinance for Yutan Nebraska, and hereby makes the following findings:

1. The requested map amendment reasonably considers the character of the district and its suitability for particular uses.

The use types surrounding the subject properties are plentiful and involve a variety of development patterns. In general, this portion of the city would be classified as a mixed use area that sufficiently supports the development that has organically occurred. Directly-adjacent uses include residences, public school property, an industrially-zoned parcel, and railroad right-of-way. Other uses within the vicinity include the central business zoning district, which is approximately 200 feet (0.4 miles) north of the two properties proposed for commercial use. If approved, a map amendment placing the two subject properties within the B-1 zoning district, and the permitted and conditional uses allowed therein, would match the overall character of the district and be compatible with the surrounding particular uses.

2. The requested map amendment conserves the value of buildings and encourages the most appropriate use of land.

As proposed, placement of the subject property within the B-1 Zoning District would conserve building values and encourage the most appropriate land uses. If the property was to be developed under its current zoning designation, small-lot residences would be the primary allowed use and would be either directly adjacent to or within the vicinity of the railroad right-of-way that runs along the eastern edge of the property's current configuration. A more appropriate use of land would include the permitted and conditional uses of the applicant's requested zone change, which would conserve the value of future development on this property and also conserve the value of surrounding properties by creating a buffer between the railway and existing single-family residences.

3. The requested map amendment conforms with the purpose of zoning established under Section 19-903(5): to lessen congestion in the streets; to secure safety from fire, panic, and other dangers; to promote health and the general welfare; to provide adequate light and air; prevent overcrowding of the land; to secure safety from flood; to avoid undue concentration of population; to facilitate the adequate provision of transportation, water, sewerage, schools, parks, and other public requirements; to protect property against blight and depreciation; to protect the tax base; secure economy in governmental expenditures; and to preserve, protect, and enhance historic buildings, places, and districts;

If the requested map amendment is granted by the City and development of the properties is guided by the zoning ordinance, then the permitted and conditional uses allowed within the

B-1 zoning district would be in harmony with the statutory purpose of zoning and ensure protection of the public's health, safety, and general welfare.

WHEREAS, upon making these findings, the City Council voted to grant approval for the applicant's map amendment;

THEREFORE, be it ordained by the ~~Mayor and~~ City Council of Yutan, Nebraska:

- 1) That the findings herein made above should be and are hereby made a part of this ordinance as fully as if set out at length herein.
- 2) That the properties subject to this ordinance are Parcels 2 & 3, shown on the attached plat and are further described by the metes-and-bounds shown on said plat.
- 3) That the Zoning Map adopted by the City of Yutan shall be amended to designate the subject properties as being within the B-1 General Commercial Zoning District and are therefore subject to the provisions of that zoning district from hereon out.
- 4) That record of this ordinance's passage shall be kept by the City of Yutan and also filed with the Saunders County Register of Deeds.
- 5) That should any section, paragraph, sentence, or word of this ordinance hereby adopted be declared for any reason to be invalid, it is the intent of the ~~Mayor and~~ City Council of Yutan, Nebraska, that it would have passed all other portions of this ordinance independent of the elimination herefrom of any such portion as may be declared invalid.
- 6) That all ordinances or parts of ordinances passed and approved prior to the passage, approval, and publication of this ordinance and in conflict herewith, are hereby repealed.
- 7) That this ordinance shall be published within the first fifteen days after its passage and approval, in pamphlet form, and shall be in full force and take effect on that date.

PASSED AND APPROVED THIS _____ DAY OF _____, 2025.

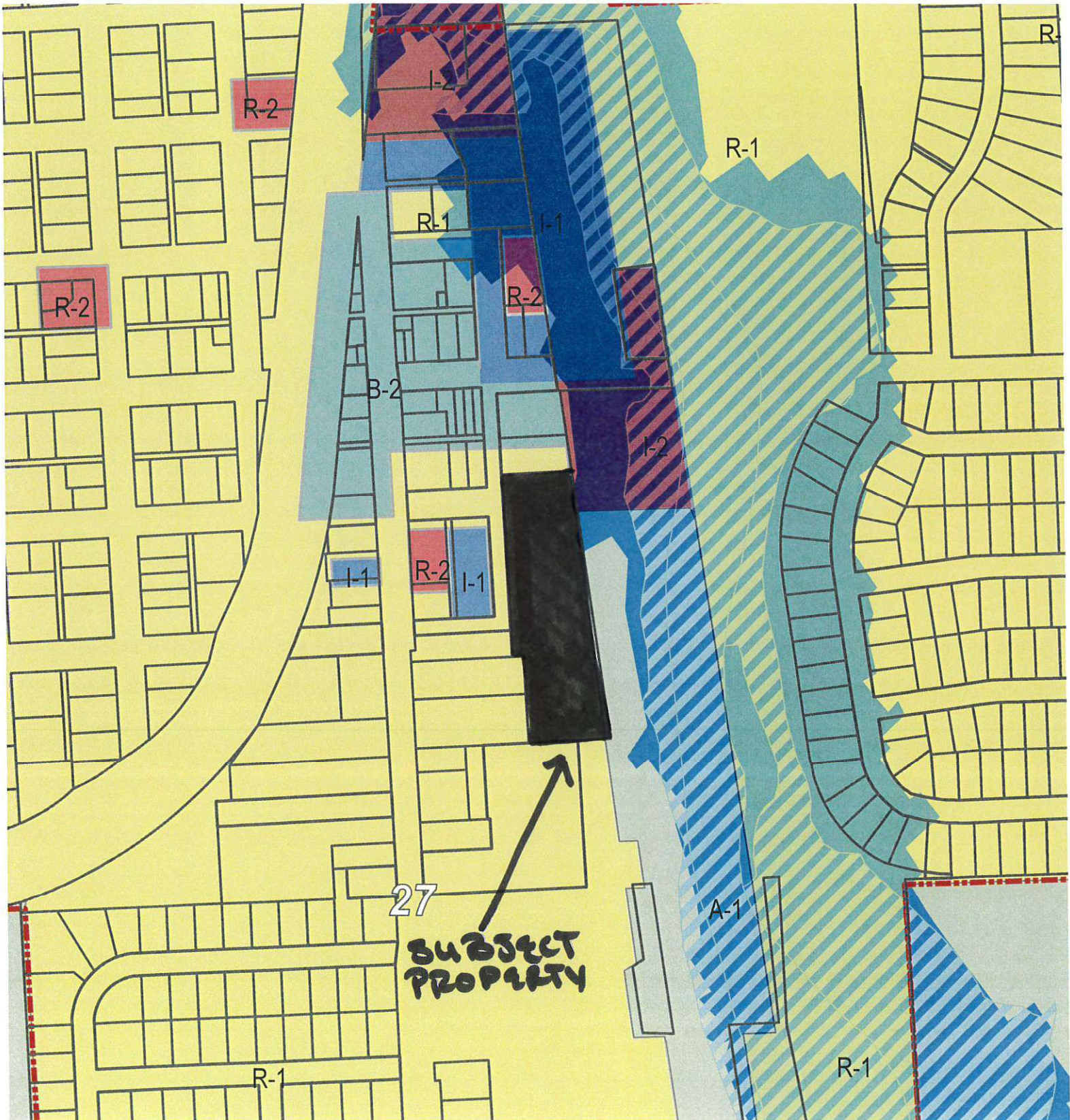
CITY OF YUTAN, NEBRASKA

(seal)

BY: _____
COUNCIL PRESIDENT (ACTING MAYOR)

ATTEST: _____
CITY CLERK

VICINITY MAP



OWNERS CERTIFICATE:
 WE THE UNDERSIGNED THOMPSON & SONS, LLC, BEING THE OWNERS OF THE REAL ESTATE DESCRIBED HEREIN, DO HEREBY CERTIFY THAT WE HAVE Laid out, PLatted and SUBDIVided, and DO HEREBY LAY out, PLAT and SUBDIVIDE, SAID REAL ESTATE IN ACCORDANCE WITH THIS PLAT.

WAKE THOMPSON, MANAGER
 THOMPSON & SONS LLC

ASSIGNMENT OF NOTARY:
 COUNTY OF SAUNDERS } ss.
 COUNTY OF SAUNDERS }

ON THIS DAY OF _____, 2024, BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, DULY SWORN AND QUALIFIED IN A FORM SAID COUNTY APPROVED KNOWN BY ME TO BE THE IDENTICAL PERSONS WHOSE NAMES ARE TO BE THEIR VOLUNTARY ACT AND DEED AS SAID JANE THOMPSON, WITNESS MY HAND AND NOTARIAL SEAL, THE DAY AND YEAR ABOVE WRITTEN.

(SEAL)

NOTARY PUBLIC

APPROVAL OF THE CITY OF YUTAN

THIS ADMINISTRATIVE PLAT WAS APPROVED BY THE CITY OF YUTAN ON THIS _____ DAY OF _____, 2024.

CITY CLERK

MAYOR

CHIEF BUILDING OFFICIAL

APPROVAL OF YUTAN CITY ENGINEER

THIS ADMINISTRATIVE PLAT WAS REVIEWED BY THE YUTAN CITY ENGINEER ON THIS _____ DAY OF _____, 2024.

YUTAN CITY ENGINEER

COUNTY TREASURER'S CERTIFICATION:

THIS IS TO CERTIFY THAT I HAVE REVIEWED THE ORIGINAL RECORDS AND THE RECORDS OF THIS OFFICE AND HAVE FOUND THAT THE SURVEY AND THE PLAT THEREON ARE IN ACCORDANCE WITH THE RECORDS OF THIS OFFICE.

COUNTY TREASURER

REGISTER OF DEEDS

THIS IS TO CERTIFY THAT THIS INSTRUMENT WAS FILED IN PLAT BOOK _____ PAGE _____ IN THE SAUNDERS COUNTY REGISTER OF DEEDS OFFICE ON THE _____ DAY OF _____, 2024.

REGISTER OF DEEDS

REGISTER OF SAUNDERS COUNTY SURVEYORS

THIS ADMINISTRATIVE PLAT WAS REVIEWED BY THE OFFICE OF SAUNDERS COUNTY SURVEYOR ON THE _____ DAY OF _____, 2024.

SAUNDERS COUNTY SURVEYOR

CHARLES SURVEYING LLC.
 JEREMY A. CHARLES
 21 N. 3RD CIRCL
 MEAD NE 68041
 (402) 443-6955

ADMINISTRATIVE PLAT

Scale	1"=100'
Date	10/10/2024
Drawn By	JC
Check By	JC/CS
Sheet	1 of 1

PT. TRACT 4 IN THE NE1/4 SEC. 27 T15N R9E, CITY OF YUTAN, SAUNDERS COUNTY, NEBRASKA.

LEGAL DESCRIPTIONS:
 PARCEL 1:
 THAT PART OF TRACT 4, IN THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 15 NORTH, RANGE 9 EAST, COUNTY OF SAUNDERS, NEBRASKA, DESCRIBED AS COMMENCING AT THE SOUTHWEST CORNER OF THE NORTHEAST QUARTER, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE SOUTH LINE OF THE NORTHEAST QUARTER, A DISTANCE OF 682.72 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, CONTAINING A COMPUTED AREA OF 0.38 ACRES MORE OR LESS.

PARCEL 2:
 THAT PART OF TRACT 4, IN THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 15 NORTH, RANGE 9 EAST, COUNTY OF SAUNDERS, NEBRASKA, DESCRIBED AS COMMENCING AT THE SOUTHWEST CORNER OF THE NORTHEAST QUARTER, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE SOUTH LINE OF THE NORTHEAST QUARTER, A DISTANCE OF 682.72 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, CONTAINING A COMPUTED AREA OF 1.39 ACRES MORE OR LESS.

PARCEL 3:
 THAT PART OF TRACT 4, IN THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 15 NORTH, RANGE 9 EAST, COUNTY OF SAUNDERS, NEBRASKA, DESCRIBED AS COMMENCING AT THE SOUTHWEST CORNER OF THE NORTHEAST QUARTER, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE SOUTH LINE OF THE NORTHEAST QUARTER, A DISTANCE OF 682.72 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, THENCE S89°44'58" W, A DISTANCE OF 17.83 FEET TO A POINT OF BEGINNING, ON THE WEST RIGHT-OF-WAY LINE OF THE BURLINGTON NORTHERN SANTA FE RAILROAD, CONTAINING A COMPUTED AREA OF 1.64 ACRES MORE OR LESS.

SURVEYORS CERTIFICATE:
 I, JEREMY A. CHARLES, NEBRASKA REGISTERED LAND SURVEYOR NO. 814, DULY REGISTERED UNDER THE LAND SURVEYORS REGULATION ACT, DO HEREBY STATE THAT I HAVE PERFORMED A SURVEY OF THE LAND DESCRIBED ON THE ACCOMPANYING PLAT, THAT SAID PLAT IS A TRUE DELINEATION OF SAID SURVEY AND THAT THE MONUMENTS MARKED AS SHOWN, AND TO THE BEST OF MY KNOWLEDGE AS BELIEF IS TRUE, CORRECT AND IN ACCORDANCE WITH THE LAND SURVEYORS REGULATION ACT IN EFFECT AT THE TIME OF THIS SURVEY. PERMANENT MARKERS HAVE BEEN FOUND OR SET AT ALL CORNERS AND INTERSECTIONS OF BOUNDARIES AND ALL BOUNDARIES HAVE BEEN MEASURED AND FOUND TO BE IN ACCORDANCE WITH THE RECORDS OF THIS OFFICE. ALL ANGLES AND DISTANCES WERE MEASURED WITH AN SPECTRA PRECISION SFB 800 GPS, NIKON MODEL DTM580 TOTAL STATION (MODEL: T-200-001), SODIKA NYDOL THE.

NEBRASKA REGISTERED LAND SURVEYOR
 15-618
 JEREMY A. CHARLES

NEBRASKA REGISTERED LAND SURVEYOR
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 JEREMY A. CHARLES

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NEBRASKA REGISTERED LAND SURVEYOR
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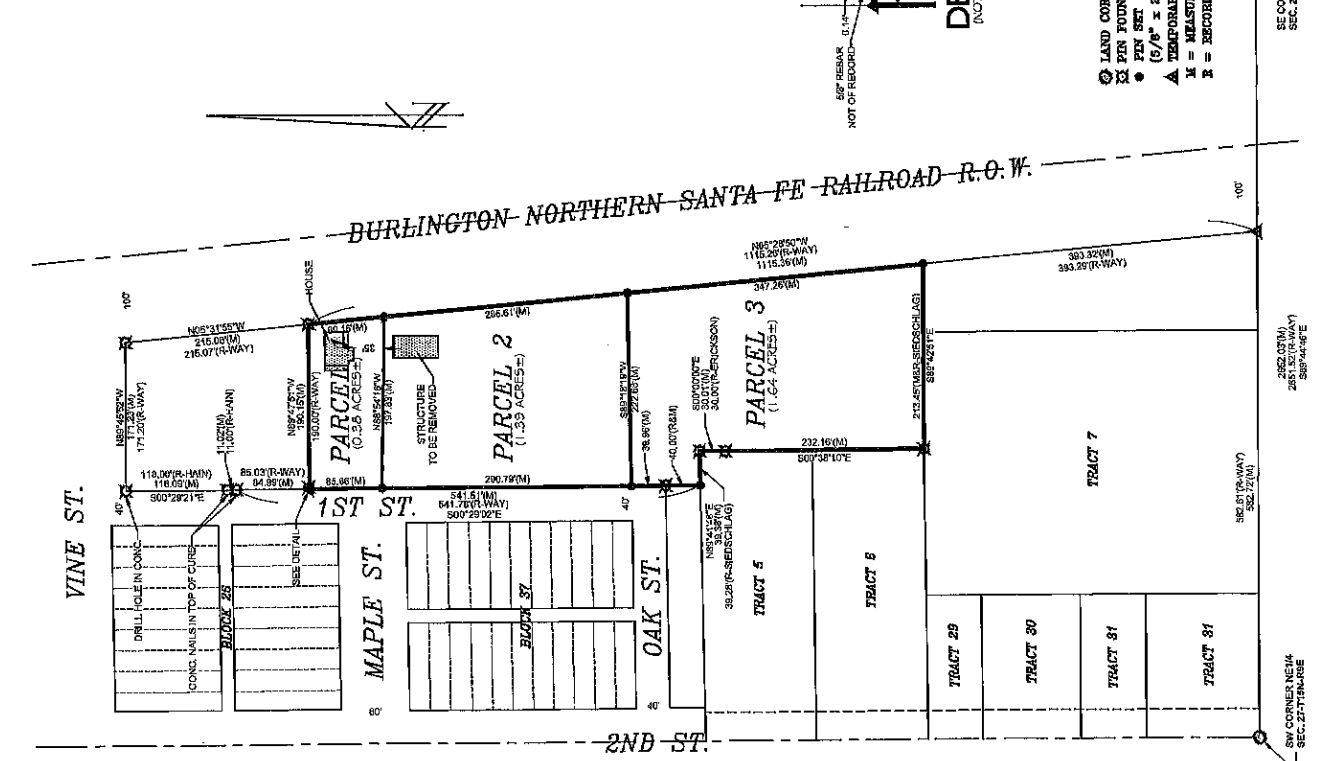
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Section 5.07 R-1 Low Density Residential District

5.07.01 *Intent:* The Low Density Residential District is intended to permit low-density residential developments to accommodate residential and other compatible uses.

5.07.02 *Permitted Uses:*

The following principal uses are permitted in the R-1 District.

1. Churches, temples, seminaries and convents, including residences for teachers and pastors.
2. Private clubs or organizations not operated for profit.
3. Public and private schools, colleges, and universities.
4. Public Uses, including but not limited to recreational uses, fire stations, utilities and utility distribution systems, community centers, auditoriums, libraries or museums.
5. Public parks and recreation areas, playgrounds and conservation areas including flood control facilities.
6. Single family detached dwellings.

5.07.03 *Conditional Uses:*

The following uses are subject to any conditions listed in this Ordinance and are subject to other conditions relating to the placement of said use on a specific tract of ground in the R-1 District as recommended by the Planning Commission and City Council and approved by the City Council.

1. Hospitals, clinics and institutions, including educational, religious and philanthropic institutions and convalescent homes.
2. Private country clubs and golf courses, not including commercial miniature golf, located on not less than ten 10 acres.
3. Public utility substations, distribution centers, regulator stations, pumping stations, water reservoirs, and telephone exchanges.
4. Single-family attached dwellings
5. Townhouses.
6. Two-family dwellings.
7. Family Child Care Home II

5.07.04 *Temporary Uses:* The following temporary uses may be permitted provided a Temporary Use Permit is obtained and said temporary use is eliminated at the expiration of the permit

1. Buildings and uses incidental to construction work which shall be removed upon completion or abandonment of the construction work.
2. Temporary structure for festivals or commercial events.

5.07.05 *Accessory Uses:*

1. Buildings and uses customarily incidental to the principal uses.
2. Home occupation, pursuant to Section 7.09.
3. Swimming pool, tennis court, and other recreational facilities in conjunction with a residence.
4. Signs pursuant to Sections 7.06 through 7.08.
5. Parking for permitted uses pursuant to Sections 7.01 through 7.05.
6. Fences pursuant to Section 7.11.
7. Decks, gazeboes, elevated patios either attached or detached.
8. Family Child Care Home I

5.07.06 *Height and Lot Requirements:* The height and minimum lot requirements shall be as follows:

Use	Lot Area (sq. ft.)	Lot Width (feet)	Front Yard (feet)	Side Yard (feet)	Rear Yard (feet)	Street Side Yard (feet)	Max. Height (feet)	Max. Lot Coverage
Single Family Detached Residential	8,500	60	30	7	35 (3)	25	35	35%
Single Family Attached Residential (per unit)	4,250	30	30	10 (5)	35 (3)	25	35	35%
Two Family Residential	8,500	60	30	10	35 (3)	25	35	35%
Other Permitted Uses	8,500	60	30	10	35 (3)	25	35	35%
Permitted Conditional Uses	8,500	60	30	10	35 (3)	25	35	35%
Accessory Uses	-	-	30	5	5	25	17	10% (2)(6)

1. Side yard setback shall be seven feet for single story structures and eight feet for taller structures.
2. The total lot coverage shall not exceed 45 percent. **(Ordinance 761, 4/21/20)**
3. See Section 4.09.05 of this Ordinance.
4. On Corner Lots the following criteria apply to setbacks. In existing developed areas, the Street Side Yard setback may conform to existing setbacks of existing structures along that street.
5. The side yard along the common wall shall be 0 feet. The common wall shall be along the adjoining lot line.
6. Minimum pervious coverage of 40% is required on all lots. **(Ordinance 794 5/17/22)**

5.07.07 *Miscellaneous Provisions:*

1. Supplementary regulations shall be complied with as defined herein
2. Only one principal building shall be permitted on one zoning lot except as otherwise provided
3. Existing Structures can be rebuilt to current codes in the existing setback and footprint.

Section 5.10 B-1 General Commercial District

5.10.01 *Intent:*

The General Commercial District is intended to establish standards that will foster and maintain an area within the district boundaries that will benefit the retail trade, business, cultural, and social activities of the entire community.

5.10.02 *Permitted Uses:*

The following principal uses are permitted in the B-1 District.

1. Business services including: attorneys, banks, insurance, real estate, offices, postal stations, printing, credit services, security brokers, dealers and exchange, title abstracting, savings and loans, finance services and investment services.
2. Child Care Center.
3. Public Uses, including but not limited to recreational uses, fire stations, utilities and utility distribution systems, community centers, auditoriums, libraries or museums.
4. Public parks and recreation areas, playgrounds and conservation areas including flood control facilities.
5. Dance studio.
6. Meeting hall.
7. Retail business or service establishment supplying commodities or performing services, such as, or in compatibility with and including the following:
 - a. Antique store
 - b. Automobile parts and supply store
 - c. Bank
 - d. Barber and Beauty shop
 - e. Bicycle shop
 - f. Communication services
 - g. Computer store
 - h. Dry cleaners – establishments (not over 2,000 sq. ft. in floor area) with one dry cleaning unit having a capacity not to exceed 35 pounds per cycle using nonflammable or non-explosive solvents.
 - i. Exercise, fitness and tanning spa.
 - j. Floral shop
 - k. Gift and curio shop
 - l. Hobby, craft, toy store
 - m. Jewelry store
 - n. Laundry and dry cleaning pick-up and delivery stations
 - o. Locksmith
 - p. Photographer
 - q. Picture framing shop
 - r. Restaurants, cafes and fast food establishment
 - s. Second hand stores
 - t. Tanning salon
 - u. Video store, not including uses defined in Adult Establishment
 - v. Social club and fraternal organizations.
 - w. Telephone exchange
 - x. Telephone answering service
 - y. Public overhead and underground local distribution utilities.
 - z. Commercial greenhouse.
 - aa. Veterinarian or animal hospital, provided any such building, kennel, or exercise runway is located at least 100 feet away from any (R) District boundary.

5.10.03 *Conditional Uses:*

The following uses are subject to any conditions listed in this Ordinance and are subject to other conditions relating to the placement of said use on a specific tract of ground in the B-1 District as recommended by the Planning Commission and City Council and approved by the City Council.

1. Recreational establishments.
2. Business or trade school.
3. Garden supply and retail garden center.
4. Liquor store
5. Tavern and cocktail lounge.
6. Temporary greenhouses.
7. Totally enclosed, automated and conveyer-style car washes.
8. Outdoor Entertainment.
9. Convenience store with limited fuel sales.
10. Residences in conjunction with the principle use when located above the ground floor.
11. Churches, temples, seminaries, and convents including residences for teachers and pastors.
12. Printing and publishing.
13. Retail motor vehicle sales and service.
14. Car wash.
15. Multi-family dwelling units
16. Service station and minor automobile repair services.
17. Tire store and minor automobile repair service.
18. Public Utility offices, garages, and dispatcher centers
19. Motels, hotels and trailer campgrounds.

5.10.04 *Temporary Uses:* The following temporary uses shall be permitted provided a Temporary Use Permit is obtained and said temporary use is eliminated at the expiration of the permit

1. Buildings and uses incidental to construction work which shall be removed upon completion or abandonment of the construction work.
2. Temporary structure for festivals or commercial events.
3. Fireworks stands provided the criteria are met as established by the City through separate Ordinance.

5.10.05 *Accessory Uses:*

1. Buildings and uses customarily incidental to the permitted uses.
2. Parking as permitted in Section 7.01 through 7.05
3. Signs allowed in Section 7.06 through 7.09
4. Temporary buildings and uses incidental to construction work which will be removed upon completion or abandonment of the construction work.

5.10.06 *Height and Lot Requirements:* The height and minimum lot requirements shall be as follows:

The height and minimum lot requirements shall be as follows:

Use	Lot Area (acres)	Lot Width (feet)	Front Yard (feet)	Side Yard (feet)	Rear Yard (feet)	Max. Height (feet)	Max. Lot Coverage
Permitted Uses	(3)	-	25'	(1)	(2)	45'	40%
Multi Family Residential	1,500 sq.ft /unit(3)	-	25'	(1)	(2)	45'	40%
Conditional Uses	(3)	-	25'	(1)	(2)	45'	40%
Accessory Uses	-	-	25'	(1)	(2)	45'	40%

1. None, except that when adjacent to any residential district, the side yard setback shall be 25 feet.
2. None, except that when adjacent to any residential district, the rear yard setback shall be 25 feet, unless there is an alley between the two, in which case the rear yard setback shall be five feet.
3. Minimum Lot Area to be calculated based upon Maximum Lot Coverage, Building footprint, and required ancillary uses like parking and landscaping and Section 5.10.06 unless otherwise noted.

5.10.07 *Miscellaneous Provisions:*

1. Supplementary regulations shall be complied with as defined herein.
2. When adjacent to residentially zoned land, no parking or drives shall be allowed in the required front yard within 15 feet of such district. Furthermore, permanent screening shall be provided in this area in order to minimize impacts on residentially zoned property, as per Section 7-11.

3. No outdoor storage, except the display of merchandise for sale to the public, shall be permitted.
4. Exterior lighting fixtures shall be shaded so that no direct light is cast upon any residential property and so that no glare is visible to any traffic on any public street.

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk/Treasurer
Date: 2/13/25
Re: Resolution 2025-1 Mutual Finance Organization (M.F.O)

This resolution is one that we need to pass yearly stating that the City of Yutan does not fund the Yutan Fire Department and that they are a separate entity.

FISCAL IMPACT:

NA

STAFF RECOMMENDATION:

Seeking a motion and a second to approve Resolution 2025-1.

TO: All Mayors and City Council Members, Village Board of Trustees, Rural Fire Protection District Board Members and Suburban Fire Protection District Board Members

FROM: Dean Henrichson, Director Saunders County Mutual Finance Organization

RE: Resolution and Interlocal Cooperation Agreement for a Mutual Finance Organization (M.F.O.)

DATE: January 1, 2025

Enclosed you will find a copy of the Interlocal Cooperation Agreement for a Mutual Finance Organization and the Resolution to approve, ratify and accept with regards to the M.F.O. Agreement.

Every subdivision needs to set and hold a public meeting (as required by the Public Meeting Law) for the consideration of the Agreement. If your subdivision does not support your local fire department financially (as indicated by your approved agreement) the resolution sent to you needs to be considered and returned for there application for funding. The adopted resolution needs to be returned to Dean, no later than June 30, 2025.

Each subdivision that agrees to the Agreement and receives funding, needs to select their authorized member and that member needs to be present at the Mutual Finance Organization Meeting, which the date and time of this meeting will be announced at a later date. The Saunders County Supervisors will be asked prior to this meeting about a common levy for Fire Districts to be established as per the resolution.

If you have any questions you can call Dean at (402) 642-5709 or (402) 443-2310. Dean can assist you at your meeting.

Return your resolutions to:

Dean Henrichson
236 Center Avenue, Box 34
Malmo NE, 68040

RESOLUTION # 2025-1

WHEREAS, certain municipalities and fire protection districts located in Saunders County, Nebraska desire to enter into an Interlocal cooperation agreement for the creation of a Mutual Finance Organization pursuant to Legislative Bill 1120, 1998;

WHEREAS, the Interlocal Cooperation Agreement for a Mutual Finance Organization would be in the best interests of all participating members; and

WHEREAS, the members desire to enter into a written Interlocal Cooperation Agreement for a Mutual Finance Organization.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Yutan, Nebraska:

Section 1. The Mayor of the City Council of Yutan, Nebraska is merged for fire and rescue protection services with the Yutan Rural Fire Protection Dist. # 12 and their subdivision boundaries lie in shall not levy any property tax for the purpose of jointly funding the operations of all members of the Mutual Finance Organization and shall not have a board member;

Section 2. The Interlocal Cooperation Agreement for a Mutual Finance Organization shall not establish a separate legal entity, but rather shall be a joint and cooperative undertaking between the members and that a joint board shall be responsible for administering this joint and cooperative undertaking.

Section 3. All resolutions or parts of resolutions in conflict herewith are repealed.

Passed and Adopted this _____ day of _____, 2025.

ATTEST:

Secretary Printed Name

Mayor Printed Name

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 2/13/25
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: 2/13/25
Re: Kyle Winn Resignation

Kyle Winn has handed in his resignation from the Planning Commission Board.

Action Item - A motion and a second to accept the resignation of Kyle Winn.



Robert Costa <rcosta@cityofyutan.com>

Planning Commission Packet for February 2025

Kyle Winn <winn041207@gmail.com>
To: Robert Costa <rcosta@cityofyutan.com>

Wed, Feb 5, 2025 at 3:51 PM

This is my official resignation from the Yutan planning commission effective immediately..

Thank you

Kyle Winn
P.O. Box 321
Yutan, NE 68073
[Quoted text hidden]

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 2/13/25
Re: Ryan Chapman for Planning Commission

Ryan Chapman has submitted his interest form to be an alternate on the Planning Commission Board.

Action Item - A motion and a second to accept of Ryan Chapman as an alternate for the Planning Commission Board.



City of Yutan Board and Commission Expression of Interest Form

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:

Board of Adjustment

Planning Commission

Library Board

Community Redevelopment Authority

Name: _____

Home Address: _____

Email Address: _____

Phone Number: _____

Total Number of Years You Have Lived in Yutan: _____

Occupation: _____ Employer: _____

Highest Level of Education Completed: _____

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

Present/Past Community Volunteer Activities: _____

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): _____

For City Use Only:

Appointed to: _____ Date: _____

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 2/13/25
Re: Handbook

Administrator Oliva has been working on a few changes to the employee handbook. These changes have been made to the section pertaining to the employee benefits section of the current handbook. Administrator Oliva has created a red line copy of the proposed changes.

Action Item - A motion and a second to accept the proposed changes to the employee handbook.

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 2/13/25
Re: Mosquito Changes

Christina Fasel the City Clerk for Wahoo reached out to me about changes to the pricing in mosquito spraying. I wanted to bring this to the board's attention and approval of these changes.

Action Item - A motion and a second to accept the price changes with the City of Wahoo for Mosquito Spraying.



Brandy Bolter <bbolter@cityofyutan.com>

2025 Mosquito Spraying Costs

1 message

Christina Fasel <fasel@wahoo.ne.us>

Mon, Feb 10, 2025 at 12:04 PM

Hello,

The Street Department has given me the costs for Mosquito Spraying for 2025. They will be charging \$450.00 per application. This price is based solely off of expenditures and material costs. Please let me know if you are interested in a mosquito spraying contract for 2025 and I will get an agreement to you.

Thank you,

Christina Fasel

City Clerk

- 402.443.3222
- fasel@wahoo.ne.us



City of Wahoo
605 North Broadway
Wahoo, NE 68066
wahoo.ne.us

Memorandum

To: Mayor and City Council
From: Brandy Bolter, City Clerk
Date: 2/13/25
Re: Park Board Committee

There has been discussion about advertising to fill the reestablished Park Board Committee. After passing the new ordinance which changed the Park/Forestry Board to a committee it was agreed to wait a few months before advertising to fill positions on the committee.

Action Item - N/A

Yutan Public Library Board Minutes

Monday February 3, 2025 at 6:33 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, Vicki Wolkins, Lynn Hapke, and Mary Jo Robinson

Absent: Alicia Archer

Also present: Director Laurie Van Ackeren

3. Visitors: none

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

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

5. Approval of January Financial Claims

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

6. Directors Report:

a. Fines \$ 45.05 Country Cards \$ 20.00
Circulation Statistics
Check outs - 405
Member amount saved - \$ 6,781.37
Over Drive / Libby checkouts - 236
Patron visits – Adults 233 Juv 82
Adult Craft Night - 2
Coffee Time - 12
Adult Book Club - 7
Story Time bag checkouts - 6
Toddler Time – Average - 8
Adult Craft Afternoon - 9

7. Action Items:

- a. Motion to approve the Overdue Policy made by Robinson, seconded by Arp
Yeas – Arp, Hapke, Wolkins and Robinson Motion carried 4 – 0
- b. Motion to approve the Privacy Policy made by Wolkins, seconded by Hapke
Yeas – Arp, Hapke, Wolkins and Robinson Motion carried 4 - 0

8. Old Business:

- a. Help needed for Toddler Time Valentines Day Party February 11, 10am-11am
- b. Old 3D Printer auctioned off for \$1.00

9. New Business:

- a. Programs for February include: Kids Valentines Day Craft Time, National Card
Reading Day

10. Adjournment:

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

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

**Respectfully submitted
Mary Jo Robinson, Secretary**

CITY OF YUTAN MAINTENANCE DEPARTMENT
MONTHLY REPORT FOR February 2025

WATER DEPARTMENT

1. MONTHLY TESTS: coliform hit on 302 Hillside Ave, retest all came back negative
2. LOCATES: performed as needed.
3. Water main repair done to 6" main crossing hwy 92 and creek to lift station, need to repair backflow but we have water at lift station.
4. Cody passed his water class.

SEWER DEPARTMENT

1. Johnson Services performed an annual sanitary sewer cleanout, this year went to Timbercrest with a suggestion from Allstar plumbing. Numerous tree roots during residents cleanouts.
2. We will start moving the lagoon pond 1 into 2.

STREET DEPARTMENT

1. Replaced stop signs

MISC.

1. Burned tree pile. I would like to recommend that we apply a new rule to no commercial use of the burn pile.
2. Fixed hydraulic leak on mower 2 and the sickle bar on John Deere.

NEXT MONTH

1. Put up more cable on the pickleball windscreen, replace zip ties.
2. Started replacing stop signs, some need to replace poles and get them to the standard height.
3. Buy fertilizer for ballfields and parks for spring.
4. Purchase and possibly install new equipment on splash pad (weather permitting)

13-February-2025

L. Woster

MEMORANDUM

FROM: Robert Costa, Community Planner
TO: City Council & Mayor of Yutan, Nebraska
DATE: February 13, 2025
SUBJECT: **Community Planner's February 2025 Report**

Gentlemen:

At Mayor Thompson's direction, an ordinance re-organizing the Planning Commission to a five-member body, plus one alternate member, will be drafted for your consideration during the March meeting of City Council. The current ordinance that guides their form and function was discussed by the Commission in January and their feedback will be incorporated into the reorganizing ordinance.

As you're all aware, LB 289 is currently being considered by the Nebraska Legislature. On January 28th, I testified in support of the bill at its Urban Affairs Committee hearing. Carrie Duffy, Chair of the Planning Commission, provided supportive online comment/testimony. A copy of the Mayor and City Council's letter to Senator Jared Storm asking for his vote on the bill is attached to this report. The bill received initial discussion and approval by the body on February 11th; several more steps are ahead before the bill could become law.

Another bill of interest is LB 196, which would authorize municipalities to adopt an ordinance allowing ATV/UTV use at night for the purposes of snow removal. Current statute prohibits the use of these vehicles after sunset. Senator Bostelman originally introduced this bill to previous sessions; Senator Storm has since picked up its cause. Initial debate and approval occurred on February 10th, and has several more steps.



January 31, 2025

Senator Jared Storm
P.O. Box 94604
Lincoln, Nebraska 68509

RE: Please Support and Vote to Approve Legislative Bill 289

Dear Senator Storm,

The Urban Affairs Committee recently introduced Legislative Bill 289, proposing statutory amendments to certain aspects of municipal administration. **The City of Yutan supports the entirety of LB 289's provisions and respectfully requests your affirmative vote on the bill.** We write you today to specifically highlight Section 5 of the bill, which relates to the administration of zoning appeals in villages and cities of the first and second class.

The statutory framework for municipal zoning creates a quasi-judicial body known as the Board of Adjustment, a group of community volunteers who review and decide on appeals from the decisions of a city's appointed zoning administrator. The board also reviews whether to grant a "variance:" relief from specific requirements of zoning – such as setbacks, structural heights, limits on lot coverage, etc. – when a unique or extraordinary hardship is created by strict enforcement of zoning. In reviewing and deciding on these two important matters, the board of adjustment is a critical body to ensure fair and equal administration of zoning law.

However, appointing volunteers to the board is a challenge. Yutan is one of many Nebraska communities observing a new pattern: "committee fatigue." Regardless of the committee's or board's jurisdiction, finding qualified citizens with free time and the ability to seriously consider the matters before them is increasingly a challenge. Oftentimes, a citizen may end up appointed to serve on multiple boards to help keep the boards fully appointed and active.

Occasionally, an alternative option is needed to help relieve the pressure on a smaller community's volunteers. This is exactly why Section 19-911 of NRS, in its current form, grants villages an alternative option: either create and maintain a fully-appointed board of adjustment, *or* designate the governing body (i.e., Village Board of Trustees) to act as the board. Passage of

LB 289 in its current form would extend that option to communities like Yutan to place that responsibility on those who already make tough decisions: our city council.

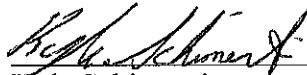
In summary, Section 5 of the bill is a simple, clever, and unique solution to the “committee fatigue” problem that would allow the City of Yutan to focus on good governance and allow our volunteer citizens to focus their time and attention to the boards which they already serve.

Thank you for your time and attention to this correspondence. We look forward to your response and hope you will vote to approve this simple statutory amendment.

Sincerely,
The City of Yutan



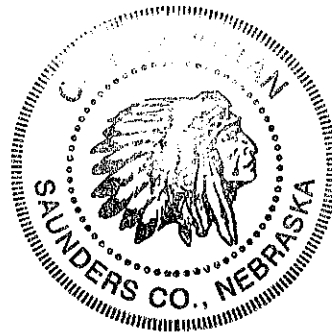
Matt Thompson,
Mayor



Kyle Schimenti,
Council President



Brett Lawton,
Council Member





Jonathan Chittenden,
Council Member

Will Smith,
Council Member

Cc: Urban Affairs Committee, Sen. McKinney (Chair)
League of Nebraska Municipalities
Robert Costa, Community Planner – to file

Memorandum

To: Mayor and City Council
From: Bob Oliva, City Administrator
Date: 02-13-2025
Re: February 2025 Council Report

I'd like to provide an update on several City projects:

- * The CRA held their monthly meeting and received an update on the Mason Creek Apartments II project. The project is now complete, and the CRA will begin making semi-annual payments to Thompsons this June. Additionally, the CRA discussed future projects that could be completed using Series B TIF revenues. I have been asked to explore the possibility of expanding the Itan Park walking trail to connect the basketball and pickleball courts. We will be gathering cost estimates for this project over the next couple of months.
- * We have received the final invoices for the 1st and Poplar St. project. The project is now complete and finished within budget.
- * Luke is in the process of obtaining pricing for splash pad features. These features will be ordered and installed before the splash pad opens for the season.
- * I will be seeking bids to finish the concrete work in the area behind the city office.
- * During the first week of March, I will be attending a Street Superintendents Certification workshop in Lincoln. The certification test will be administered in April.