Meeting Agenda of City Council Regular Meeting
Council Chambers
100 E First Street
June 9, 2026 7:00 PM

1. **CALL TO ORDER**
   This is an open meeting of the Grand Island City Council. The City of Grand Island abides by the Open Meetings Act in conducting business. A copy of the Open Meetings Act is displayed in the back of this room as required by state law. The City Council may vote to go into Closed Session on any agenda item as allowed by state law.

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

4. **SUBMITTAL OF REQUESTS FOR FUTURE AGENDA ITEMS**
   Individuals who have appropriate items for City Council consideration should complete the Request for Future Agenda Items form located at the Information Booth. If the issue can be handled administratively without Council action, notification will be provided. If the item is scheduled for a meeting or study session, notification of the date will be given.

5. **RESERVE TIME TO SPEAK ON AGENDA ITEMS**
   A sign-up sheet was available in the lobby for individuals wishing to provide input on any of tonight's agenda items. If you did not sign up to speak on an agenda item, please come forward, state your name and the agenda topic on which you will be speaking on.

6. **PRESENTATIONS AND PROCLAMATIONS**

   a. Recognition of Grand Island's Individual State Track & Field Champions
   b. Audit Presentation of City Financials by Creative Planning

7. **CONSENT AGENDA**

   a. Approving Minutes of the May 26, 2026 City Council Regular Meeting
   b. Approving Minutes of the June 2, 2026 City Council Study Session
   c. Approving Payment of Claims for the Period of May 26, 2026 through June 9, 2026 in the total amount of $7,552,863.14
   d. #2026-142 - Approving Fire Department Assistance to Firefighters Grant Application
   e. #2026-143 - Approving Loan from State Revolving Fund Loan for Lead Service Line Replacement
   f. #2026-144 - Approving Temporary Construction Easement for State Street/Diers

Avenue Improvements; Project No. 2026-P-1 (Neelkanth Hospitality, LLC and Pathway Bancorp)

g. #2026-145 - Approving Supplemental Agreement No. 2 to the Preliminary Engineering Services Agreement with JEO Consulting Group, Inc. for Grand Island West Connector Trail

h. #2026-146 -Approving Temporary Construction Easement for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6 (T & E Cattle Company and Terjak)

i. #2026-147 - Approving Change Order No. 1 for Grand Island Regional Landfill Cell 4 Construction; Project No. 2025-LF-1

j. #2026-148 - Approving Bid Award for Sanitary Sewer Manhole 75-20 Repair; Project No. 2026-S-4

k. #2026-149 - Approving Agreement with NDOT for the Grand Island Area Metropolitan Planning Organization (GIAMPO) for the 2027 Fiscal Year Transportation Planning Program

l. #2026-150 - Approving Bid Award for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6

m. #2026-151 - Approval of Internet Service Contract with OPTK Networks

n. #2026-152 - Requesting permission for the Police Department to apply for a FY25 Bureau of Justice Assistance Grant (JAG) De-escalation and Crisis Response Training Program Grant.

8. PUBLIC HEARINGS

a. Public Hearing on Acquisition of Permanent Easements for State Street/Diers Avenue Improvements; Project No. 2026-P-1 (Neelkanth Hospitality, LLC)

#2026-153 - Approving Acquisition of Permanent Easements for State Street/Diers Avenue Improvements; Project No. 2026-P-1 (Neelkanth Hospitality, LLC)

b. Public Hearing on Acquisition of Permanent Utility Easements for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6 (T & E Cattle Company and Terjak)

#2026-154 - Approving Acquisition of Permanent Utility Easements for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6 (T & E Cattle Company and Terjak)

9. ORDINANCES

a. #10,075 - Consideration of Approving Rezoning Lot 2 of Sterling Estates Ninth Subdivision from RD Residential Development Zone to an amended RD Residential Development Zone to reconfigure the buildings and units permitted on the lot (Second and Final Reading)

b. #10,076 - Consideration of Approving Water Cost of Service Based Rates (Second and Final Reading)

c. #10,077 - Consideration of Approving Salary Ordinance

10. OTHER ITEMS

a. #10,074 - Consideration of Approving Rezoning 40 acres west of Hwy 281 and south of Guenther Road from TA Transitional Agriculture to CD Commercial Development Zone

#2026-139 - Approving the preliminary and final plat for Guenther SID Subdivision in the Grand Island ETJ

11. ADJOURNMENT

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 6.a.

Subject: Recognition of Grand Island's Individual State Track & Field Champions

Staff Contact: Spencer Schubert

BACKGROUND: The Mayor and City Council will recognize and congratulate Grand Island-area individual champions from the State Track & Field Championships. The list includes:

Grand Island Senior High

Celia McCoy – Class A Girls 100M Hurdles – 14.30 seconds

Kip Ramsey – Head Coach

Michael Lynn – Hurdles Coach

Northwest High School

Amarae Krafka – Class B Girls Pole Vault – 12’ 6”

Brandon Harrington – Head Coach

Dave McNeel – Pole Vault Coach

GICC

GICC Boys 4x400 Relay Team – 3:23.78

Braylon Wolfe – Thomas Schneider – Thomas Birch – Graham Stava (Will not be able to attend)

Keith Kester – Head Coach

Phou Manivong – Assistant Coach
Kevin Mayfield – Assistant Coach
Andrea Mack – Assistant Coach

DISCUSSION: N/A

FISCAL IMPACT: N/A

ALTERNATIVES: N/A

RECOMMENDATION: N/A

SAMPLE MOTION: N/A

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 6.b.

Subject: Audit Presentation of City Financials by Creative Planning

Staff Contact: Patrick Brown

BACKGROUND: Tim Lens, Creative Planning-Partner, will present on the City Audit.

DISCUSSION: X

FISCAL IMPACT: X

ALTERNATIVES: X

RECOMMENDATION: X

SAMPLE MOTION: X

ATTACHMENTS:
1. 2025 City of Grand Island
2. 2025 Grand Island - Electric
3. 2025 Grand Island - Water

City of Grand Island, Nebraska

Independent Auditor's Reports and Basic Financial Statements

September 30, 2025

City of Grand Island, Nebraska
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Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Grand Island
Grand Island, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Grand Island, Nebraska (the "City"), as of and for the year ended September 30, 2025, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

The City of Grand Island's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Grand Island's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2026, on our consideration of the City of Grand Island'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Grand Island's internal control over financial reporting and compliance.

BerganKDV, LLC.

Omaha, Nebraska
March 25, 2026

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City of Grand Island, Nebraska
Management's Discussion and Analysis
(Unaudited)

As management of the City of Grand Island, we offer readers of the City of Grand Island financial statements this narrative overview and analysis of the financial activities of the City of Grand Island for the Fiscal Year ended September 30, 2025.

Financial Highlights

- The assets and deferred outflows of resources of the City of Grand Island exceeded its liabilities and deferred inflows of resources at the close of the most recent Fiscal Year by $909,860,308 (*net position*). Of this amount, $153,671,834 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.

- As of the close of the current Fiscal Year, the City of Grand Island's governmental activities reported combined ending net position of $558,553,300. Approximately 12.7% of this total amount, $71,154,406 is *unrestricted net position*.

- At the end of the current Fiscal Year, unassigned fund balance for the General Fund was $43,723,031, or 67% of total current year General Fund expenditures.

Overview of the Financial Statements

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

Government-Wide Financial Statements
The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Grand Island's finances in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City of Grand Island's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Grand Island is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent Fiscal Year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

Overview of the Financial Statements (Continued)

Government-Wide Financial Statements (Continued)
The government-wide financial statements include not only the City of Grand Island itself (known as the *primary government*), but also the legally separate Business Improvement Districts, Grand Island Facilities Corporation, and Community Redevelopment Authority for which the City of Grand Island is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 18 -21 of this report.

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

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

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

The City of Grand Island maintains 26 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Streets Fund, which are considered to be major funds. Data from the other governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Grand Island adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General and Streets Funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 22-26 of this report.

Overview of the Financial Statements (Continued)

Proprietary Funds
The City of Grand Island maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Grand Island uses enterprise funds to account for its Electric, Water, Sewer, and Landfill Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Grand Island's various functions. The City of Grand Island uses internal service funds to account for its fleet of vehicles, its management information systems, its employee health insurance, and an equipment reserve. Because all four of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

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

The basic proprietary fund financial statements can be found on pages 27-33 of this report.

Fiduciary Funds
Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City of Grand Island's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 34 of this report.

Notes to the Basic Financial Statements
The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 35 of this report.

Other Information
In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Grand Island's budgetary comparison schedules, disclosures on the modified approach to reporting infrastructure, and pension and other postemployment benefits information. Required supplementary information can be found on pages 68-72 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, internal service funds, fiduciary funds, and component units are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 74-92 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Grand Island, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $909,860,308 at the close of the most recent Fiscal Year.

Summary Statements of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 110,137,655	$ 108,124,389	$ 109,746,961	$ 102,901,226	$ 219,884,616	$ 211,025,615
Capital assets	472,565,116	445,481,179	316,887,281	323,267,806	789,452,397	768,748,985
Total assets	582,702,771	553,605,568	426,634,242	426,169,032	1,009,337,013	979,774,600
Deferred outflows of resources	338,794	386,302	3,084,946	3,552,812	3,423,740	3,939,114
Total assets and deferred outflows	583,041,565	553,991,870	429,719,188	429,721,844	1,012,760,753	983,713,714
Current liabilities	6,904,237	7,199,566	13,814,840	12,628,398	20,719,077	19,827,964
Long-term liabilities	16,396,831	19,616,683	64,597,340	70,047,677	80,994,171	89,664,360
Total liabilities	23,301,068	26,816,249	78,412,180	82,676,075	101,713,248	109,492,324
Deferred inflows of resources	1,187,197	1,051,533	-	-	1,187,197	1,051,533
Total liabilities and deferred inflows	24,488,265	27,867,782	78,412,180	82,676,075	102,900,445	110,543,857
Net Position						
Net invested in capital assets	458,272,772	427,980,785	261,476,982	254,723,712	719,749,754	682,704,497
Restricted	29,126,122	25,151,864	7,312,598	3,339,869	36,438,720	28,491,733
Unrestricted	71,154,406	72,991,439	82,517,428	88,982,188	153,671,834	161,973,627
Total net position	$ 558,553,300	$ 526,124,088	$ 351,307,008	$ 347,045,769	$ 909,860,308	$ 873,169,857

By far, the largest portion of the City of Grand Island's net position (79.1%) reflects its investment in capital assets (land, infrastructure, buildings, machinery, vehicles, and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of Grand Island uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Grand Island's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Grand Island's net position (4.0%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* of $153,671,834 may be used to meet the government's ongoing obligations to citizens and creditors.

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

Government-Wide Financial Analysis (Continued)

Summary Statements of Activities

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues						
Charges for services	$ 16,531,267	$ 16,347,958	$ 123,032,689	$ 118,550,052	$ 139,563,956	$ 134,898,010
Operating grants and contributions	2,388,600	3,500,905	33,493	44,016	2,422,093	3,544,921
Capital grants and contributions	13,507,217	11,538,809	3,233,286	1,592,444	16,740,503	13,131,253
General revenues						
Property taxes	12,154,731	12,245,221	-	-	12,154,731	12,245,221
Other taxes	52,027,502	38,013,451	-	-	52,027,502	38,013,451
State allocation	2,080,275	2,206,309	-	-	2,080,275	2,206,309
Other	4,376,107	5,916,144	2,808,743	2,653,302	7,184,850	8,569,446
Total revenues	103,065,699	89,768,797	129,108,211	122,839,814	232,173,910	212,608,611
Expenses						
General government	10,025,783	7,303,726	-	-	10,025,783	7,303,726
Public safety	36,180,573	35,011,804	-	-	36,180,573	35,011,804
Public works	7,433,964	5,120,864	-	-	7,433,964	5,120,864
Environment and leisure	12,852,800	12,488,643	-	-	12,852,800	12,488,643
Nondepartmental	3,604,476	4,017,884	-	-	3,604,476	4,017,884
Interest on long term debt	538,891	353,873	-	-	538,891	353,873
Electric	-	-	94,846,827	89,349,833	94,846,827	89,349,833
Water	-	-	10,079,793	7,937,557	10,079,793	7,937,557
Sewer	-	-	15,514,552	14,844,091	15,514,552	14,844,091
Landfill	-	-	4,405,800	4,175,521	4,405,800	4,175,521
Total expenses	70,636,487	64,296,794	124,846,972	116,307,002	195,483,459	180,603,796
Increase in Net Position Before Transfers	32,429,212	25,472,003	4,261,239	6,532,812	36,690,451	32,004,815
Transfers, net	-	4,241,308	-	(4,241,308)	-	-
Increase in net position	32,429,212	29,713,311	4,261,239	2,291,504	36,690,451	32,004,815
Net position, beginning of year	526,124,088	496,410,777	347,045,769	344,754,265	873,169,857	841,165,042
Net position, end of year	$ 558,553,300	$ 526,124,088	$ 351,307,008	$ 347,045,769	$ 909,860,308	$ 873,169,857

Governmental Activities

Revenues exceeded expenses and net transfers out by $36,690,451. Revenues increased from the previous Fiscal Year by approximately $19,565,299. Increase in revenues and expenses were primarily driven by increases in other taxes related to the Good Life District occupation tax, increases in charges for services in the business-type activities, increase in capital grants related to emergency operations and the City now records the in lieu of taxes as a revenue in the governmental activities versus a transfer from the business-type activities in the prior year.

Business-Type Activities
Business-type activities increased the City of Grand Island's net position $4,261,239 during 2025, as compared to an increase of $2,291,504 during 2024. Revenues increased from the previous Fiscal Year by approximately $6.3 million and expenses and transfers out also increased approximately $4.3 million, primarily due to higher energy requirements across the City compared to the prior year.

Financial Analysis of the Government's Funds

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

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

As of the end of the current Fiscal Year, the City of Grand Island's governmental funds reported combined ending fund balances of $93,518,077. Approximately 46.8% of this total amount ($43,723,031) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balances is not available for new spending because it has already been 1) placed in a nonspendable endowment for cemetery perpetual care ($1,286,265), 2) placed in a nonspendable trust for library expenditures ($105,101), 3) already spent and included in prepaid and inventory items ($78,184) 4) restricted for street improvements ($10,138,623), 5) restricted for debt service ($295,810), 6) restricted for economic development ($1,570,458), 7) restricted for Federal programs ($276,386), 8) restricted to fund housing loans ($185,500), 9) restricted for community improvements ($6,440,287), 10) restricted for other purposes ($8,948,440), 11) assigned for a variety of other purposes ($20,469,992).

The General Fund is the chief operating fund of the City of Grand Island. At the end of the current Fiscal Year, unassigned fund balance of the General Fund was $43,723,031, while total fund balance reached $61,466,136. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 67.0% of total General Fund expenditures, while total fund balance represents 94.2% of that same amount.

The fund balance of the City of Grand Island's General Fund decreased by $6,083,636 during the current Fiscal Year.

Budgetary Highlights

There was no difference between the original budget and the final adopted budget for the City of Grand Island.

Capital Assets

The City of Grand Island's investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounts to $789,452,397 (net of accumulated depreciation). This investment in capital assets includes land, building and system improvements, machinery and equipment, park facilities, roads, highways, and bridges.

- The Moores Creek Wetland Mitigation Bank project will determine the feasibility of a wetland bank on an 80 acre parcel of the land the City currently owns just north of Eagle Scout Lake, which Moores Creek drains through. This project will permit future City wetland impacts to be offset and potentially permit the sale of wetland credit if desired. This area is also likely to provide additional detention capacity for the Moores Creek system allowing the removal of several weir structures to encourage faster flow through town. The City completed a Master Plan for the Moores Creek system in 2019 in which these concepts were initially investigated. At this time the Corp of Engineers is reviewing the project. Fiscal Year 2025 expenditures were $97,270.
- The Sidewalk Cost Share Program provides a repair program for single family residential properties to improve pedestrian safety and continue efforts to comply with applicable law. Fiscal Year 2025 expenditures were $17,447.
- Citywide Drainage/Storm Water Modeling Project is to plan, design, and build several small projects identified through evaluations or other problems that arise to improve drainage in areas of Grand Island if a yearly budget would allow. This project was finished in Fiscal Year 2025 with expenditures of $31,840.
- The Tri St Drainage Improvements; 2023-D-1 project is in response to complaints from residents in the neighborhood of Tri Street and Highway 34 regarding poor drainage in the area after recent development in the area. This project was finished in Fiscal Year 2025 with expenditures of $537,665.
- Curb Ramp Project No. 2025-CR-1 consisted of the ADA compliant curb ramps, the City is required to have a planned schedule for upgrading public sidewalks to conform to ADA requirements. The current schedule and budget will bring the City into compliance in approximately 20 years. Fiscal Year 2025 expenditures were $179,174.
- US 30 Realignment is for improvements to US Highway 30 from just west of Monitor Road east to the existing four-lane divided section west or the US-281/N-2/US-30 interchange in Grand Island for a distance of 3.4 miles, with the City cost sharing on the portion within City limits. The project was awarded fiscal year 2023 with construction to begin Fiscal Year 2024. Fiscal Year 2025 expenditures were $7,305.
- The Broadwell/UPRR Grade Separation project is for a grade separation structure with the UPRR to be located at or around the existing Broadwell Avenue crossing north of 3rd Street. A program agreement between the City and the Nebraska Department of Transportation was approved by City Council fiscal year 2023. Fiscal Year 2025 expenditures were $305,434.
- Locust St; 2nd St to Fonner Park Road; 2021-P-6 is to replace existing asphalt with a concrete curb and gutter roadway section along with associated sidewalk, traffic control, drainage and all other improvements needed to complete the project. Roadway alignment issues at intersection will be remedied to provide for lanes that align through intersections. Drainage will also be improved as the current roadway drainage has been reduced over the years with multiple asphalt overlay projects. Fiscal Year 2025 expenditures were $4,016,760.

Capital Assets (Continued)

- Claude Road; Faidley Avenue to State Street; 2022-P-4 is for the addition and improvement of several roadways. There will be several projects involved, which will be dictated by budget, development growth and need. Along with the Claude Road extension there will be several connections to Diers Ave, guided by an existing City of Grand Island concept plan. Fiscal Year 2025 expenditures were $2,018,938.
- Veterans Legacy Development Improvements; Project No. 2022-P-7 is for the improvement of the Custer Avenue and Sheridan Street corridors north of Capital Avenue and South of Old Highway 2, within the Veterans Legacy South Subdivision. Fiscal Year 2025 expenditures were $5,561.
- South Locust from Highway 34 to the Wood River Diversion; Project 2023-P-9 was for the improvement of South Locust Street from the intersection of Highway 34 to the north end of the Wood River Diversion channel bridge, with a new concrete curb and gutter roadway section in areas that are experiencing failure. Fiscal Year 2025 expenditures were $1,435,513.
- Independence from Capital Ave to Manchester Rd; Project 2023-P-10 is for the improvement of Independence Avenue from Capital Avenue to Manchester Road, as well as paving gravel road sections on Macron Street and Jay Street. Replacement of the existing asphalt street with a concrete curb and gutter roadway section along with associated sidewalk, traffic control, drainage and all other improvements needed to complete the project. Fiscal year 2025 expenditures were $3,116,647.
- Stuhr Road at Highway 30 Northbound Turn Lanes; 2023-P-12 is for the improvement of Stuhr Road at the intersection of Highway 30. The Public Works Department is proposing to enhance the existing northbound lanes with dual left turn lanes along with traffic control, drainage and all other improvements needed to complete the project. This project will also add a common turn lane north of the Burlington Northern Santa Fe railroad crossing, which JBS Foods Group will cost share in. Fiscal Year 2025 expenditures were $849,957.
- Pavement Condition Assessment is conducted by the City as a requirement to assess to assess roadway pavement every three (3) years, at a minimum. Such assessment is used to determine roadways that become part of the annual maintenance project, as well as roadways that require more substantial work or rebuild. Fiscal Year 2025 expenditures were $130,599.
- Stolley Park Rd – South Locust to Stuhr Road; 2024-P-4 is for the improvement of Stolley Park Road from the intersection of South Locust Street to Stuhr Road. The existing asphalt street will be replaced with a concrete curb and gutter roadway section along with associated sidewalk, traffic control, drainage and all other improvements needed to complete the project. Fiscal Year 2025 Expenditures were $293,401.
- South Locust St Wood River Diversion Bridge Repair; 2023-P-9A consisted of removal and replacement of existing bridge components. Fiscal Year 2025 Expenditures were $388,848.
- State Street/Diers Avenue Improvements; 2026-P-1 is associated with the Claude Road project for improvements along Diers Avenue. Fiscal Year 2025 Expenditures were $520.

Budgetary Highlights (Continued)

Capital Assets (Continued)

- Sanitary Sewer: For fiscal year 2025 expenses were incurred on the following projects:
- Flow Improvements; Project No. 2020-WWTP-4 included improvements to plant performance with more accuracy to flow monitoring, on which some fees are based. Improvements consisted of industrial flow measurement, industrial flow diversion, buried infrastructure evaluation and internal recycle system. This project was completed in Fiscal Year 2025 with Expenditures of $209,167.
- UV Disinfection Upgrade; 2023-WWTP-1 consisted of engineering consultation to analyze the existing system and design a superior, modern replacement. Fiscal Year 2025 expenditures were $37,440.
- Wastewater Treatment Facility Comprehensive Plan Update consists of study and evaluation of the condition and capacity for the plant to meet the needs of the community. Fiscal Year 2025 expenditures were $272,244.
- Plum Street Sanitary Sewer Repair; 2025-S-1 is addressing the sanitary sewer main and manholes in need of repair on Plum Street from just north of Division Street to just north of 1st Street. Fiscal Year 2025 expenditures were $23,615.
- Sanitary Sewer Manhole Rehabilitation 2025-S-2 addresses sanitary sewer manholes in various location that are in need of rehabilitation. Fiscal Year 2025 expenditures were $13,755.
- Lift Station No. 1 Mechanical Replacement; 2025-S-5 provided updates to the lift station. Fiscal Year 2025 expenditures were $150.
- 13th St Sanitary Sewer Main Extension- Engleman to 60th Rd is to extend an existing 12" gravity sanitary sewr main 10,000 feet west along 13th Street to approximately ¼ mile east of 60th Road and will also construct a sanitary sewer liner system to multiple manholes downstream of a proposed force main system to prevent corrosion and protect existing infrastructure. Fiscal Year 2025 Expenditures were $54,669.

City of Grand Island
Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land and land improvements	$ 46,137,905	$ 44,162,364	$ 187,553,390	$ 184,873,092	$ 233,691,295	$ 229,035,456
Infrastructure	365,917,669	364,316,237	-	-	365,917,669	364,316,237
Construction in progress	33,052,780	12,931,073	4,508,566	30,047,366	37,561,346	42,978,439
Buildings and systems	68,609,773	67,828,018	549,976,798	513,501,522	618,586,571	581,329,540
Machinery and equipment	16,031,794	14,028,864	-	-	16,031,794	14,028,864
Office furniture and equipment	3,795,057	3,309,531	679,655	679,655	4,474,712	3,989,186
Vehicles	17,135,927	12,846,147	11,275,231	11,109,441	28,411,158	23,955,588
Substription right-to-use assets	467,321	467,321	139,450	139,450	606,771	606,771
Accumulated depreciation	(78,583,110)	(74,408,376)	(437,245,809)	(417,082,720)	(515,828,919)	(491,491,096)
Net totals	$ 472,565,116	$ 445,481,179	$ 316,887,281	$ 323,267,806	$ 789,452,397	$ 768,748,985

Additional information on the City of Grand Island's capital assets can be found in Note 5 of this report.

Long-Term Debt

At the end of the current Fiscal Year, the City of Grand Island had total long-term debt outstanding of $71,105,223. Of this amount, $11,839,400 comprises debt backed by the full faith and credit of the government. The remainder of the City of Grand Island's debt represents bonds and notes payable secured solely by specified revenue sources (i.e., revenue bonds) and lease and SBITA obligations.

City of Grand Island
Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
General Obligation Bonds	$ 11,839,400	$ 14,065,091	$ -	$ -	$ 11,839,400	$ 14,065,091
Revenue Bonds	-	-	57,795,000	64,860,000	57,795,000	64,860,000
Notes payable	1,378,095	1,904,177	-	-	1,378,095	1,904,177
Leases	92,728	226,022	-	-	92,728	226,022
SBITA	152,124	237,497	-	-	152,124	237,497
Totals	$ 13,462,347	$ 16,195,290	$ 57,795,000	$ 64,860,000	$ 71,105,223	$ 81,055,290

The City of Grand Island's total debt decreased by $9.95 million (12.3%) during the current Fiscal Year due to scheduled repayments on outstanding obligations exceeding additions.

Additional information on the City of Grand Island's long-term debt can be found in Note 6 of this report.

Economic Factors and Next Year's Budget

City Funds maintain a strong cash position and have been keeping pace with the increasing costs of operations.

- City funds continue to maintain a strong financial position and healthy liquidity levels while keeping pace with increasing operational and capital costs. The City of Grand Island continues to experience economic growth while also navigating ongoing national economic pressures including inflationary costs, supply chain variability, and higher interest rates impacting capital construction and equipment purchases. Preparation of the FY2026 Adopted Budget required careful evaluation of operating costs, revenue trends, and long-term capital priorities. City administration and the City Council prioritized maintaining strong fund balances, minimizing tax burden to residents, and continuing investments in infrastructure and public safety. Strategic financial planning in previous years has allowed the City to mitigate many economic pressures while maintaining stable services and prudent financial reserves.
- The FY2026 adopted budget disbursements and transfers is 8.3% or $25,977,290 higher than the FY2025 adopted budget. The difference is mainly due to using General Fund excess cash reserves and bond proceeds for several parks' projects, Good Life District disbursements, and a Grants placeholder (to have appropriation authority).
- All Funds Revenue projections for FY2026 increased 1.2% or $3,474,824 over FY2025 budget.

Economic Factors and Next Year's Budget (Continued)

- 2025 Valuations for the City of Grand Island increased over the 2024 valuation by $378,866,891 or 8.1%. If the City applies the FY2025 mill levy of 0.2781 to the new valuation of $5,055,209,483, the City's Property Tax revenue would be $14,060,290, a tax increase of $1,053,760 over the prior year. The City and Community Redevelopment Authority tax ask for FY2026 is $13,006,530.
- The City is requesting the same property tax ask that was in FY2024-2025. Property Tax Ask of $12,207,540 to the new valuation decreases the mill levy to 0.241484. CRA property tax ask is $798,990 which is the same tax ask in the prior year. The CRA mill levy would decrease from 0.017086 to 0.015805.
- Total Sales Tax revenue is forecasted at $29,720,296 for FY2026. It is a 2.0% or $582,751 increase over FY2025 budget. The increase is line with the recent trend in sales tax for Grand Island but slightly lower than forecasted inflationary data.
- All other revenue sources in the General Fund account for $35,419,984. A decrease over FY2025 budget of $55,281 or -0.2%. The decrease is in line with the recent trend for Grand Island.
- A decrease in Transfers FY2026 by $10,468,936 to $15,476,565 over FY2025 is due to the $9 million increase in FY2025 budget. It is now in line with normal transfer amounts that have been made in the past.
- All Enterprise Funds are current in rate studies which have factored in inflation, supply line challenges, and capital improvements.

All the above factors were considered in preparing the City of Grand Island's budget for the 2026 fiscal year.

Financial Contact

This financial report is designed to provide an overview for all (citizens, taxpayers, customers, investors, and creditors) with an interest in the City's finances and to demonstrate the City's accountability. If you have questions about the report or need additional financial information, please contact the Finance Director, City of Grand Island P.O. Box 1968, Grand Island, NE 68802-1968.

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BASIC FINANCIAL STATEMENTS

City of Grand Island, Nebraska
Statement of Net Position
September 30, 2025

	Primary Government			Discretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Current assets				
Cash and cash equivalents	$ 55,963,368	$ 43,992,641	$ 99,956,009	$ 1,441,388
Investments	41,242,914	3,745,549	44,988,463	-
Cash with county treasurer	557,356	-	557,356	307,445
Receivables				
Accounts, net of allowance for doubtful accounts	1,717,946	7,765,073	9,483,019	-
Unbilled revenue	-	7,011,231	7,011,231	-
Property taxes	785,341	-	785,341	258,579
Special assessments	101,274	750,122	851,396	-
Interest	469,210	402,831	872,041	5,412
Current portion of lease receivable	3,838	-	3,838	-
Current portion of notes receivable	-	120,000	120,000	-
Internal balances	1,014,764	(1,014,764)	-	-
Due from other governments	7,364,015	-	7,364,015	197
Prepaid expense	17,894	11,501	29,395	-
Inventory	205,561	17,855,326	18,060,887	-
Total current assets	109,443,481	80,639,510	190,082,991	2,013,021
Noncurrent assets				
Restricted cash and cash equivalents	563,509	8,514,327	9,077,836	-
Restricted investments	-	14,581,230	14,581,230	-
Noncurrent portion of lease receivable	40,631	-	40,631	-
Noncurrent portion of note receivable	90,034	1,169,723	1,259,757	-
Costs recoverable in future periods	-	4,842,171	4,842,171	-
Capital assets				
Land, infrastructure, and construction in progress	409,403,076	192,061,956	601,465,032	-
Right of use assets, net of amortization	342,275	55,727	398,002	-
Other capital assets, net of depreciation	62,819,765	124,769,598	187,589,363	553,336
Net capital assets	472,565,116	316,887,281	789,452,397	553,336
Total noncurrent assets	473,259,290	345,994,732	819,254,022	553,336
Total assets	582,702,771	426,634,242	1,009,337,013	2,566,357
Deferred Outflows of Resources				
Deferred loss on debt refunding	-	3,084,946	3,084,946	-
Deferred outflows for OPEB	338,794	-	338,794	-
Total deferred outflows of resources	338,794	3,084,946	3,423,740	-

See notes to basic financial statements.

City of Grand Island, Nebraska
Statement of Net Position (Continued)
September 30, 2025

	Primary Government			Dicretely Presented Component Units
	Governmental Activities	Business-Type Activities	Total	
Liabilities				
Current liabilities				
Accounts payable	$ 2,205,701	$ 4,752,973	$ 6,958,674	$ 112,200
Accrued expenses	1,621,026	1,320,569	2,941,595	2,767
Due to other governments	-	-	-	11,937
Unearned revenue	81,186	-	81,186	-
Compensated absences- current	664,450	507,518	1,171,968	-
Current portion of lease liability	58,708	-	58,708	-
Current portion of IT subscription liability	87,731	48,780	136,511	-
Current portion of long-term obligations	2,185,435	7,185,000	9,370,435	-
Total current liabilities	6,904,237	13,814,840	20,719,077	126,904
Noncurrent liabilities				
Compensated absences- noncurrent	2,657,799	2,788,441	5,446,240	-
Closure/post-closure liability	-	7,236,408	7,236,408	-
Noncurrent portion of lease liability	34,020	-	34,020	-
Noncurrent portion of IT subscription liability	64,393	-	64,393	-
Pension liability	317,664	-	317,664	-
OPEB liability	1,460,898	-	1,460,898	-
Noncurrent portion of long-term obligations	11,032,060	51,261,465	62,293,525	-
Unamortized bond premiums	829,997	3,311,026	4,141,023	-
Total noncurrent liabilities	16,396,831	64,597,340	80,994,171	-
Total liabilities	23,301,068	78,412,180	101,713,248	126,904
Deferred Inflows of Resources				
Deferred inflows for lease revenue	42,470	-	42,470	-
Deferred inflows for OPEB	1,144,727	-	1,144,727	-
Total deferred inflows of resources	1,187,197	-	1,187,197	-
Net Position				
Net investment in capital assets	458,272,772	261,476,982	719,749,754	553,336
Restricted for			-	
Debt service	307,822	5,628,278	5,936,100	-
Closure/post-closure costs	-	1,459,320	1,459,320	-
Street improvements	10,024,267	-	10,024,267	-
Library trust and cemetery perpetualcare-permanent	1,391,366	-	1,391,366	-
Economic development	1,570,458	-	1,570,458	-
Community improvements	6,421,883	-	6,421,883	-
Other purposes	9,410,326	225,000	9,635,326	-
Unrestricted	71,154,406	82,517,428	153,671,834	1,886,117
Total net position	$ 558,553,300	$ 351,307,008	$ 909,860,308	$ 2,439,453

See notes to basic financial statements.

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City of Grand Island, Nebraska
Statement of Activities
Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenues (Expenses) and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Governmental activates								
General government	$ 10,025,783	$ 4,303,354	$ 323,449	$ 88,318	$ (5,310,662)	$ -	$ (5,310,662)	$ -
Public safety	36,180,573	8,601,424	1,617,387	-	(25,961,762)	-	(25,961,762)	-
Public works	7,433,964	1,173,225	-	9,754,795	3,494,056	-	3,494,056	-
Environment and leisure	12,852,800	2,453,264	347,764	3,664,104	(6,387,668)	-	(6,387,668)	-
Non-departmental	3,604,476	-	100,000	-	(3,504,476)	-	(3,504,476)	-
Interest and fees on long-term debt	538,891	-	-	-	(538,891)	-	(538,891)	-
Total governmental activities	70,636,487	16,531,267	2,388,600	13,507,217	(38,209,403)	-	(38,209,403)	-
Business-type activities								
Electric	94,846,827	94,097,433	-	-	-	(749,394)	(749,394)	-
Water	10,079,793	7,468,120	-	1,005,555	-	(1,606,118)	(1,606,118)	-
Sewer	15,514,552	17,329,385	33,493	2,227,731	-	4,076,057	4,076,057	-
Landfill	4,405,800	4,137,751	-	-	-	(268,049)	(268,049)	-
Total business-type activities	124,846,972	123,032,689	33,493	3,233,286	-	1,452,496	1,452,496	-
Total primary government	195,483,459	139,563,956	2,422,093	16,740,503	(38,209,403)	1,452,496	(36,756,907)	-
Component units								
Business Improvement Districts	324,404	104,301	-	301,644	-	-	-	81,541
Community Redevelopment Authority	8,040,051	-	-	-	-	-	-	(8,040,051)
Total component units	$ 8,364,455	$ 104,301	$ -	$ 301,644	-	-	-	(7,958,510)
General revenues								
Taxes								
Property					12,154,731	-	12,154,731	7,740,809
Motor vehicle taxes					1,416,408	-	1,416,408	2,748
Occupation					12,903,314	-	12,903,314	-
Sales taxes					31,949,001	-	31,949,001	-
Franchise					1,018,342	-	1,018,342	-
Casino					1,166,108	-	1,166,108	-
Payments in lieu of taxes					3,574,329	-	3,574,329	-
State allocation					2,080,275	-	2,080,275	-
Miscellaneous					733,977	-	733,977	402,000
Investment income (loss)					3,642,130	2,419,548	6,061,678	43,130
Gain on sale of capital assets					-	389,195	389,195	-
Total general revenues and transfers					70,638,615	2,808,743	73,447,358	8,188,687
Change in net position					32,429,212	4,261,239	36,690,451	230,177
Net position, beginning of year					526,124,088	347,045,769	873,169,857	2,209,276
Net position, end of year					$ 558,553,300	$ 351,307,008	$ 909,860,308	$ 2,439,453

See notes to basic financial statements.

City of Grand Island, Nebraska
Balance Sheet - Governmental Funds
September 30, 2025

	General Fund	Streets Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 27,015,998	$ 5,695,628	$ 16,275,020	$ 48,986,646
Investments	27,057,505	3,829,779	5,643,387	36,530,671
County treasurer cash	556,877	-	479	557,356
Restricted cash	10,496	-	553,013	563,509
Receivables				
Accounts, net of allowance and doubtful accounts	842,913	1,554	873,087	1,717,554
Property taxes	754,298	-	31,043	785,341
Special assessments	2,075	750	98,449	101,274
Interest	343,574	187	69,077	412,838
Lease receivable	2,229	-	42,240	44,469
Notes receivable	-	-	90,034	90,034
Prepaid expenses	17,894	-	-	17,894
Inventory	60,290	-	-	60,290
Due from other funds	2,821,230	151,539	18,484	2,991,253
Due from other governments	5,567,680	1,255,308	541,027	7,364,015
Total assets	$ 65,053,059	$ 10,934,745	$ 24,235,340	$ 100,223,144
Liabilities				
Accounts payable	$ 933,322	$ 533,714	$ 483,760	$ 1,950,796
Accrued expenses	908,299	65,279	27,455	1,001,033
Unearned revenue	-	-	-	-
Due to other funds	407,769	197,129	1,636,430	2,241,328
Total liabilities	2,249,390	796,122	2,147,645	5,193,157

See notes to basic financial statements.

City of Grand Island, Nebraska
Balance Sheet - Governmental Funds (Continued)
September 30, 2025

	General Fund	Streets Fund	Other Governmental Funds	Total Governmental Funds
Deferred Inflows of Resources				
Lease receivable	$ -	$ -	$ 42,470	$ 42,470
Unavailable revenues	1,337,533	-	131,907	1,469,440
Total deferred inflows of resources	1,337,533	-	174,377	1,511,910
Fund Balances				
Nonspendable				
Cemetery perpetual care	-	-	1,286,265	1,286,265
Library trust	-	-	105,101	105,101
Prepaid and inventory items	78,184	-	-	78,184
Restricted				
Street improvements	-	10,138,623	-	10,138,623
Debt service	-	-	295,810	295,810
Economic development	-	-	1,570,458	1,570,458
Federal programs	-	-	276,386	276,386
Housing loans	-	-	185,500	185,500
Community improvements	3,503,461	-	2,936,826	6,440,287
Other purposes	-	-	8,948,440	8,948,440
Assigned				
Capital improvements	5,771,274	-	5,324,959	11,096,233
Public safety	-	-	54,024	54,024
Transportation programs	-	-	423,359	423,359
Future employee benefits	8,390,186	-	-	8,390,186
Other purposes	-	-	506,190	506,190
Unassigned	43,723,031	-	-	43,723,031
Total fund balances	61,466,136	10,138,623	21,913,318	93,518,077
Total liabilities, deferred inflows of resources, and fund balances	$ 65,053,059	$ 10,934,745	$ 24,235,340	$ 100,223,144

See notes to basic financial statements.

City of Grand Island, Nebraska
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
September 30, 2025

Total fund balance - governmental funds	$ 93,518,077
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.	472,184,551
Deferred inflows of resources for unavailable revenues not available to pay for current period expenditures and, therefore, the revenues are not recognized in the funds.	1,388,254
Internal service funds are used by management to charge the costs of certain activities, such as information technology, fleet services, and insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.	11,696,148
Pension and OPEB liabilities and related deferred items do not represent an obligation of current financial resources, and are therefore not reported in the funds.	(2,584,495)
Long-term liabilities, including bonds payable and related interest payable, are not due and payable in the current period and; therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year end consists of:	
Compensated absences	(3,201,683)
Accrued interest payable	(155,208)
Lease liability	(232,852)
SBITA liability	(12,000)
Note payable	(1,378,095)
General obligation bonds payable	(11,839,400)
Bond premium	(829,997)
Total net position - governmental activities	$ 558,553,300

See notes to basic financial statements.

City of Grand Island, Nebraska
Statement of Revenues, Expenditures and
Changes in Fund Balances - Governmental Funds
Year Ended September 31, 2025

	General Fund	Streets Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes				
Property	$ 12,145,115	$ -	$ 9,446	$ 12,154,561
Motor vehicle	1,416,233	-	175	1,416,408
Occupation	284,071	-	4,522,834	4,806,905
Sales tax	29,028,591	2,920,410	-	31,949,001
Franchise	1,009,437	-	-	1,009,437
Casino	1,166,108	-	-	1,166,108
Payments in lieu	3,574,329	-	-	3,574,329
Intergovernmental	3,527,830	9,754,703	10,612,917	23,895,450
Keno	-	-	205,249	205,249
Special assessments	-	-	126,067	126,067
Charges for services	15,725,339	353,265	406,784	16,485,388
Investment income	2,971,764	-	345,899	3,317,663
Contributions and grants	-	-	2,008,680	2,008,680
Other revenue	323,444	27,889	177,395	528,728
Total revenues	71,172,261	13,056,267	18,415,446	102,643,974
Expenditures				
Current				
General government	3,540,633	-	7,006,834	10,547,467
Public safety	38,061,795	-	511,824	38,573,619
Public works	2,452,712	3,397,404	548,011	6,398,127
Environment and leisure	6,982,741	-	3,992,275	10,975,016
Non-departmental	2,805,139	-	-	2,805,139
Capital outlay	10,530,319	15,954,424	2,482,421	28,967,164
Debt service				
Principal payments on debt	882,823	1,425,200	838,624	3,146,647
Interest on long-term debt	12,247	333,451	119,042	464,740
Total expenditures	65,268,409	21,110,479	15,499,031	101,877,919
Excess (deficiency) of revenues over (under) expenditures	5,903,852	(8,054,212)	2,916,415	766,055
Other Financing Sources (Uses)				
Proceeds from sales of capital asset	22,372	-	-	22,372
Transfers in	13,144,705	8,977,860	3,782,936	25,905,501
Transfers out	(25,154,565)	(600,000)	(150,936)	(25,905,501)
Total other financing sources (uses)	(11,987,488)	8,377,860	3,632,000	22,372
Net change in fund balances	(6,083,636)	323,648	6,548,415	788,427
Fund Balances				
Beginning of year	67,549,772	9,814,975	15,364,903	92,729,650
End of year	$ 61,466,136	$ 10,138,623	$ 21,913,318	$ 93,518,077

See notes to basic financial statements.

City of Grand Island, Nebraska
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds
to the Statement of Activities
Year Ended September 30, 2025

Total net change in fund balances - governmental funds	$ 788,427
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capitalized capital outlay ($32,461,566) exceeded depreciation and amortization expense ($5,337,277) and disposed capital assets ($228,363)	26,895,926
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. Changes in revenues in fund statements previously recognized in the Statement of Activities.	(11,647)
Internal Service Funds are used by management to charge the costs of certain activities, such as information technology and fleet services, to individual funds. The change in net position of the Internal Service Funds is reported within governmental activities.	1,586,956
Changes in the compensated absences, pension liability, total OPEB liability and deferred inflows and outflows for OPEB do not represent financial activity in the governmental funds.	4,604
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position, including the change in accrued interest payable not recognized in the fund financial statements.	3,164,946
Change in net position of governmental activities	$ 32,429,212

See notes to basic financial statements.

City of Grand Island, Nebraska
Statement of Net Position - Proprietary Funds
Year Ended September 30, 2025

	Enterprise Funds					
	Major Funds			Nonmajor		Internal
	Electric	Water	Sewer	Landfill		Service
Assets	Fund	Fund	Fund	Fund	Total	Fund
Current assets						
Cash and cash equivalents	$ 34,148,956	$ 4,256,337	$ 4,115,211	$ 1,472,137	$ 43,992,641	$ 6,976,722
Investments	-	-	2,751,232	994,317	3,745,549	4,712,243
Receivables						
Accounts, net of allowance for doubtful accounts	5,591,036	635,314	1,225,608	313,115	7,765,073	392
Unbilled revenue	5,069,216	649,830	1,292,185	-	7,011,231	-
Interest	192,348	28,415	111,482	70,586	402,831	56,372
Special assessments	-	37,750	712,372	-	750,122	-
Current portion of note receivable	-	-	120,000	-	120,000	-
Due from other funds	566,941	-	4,918	28,384	600,243	299,520
Due from other governments	-	-	-	-	-	-
Inventory	17,130,305	725,021	-	-	17,855,326	145,271
Prepaid expenses	11,378	123	-	-	11,501	-
Total current assets	62,710,180	6,332,790	10,333,008	2,878,539	82,254,517	12,190,520
Noncurrent assets						
Restricted cash and cash equivalents	3,347,239	302,311	4,864,777	-	8,514,327	-
Restricted investments	-	-	3,331,250	11,249,980	14,581,230	-
Noncurrent portion of note receivable	-	-	1,169,723	-	1,169,723	-
Costs recoverable in future periods	4,842,171	-	-	-	4,842,171	-
Capital assets						
Land and improvements	6,069,593	-	172,848,043	8,635,754	187,553,390	-
Construction in progress	2,533,804	1,237,510	652,398	84,854	4,508,566	-
Distribution and collection systems	354,464,949	90,839,272	18,677,572	-	463,981,793	-
Buildings and equipment	61,868,166	4,634,623	23,281,810	8,165,292	97,949,891	2,217,555
Subscription right of use asset	139,450	-	-	-	139,450	-
Less accumulated depreciation	(305,339,222)	(26,882,372)	(94,747,697)	(10,276,518)	(437,245,809)	(1,836,990)
Net capital assets	119,736,740	69,829,033	120,712,126	6,609,382	316,887,281	380,565
Total noncurrent assets	127,926,150	70,131,344	130,077,876	17,859,362	345,994,732	380,565
Total assets	190,636,330	76,464,134	140,410,884	20,737,901	428,249,249	12,571,085
Deferred Outflows of Resources						
Deferred loss on debt refunding	771,756	176,474	2,136,716	-	3,084,946	-
Liabilities						
Current liabilities						
Accounts payable	3,711,638	727,396	252,461	61,478	4,752,973	254,905
Due to other funds	521,913	419,681	260,659	33,730	1,235,983	34,681
Accrued expenses	907,260	139,422	239,639	34,248	1,320,569	464,785
Accrual for in lieu of taxes	363,231	15,793	-	-	379,024	-
Compensated absences-current	215,306	15,830	188,781	87,601	507,518	76,943
Current portion of long-term obligation	3,963,780	355,000	2,915,000	-	7,233,780	-
Total current liabilities	9,683,128	1,673,122	3,856,540	217,057	15,429,847	831,314
Noncurrent Liabilities						
Compensated absences- noncurrent	2,448,662	247,639	55,251	36,889	2,788,441	43,623
Closure/post-closure liability	1,218,508	-	-	6,017,900	7,236,408	-
Noncurrent portion of long-term obligations	8,015,000	5,056,465	38,190,000	-	51,261,465	-
Unamortized bond premiums	-	-	3,311,026	-	3,311,026	-
Total noncurrent liabilities	11,682,170	5,304,104	41,556,277	6,054,789	64,597,340	43,623
Total liabilities	21,365,298	6,977,226	45,412,817	6,271,846	80,027,187	874,937
Net Position						
Net investment in capital assets	108,529,716	64,594,042	81,743,842	6,609,382	261,476,982	380,565
Restricted for						
Debt service	686,190	77,311	4,864,777	-	5,628,278	-
Uranium removal	-	225,000	-	-	225,000	-
Closure/post-closure costs	1,328,208	-	-	131,112	1,459,320	-
Unrestricted	59,498,674	4,767,029	10,526,164	7,725,561	82,517,428	11,315,583
Total net position	$ 170,042,788	$ 69,663,382	$ 97,134,783	$ 14,466,055	$ 351,307,008	$ 11,696,148

See notes to basic financial statements.

City of Grand Island, Nebraska
Statement of Revenues, Expenditures,
and Changes in Net Position - Proprietary Funds
Year Ended September 30, 2025

	Enterprise Funds			
	Major Funds			Nonmajor
	Electric Fund	Water Fund	Sewer Fund	Landfill Fund
Operating Revenues				
Sales				
Consumers	$ 67,373,289	$ 7,039,603	$ 16,846,369	$ 4,135,338
Municipal and interdepartmental	2,111,333	234,518	-	-
Wholesale	20,499,531	-	-	-
Total sales	89,984,153	7,274,121	16,846,369	4,135,338
Tap fees	-	-	16,691	-
Other revenue	4,113,280	193,999	466,325	2,413
Total operating revenues	94,097,433	7,468,120	17,329,385	4,137,751
Operating Expenses				
Cost of power	68,096,901	-	-	-
Production	-	3,523,832	-	-
Operation of system	3,353,750	3,158,771	6,027,099	1,620,619
Maintenance of system	3,503,097	-	215,893	377,770
Consumer accounting and collection	1,648,898	765,602	727,265	273,354
General office expense	2,856,977	335,938	844,465	432,118
Special services	628,541	299,622	508,455	104,927
Information technology	-	-	-	-
Central garage	-	-	-	-
Insurance	778,280	31,716	287,613	131,964
Miscellaneous	134,165	572,496	-	-
Change in closure/ post-closure liability	188,616	-	-	388,276
Depreciation	13,144,168	1,264,517	5,674,572	1,076,772
Total operating expenses	94,333,393	9,952,494	14,285,362	4,405,800
Operating income (loss)	(235,960)	(2,484,374)	3,044,023	(268,049)
Nonoperating Revenues (Expenses)				
Interest income	1,130,422	147,944	423,857	717,325
Intergovernmental/grants	-	-	33,493	-
Interest expense	(513,434)	(127,299)	(1,229,190)	-
Gain (loss) on disposal of assets	345,792	-	43,403	-
Special assessments	-	-	(37,124)	-
Total nonoperating revenues (expenses)	962,780	20,645	(765,561)	717,325
Change in net position before contributions and transfers	726,820	(2,463,729)	2,278,462	449,276
Capital contribution	-	1,005,555	2,264,855	-
Change in net position	726,820	(1,458,174)	4,543,317	449,276
Net position, beginning	169,315,968	71,121,556	92,591,466	14,016,779
Net position, ending	$ 170,042,788	$ 69,663,382	$ 97,134,783	$ 14,466,055

See notes to basic financial statements.

Enterprise Funds	
Total	Internal Service Fund
$ 95,394,599	$ -
2,345,851	15,541,853
20,499,531	-
118,239,981	15,541,853
16,691	-
4,776,017	-
123,032,689	15,541,853
68,096,901	-
3,523,832	-
14,160,239	-
4,096,760	-
3,415,119	-
4,469,498	-
1,541,545	-
-	1,652,521
-	1,518,672
1,229,573	11,117,007
706,661	-
576,892	-
21,160,029	91,164
122,977,049	14,379,364
55,640	1,162,489
2,419,548	324,467
33,493	100,000
(1,869,923)	-
389,195	-
(37,124)	-
935,189	424,467
990,829	1,586,956
3,270,410	-
4,261,239	1,586,956
347,045,769	10,109,192
$ 351,307,008	$ 11,696,148

City of Grand Island, Nebraska
Statement of Cash Flows
Proprietary Funds
Year Ended September 30, 2025

	Enterprise Funds			
	Major Funds			Nonmajor
	Electric Fund	Water Fund	Sewer Fund	Landfill Fund
Cash Flows from Operating Activities				
Receipts from customers	$ 94,508,949	$ 7,464,553	$ 16,875,809	$ 4,105,521
Receipts from other funds	-	-	-	-
Payments to suppliers	(77,305,557)	(7,808,026)	(6,226,354)	(1,832,406)
Payments to employees	(3,259,208)	(471,124)	(2,705,998)	(1,139,167)
Net cash provided by operating activities	13,944,184	(814,597)	7,943,457	1,133,948
Cash Flows from Noncapital Financing Activities				
Payments in lieu of taxes	15,543	(65,650)	-	-
Change in interfund balances	67,536	439,115	201,298	22,040
Net cash provided by (used in) noncapital financing activities	83,079	373,465	201,298	22,040
Cash Flows from Capital and Related Financing Activities				
Purchase of property and equipment	(7,771,664)	(1,081,627)	(1,255,927)	(1,112,959)
Proceeds from sale of property and equipment	418,427	23,727	207,264	-
Intergovernmental receipts	-	-	33,493	-
Special assessment collections	-	-	(37,124)	-
Principal payments on capital debt	(3,916,440)	301,465	(2,845,000)	-
Interest paid on capital debt	(246,607)	(112,386)	(1,326,470)	-
Net cash provided by (used in) capital and related financing activities	(11,516,284)	(868,821)	(5,223,764)	(1,112,959)
Cash Flows from Investing Activities				
Change in allocation of pooled investments	-	-	(2,335,454)	(780,330)
Collections on notes receivable	-	-	120,000	-
Interest received	1,194,554	165,573	436,976	731,030
Net cash provided by (used in) investing activities	1,194,554	165,573	(1,778,478)	(49,300)
Net increase (decrease) in cash and cash equivalents	3,705,533	(1,144,380)	1,142,513	(6,271)
Cash and cash equivalents, beginning	33,790,662	5,703,028	7,837,475	1,478,408
Cash and cash equivalents, ending	37,496,195	4,558,648	8,979,988	1,472,137
Composition of Cash and Cash Equivalents				
Cash and cash equivalents	34,148,956	4,256,337	4,115,211	1,472,137
Restricted cash and cash equivalents	3,347,239	302,311	4,864,777	-
Total	$ 37,496,195	$ 4,558,648	$ 8,979,988	$ 1,472,137

See notes to basic financial statements.

Total	Internal Service Fund
$ 122,954,832	$ -
-	15,561,868
(93,172,343)	(13,366,080)
(7,575,497)	(890,205)
22,206,992	1,305,583
(50,107)	-
729,989	(144,332)
679,882	(144,332)
(11,222,177)	(279,175)
649,418	-
33,493	100,000
(37,124)	-
(6,459,975)	-
(1,685,463)	-
(18,721,828)	(179,175)
(3,115,784)	(1,358,678)
120,000	-
2,528,133	338,837
(467,651)	(1,019,841)
3,697,395	(37,765)
48,809,573	7,014,487
52,506,968	6,976,722
43,992,641	6,976,722
8,514,327	-
$ 52,506,968	$ 6,976,722

City of Grand Island, Nebraska
Statement of Cash Flows
Proprietary Funds
Year Ended September 30, 2025

	Major Funds			Nonmajor
	Electric Fund	Water Fund	Sewer Fund	Landfill Fund
Reconciliation of Operating Income to Net Cash Flows - Provided by Operating Activities				
Operating income (loss)	$ (235,960)	$ (2,484,374)	$ 3,044,023	$ (268,049)
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation and amortization expense	13,144,168	1,264,517	5,674,572	1,076,772
Change in assets and liabilities				
Accounts receivable	411,516	(3,567)	(453,576)	(32,230)
Inventories	(552,798)	(182,995)	-	-
Prepaid expenses	593,479	31,686	-	-
Costs recoverable in future periods	(427,873)	-	-	-
Accounts payable and accrued expenses	823,036	560,136	(321,562)	(30,821)
Deferred revenue	-	-	-	-
Closure/post-closure	188,616	-	-	388,276
Net cash provided by operating activities	$ 13,944,184	$ (814,597)	$ 7,943,457	$ 1,133,948
Supplemental Cash Flow Information				
Capital contributions	$ -	$ 1,005,555	$ 2,264,855	$ -
Accounts payable incurred for capital asset purchase	$ (560,072)	$ -	$ (12,932)	$ -

See notes to basic financial statements.

Total	Internal Service Fund
$ 55,640	$ 1,162,489
21,160,029	91,164
(77,857)	20,015
(735,793)	20,793
625,165	-
(427,873)	-
1,030,789	11,122
-	-
576,892	-
$ 22,206,992	$ 1,305,583
$ 3,270,410	$ -
$ (573,004)	$ -

City of Grand Island, Nebraska
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2025

	Custodial Funds
Assets	
Cash	$ 246,119
Investments	166,236
Interest receivable	561
Right to use asset	231,040
Total assets	643,956
Liabilities	
Accounts payable	99,507
Lease payable	240,745
Due to others	3,802
Total liabilities	344,054
Fiduciary Net Position	
Net position held for others	$ 299,902

City of Grand Island, Nebraska
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
September 30, 2025

	Custodial Funds
Additions	
Employee withholdings	$ 2,123,090
Fees and licenses collected for others	53,755
Assessments collected for others	338,018
Other additions	131,205
Investment income	5,121
Total additions	2,651,189
Deductions	
Employee reimbursements	2,123,090
Owed to others	53,755
Other deduction	378,283
Total deductions	2,555,128
Change in fiduciary net position	96,061
Beginning fiduciary net position	203,841
Ending fiduciary net position	$ 299,902

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Grand Island, Nebraska (City) are prepared in accordance with generally accepted accounting principles (GAAP). The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

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

A. Financial Reporting Entity

The City of Grand Island, Nebraska, was incorporated in 1872. The City operates under a Mayor-Council form of government with an elected part-time chief executive, Mayor, and an elected legislative body, Council, composed of ten members. The members of the City Council are elected, two from each of five wards, on alternating four-year terms. The administration of the City government is performed under the direction of the Mayor by the City Administrator. Services provided to residents include public safety; highways and streets; planning and zoning; parks; recreation; urban development; electric, water and sanitary sewer systems; sanitary landfill; golf course; and general administrative services.

The City's financial reporting entity comprises the following:

Primary Government	City of Grand Island
Discretely Presented Component Units	Community Redevelopment Authority of Grand Island Business Improvement Districts

In determining the financial reporting entity, the City has considered all potential component units for which the City may be financially accountable, and, as such, should be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusions would cause the reporting entity's financial statements to be misleading.

1. 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. The City has determined the Grand Island Facilities Corporation (Facilities Corporation) is a blended component unit as the governing body consists of members appointed by City government and the City is the sole corporate member of the Facilities Corporation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (Continued)

2. 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:

Component Unit	Brief Description of Activities and Relationship to the City
Community Redevelopment Authority of Grand Island (CRA)	Created in June 1997 to develop, finance, and maintain certain areas of the City in need of improvement and development. The Mayor appoints the five-member board. The CRA can borrow money, issue bonds, and request a levy of taxes under the City's overall levy limits. The CRA's annual budget is subject to the City Council's approval.
Business Improvement Districts (BID)	The BIDs account for funding held for improvement and maintenance of public areas within the boundaries of the District.

The CRA and BID do not have separately issued financial statements.

B. Basis of Presentation

1. Government-Wide Financial Statements

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

2. Fund Financial Statements

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

a) Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or proprietary fund are at least 10% of the corresponding total for all funds of that category or type; and
b) Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or proprietary fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Description of Funds:

Governmental Funds:

Major Governmental Funds:

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

Streets Fund – This fund, a special revenue fund, is used to account for operation of the street department. Revenues are provided by the City's share of state gasoline taxes, in addition to the required match from the City. State law requires these taxes to be used to construct and maintain roads, streets, and improvements, and for the street program administration.

Non-Major Fund Types:

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes. These nonmajor funds consist of the Enhanced 911, PSC Wireless, Occupation Tax, Keno, Transportation, Community Youth Council, Program Income Reuse, Economic Development, HUD Entitlement, Housing Reuse, Community Development, Metropolitan Planning Organization, Community Grants, Police Grants, Public Safety Stabilization, Parking District #1, Parking District #2, and Local Assistance funds.

Capital Projects Funds – These nonmajor funds consist of the Capital Projects Fund and the Special Assessments Fund. The Capital Projects Fund is used to account for resources restricted for the acquisition or construction of specific capital projects with transfers made to governmental funds. The Special Assessments Fund is used to account for collections of special assessments for the Debt Service or Capital Projects Fund.

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

Permanent Funds – These funds account for assets held by the City pursuant to trust agreements. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund. These nonmajor funds consist of the Library Trust and Cemetery Trust funds.

Proprietary Funds:

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Description of Funds: (Continued)

Proprietary Funds: (Continued)

Internal Service Funds – These funds account for activities that provide goods and services to other funds departments or agencies of the primary government and its component units on a cost-reimbursement basis. The City's internal service funds consist of the Information Technology, Fleet Services, Insurance, and Equipment Reserve funds.

Proprietary Funds – Major:

Electric Fund – This fund accounts for the revenues and expenses of the electric utility.

Water Fund – This fund accounts for the revenues and expenses of the water utility.

Sewer Fund – This fund accounts for the activity from sewer service charges and related expenditures for operation, maintenance, and capital improvements of the sanitary sewer system.

Enterprise Fund – Non-Major:

Landfill Fund – This fund accounts for the revenues and expenses for the maintenance and operation of the landfill.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Description of Funds: (Continued)

Fiduciary Funds:

Custodial Funds – These funds account for assets held by the City in a purely custodial capacity. The reporting entity includes four custodial funds, which are as follows:

Fund	Brief Description
Cafeteria Plan	Accounts for voluntary employee contributions as a tax-free reimbursement for medical and child care expenses.
Other Agencies	Accounts for fines and fees collected by the City which are ultimately remitted to Grand Island Public Schools.
Tri-City Task Force	Accounts for the collection of grand monies and seized funds, which are used for the operation of the task force or ultimately remitted to the task force members.

C. Measurement Focus and Basis of Accounting

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

The government-wide and proprietary fund financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows takes place. Property taxes are recognized as revenues in the year for which they are levied. Revenue from grants and similar items are recognized when the eligibility requirements have been met.

Governmental fund financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for debt service expenditures and other certain long-term obligations, which are reported as expenditures in the year due.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for goods and services. Operating expenses include the cost of sales and service, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

D. Use of Estimates

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

E. Cash and Investments

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

Nonnegotiable certificates of deposit and money market mutual funds are carried at amortized cost, which approximates fair value. All other investments are carried at fair value. Fair value is determined using quoted market prices or significant other observable inputs.

Investment income includes dividend and interest income and the net change for the year in the fair value of investments carried at fair value. Investment income is assigned to the funds with which the related investment asset is associated.

F. Receivables

Receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for the governmental activities include special assessments and property taxes. Business-type activities report utility billings and special assessments as their major receivables.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Receivables (Continued)

In the fund financial statements, receivables in governmental funds include revenue accruals such as special assessments and property taxes since they are usually both measurable and available. Proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable and special assessments compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

G. Inventory

Inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories consist of expendable supplies and repair parts and are recorded on the government-wide financial statements and the proprietary fund statements. In the governmental funds, inventory is recorded as an expenditure when purchased. There are not significant balances of inventory to record in the governmental funds.

H. Restricted Assets

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

I. Costs Recoverable in Future Periods

Costs recoverable in future periods consists of various plant maintenance costs that are being amortized over the life of the scheduled maintenance repair life. In accordance with GASB Codification Section Re10, *Regulated Operations*, the maintenance costs which would be recognized during the current period are deferred and not included in the determination of net income until such costs are recoverable.

J. Capital Assets

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

Government-Wide Statements - In the government-wide financial statements, capital assets are capitalized and reported on the Statement of Net Position. The City has a $10,000 capitalization threshold. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated acquisition value at the date of donation. The City has elected the modified approach for reporting infrastructure.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets (Continued)

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

	Years
Buildings	25 - 50
Improvements	10 - 50
Machinery and equipment	3 - 20
Utility system	25

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

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

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has two items that qualify for reporting in this category. The deferred loss on debt refunding represents the unamortized difference between the reacquisition price and net carrying amount related to the City's bond refunding activities. The deferred outflows of resources related to the bond refunding activity will be amortized through 2037. The deferred outflow for Other Post Employment Benefits (OPEB) results from changes in actuarial assumptions. This amount will be amortized over the weighted average of the expected remaining service lives for all covered active and inactive OPEB plan members.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category. The unavailable revenues reported in the governmental funds balance sheet are from property taxes, special assessments and other revenues that are deferred and recognized as an inflow of resources in the period that the amounts become available. The deferred inflows for OPEB reported in the government-wide statement of net position are from changes in actuarial assumptions and differences between expected and actual experience. These amounts are amortized over the weighted average of the expected remaining service lives for all covered active and inactive OPEB plan members. Deferred inflows of resources related to lease receivable is reported in both the government-wide financial Statement of Net Position and the Governmental Fund Balance Sheet.

L. Unamortized Bond Premiums

Bond premiums related to the City's bond issuances are amortized over the life of the bonds using the effective interest method.

M. Compensated Absences

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

N. Long-Term Debt

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

- Government-Wide Statements – All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes payable, accrued compensated absences, and closure/post-closure liabilities.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Net Position

Net position is required to be displayed in three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvements of those assets are also included in this component of net position. If there are significant unspent related debt proceeds at year-end, the portion of debt attributable to unspent proceeds is not included in the calculation of net investment in capital assets.

- Restricted Net Position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.

- Unrestricted Net Position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

P. Fund Balance Classification

Fund balances for the City's governmental funds are classified as follows:

- Nonspendable - These are amounts that are not in a spendable form or are legally or contractually required to be maintained intact.

- Restricted – These are amounts that can be spent only for specific purposes because of the City Charter, state or federal laws or externally imposed conditions by grantors or creditors.

- Committed – These are amounts that can be used only for specific purposes determined by a formal action by City Council ordinance or resolution.

- Assigned – These are amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the City Council.

- Unassigned – The residual classification for the general fund and includes all amounts not included in the other classifications.

Q. Sales and Use Tax

The City presently levies a sales tax on taxable sales within the City. The sales tax rate was 2.0% for the 2025 fiscal year. The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors. The sales tax is recorded in the General Fund and used for budgeted General Fund appropriations. As of October 1, 2006, sales tax collected on the sale of motor vehicles is restricted for street improvements as required by LB904.

Sales taxes collected by the State in September and October (which represents sales for August and September) and received by the City in October and November have been accrued and are included under the caption "Due from other governments."

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Property Taxes

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

The tax levies for all political subdivisions in Hall County are certified by the County Board on or before October 15. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14% interest.

Property taxes levied for 2024-25 are recorded as revenue when expected to be collected within 60 days after September 30, 2025. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually. Property taxes expected to be collected after 60 days are recorded as deferred revenue on the fund balance sheets.

The City-owned electric and water utilities may make payments in lieu of taxes. The electric department pays 5% of the gross residential, commercial and industrial, dusk to dawn, and interdepartmental sales, and the water department pays 2% of specific gross revenues derived from within the City limits.

S. Contributions in Aid of Construction

Contributions in aid of construction are tap fees installed and contributed by developers. These contributions are recorded at acquisition value when the development is complete and are considered imposed non-exchange transactions. These contributions are presented as capital contributions in the financial statements.

T. Interfund Transfers

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Fund Accounting Requirements

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

B. Deposit Laws and Regulations

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

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

C. Revenue Restrictions
The City has various restrictions placed over certain revenue sources from state or local requirements.

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

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

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

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

1. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.
2. The budget is published with subsequent public hearings to obtain taxpayer comments.
3. Prior to September 30, the City Council adopts the budget, which is then filed with the appropriate state and county officials.
4. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.
5. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.
6. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 15. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
7. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
8. The City of Grand Island adopts a budget by resolution for all fund types.

NOTE 3 – DEPOSITS AND INVESTMENTS

A. Deposits
Custodial Credit Risk – This is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law. As of September 30, 2025, all of the City's deposits with financial institutions were fully insured or collateralized by securities held in the City's name in the form of pledged securities.

NOTE 3 – DEPOSITS AND INVESTMENTS

B. Investments

The City's investments consist of nonnegotiable certificates of deposits and investments in equity securities, U.S. Government and agency obligations, and corporate bonds.

Interest Rate Risk: This is the risk that changes in interest rates (market rates) will affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The investment maturities are as follows:

Investment Type	Carrying Value	Investment Term			Credit Rating
		Less than 1	1 - 5 Years	6 - 10 Years	Moody's / S&P
Certificates of deposit	$ 39,569,104	$ 39,569,104	$ -	$ -	Not Rated
U.S. Treasury securities	78,824	-	78,824	-	AA1/Not Rated
Corporate bonds	1,143,057	224,628	537,921	380,508	BAA3 to A1/BBB-to A
Domestic common stocks	7,339,419	7,339,419	-	-	Not Rated
Mutual funds	284,156	284,156	-	-	Not Rated
Money markets	11,321,369	11,321,369	-	-	Not Rated
Total	$ 59,735,929	$ 58,738,676	$ 616,745	$ 380,508	

Custodial Credit Risk - Investment: This is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in possession of an outside party. All of the underlying securities for the City's investments as of September 30, 2024, are held by the counterparties not in the name of the City. The underlying securities consist of cash, direct obligations of or guaranteed by the full faith and credit of the U.S. Government and other similar obligations of the U.S. Government or its agencies.

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

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Concentration of Credit Risk: The City places no limit on the amount that may be invested in any one issuer.

C. Fair Value of Investments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1	Quoted prices in active markets for identical assets or liabilities
Level 2	Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets; quoted prices in markets that are not active; or other inputs that are observable
Level 3	Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

The City's investments in certificates of deposit and money markets are carried at cost and thus are not included within the fair value hierarchy.

D. Recurring Measurements

The following table presents the fair value measurements of investments recognized in the accompanying financial statements measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall as of September 30, 2025:

Investments by Fair Value Level	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
U.S. Treasury securities	$ 78,824	$ -	$ 78,824
Corporate bonds	1,143,057	-	1,143,057
Domestic common stocks	7,339,419	7,339,419	-
Total	$ 8,561,300	$ 7,339,419	$ 1,221,881

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

E. Summary of Carrying Values

The carrying values of deposits and investments are as follows:

Deposits	$ 109,279,964
Investments	59,735,929
Total	$ 169,015,893

Included in the following Statement of Net Position captions:

	Statement of Net Position		
	Government Wide	Fiduciary Funds	Total
Cash and cash equivalents	$ 99,956,009	$ 246,119	$ 100,202,128
Restricted cash and cash equivalents	9,077,836	-	9,077,836
Investments	44,988,463	166,236	45,154,699
Restricted investments	14,581,230	-	14,581,230
Total	$ 168,603,538	$ 412,355	$ 169,015,893

NOTE 4 – ACCOUNTS AND NOTES RECEIVABLE

Accounts and notes receivable as of September 30, 2025, consist of the following:

Fund	Taxes	Accounts	Special Assessments	Interest	Notes	Lease	Gross Receivables	Allowance	Net
General	$ 754,298	$ 842,913	$ 2,075	$ 343,574	$ -	$ 2,229	$ 1,945,089	$ -	$ 1,945,089
Streets	-	1,554	750	187	-	-	2,491	-	2,491
Nonmajor	31,043	873,087	98,449	69,077	90,034	42,240	1,203,930	-	1,203,930
Electric	-	11,320,989	-	192,348	-	-	11,513,337	(660,737)	10,852,600
Water	-	1,285,144	37,750	28,415	-	-	1,351,309	-	1,351,309
Sewer	-	2,646,548	712,372	111,482	1,289,723	-	4,760,125	(128,755)	4,631,370
Landfill	-	313,115	-	70,586	-	-	383,701	-	383,701
Internal Service	-	392	-	56,372	-	-	56,764	-	56,764
Total	$ 785,341	$ 17,283,742	$ 851,396	$ 872,041	$ 1,379,757	$ 44,469	$ 21,216,746	$ (789,492)	$ 20,427,254

NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities					
Capital assets, not being depreciated					
Land	$ 10,111,914	$ 320,713	$ -	$ -	$ 10,432,627
Infrastructure	364,316,237	726,530	(190,591)	1,065,493	365,917,669
Construction in progress	12,931,073	23,375,655	(37,772)	(3,216,176)	33,052,780
Total capital assets, not being depreciated	387,359,224	24,422,898	(228,363)	(2,150,683)	409,403,076
Capital assets, being depreciated					
Land improvements	33,946,610	239,162	(21,642)	1,437,308	35,601,438
Right-to-use - land	103,840	-	-	-	103,840
Buildings	67,828,018	169,255	-	612,500	68,609,773
Right-to-use - buildings	-	-	-	-	-
Machinery and equipment	13,334,664	2,445,831	(442,901)	-	15,337,594
Right-to-use - machinery and equipment	694,200	-	-	-	694,200
Office furniture and equipment	3,309,531	384,651	-	100,875	3,795,057
Vehicles	12,667,301	5,078,944	(789,164)	-	16,957,081
Right-to-use - vehicles	178,846	-	-	-	178,846
Right-to-use - subscriptions	467,321	-	-	-	467,321
Total capital assets, being depreciated	132,530,331	8,317,843	(1,253,707)	2,150,683	141,745,150
Less accumulated depreciation and amortization for					
Land improvements	14,049,690	1,017,754	(21,642)	-	15,045,802
Buildings	37,485,697	1,960,735	-	-	39,446,432
Machinery and equipment	9,285,212	1,001,546	(442,901)	-	9,843,857
Office furniture and equipment	3,063,431	59,749	-	-	3,123,180
Vehicles	9,679,153	1,131,918	(789,164)	-	10,021,907
Right-to-use	845,193	256,739	-	-	1,101,932
Total accumulated depreciation	74,408,376	5,428,441	(1,253,707)	-	78,583,110
Total capital assets, being depreciated, net	58,121,955	2,889,402	-	2,150,683	63,162,040
Governmental activities capital assets, net	$ 445,481,179	$ 27,312,300	$ (228,363)	$ -	$ 472,565,116

NOTE 5 – CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities					
Capital assets, not being depreciated					
Land	$ 4,797,218	$ -	$ -	$ -	$ 4,797,218
Construction in progress	30,047,366	6,014,967	(20,070)	(31,533,697)	4,508,566
Total capital assets, not being depreciated	34,844,584	6,014,967	(20,070)	(31,533,697)	9,305,784
Capital assets, being depreciated					
Land improvements	180,075,874	2,270,928	-	409,370	182,756,172
Buildings, distribution systems, equipment	513,501,522	6,243,673	(892,724)	31,124,327	549,976,798
Office furniture and equipment	679,655	-	-	-	679,655
Right-to-use - subscriptions	139,450	-	-	-	139,450
Vehicles	11,109,441	349,598	(183,808)	-	11,275,231
Total capital assets, being depreciated	705,505,942	8,864,199	(1,076,532)	31,533,697	744,827,306
Less accumulated depreciation and amortization for					
Land improvements	76,560,332	5,053,200	-	-	81,613,532
Buildings, distribution systems, equipment	331,207,426	15,750,787	(816,757)	-	346,141,456
Office furniture and equipment	360,564	46,134	3,625	-	410,323
Right-to-use	35,957	47,766	-	-	83,723
Vehicles	8,918,441	262,142	(183,808)	-	8,996,775
Total accumulated depreciation	417,082,720	21,160,029	(996,940)	-	437,245,809
Total capital assets, being depreciated, net	288,423,222	(12,295,830)	(79,592)	31,533,697	307,581,497
Business-type activities capital assets, net	$ 323,267,806	$ (6,280,863)	$ (99,662)	$ -	$ 316,887,281

NOTE 5 – CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense was charged as follows:

Governmental activities		
General government	$	292,857
Public safety		1,431,552
Public works		703,016
Environment and leisure		2,185,779
Nondepartmental		815,237
Total depreciation expense - governmental	$	5,428,441
Business-type activities		
Electric	$	13,144,168
Water		1,264,517
Sewer		5,674,572
Landfill		1,076,772
Total depreciation expense - business-type activities	$	21,160,029

NOTE 6 – LONG-TERM DEBT

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

	Balances at 10/1/2024	Additions	Retirements or Other Reductions	Balances at 9/30/2025	Amount Due Within One Year
Governmental activities					
Bonds payable	$ 14,065,091	$ -	$ (2,225,691)	$ 11,839,400	$ 2,225,491
Bond premium	990,642	-	(160,645)	829,997	-
Notes payable - direct borrowings	1,904,177	-	(526,082)	1,378,095	540,435
SBITA liability - direct borrowing	237,497	-	(85,373)	152,124	58,708
Lease liability - direct borrowings	226,022	-	(133,294)	92,728	87,731
Compensated absences	3,223,526	98,723	-	3,322,249	664,450
Total governmental activities	20,646,955	98,723	(3,131,085)	17,614,593	3,576,815
Business-type activities					
Bonds payable	64,860,000	-	(7,065,000)	57,795,000	7,185,000
Bond premium	3,588,874	-	(277,848)	3,311,026	-
Notes payable	-	651,465	-	651,465	-
SBITA liability - direct borrowing	95,220	-	(46,440)	48,780	48,780
Compensated absences	2,333,771	962,188	-	3,295,959	507,518
Closure/post-closure liability	6,659,516	576,892	-	7,236,408	-
Total business-type activities	77,537,381	2,190,545	(7,389,288)	72,338,638	7,741,298
Total primary government	$ 98,184,336	$ 2,289,268	$ (10,520,373)	$ 89,953,231	$ 11,318,113
Fiduciary funds					
Lease liability - direct borrowings	$ 282,866	$ -	$ (42,121)	$ 240,745	$ 41,269

A. Governmental Activities

As of September 30, 2025, the governmental activities long-term debt consisted of the following:

Governmental Activities					
Original Amount	Issued	Issue	Interest Rate	Final Maturity	Outstanding
Bonds payable					
$ 4,435,000	12/23/2016	Public Safety Anticipation Bonds	2.90%	12/15/2036	$ 2,170,000
15,000,000	11/19/2020	Highway Allocation Fund Pledge Bonds	3.0 - 4.0%	11/15/2030	9,669,400
Total Bonds Payable					$ 11,839,400

NOTE 6 – LONG-TERM DEBT (CONTINUED)

A. Governmental Activities (Continued)

Notes Payable - Direct Borrowing

Original Amount	Issued	Issue	Interest Rate	Final Maturity	Outstanding
$ 5,000,000	12/8/2016	Promissory Note	Various	12/8/2028	$ 1,378,095

Lease and SBITA Liability - Direct Borrowings

Original Amount	Issued	Issue	Interest Rate	Final Maturity	Outstanding
$ 230,882	10/1/2021	Lease - Golf Equipment	0.71%	10/31/2026	$ 35,611
387,176	11/13/2020	Lease - Combo Street Sweeper/Loader	3.45%	10/10/2026	57,117
233,540	8/1/2024	SBITA - Motorola Digital Evidence	0.00%	8/18/2029	140,124
36,000	6/1/2024	SBITA - Apptegy Website	0.00%	6/11/2027	12,000
Total Lease Liability					$ 244,852

The Debt Service and General Funds are making the principal and interest payments on the bonds, the Occupation Tax Fund is making the principal and interest payments on the note payable, and the various funds are paying the capital lease obligations. The lease agreements are secured by the related financed facilities and equipment.

B. Business-Type Activities

As of September 30, 2025, the long-term debt payable from proprietary fund resources consisted of the following:

Business-Type Activities

Original Amount	Issued	Issue	Interest Rate	Final Maturity	Outstanding
Bonds Payable					
$ 92,760,000	11/10/2020	Combined Utilities Revenue Refunding Bonds	0.443 - 4.00%	8/15/2037	$ 57,795,000
Notes Payable - Direct Borrowings					
$ 651,465	11/10/2020	Nebraska Department of Environment and Energy	0.00%	12/15/2065	$ 651,465
Lease and SBITA Liability - Direct Borrowings					
$ 139,450	12/1/2023	SBITA - Logic by Aveva	0.00%	11/30/2026	$ 48,780

The City has entered into a loan contract with the Nebraska Department of Environment and Energy (NDEE) for the replacement of lead service lines. The total loan for eligible project costs is $4,500,000. This loan agreement includes DWSRF Loan Forgiveness of up to 62% of the eligible project costs, up to a ceiling of $2,790,000. All loan forgiveness shall be effective only upon the completion of the Project in accordance with the loan agreement. As of September 30, 2025, $651,465 was outstanding on this loan.

NOTE 6 – LONG-TERM DEBT (CONTINUED)

C. Debt Service Requirements

Annual debt service requirement to maturity, including principal and interest, for long-term debt as of September 30, 2025, are as follows:

Bonds Payable

Year Ended September 30,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2026	$ 1,645,000	$ 335,860	$ 7,185,000	$ 1,568,874
2027	1,705,000	278,348	7,325,000	1,432,426
2028	1,755,000	226,613	7,475,000	1,278,769
2029	1,805,000	173,380	3,530,000	1,107,481
2030	1,860,000	118,578	3,630,000	1,008,011
2031-2035	2,665,000	153,335	19,820,000	3,352,070
2036-2040	404,400	11,818	8,830,000	437,774
Total	$ 11,839,400	$ 1,297,930	$ 57,795,000	$ 10,185,403

Notes Payable – Direct Borrowings

Year Ended September 30,	Governmental Activities	
	Principal	Interest
2026	$ 540,435	$ 33,730
2027	555,180	18,985
2028	282,480	18,985
2029	-	-
2030	-	-
Total	$ 1,378,095	$ 71,700

Lease and SBITA Payable – Direct Borrowings

Year ended September 30,	Governmental Activities		Business-Type Activities		Fiduciary Funds	
	Principle	Interest	Principle	Interest	Principle	Interest
2025	$ 146,439	$ 15,132	$ 48,780	$ -	$ 43,282	$ 2,918
2026	51,705	7,243	-	-	44,160	2,340
2027	46,708	2,746	-	-	44,746	1,754
2028	-	599	-	-	45,943	1,157
2029	-	612	-	-	46,856	545
2030-2034	-	544	-	-	15,758	43
Total	$ 244,852	$ 32,252	$ 48,780	$ 20,832	$ 240,745	$ 20,832

NOTE 6 – LONG-TERM DEBT (CONTINUED)

D. Closure and Post-Closure Care Costs

The City of Grand Island has chosen to demonstrate financial assurance for the Grand Island Regional Solid Waste Landfill and the Platte Generating Station Fossil Fuel Combustion Ash Landfill by using a financial test mechanism. As required by *Nebraska Administrative Code* – Title 132 – *Integrated Solid Waste Management Regulations*, the following information is provided.

The City entered into an agreement with the Nebraska Department of Environment and Energy to establish a Closure/Post-Closure Care Account. The purpose of this account is to accumulate sufficient monies to fund all related costs of closure and post-closure of the ash disposal area at the Platte Generating Station. The calculated amount of the Closure/Post-Closure liability was $1,218,508 as of September 30, 2025, which is based on 43.46% usage (filled) of the ash disposal area. The remaining estimated liability for these costs is approximately $1,585,000 based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the ash disposal area were acquired as of September 30, 2025. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

At September 30, 2025, the City incurred a liability of $6,017,900 for the municipal solid waste landfill, which represents the costs reported to date based on the approximately 46.3% of the landfill capacity used to date. The remaining estimated liability for these costs is approximately $6,979,000, which will be recognized as the remaining capacity is used (estimated to be over approximately 35 years).

The City meets the requirements of the *Local Government Financial Test*, so they are not subject to annual funding requirements. As of September 30, 2025, funds of $6,149,012 are restricted to finance closure and post-closure of the City's landfill. These funds are presented on the City's statement of net position as "restricted for landfill closure/post-closure costs." It is anticipated that future inflation costs will be financed in part by earnings on funds reserved by the City. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

In 1997, the City entered into an agreement with the Nebraska Department of Environment and Energy to establish a closure/post-closure care account for the fly ash disposal area at the Platte Generating Station. The purpose of this account is to accumulate sufficient monies to fund all related costs of closure and post-closure of the fly ash disposal area at the Platte Generating Station. The calculated amount of the closure/post-closure liability was $1,218,508 as of September 30, 2025. The amount on deposit in the closure/post-closure care account was $2,546,716 as of September 30, 2025. These funds are presented on the City's statement of net position as "restricted for landfill closure/post-closure costs."

NOTE 7 – INTERFUND TRANSACTIONS AND BALANCES

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those that are related to goods and services transactions are classified as “due to and from other funds” and "accrual for in lieu of taxes".

	Receivable Fund								
Payable Fund	General	Streets	Nonmajor Governmental	Electric	Water	Sewer	Landfill	Internal Service	Total
General	$ -	$ -	$ 10,529	$ 164,126	$ -	$ 104	$ 7,820	$ 225,190	$ 407,769
Streets	126,198	-	-	30,787	-	4,814	1,101	34,229	197,129
Nonmajor governmental	1,441,164	-	-	195,266	-	-	-	-	1,636,430
Electric	837,664	-	7,289	14,603	-	-	122	25,466	885,144
Water	169,579	151,539	-	111,054	-	-	-	3,302	435,474
Sewer	185,455	-	666	50,490	-	-	19,341	4,707	260,659
Landfill	27,054	-	-	50	-	-	-	6,626	33,730
Internal service	34,116	-	-	565	-	-	-	-	34,681
Total	$ 2,821,230	$ 151,539	$ 18,484	$ 566,941	$ -	$ 4,918	$ 28,384	$ 299,520	$ 3,891,016

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (b) move revenues from restricted funds to funds where the expenditures were incurred related to the restriction and to (c) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 8 – DEFINED CONTRIBUTION RETIREMENT PLANS

The City participates in defined contribution employee pension plans as follows:

Name of Plan	Type of Plan
City General Plan	Defined Contribution Plan
Police Plan	Defined Contribution Plan
Firefighters Plan	Defined Contribution Plan
Deferred Compensation Plan	Qualified Deferred Compensation Plan

NOTE 8 – DEFINED CONTRIBUTION RETIREMENT PLANS (CONTINUED)

A. City General Plan

The City of Grand Island has a contributory defined contribution employees' pension plan in which employees of the City participate. Changes in the plan effective January 1, 1991, allow any new employee anticipating working a minimum of 1,000 hours, for a continuous year, to participate in the plan immediately. Participants are required to contribute 6.0-7.0% of their earnings, depending on union agreements, and the City is required to match those participant contributions. The participant can contribute an additional 10% with no City match.

All employees are fully vested in their own contributions and becomes vested in the City's contribution after five years' participation in the plan as follows:

Vested Year	Percentage
1	60 %
2	70
3	80
4	90
5	100

The plan members and the City contributed $2,302,930 and $2,343,038, respectively, for the fiscal year ended September 30, 2025.

B. Police Plan

All regular full-time sworn officers of the City are covered by a defined contribution plan. Participants are required to contribute 7.0% of their earnings but may contribute up to the maximum amount allowed under the Internal Revenue Code. Contributions made by the City equal 7.0% of the participants' compensation. Vesting of employer contributions occurs between four and ten years of service. Forfeitures shall first be applied to administrative expense of the Plan and then may be used by the City to reduce City contributions. The plan members and the City contributed $692,553 and $650,906, respectively, to the plan in fiscal 2025. There were no forfeitures used to reduce the amount of funding required by the City for the year ended September 30, 2025. The Plan is administered by a trustee independent of the City and is, therefore, not included in these financial statements.

C. Fire Plan

All regular full-time fire fighters of the City are covered by a defined contribution plan. Certain fire fighters are also covered by a single employer defined benefit pension plan (see Note 9). Participants are required to contribute 6.50% of their earnings but may contribute up to the maximum amount allowed under the Internal Revenue Code. Contributions made by the City equal 13.0% of the participants' compensation. Vesting of employer contributions occurs between four and ten years of service. Forfeitures shall first be applied to administrative expense of the Plan and then may be used by the City to reduce City contributions. The plan members and the City contributed $578,753 and $864,505, respectively, to the plan in fiscal 2025. There were no forfeitures used to reduce the amount of funding required by the City for the year ended September 30, 2025. The Plan is administered by a trustee independent of the City and is, therefore, not included in these financial statements.

NOTE 8 – DEFINED CONTRIBUTION RETIREMENT PLANS (CONTINUED)

D. Deferred Compensation Plan

The City has a deferred compensation plan created in accordance with Internal Revenue Code § 457. The plan is available to all City employees and elected officials. The plan permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, unforeseeable emergency, or permanent disability. No employer contributions are provided for or made under the Plan.

As of January 1, 1997, these funds were placed in trust, in accordance with IRS Code § 457(g)(1). IRS Code § 457(g)(1), applicable for plan year beginning January 1, 1997, states that "a plan maintained by an eligible employer shall not be treated as an eligible deferred compensation plan unless all assets and income of the plan are held in trust for the exclusive benefit of participants and their beneficiaries." The deferred compensation plan as placed in trust is not subject to any creditors of the City.

NOTE 9 – POLICE AND FIRE DEFINED BENEFIT RETIREMENT PLAN

A. Plan Description

The City has a single employer defined benefit pension plan, the City of Grand Island, Nebraska Police Officers, and Firefighters Plan, for certain members of the Grand Island Police and Fire Departments. The Plan covers employees who were hired prior to January 1, 1984, the date at which the Police and Firefighters Plans were amended from being defined benefit plans to their current status as defined contribution plans (Note 8), and who were assured of receiving benefits under the new plan at least as great as those under the old defined benefit plan. The employees hired prior to January 1, 1984, participate in both plans and will receive either their benefit from the defined contribution plan or defined benefit plan, whichever is greater. No assets are accumulated in a trust. The Plan does not issue separate financial statements.

B. Summary of Benefit Provisions

Police – An employee with at least 25 years of service may retire as early as age 55; normal retirement occurs at age 60 with a minimum of 21 years of service, if employed on or before November 18, 1965, otherwise 25 years.

Under the Police Plan, normal retirees employed on or before January 1, 1984, would not receive an annuity benefit of less than 50% of regular pay. All current employees will receive a benefit based on their defined contribution account. An employee is 100% vested in his or her contributions of 7.0% of monthly compensation, and vests 40% after two years of service, 60% after four years, 80% after five years, and is 100% vested at seven years or more in the City's contributions, which is a matching 7%.

Fire – An employee who attained the age of 50 with 21 years of service may take early retirement with benefits reduced by the actuarial equivalent of his or her normal retirement at age 55.

Under the Firefighters Plan, normal retirees employed prior to January 1, 1984, would not receive an annuity benefit of less than 50% of regular pay. All current employees will receive a benefit based on their defined contribution account. An employee is 100% vested in his or her contributions, 6.5% of monthly compensation, and vests 40% after four years of service plus 10% for each year thereafter, up to 100%, in the City's contributions, 13% of monthly compensation.

NOTE 9 – POLICE AND FIRE DEFINED BENEFIT RETIREMENT PLAN (CONTINUED)

C. Plan Membership

As of September 30, 2025, plan membership consisted of the following:

Inactive members and beneficiaries receiving benefits	9
Active plan members - Police	-
Active plan members - Fire	-
Total participants	9

D. Contributions and Funding Policy

The City's contributions for the additional amount to fund minimum pension benefits are limited to amounts paid to retirees during the fiscal year.

E. Actuarial Methods and Assumptions

The total pension liability was determined using the following actuarial assumptions:

Valuation Date	September 30, 2025
Measurement Date	September 30, 2025
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.0% per year for defined contribution accounts
Mortality Rates	Pub-2016 Safety Retiree Mortality Table, projected generationally using Scale MP-2021

F. Total Pension Liability

The total pension liability of the City as of September 30, 2025, was $317,664.

G. Discount Rate

The discount rate used to measure the total pension liability as of September 30, 2025, was 4.99%, which is an increase from the discount rate of 3.83% used to measure the total pension liability as of September 30, 2024. As an unfunded plan, the discount rate reflects the monthly average for 20-year, tax exempt municipal bonds with an average rating of AA/Aa or higher as of the measurement date, obtained from the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by The Bond Buyer.

NOTE 9 – POLICE AND FIRE DEFINED BENEFIT RETIREMENT PLAN (CONTINUED)

H. Sensitivity of the Total Pension Liability to Changes in the Discount Rate

The following presents the City's total pension liability, calculated using the current discount rate of 4.99%, as well as the total pension liability calculated using a discount rate that is 1% lower (3.99%) or 1% higher (5.99%) than the current rate:

Total Pension Liability		
1% Decrease in Discount Rate 3.99%	Current Discount Rate 4.99%	1% Increase in Discount Rate 5.99%
$ 330,106	$ 317,664	$ 306,150

I. Changes in the Total Pension Liability

	Total Pension Liability
Balance, beginning of year	$ 416,900
Changes for the year	
Interest on total pension liability	14,480
Net collective differences between expected and actual experience	(14,553)
Changes in assumptions	(20,754)
Benefit payments	(78,409)
Net changes	(99,236)
Balance, end of year	$ 317,664

J. Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

Pension expense for the year ended September 30, 2025, was ($20,827).

Gains and losses which are amortized over future years are referred to as deferred inflows of resources or gains, and deferred outflows of resources losses. As of September 30, 2025, there were no deferred items related to the Plan.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

A. Plan Description

The City administers a single-employer other postemployment benefits (OPEB) plan providing disability benefits to eligible members who become disabled due to a work-related accident. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue separate financial statements.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

B. Summary of Benefit Provisions

Any police officer or firefighter is automatically eligible for benefits under the plan. Benefits include 50% of regular pay, offset by amounts paid under the Nebraska Worker's Compensation Act. In addition, payments shall not commence until all credit for unused annual or sick leave and other similar credits, such as a member's Defined Contribution retirement account balance, have been fully utilized by the disabled member. Benefits are funded by the member's Defined Contribution account balance until the balance is depleted, at which time the remaining benefits are paid by the City.

C. Plan Membership

As of September 30, 2025, plan membership consisted of the following:

Disabled members currently receiving benefits	3
Active employees - Police	76
Active employees - Fire	67
Total	146

D. Contributions and Funding Policy

The City's contributions are made on a pay-as-you-go basis. There are no assets accumulated to pay these benefits.

E. Actuarial Methods and Assumptions

The total OPEB liability was determined using the following actuarial assumptions:

Valuation date	September 30, 2023
Measurement date	September 30, 2025
Actuarial cost method	Entry Age Normal
Salary increases	4.0%, including inflation
Investment rate of return	6.0% per year for defined contribution accounts
Mortality rates	Pub-2016 Safety Employees Mortality Table, projected generationally using Scale MP-2021

F. Total OPEB Liability

The total OPEB liability of the City as of September 30, 2025, was $1,460,898.

G. Discount Rate

The discount rate used to measure the total OPEB liability as of September 30, 2025, was 4.99%, which is an increase from the discount rate of 3.83% used to measure the total OPEB liability as of September 30, 2024. As an unfunded plan, the discount rate reflects the monthly average for 20-year, tax exempt municipal bonds with an average rating of AA/Aa or higher as of the measurement date, obtained from the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by The Bond Buyer.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

H. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the City's total OPEB liability, calculated using the current discount rate of 4.99%, as well as the total pension liability calculated using a discount rate that is 1% lower (3.99%) or 1% higher (5.99%) than the current rate:

Total OPEB Liability		
1% Decrease in Discount Rate 3.99%	Current Discount Rate 4.99%	1% Increase in Discount Rate 5.99%
$ 1,694,863	$ 1,460,898	$ 1,273,193

I. Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, beginning of Year	$ 1,644,752
Changes for the year	
Service cost	93,606
Interest	61,636
Net collective differences between expected and actual experience	-
Changes of assumptions	(267,518)
Benefit payments	(71,578)
Net changes	(183,854)
Balance, end of Year	$ 1,460,898

J. OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

Total OPEB expense for the year ended September 30, 2025, was $74,774.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

J. OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Economic and demographic gains and losses and changes in the total OPEB liability due to changes in assumptions are recognized over a closed period equal to the average expected remaining service lives of all covered active and inactive members, determined as of the beginning of the measurement period. The amortization period is calculated as the weighted average of expected remaining service lives assuming zero years for all inactive members. As of September 30, the deferred inflows of resources and deferred outflows of resources related to OPEB are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	$ 338,794	$ (465,411)
Net collective differences between expected and actual experience	-	(679,316)
Total	$ 338,794	$ (1,144,727)

Amounts currently reported as deferred inflows of resources and deferred outflows of resources related to OPEB will be recognized in future years' OPEB expense as follows:

Fiscal Year	Amount
2026	$ (80,468)
2027	(80,468)
2028	(80,468)
2029	(80,468)
2030	(80,468)
Thereafter	(403,593)
Total	$ (805,933)

NOTE 11 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees; or acts of God. The City purchases insurance and administers funds for its self-insured programs. The City maintains a workers' compensation fund and a self-insured loss fund. The City provides first dollar coverage for all workers' compensation exposure, with insurance acting as an umbrella or excess coverage. The City is self-insured for workers' compensation claims up to $500,000 per occurrence and $1,075,000 in the aggregate. The City is self-insured for health insurance claims up to $1,000,000 of individual claims or 125% of the anticipated group claims. The self-insurance programs are administered within the Internal Service Fund. The City maintains outside insurance coverage through various insurance policies on buildings and their contents, equipment and property and employee dishonesty.

Settled claims in the past three years have not exceeded the commercial coverages.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Construction

The City is a party to numerous contracts relating to construction projects of the governmental funds. The City intends to fund the construction through operations or long-term financing.

B. Claims and Litigation

The City is involved in various litigation in the normal course of its operations and services. In the opinion of City management, although the outcome of any legal proceedings cannot be predicted with certainty, the ultimate liability of the City in connection with its legal proceedings will not have a material effect on the City's financial position but could be material to the results of operations in future accounting periods.

C. Power Supply

The City currently has generation capacity of approximately 183 MW from coal-fired and gas/oil-fired electric generating stations. The peak load of the City during the fiscal years ended September 30, 2025, and 2024, respectively, was approximately 158 MW in July 2025 and 164 MW in August 2024.

The City is party to an agreement with the Department of Energy (DOE) pursuant to which the City may purchase up to 9,168 KW of power to be transmitted through DOE and Nebraska Public Power District (NPPD) facilities. Such power is sold to the City at standard DOE wholesale firm power service rates. The agreement expires on December 31, 2050.

D. Purchased Power Agreements

The City entered into a participation power agreement with Omaha Public Power District (OPPD) on January 15, 2004, to obtain approximately 33 MW of energy from the OPPD Nebraska City Unit No. 2. The project was completed in May 2009 and was financed through a bond issuance by OPPD. The City has also entered into an agreement with the Public Power Generation Agency to obtain approximately 15 MW of energy. The project was completed in May 2011. During the year ended September 30, 2016, the City entered into a 25-year agreement with Invenergy for the entire 35.8 MW output of the Prairie Breeze III windfarm near Elgin, Nebraska. This facility came online in March 2016. Subsequent agreements with the City of Nebraska City and City of Neligh for 7 MW and 2 MW, respectively, have since been signed. During the year ended September 30, 2017, the City entered into a 25 year agreement with Sempra for the entire 50 MW output of Prairie Hills windfarm to be located in Custer County, Nebraska. During the year ended September 30, 2017, the City also entered into a 25 year agreement with Sol Systems for the entire 1 MW output of a new solar installation to be located near a City substation. This facility came online in October 2018.

The City's operations are subject to stringent federal, state, and local laws and regulations relating to improving and maintaining environmental quality. Current studies have determined that a substantial capital investment will be required to bring the City into compliance with environmental regulations including mercury emissions. Environmental expenditures related to current operations are factored into the strategic planning process of the City and are considered when determining future energy rates. Financing of these expenditures is expected to be through available cash reserves and bonded debt.

NOTE 13 – TAX ABATEMENTS

The Community Redevelopment Authority (CRA), who is authorized by Nebraska statutes to enter into property tax abatement agreements for the purpose of developing properties in blighted areas, has entered into tax increment financing (TIF) agreements with various redevelopers. The TIF program has the stated purpose of increasing valuation, business activity and employment in the community. Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

Total property taxes abated through TIF for the year ended September 30, 2025, were approximately $7.8 million.

NOTE 14 – SUBSEQUENT EVENTS

On December 2, 2025, the City issued $9,900,000 in Solid Waste Management Revenue Bonds. The bonds bear interest at 4.75% and mature annually through 2047. The proceeds will be used towards solid waste facility improvements and expansions.

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION

City of Grand Island, Nebraska
Budgetary Comparison Schedule
General Fund
Year Ended September 30, 2025

	Original/Final Budget	Actual	Variance with Final Budget
Revenues			
Taxes	$ 37,772,031	$ 44,832,048	$ 7,060,017
Licenses and permits	894,000	1,480,369	586,369
Intergovernmental revenues	4,008,515	3,559,106	(449,409)
Charges for services	6,637,579	14,128,966	7,491,387
Investment income (loss)	2,800,000	3,095,036	295,036
Payments in lieu of taxes	-	3,574,329	3,574,329
Miscellaneous	1,494,105	306,710	(1,187,395)
Total Revenues	53,606,230	70,976,564	17,370,334
Expenditures			
General government	6,437,638	6,531,586	93,948
Public works	1,664,015	2,460,313	796,298
Public safety	32,142,382	42,761,526	10,619,144
Environment and leisure	8,194,174	9,536,144	1,341,970
Nondepartmental	16,223,042	2,830,278	(13,392,764)
Debt principal and interest	502,374	769,108	266,734
Total expenditures	65,163,625	64,888,955	(274,670)
Excess of revenues over (under) expenditures	(11,557,395)	6,087,609	17,645,004
Other Financing Sources (Uses)			
Proceeds from sales of capital assets	44,000	22,372	(21,628)
Operating transfers, net	(11,406,860)	(12,009,860)	(603,000)
Total other financing sources	(11,362,860)	(11,987,488)	(624,628)
Net Change in Fund Balances	$ (22,920,255)	$ (5,899,879)	$ 17,020,376

See note to required supplementary information.

City of Grand Island, Nebraska
Budgetary Comparison Schedule
Streets Fund
Year Ended September 30, 2025

	Original/Final Budget	Actual	Variance with Final Budget
Revenues			
Taxes	$ 3,050,000	$ 2,965,175	$ (84,825)
Licenses and permits	17,000	14,985	(2,015)
Intergovernmental revenues	9,510,744	9,599,177	88,433
Charges for services	-	363,101	363,101
Miscellaneous	38,000	41,239	3,239
Total revenues	12,615,744	12,983,677	367,933
Expenditures			
Public works	24,197,429	21,394,654	(2,802,775)
Total expenditures	24,197,429	21,394,654	(2,802,775)
Excess of revenues over (under) expenditures	(11,581,685)	(8,410,977)	3,170,708
Other Financing Sources (Uses)			
Operating transfers, net	8,377,860	8,377,860	-
Total other financing sources	8,377,860	8,377,860	-
Net Change in Fund Balances	$ (3,203,825)	$ (33,117)	$ 3,170,708

See note to required supplementary information.

City of Grand Island, Nebraska
Note to Required Supplementary Information

NOTE 1 - BUDGETARY ACCOUNTING

Annual budgets are adopted on a basis consistent with the Nebraska Budget Act. The Nebraska Budget Act requires that the City adopt its budget on a *cash basis*. All annual appropriations lapse at fiscal year-end.

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within a fund with the City Administrator's approval. Transfers of appropriations between funds require the approval of the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the city level.

Encumbrances (e.g., purchase orders, contracts) outstanding at year-end do not constitute expenditures or liabilities because the commitments will be re- appropriated and honored during the subsequent year.

Amounts presented on a non-GAAP budget basis of accounting differ from those presented in accordance with GAAP due to the treatment afforded accruals, encumbrances, and funds for which legally adopted annual budgets are established. A reconciliation for the year ended September 30, 2025, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

City of Grand Island, Nebraska
Budgetary Comparison Schedule
Note to Required Supplementary Information
Year Ended September 30, 2025

	General Fund	Streets Fund
Net change in fund balances	$ (6,083,636)	$ 323,648
Basis differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for government funds	183,757	(356,765)
Balance on a budget basis	$ (5,899,879)	$ (33,117)

City of Grand Island, Nebraska
Schedule of Changes in the Total Pension
Liability and Related Ratios
Year Ended September 30, 2025

	2025	2024	2023	2022
Total pension liability				
Interest	$ 14,480	$ 16,117	$ 19,070	$ 13,230
Difference between expected and actual experience	(14,553)	30,341	(20,733)	12,651
Changes of assumptions	(20,754)	1,671	(2,074)	(44,719)
Benefit payments	(78,409)	(81,888)	(88,786)	(94,768)
Net change in total pension liability	(99,236)	(33,759)	(92,523)	(113,606)
Total pension liability Beginning of year	416,900	450,659	543,182	656,788
Total pension liability Ending of year	$ 317,664	$ 416,900	$ 450,659	$ 543,182
Covered-employee payroll	$ -	$ -	$ -	$ -
Total pension liability as a percentage of covered-employee payroll	-	-	-	-

Notes to schedule

2025
Benefit changes - None
Changes of assumptions - The discount rate changed from 3.83% to4.99%.
Changes of assumptions - The discount rate changed from 3.83% to 4.99%. The mortality assumption was updated from the PUB-2010 Safety Amount-Weighted Tables to the PUB-2016 Safety Amount-Weighted Tables.

2024
Benefit changes - None
Changes of assumptions - The discount rate changed from 3.93 to 3.83%.

2023
Benefit changes - None
Changes of assumptions - The discount rate changed from 3.82% to 3.93%.

2022
Benefit changes - None
Changes of assumptions - The discount rate changed from 2.17% to 3.82%.

2021
Benefit changes - None
Changes of assumptions- The discount rate changed from 2.22% to 2.17%. The mortality assumption was updated form the PR-2014 Combined Mortality Table for males and females, projected generationally using Scale MP-2020 to the Pub-2019 Safety Mortality Tables, projected generationally using Scale MP-2021.

2020
Benefit changes - None
Changes of assumptions - The discount rate changed from 2.81% to 2.22%. The mortality improvement scale was updated from MP-2019 to MP-2020.

2019
Benefit changes - None
Changes of assumptions - The discount rate changed from 4.09% to 2.81%. The mortality improvement scale was updated from MP-2017 to MP-2019.

See note to required supplementary information.

2021	2020	2019	2018
$ 16,209	$ 20,926	$ 36,990	$ 41,278
(19,544)	51,334	(136,905)	-
(18,209)	16,309	45,506	(29,917)
(103,054)	(103,071)	(107,121)	(416,704)
(124,598)	(14,502)	(161,530)	(405,343)
781,386	795,888	957,418	1,362,761
$ 656,788	$ 781,386	$ 795,888	$ 957,418
$ 41,694	$ 154,598	$ 314,812	$ 516,607
1575.26%	505.43%	252.81%	185.33%

City of Grand Island, Nebraska
Schedule of Changes in the Total Other Postemployment
Liability and Related Ratios
Year Ended September 30, 2025

	2025	2024	2023	2022
Total OPEB				
Service cost	$ 93,606	$ 87,735	$ 82,135	$ 123,787
Interest	61,636	62,890	59,535	51,203
Difference between expected and actual experience	-	(94,755)	-	(414,139)
Changes of assumptions	(267,518)	24,957	(28,110)	(490,258)
Benefit Payments	(71,578)	(71,989)	(71,639)	(72,020)
Net change in total OPEB liability	(183,854)	8,838	41,921	(801,427)
Total OPEB liability Beginning of year	1,644,752	1,635,914	1,593,993	2,395,420
Total OPEB liability Ending of year	$ 1,460,898	$ 1,644,752	$ 1,635,914	$ 1,593,993
Covered-employee payroll	$ 16,060,623	$ 14,010,700	$ 12,565,816	$ 12,460,365
Total OPEB liability as a percentage of covered-employee payroll	9.10%	11.74%	13.02%	12.79%

Notes to schedule

2025
Benefit changes - None
Changes of assumptions - The discount rate changed from 3.83% to 4.99%. The mortality assumption was updated from the PUB-2010 Safety Amount-Weighted Tables to the PUB-2016 Safety Amount-Weighted Tables.

2024
Benefit changes - None
Changes of assumptions - The discount rate changed from 3.93% to 3.83%.

2023
Benefit changes - None
Changes of assumptions - The discount rate changed from 3.82% to 3.93%.

2022
Benefit changes - None
Changes of assumptions - The discount rate changed from 2.17% to 3.82%.

2021
Benefit changes - None
Changes of assumptions - The discount rate changed from 2.22% to 2.17%. The mortality assumption was updated from the PR-2014 Combined Mortality Table for males and females, projected generationally using Scale MP-2020 to the Pub-2019 Safety Mortality Tables, projected generationally using Scale MP-2021.

2020
Benefit changes - None
Changes of assumptions - The discount rate changed from 2.81% to 2.22%.

2019
Benefit changes - None
Changes of assumptions - The discount rate changed from 4.09% to 2.81%.

See note to required supplementary information.

2021	2020	2019	2018
$ 129,037	$ 106,742	$ 75,756	$ 83,394
50,316	60,763	68,028	62,099
-	(185,225)	-	-
(14,372)	193,784	427,303	(149,831)
(71,727)	(72,034)	(71,759)	(72,056)
93,254	104,030	499,328	(76,394)
2,302,166	2,198,136	1,698,808	1,775,202
$ 2,395,420	$ 2,302,166	$ 2,198,136	$ 1,698,808
$ 11,957,692	$ 11,475,532	$ 10,942,114	$ 10,629,848
20.03%	20.06%	20.09%	15.98%

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SUPPLEMENTARY INFORMATION

City of Grand Island, Nebraska
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2025

	Permanent Funds		Special Revenue Funds	
	Library Trust	Cemetery Trust	Enhanced 911	PSC Wireless
Assets				
Cash and cash equivalents	$ -	$ 1,279,773	$ 201,662	$ 106,537
Restricted cash	-	-	-	4,435
Investments	171,434	-	136,207	74,954
County treasurer cash	-	-	-	-
Receivables				
Accounts receivable	-	-	-	-
Property tax	-	-	-	-
Special assessments	-	-	-	-
Interest	-	6,492	-	-
Lease receivable	-	-	-	-
Notes receivable	-	-	-	-
Due from other funds	-	-	6	-
Due from other governments	-	-	5,000	17,611
Total assets	171,434	1,286,265	342,875	203,537
Liabilities				
Accounts payable	-	-	6,599	-
Accrued expenses	-	-	3,824	-
Unearned revenue	-	-	-	-
Due to other funds	66,333	-	278,428	5,876
Total liabilities	66,333	-	288,851	5,876
Deferred Inflows of Resources				
Lease receivable	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable				
Cemetery perpetual care	-	1,286,265	-	-
Library trust	105,101	-	-	-
Restricted for				
Economic development	-	-	-	-
Federal programs	-	-	-	-
Housing loans	-	-	-	-
Community improvements	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
Assigned	-	-	54,024	197,661
Unassigned	-	-	-	-
Total fund balances	105,101	1,286,265	54,024	197,661
Total liabilities, deferred inflows of resources, and fund balances	$ 171,434	$ 1,286,265	$ 342,875	$ 203,537

Special Revenue Funds							
Keno	Transportation	Community Youth Council	Program Income Reuse Fund	Housing Reuse Fund	Community Development	Metropolitan Planning Organization
$ 716,789	$ 223,255	$ 26,657	$ 73,664	$ 117,853	$ -	$ -
-	-	-	-	-	25,543	-
484,137	150,791	18,005	49,754	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,581	1,949	228	-	-	-	3
-	-	-	-	-	-	-
-	-	-	22,387	67,647	-	-
258	-	-	-	-	5	-
25,781	182,846	-	-	-	-	-
1,233,546	558,841	44,890	145,805	185,500	25,548	3
93,183	131,298	-	22,387	-	-	22,427
-	3,949	-	-	-	16,129	3,553
-	-	-	-	-	-	-
194,144	235	488	-	-	109,363	22,446
287,327	135,482	488	22,387	-	125,492	48,426
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	123,418	-	-	-
-	-	-	-	-	-	-
-	-	-	-	185,500	-	-
946,219	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	423,359	44,402	-	-	(99,944)	(48,423)
-	-	-	-	-	-	-
946,219	423,359	44,402	123,418	185,500	(99,944)	(48,423)
$ 1,233,546	$ 558,841	$ 44,890	$ 145,805	$ 185,500	$ 25,548	$ 3

City of Grand Island, Nebraska
Combining Balance Sheet - Continued
Nonmajor Governmental Funds
September 30, 2025

	Special Revenue Funds			
	Police Grants	Occupation Tax	Parking District No. 1	Parking District No. 2
Assets				
Cash and cash equivalents	$ 12,285	$ 809,129	$ 36,663	$ 27,753
Restricted cash	-	503,378	-	19,657
Investments	8,298	693,480	24,762	32,021
County treasurer cash	-	-	-	479
Receivables				
Accounts receivable	-	150,896	-	-
Property tax	-	-	-	-
Special assessments	-	-	(155)	-
Interest	-	8,833	1,359	394
Lease receivable	-	-	42,240	-
Notes receivable	-	-	-	-
Due from other funds	-	7,315	-	-
Due from other governments	309,311	-	-	478
Total assets	329,894	2,173,031	104,869	80,782
Liabilities				
Accounts payable	9,599	182,188	-	-
Accrued expenses	-	-	-	-
Due to other funds	43,909	236	20,853	3,170
Total liabilities	53,508	182,424	20,853	3,170
Deferred Inflows of Resources				
Lease receivable	-	-	42,470	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	42,470	-
Fund Balances				
Nonspendable				
Cemetery perpetual care	-	-	-	-
Library trust	-	-	-	-
Restricted for				
Economic development	-	-	-	-
Federal programs	276,386	-	-	-
Housing loans	-	-	-	-
Community improvements	-	1,990,607	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	77,612
Assigned	-	-	41,546	-
Total fund balances	276,386	1,990,607	41,546	77,612
Total liabilities, deferred inflows of resources, and fund balances	$ 329,894	$ 2,173,031	$ 104,869	$ 80,782

Special Revenue Funds					
Local Assistance	HUD Entitlements	Economic Developments	Community Grants	Public Safety Stabilization	Good Life District
$ 702,033	$ 19,349	$ 859,079	$ -	$ 596,864	$ 7,111,878
-	-	-	-	-	-
550,933	-	580,242	-	403,136	-
-	-	-	-	-	-
				-	-
-	-	-	-	-	722,191
-	-	-	-	-	-
-	-	-	-	-	-
1,947	-	7,719	-	-	29,541
-	-	-	-	-	-
-	-	-	-	-	-
-	2,956	-	-	-	7,944
-	-	-	-	-	-
1,254,913	22,305	1,447,040	-	1,000,000	7,871,554
7,150	-	-	8,929	-	-
-	-	-	-	-	-
83,997	-	-	783,889	-	23,031
91,147	-	-	792,818	-	23,031
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,447,040	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,305	-	-	1,000,000	7,848,523
1,163,766	-	-	(792,818)	-	-
1,163,766	22,305	1,447,040	(792,818)	1,000,000	7,848,523
$ 1,254,913	$ 22,305	$ 1,447,040	$ -	$ 1,000,000	$ 7,871,554

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City of Grand Island, Nebraska
Combining Balance Sheet - Continued
Nonmajor Governmental Funds
September 30, 2025

	Capital Projects Funds	Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
	Capital Projects	Special Assessments		
Assets				
Cash and cash equivalents	$ 3,167,522	$ 10,626	$ 175,649	$ 16,275,020
Restricted cash	-	-	-	553,013
Investments	2,139,420	7,176	118,637	5,643,387
County treasurer cash	-	-	-	479
Receivables				
Accounts receivable	-	-	-	873,087
Property tax	-	-	31,043	31,043
Special assessments	-	98,604	-	98,449
Interest	-	2,507	1,524	69,077
Lease receivable	-	-	-	42,240
Notes receivable	-	-	-	90,034
Due from other funds	-	-	-	18,484
Due from other governments	-	-	-	541,027
Total assets	5,306,942	118,913	326,853	24,235,340
Liabilities				
Accounts payable	-	-	-	483,760
Accrued expenses	-	-	-	27,455
Due to other funds	32	-	-	1,636,430
Total liabilities	32	-	-	2,147,645
Deferred Inflows of Resources				
Lease receivable	-	-	-	42,470
Unavailable revenue	-	100,864	31,043	131,907
Total deferred inflows of resources	-	100,864	31,043	174,377
Fund Balances				
Nonspendable				
Cemetery perpetual care	-	-	-	1,286,265
Library trust	-	-	-	105,101
Restricted for				
Economic development	-	-	-	1,570,458
Federal programs	-	-	-	276,386
Housing loans	-	-	-	185,500
Community improvements	-	-	-	2,936,826
Debt service	-	-	295,810	295,810
Other purposes	-	-	-	8,948,440
Assigned	5,306,910	18,049	-	6,308,532
Total fund balances	5,306,910	18,049	295,810	21,913,318
Total liabilities, deferred inflows of resources, and fund balances	$ 5,306,942	$ 118,913	$ 326,853	$ 24,235,340

City of Grand Island, Nebraska
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
September 30, 2025

	Permanent Funds		Special Revenue Funds	
	Library Trust	Cemetery Trust	Enhanced 911	PSC Wireless
Revenues				
Taxes				
Property	$ -	$ -	$ -	$ -
Motor vehicle	-	-	-	-
Occupation	-	-	-	-
Intergovernmental	-	-	-	-
Keno	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	48,150	125,500	167,613
Investment income (loss)	14,486	36,944	-	-
Contributions and grants	-	-	-	-
Other revenue	-	-	-	-
Total revenues	14,486	85,094	125,500	167,613
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	140,031	113,943
Public works	-	-	-	-
Environment and leisure	19,944	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal payments on long-term debt	-	-	5,403	-
Interest on long-term debt	-	-	183	-
Total expenditures	19,944	-	145,617	113,943
Excess (deficiency) of revenues over (under) expenditures	(5,458)	85,094	(20,117)	53,670
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(5,458)	85,094	(20,117)	53,670
Fund balances, beginning of year	110,559	1,201,171	74,141	143,991
Fund balances, ending	$ 105,101	$ 1,286,265	$ 54,024	$ 197,661

Special Revenue Funds						
Keno	Transportation	Community Youth Council	Program Income Reuse Fund	Housing Reuse Fund	Community Development	Metropolitan Planning Organization
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,731,266	-	-	-	-	294,945
205,249	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
39,018	15,979	1,310	2,764	2,101	26	666
-	-	-	-	-	-	-
-	6,840	-	208	16	-	-
244,267	1,754,085	1,310	2,972	2,117	26	295,611
2,149	-	-	2,707	-	170,735	434,756
-	-	-	-	-	-	-
-	-	-	-	-	-	-
427,476	1,574,127	4	-	27,715	-	-
111,865	533,925	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
541,490	2,108,052	4	2,707	27,715	170,735	434,756
(297,223)	(353,967)	1,306	265	(25,598)	(170,709)	(139,145)
-	557,000	-	-	-	100,000	-
-	-	-	-	-	-	-
-	557,000	-	-	-	100,000	-
(297,223)	203,033	1,306	265	(25,598)	(70,709)	(139,145)
1,243,442	220,326	43,096	123,153	211,098	(29,235)	90,722
$ 946,219	$ 423,359	$ 44,402	$ 123,418	$ 185,500	$ (99,944)	$ (48,423)

City of Grand Island, Nebraska
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
September 30, 2025

	Special Revenue Funds			
	Police Grants	Occupation Tax	Parking District No. 1	Parking District No. 2
Revenues				
Taxes				
Property	$ -	$ -	$ -	$ 9,446
Motor vehicle	-	-	-	175
Occupation	-	4,522,834	-	-
Intergovernmental	403,531	-	-	-
Keno	-	-	-	-
Special assessments	-	-	68,279	-
Charges for services	-	-	14,160	7,083
Investment income (loss)	-	41,421	6,259	2,179
Contributions and grants	-	-	-	-
Other revenue	18,111	97,500	-	-
Total revenues	421,642	4,661,755	88,698	18,883
Expenditures				
Current				
General government	-	1,580,829	291,707	9,009
Public safety	146,646	-	-	-
Public works	-	-	-	-
Environment and leisure	-	1,858,569	-	-
Capital outlay	-	1,836,631	-	-
Debt Service				
Principal payments on long-term debt	-	526,221	-	-
Interest on long-term debt	-	47,945	-	-
Total expenditures	146,646	5,850,195	291,707	9,009
Excess (deficiency) of revenues over (under) expenditures	274,996	(1,188,440)	(203,009)	9,874
Other Financing Sources (Uses)				
Subscription proceeds	-	-	-	-
Transfers in	-	-	150,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	150,000	-
Net change in fund balances	274,996	(1,188,440)	(53,009)	9,874
Fund balances, beginning of year	1,390	3,179,047	94,555	67,738
Fund balances, ending of year	$ 276,386	$ 1,990,607	$ 41,546	$ 77,612

Special Revenue Funds					
Local Assistance	HUD Entitlements	Economic Developments	Community Grants	Public Safety Stabilization	Good Life District
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
64,559	22,207	-	-	-	8,096,409
-	-	-	-	-	-
-	-	-	-	-	-
44,278	-	-	-	-	-
22,810	-	52,558	-	-	96,581
75,842	-	-	1,932,838	-	-
1,000	-	-	-	-	50,000
208,489	22,207	52,558	1,932,838	-	8,242,990
-	65,305	1,268,243	2,786,927	-	394,467
111,204	-	-	-	-	-
-	-	-	-	-	-
84,440	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
195,644	65,305	1,268,243	2,786,927	-	394,467
12,845	(43,098)	(1,215,685)	(854,089)	-	7,848,523
-	-	-	-	-	-
-	-	950,000	-	-	-
-	-	-	-	-	-
-	-	950,000	-	-	-
12,845	(43,098)	(265,685)	(854,089)	-	7,848,523
1,150,921	65,403	1,712,725	61,271	1,000,000	-
$ 1,163,766	$ 22,305	$ 1,447,040	$ (792,818)	$ 1,000,000	$ 7,848,523

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City of Grand Island, Nebraska
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
September 30, 2025

	Capital Projects Funds		Debt Service Fund	Total Nonmajor Governmental Funds
	Capital Projects	Special Assessments		
Revenues				
Taxes				
Property	$ -	$ -	$ -	$ 9,446
Motor vehicle	-	-	-	175
Occupation	-	-	-	4,522,834
Intergovernmental	-	-	-	10,612,917
Keno	-	-	-	205,249
Special assessments	-	57,788	-	126,067
Charges for services	-	-	-	406,784
Investment income (loss)	-	1,680	9,117	345,899
Contributions and grants	-	-	-	2,008,680
Other revenue	3,720	-	-	177,395
Total revenues	3,720	59,468	9,117	18,415,446
Expenditures				
Current				
General government	-	-	-	7,006,834
Public safety	-	-	-	511,824
Public works	548,011	-	-	548,011
Environment and leisure	-	-	-	3,992,275
Capital outlay	-	-	-	2,482,421
Debt Service				
Principal payments on long-term debt	-	-	307,000	838,624
Interest on long-term debt	-	-	70,914	119,042
Total expenditures	548,011	-	377,914	15,499,031
Excess (deficiency) of revenues over (under) expenditures	(544,291)	59,468	(368,797)	2,916,415
Other Financing Sources (Uses)				
Subscription proceeds	-	-	-	-
Transfers in	1,775,000	-	250,936	3,782,936
Transfers out	-	(150,936)	-	(150,936)
Total other financing sources (uses)	1,775,000	(150,936)	250,936	3,632,000
Net change in fund balances	1,230,709	(91,468)	(117,861)	6,548,415
Fund balances, beginning of year	4,076,201	109,517	413,671	15,364,903
Fund balances, ending	$ 5,306,910	$ 18,049	$ 295,810	$ 21,913,318

City of Grand Island, Nebraska
Combining Statement of Net Position
Internal Service Funds
September 30, 2025

	Internal Service Funds				
Assets	Information Technology	Fleet Services	Insurance	Equipment Reserve	Total
Current assets					
Cash and cash equivalents	$ 509,167	$ 262,618	$ 5,836,208	$ 368,729	$ 6,976,722
Investments	343,903	177,378	3,941,914	249,048	4,712,243
Receivables					
Accounts, net	-	392	-	-	392
Interest	6,992	2,265	43,966	3,149	56,372
Due from other funds	135,886	128,163	35,471	-	299,520
Inventory	-	145,271	-	-	145,271
Total current assets	995,948	716,087	9,857,559	620,926	12,190,520
Noncurrent assets					
Capital assets					
Buildings and equipment	1,888,940	328,615	-	-	2,217,555
Subscription right of use asset	-	-	-	-	-
Less accumulated depreciation	(1,545,022)	(291,968)	-	-	(1,836,990)
Net capital assets	343,918	36,647	-	-	380,565
Total assets	1,339,866	752,734	9,857,559	620,926	12,571,085
Liabilities					
Current liabilities					
Accounts payable	10,307	29,560	215,038	-	254,905
Accrued expenses	15,413	11,243	438,129	-	464,785
Due to other funds	-	3,044	31,637	-	34,681
Compensated absences- current	50,429	26,514	-	-	76,943
Total current liabilities	76,149	70,361	684,804	-	831,314
Noncurrent liabilities					
Compensated absences- noncurrent	28,649	14,974	-	-	43,623
Total liabilities	104,798	85,335	684,804	-	874,937
Net Position					
Net investment in capital assets	343,918	36,647	-	-	380,565
Unrestricted	891,150	630,752	9,172,755	620,926	11,315,583
Total net position	$ 1,235,068	$ 667,399	$ 9,172,755	$ 620,926	$ 11,696,148

City of Grand Island, Nebraska
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
September 30, 2025

	Internal Service Funds				
	Information Technology	Fleet Services	Insurance	Equipment Reserve	Total
Operating Revenues					
Charges for services	$ 1,674,280	$ 1,527,527	$ 12,340,046	$ -	$ 15,541,853
Total operating revenues	1,674,280	1,527,527	12,340,046	-	15,541,853
Operating Expenses					
Information technology	1,652,521	-	-	-	1,652,521
Central garage	-	1,518,672	-	-	1,518,672
Insurance and benefits	-	-	11,117,007	-	11,117,007
Depreciation and amortization	83,511	7,653	-	-	91,164
Total operating expenditures	1,736,032	1,526,325	11,117,007	-	14,379,364
Operating income (loss)	(61,752)	1,202	1,223,039	-	1,162,489
Nonoperating Revenues					
Interest income	55,049	12,539	239,194	17,685	324,467
Intergovernmental	-	-	-	100,000	100,000
Total nonoperating revenues	55,049	12,539	239,194	117,685	424,467
Change in net position	(6,703)	13,741	1,462,233	117,685	1,586,956
Net Position, beginning of year	1,241,771	653,658	7,710,522	503,241	10,109,192
Net Position, end of year	$ 1,235,068	$ 667,399	$ 9,172,755	$ 620,926	$ 11,696,148

City of Grand Island, Nebraska
Combining Statement of Cash Flows
Internal Service Funds
September 30, 2025

	Internal Service Funds				
	Information Technology	Fleet Services	Insurance	Equipment Reserve	Total
Cash Flows from Operating Activities					
Receipts from other funds	$ 1,679,443	$ 1,527,874	$ 12,354,551	$ -	$ 15,561,868
Payments to suppliers	(1,091,331)	(1,164,504)	(11,110,245)	-	(13,366,080)
Payments to employees	(544,416)	(345,789)	-	-	(890,205)
Net cash provided by (used in) operating activities	43,696	17,581	1,244,306	-	1,305,583
Cash Flows From Noncapital Financing Activities					
Transfer from other funds	-	-	-	-	-
Changes in interfund balances	(114,145)	(39,347)	9,160	-	(144,332)
Net cash provided by (used in) noncapital and related financing activities	(114,145)	(39,347)	9,160	-	(144,332)
Cash Flows From Capital and Related Financing Activities					
Cash paid for the purchase of capital assets	(279,175)	-	-	-	(279,175)
Intergovernmental receipts	-	-	-	100,000	100,000
Net cash provided by (used in) capital and related financing activities	(279,175)	-	-	100,000	(179,175)
Cash Flows From Investing Activities					
Change in allocation of pooled investments	26,343	(32,255)	(1,265,400)	(87,366)	(1,358,678)
Interest received	58,022	13,092	249,810	17,913	338,837
Net cash provided by (used in) investing activities	84,365	(19,163)	(1,015,590)	(69,453)	(1,019,841)
Increase (decrease) in cash and cash equivalents	(265,259)	(40,929)	237,876	30,547	(37,765)
Cash and Cash Equivalents Beginning of Year	774,426	303,547	5,598,332	338,182	7,014,487
Cash and Cash Equivalents End of Year	$ 509,167	$ 262,618	$ 5,836,208	$ 368,729	$ 6,976,722
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities					
Operating income (loss)	(61,752)	1,202	1,223,039	-	1,162,489
Adjustments to reconciled operating income (loss) to net cash provided by (used in) operating activities					
Depreciation and amortization expense	83,511	7,653	-	-	91,164
Change in assets and liabilities					
Accounts receivable	5,163	347	14,505	-	20,015
Inventories	-	20,793	-	-	20,793
Accounts payable and accrued expenses	10,693	(13,620)	6,762	-	3,835
Compensated absences	6,081	1,206	-	-	7,287
Total adjustments	105,448	16,379	21,267	-	143,094
Net cash provided by (used in) operating activities	$ 43,696	$ 17,581	$ 1,244,306	$ -	$ 1,305,583
Noncash Investing, Capital, and Financing Activities					
Acquisition of subscription right-of-use and liability	$ -	$ -	$ -	$ -	$ -

City of Grand Island, Nebraska
Combining Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2025

	Custodial Funds				Total Custodial Funds
	Cafeteria Plan	Other Agencies	Tri City Task Force	BID Assessment	
Assets					
Cash	$ 11,337	$ 10,354	$ 175,734	$ 48,694	$ 246,119
Investments	7,658	6,994	118,695	32,889	166,236
Interest receivable	-	-	561	-	561
Right to use asset	-	-	231,040	-	231,040
Total assets	18,995	17,348	526,030	81,583	643,956
Liabilities					
Accounts payable	-	17,348	576	81,583	99,507
Lease payable	-	-	240,745	-	240,745
Due to others	-	-	3,802	-	3,802
Total liabilities	-	17,348	245,123	81,583	344,054
Fiduciary Net Position					
Net position held for others	$ 18,995	$ -	$ 280,907	$ -	$ 299,902

City of Grand Island, Nebraska
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
September 30, 2025

	Custodial Funds				Total
	Cafeteria Plan	Other Agencies	Tri City Task Force	BID Assessment	Custodial Funds
Additions					
Employee withholdings	$ 2,123,090	$ -	$ -	$ -	$ 2,123,090
Fees and licenses collected for others	-	53,755	-	-	53,755
Assessments collected for others	-	-	-	338,018	338,018
Other additions	-	-	131,205	-	131,205
Investment income	-	-	5,121	-	5,121
Total additions	2,123,090	53,755	136,326	338,018	2,651,189
Deductions					
Employee reimbursements	2,123,090	-	-	-	2,123,090
Grand Island Public Schools	-	53,755	-	-	53,755
Other deductions	-	-	40,265	338,018	378,283
Total deductions	2,123,090	53,755	40,265	338,018	2,555,128
Change in fiduciary net position	-	-	96,061	-	96,061
Beginning fiduciary net position	18,995	-	184,846	-	203,841
Ending fiduciary net position	$ 18,995	$ -	$ 280,907	$ -	$ 299,902

City of Grand Island, Nebraska
Combining Statement of Net Position
Discretely Presented Component Units
September 30, 2025

	Business Improvement Districts	Community Redevelopment Authority	Total
Assets			
Current assets			
Cash and cash equivalents	$ 250,238	$ 1,191,150	$ 1,441,388
County treasurer cash	-	307,445	307,445
Receivables			
Interest	522	4,890	5,412
Property tax	-	258,579	258,579
Due from other governments	-	197	197
Total current assets	250,760	1,762,261	2,013,021
Noncurrent assets			
Capital assets			
Other capital assets, net of depreciation	62,850	490,486	553,336
Total assets	313,610	2,252,747	2,566,357
Liabilities			
Current liabilities			
Accounts payable	12,200	100,000	112,200
Accrued expenses	2,767	-	2,767
Due to other governments	5,730	6,207	11,937
Total liabilities	20,697	106,207	126,904
Net Position			
Net investment in capital assets	62,850	490,486	553,336
Unrestricted	230,063	1,656,054	1,886,117
Total net position	$ 292,913	$ 2,146,540	$ 2,439,453

City of Grand Island, Nebraska
Combining Statement of Revenues, Expenses and Changes in Net Position
Discretely Presented Component Units
September 30, 2025

	Business Improvement Districts	Community Redevelopment Authority	Total
Revenues			
Taxes			
Property	$ -	$ 7,740,809	$ 7,740,809
Motor vehicle	-	2,748	2,748
Special assessments	301,644	-	301,644
Charges for services	104,301	-	104,301
Investment income	7,434	35,696	43,130
Other revenue	-	402,000	402,000
Total operating revenues	413,379	8,181,253	8,594,632
Operating Expenses			
Current			
Fonner Park Business Improvement District	50,911	-	50,911
South Locust Business Improvement District	84,976	-	84,976
Downtown Improvement District	167,377	-	167,377
4th Street Business Improvement District	21,140	-	21,140
General government	-	451,682	451,682
Environment and leisure	-	561,993	561,993
Tax increment financing (TIF)	-	7,026,376	7,026,376
Total operating expenditures	324,404	8,040,051	8,364,455
Operating income (loss)	88,975	141,202	230,177
Change in net position	88,975	141,202	230,177
Net Position, beginning of year	203,938	2,005,338	2,209,276
Net Position, end of year	$ 292,913	$ 2,146,540	$ 2,439,453

City of Grand Island, Nebraska
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025

Federal Grantor/Program or Cluster Title	Pass through Grantor	Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures
Department of Agriculture				
IRA Trees Grant	University of Nebraska - Lincoln	10.727	25-6553-0115-005	$ 54,478
Total Department of Agriculture				54,478
Department of Housing and Urban Development				
CDBG Entitlement Grants Cluster				
CDBG Entitlement Grant		14.218	B-23-MC-31-0004	40,110
CDBG Entitlement Grant		14.218	B-22-MC-31-0004	704
CDBG Entitlement Grant		14.218	B-21-MC-31-0004	24,078
CDBG Entitlement Grant		14.218	B-20-MC-31-0004	100,000
CDBG Entitlement Grant		14.218	B-19-MC-31-0004	8,300
CDBG Entitlement Grant		14.218	B-24-MC-31-0004	73,919
Total CDBG Entitlement Grants Cluster				247,111
Total Department of Housing and Urban Development				247,111
Department of Justice				
Crime Victim Assistance	Nebraska Commission on Law Enforcement and Criminal Justice	16.575	15POVC-23-GG-00454-ASSI	29,486
Crime Victim Assistance	Nebraska Commission on Law Enforcement and Criminal Justice	16.575	104-2024-VA1060	64,613
				94,099
Bulletproof Vest Partnership Program		16.607	OMB#1121-0235	16,000
COPS Technology and Equipment Program		16.710	15JCOPS-24-GG-02220-TECP	300,000
Edward Byrne Memorial Justice Assistance		16.738	15PBJA-24-GG-04890-JAGX	6,535
Edward Byrne Memorial Justice Assistance		16.738	15PBJA-23-GG-03619-JAGX	32,366
				38,901
Election Security Grant	Nebraska Commission on Law Enforcement and Criminal Justice	16.738	15PBJA-21-GG-00280-JAGX	949
Total Department of Justice				449,949
Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Nebraska Department of Transportation	20.205	TAP-40(70)	68,232
Highway Planning and Construction	Nebraska Department of Transportation	20.205	Highway Planning and Construction	159,334
Total Highway Planning and Construction Cluster				227,566

See notes to schedule of expenditures of federal awards.

City of Grand Island, Nebraska
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025

Federal Grantor/Program or Cluster Title	Pass through Grantor	Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures
Metropolitan Transportation Planning	Nebraska Department of Transportation	20.505	FHWA Funding	$ 133,071
Metropolitan Transportation Planning	Nebraska Department of Transportation	20.505	FTA Funding	219,760
Total Metropolitan Transportation Planning Cluster				352,831
Federal Transit Cluster				
Federal Transit - Formula Grants		20.507		1,375,921
Enhanced Mobility of Seniors and Individuals with Disabilities	Nebraska Department of Transportation	20.513		76,539
Total Federal Transit Cluster				1,452,460
Highway Safety Cluster:				
State and Community Highway Safety	Nebraska Department of Transportation	20.600	402-25-05-04	9,087
State and Community Highway Safety	Nebraska Department of Transportation	20.600	4021-25-12-34	6,469
State and Community Highway Safety	Nebraska Department of Transportation	20.600	4021-25-12-42	2,470
State and Community Highway Safety	Nebraska Department of Transportation	20.600	402-25-05-44	9,190
State and Community Highway Safety	Nebraska Department of Transportation	20.600	4021-25-33-14	7,128
National Priority Safety Programs	Nebraska Department of Transportation	20.616	405d-25-04-05	9,311
National Priority Safety Programs	Nebraska Department of Transportation	20.616	405d-25-51-41	25,000
National Priority Safety Programs	Nebraska Department of Transportation	20.616	405d-25-04-10	2,430
Total Highway Safety Cluster				71,085
Total Department of Transportation				2,103,942
Environmental Protection Agency				
Drinking Water State Revolving Fund	State of Nebraska Department of Environment and Energy	66.468	NDEE Project # D311690	1,999,902
Executive Office of the President				
High Intensity Drug Trafficking Area Program	Nebraska State Patrol	95.001	24HD06	38,998
High Intensity Drug Trafficking Area Program	Nebraska State Patrol	95.001	23HDO6	20,322
Total Executive Office of the President				59,320
Criminal Investigations Division, Transnational Organized Crime - Western Hemisphere Program				12,965

See notes to schedule of expenditures of federal awards.

City of Grand Island, Nebraska
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2025

Federal Grantor/Program or Cluster Title	Pass through Grantor	Assistance Listing Number	Pass-through Entity Identifying Number	Total Federal Expenditures
Department of Homeland Security/ Federal Emergency Management Agency				
Emergency Management Performance Grant	Nebraska Emergency Management Agency	97.042	EMK-2023-RP-00002-S01	104,431
Assistance to Firefighters Grant		97.044	EMW-2023-FG-01032	85,132
Emergency Operations Center Grant	Nebraska Emergency Management Agency / Hall County, Nebraska	97.052	24-SR 8721-01	2,549,967
Homeland Security Grant	Nebraska Emergency Management Agency	97.067	FY22	39,104
Homeland Security Grant	Nebraska Emergency Management Agency	97.067	FY23	42,996
Homeland Security Grant	Nebraska Emergency Management Agency	97.067	EMW-2024-SS-0500	52,244
Total Department of Homeland Security				2,873,874
Total Federal Expenditures				$ 7,801,541

See notes to schedule of expenditures of federal awards.

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City of Grand Island, Nebraska
Notes to Schedule of Expenditures of Federal Awards
Year Ended September 30, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City of Grand Island, Nebraska (the "City") under programs of the federal government for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

NOTE 2 – INDIRECT COST RATE

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 – LOAN PROGRAMS

The federal loan programs listed subsequently are administered directly by the City and balances and transactions relating to these programs are included in the City's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding as of September 30, 2025, consists of:

Federal Assistance Listing Number	Program Name	Outstanding Balance at 9/30/24
14.218	CDBG Entitlement Grant	$ 67,647

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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*

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Grand Island
Grand Island, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Grand Island, Nebraska (the "City") as of and for the year ended September 30, 2025, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 25, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City'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.

Our 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 were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a material weakness, 2025-001.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City's Responses to the Findings
Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, LLC.

Omaha, Nebraska
March 25, 2026

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Grand Island
Grand Island, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Grand Island, Nebraska's (the City) compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget* (OMB) Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Report on Internal Control over Compliance (Continued)
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bergan KDV, LLC.

Omaha, Nebraska
March 25, 2026

City of Grand Island, Nebraska
Schedule of Findings and Questioned Costs

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
Internal control over financial reporting:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs

Assistance Listing No.:	66.468
Name of Federal Program or Cluster:	Drinking Water State Revolving Fund
Assistance Listing No.:	16.710
Name of Federal Program or Cluster:	Public Safety Partnership and Community Policing Grants
Assistance Listing No.:	97.052
Name of Federal Program or Cluster:	Emergency Operations Center Grant
Dollar threshold used to distinguish between type A and type B programs:	$1,000,000
Auditee qualified as low-risk auditee?	No

City of Grand Island, Nebraska
Schedule of Findings and Questioned Costs

SECTION II – FINANCIAL STATEMENT FINDINGS

Audit Finding 2025-001

Material Weakness - Proposed Audit Adjustments

Criteria:
Management is responsible for the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

Condition:
The preparation of the City's financial statements required material proposed adjusting journal entries for proper financial statement presentation.

Cause:
Procedures were not maintained throughout the year that allowed for the proper evaluation of potential adjustments that, individually or in the aggregate, had a significant effect on the financial statements.

Effect or Potential Effect:
Auditor proposed current year adjustments were identified and proposed for proper financial statement presentation.

Recommendation:
Management should consider modification to procedures to ensure that controls and resources are in place that will allow for preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

Views of Responsible Officials:
Finance Department personnel did attend training on Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements during the audit year and will continue to attend additional trainings in the future. The Finance Department recognizes its need to compile a comprehensive list of Department procedures and will continue to work on those lists in 2024.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported

City of Grand Island, Nebraska
Summary Schedule of Prior Audit Findings

SECTION I – FINANCIAL STATEMENT FINDINGS

Audit Finding 2024-001
The preparation of the City's financial statements required material proposed adjusting journal entries for proper financial statement presentation.

Update:
Not Corrected. See Finding 2025-001.

Reasons for Recurrence and Planned Corrective Action:
Finance Department personnel did attend training on Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements during the audit year and will continue to attend additional trainings in the future. The Finance Department recognizes its need to compile a comprehensive list of Department procedures and will continue to work on those lists in 2026.

City of Grand Island, Nebraska
Electric Department

Basic Financial Statements

September 30, 2025 and 2024

Grand Island, Nebraska
Electric Department
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- Statements of Revenues, Expenses and Changes in Net Position 7
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Other Information
- Operating Statistics 21

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Grand Island
Grand Island, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the Electric Department of the City of Grand Island, Nebraska (the "Department"), an enterprise fund of the City of Grand Island, Nebraska, as of and for the years ended September 30, 2025 and 2024, and the related notes to the basic financial statements, which collectively comprise the Department's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Electric Department of the City of Grand Island, Nebraska, as of September 30, 2025 and 2024, and the respective changes in financial position and its cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

The City of Grand Island's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 Department's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS and *Government Auditing Standards*, we:

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

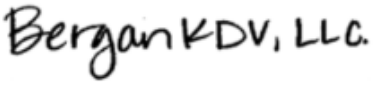
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Emphasis of Matter
As discussed in Note 1, the financial statements present only the Electric Department and do not purport to, and do not, present fairly the financial position of the City of Grand Island, Nebraska as of September 30, 2025 and 2024, the changes in its financial position and its cash flows, where applicable, for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Required Supplementary Information
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information
Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Department's basic financial statements. The accompanying operating statistics as listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2026, on our consideration of the Electric Department of the City of Grand Island, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Electric Department of the City of Grand Island's internal control over financial reporting and compliance.



Omaha, Nebraska
March 25, 2026

BASIC FINANCIAL STATEMENTS

City of Grand Island, Nebraska
Statements of Net Position - Electric Department
September 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 34,148,956	$ 30,557,845
Receivables		
Accounts, net of allowance for doubtful accounts of $660,737 for 2025 and $647,028 for 2024	5,591,036	6,119,086
Unbilled revenue	5,069,216	4,952,682
Interest	192,348	256,480
Due from other funds	566,941	229,309
Inventory	17,130,305	16,577,507
Prepaid expenses	11,378	604,857
Total current assets	62,710,180	59,297,766
Noncurrent Assets		
Restricted cash and cash equivalents	3,347,239	3,232,817
Deferred charges	4,842,171	4,414,298
Capital assets		
Construction in progress	2,533,804	18,371,584
Land and land improvements	6,069,593	6,069,593
Distribution system	354,464,949	346,084,004
Buildings and equipment	61,868,166	46,293,767
SBITA - right-to-use - software	139,450	139,450
Less accumulated depreciation	(305,339,222)	(292,336,591)
Net capital assets	119,736,740	124,621,807
Total noncurrent assets	127,926,150	132,268,922
Total assets	190,636,330	191,566,688
Deferred Outflows of Resources		
Deferred loss on debt refunding	771,756	1,044,141
Total assets and deferred outflows of resources	$ 191,408,086	$ 192,610,829

See notes to basic financial statements.

City of Grand Island, Nebraska
Statements of Net Position - Electric Department
September 30, 2025 and 2024

	2025	2024
Liabilities		
Current liabilities		
Accounts payable	$ 3,711,638	$ 3,238,336
Due to other funds	521,913	116,745
Accrued expenses	907,260	879,496
Compensated absences-current	215,306	144,467
Accrual for in lieu of taxes	363,231	347,688
Current portion of long-term obligation	3,963,780	3,916,440
Total current liabilities	9,683,128	8,643,172
Noncurrent Liabilities		
Compensated absences - noncurrent	2,448,662	1,643,017
Closure/post-closure liability	1,218,508	1,029,892
Noncurrent portion of long-term obligations	8,015,000	11,978,780
Total noncurrent liabilities	11,682,170	14,651,689
Total liabilities	$ 21,365,298	$ 23,294,861
Net Position		
Net invested in capital assets	$ 107,757,960	$ 108,726,587
Restricted for		
Debt service	686,190	686,101
Closure/post-closure costs	1,328,208	1,516,824
Unrestricted	60,270,430	58,386,456
Total net position	170,042,788	169,315,968
Total liabilities and net position	$ 191,408,086	$ 192,610,829

See notes to basic financial statements.

City of Grand Island, Nebraska
Statements of Revenues, Expenses
and Changes in Net Position
Electric Department
For the Years Ended September 30, 2025 and 2024

	2025	2024
Operating Revenues		
Electric energy sales		
Residential	$ 23,606,698	$ 23,474,453
Commercial and industrial	43,766,591	44,877,328
Municipal and interdepartmental	2,111,333	2,087,690
Wholesale	20,499,531	17,736,390
Total sales	89,984,153	88,175,861
Other revenue	4,113,280	3,366,602
Total operating revenues	94,097,433	91,542,463
Operating Expenses		
Cost of power	68,096,901	64,792,788
Operation system	3,353,750	3,098,240
Maintenance of system	3,503,097	2,918,352
Consumer accounting and collection	1,648,898	1,793,069
Employee benefits and payroll	1,875,364	1,109,476
General office salaries and expense	981,613	780,151
Special services	628,541	656,260
Insurance	778,280	683,727
Miscellaneous	134,165	129,749
Change in closure/post-closure liability	188,616	(65,557)
Depreciation	13,144,168	12,900,437
Total operating expenses	94,333,393	88,796,692
Operating income (loss)	(235,960)	2,745,771
Nonoperating Revenues (Expenses)		
Investment income	1,130,422	1,320,528
Gain on disposal of capital assets	345,792	17,548
Interest expense	(513,434)	(553,141)
Total nonoperating revenues (expenses)	962,780	784,935
Transfer to City of Grand Island - payments in lieu of taxes	-	(3,531,404)
Change in net position	726,820	(698)
Net position - beginning of year	169,315,968	169,316,666
Net position - end of year	$ 170,042,788	$ 169,315,968

See notes to basic financial statements.

City of Grand Island, Nebraska
Statements of Cash Flows
Electric Department
For the Years Ended September 30, 2025 and 2024

	2025	2024
Cash Flows - Operating Activities		
Cash received from customers	$ 94,508,949	$ 90,381,455
Cash paid to suppliers for goods and services	(77,305,557)	(80,183,390)
Cash paid to employees for services	(3,259,208)	(3,522,098)
Net cash flows - operating activities	13,944,184	6,675,967
Cash Flows - Noncapital Financing Activities		
Advances from other funds	67,536	138,733
Payments in lieu of taxes	15,543	(3,545,374)
Net cash flows - noncapital financing activities	83,079	(3,406,641)
Cash Flows - Capital and Related Financing Activities		
Purchase of property and equipment	(7,771,664)	(15,782,679)
Proceeds on sales of capital assets	418,427	777,357
Principal payments on long-term debt	(3,916,440)	(3,874,230)
Interest paid	(246,607)	(285,635)
Net cash flows - capital and related financing activities	(11,516,284)	(19,165,187)
Cash Flows - Investing Activities		
Interest received	1,194,554	1,436,112
Net cash flows - investing activities	1,194,554	1,436,112
Net change in cash and cash equivalents	3,705,533	(14,459,749)
Cash and Cash Equivalents		
Beginning of year	33,790,662	48,250,411
End of year	$ 37,496,195	$ 33,790,662
Composition of Cash and Cash Equivalents		
Cash and cash equivalents	$ 34,148,956	$ 30,557,845
Restricted cash and cash equivalents	3,347,239	3,232,817
Total cash and cash equivalents	$ 37,496,195	$ 33,790,662

See notes to basic financial statements.

City of Grand Island, Nebraska
Statements of Cash Flows (Continued)
Electric Department
For the Years Ended September 30, 2025 and 2024

	2025	2024
Reconciliation of Change in Net Position to Cash Flows - Operating Activities		
Operating income (loss)	$ (235,960)	$ 2,745,771
Adjustments to reconcile operating income (loss) to net cash cash flows - operating activities		
Depreciation and amortization	13,144,168	12,900,437
Changes in operating assets and liabilities		
Receivables	411,516	(1,161,008)
Inventories	(552,798)	(1,414,560)
Prepaid expenses	593,479	(594,148)
Costs recoverable in future periods	(427,873)	(3,838,097)
Accounts payable and accrued expenses	823,036	(1,896,871)
Closure/post-closure	188,616	(65,557)
Total adjustments	14,180,144	3,930,196
Net cash flows - operating activities	$ 13,944,184	$ 6,675,967
Noncash capital and related financing activities		
Accounts payable incurred for capital assets purchased	$ (560,072)	$ -
SBITA liability incurred to acquire SBITA asset	$ -	$ 139,450

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Grand Island, Nebraska, Electric Department (the Department), are prepared in accordance with generally accepted accounting principles (U.S. GAAP). The Department's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The financial statements referred to above present only the Department and do not purport to, and do not, present fairly the financial position of the City of Grand Island, Nebraska, as of September 30, 2025 and 2024, and the changes in its financial position and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

A. Financial Reporting Entity

The City of Grand Island, Nebraska, Electric Department is a public utility accounted for as an enterprise fund by the City of Grand Island, Nebraska (the City). The City Council has the authority to set rates and charges, incur debt, and significantly influence operations.

In determining the financial reporting entity, the Department has considered all potential component units for which the Department may be financially accountable, and as such, should be included within the Department's financial statements. The Department (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Department. 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.

The Department is an enterprise fund of the City of Grand Island, Nebraska, and has determined that it has no component units for reporting purposes.

B. Measurement Focus and Basis of Accounting

The Department utilizes the economic resources measurement focus and uses the accrual basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

C. Basis of Accounting

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

The Department's accounting records are maintained in accordance with accounting principles generally accepted in the United States of America for regulated utilities and generally follow the Uniform System of Accounts for Public Utilities and License prescribed by the Federal Energy Regulatory Commission (FERC). The Department prepares its financial statements as a business-type activity in conformity with applicable pronouncements of the GASB.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

The Department first applies restricted net position when an expense or outlay is incurred for purposes for which both restricted and unrestricted net position are available.

The Department applies the accounting policies established in the GASB Codification Section Re10, Regulated Operations. This guidance permits an entity with cost-based rates to include costs in a period other than the period in which the costs would be charged to expense by an unregulated entity if it is probable that these costs will be recovered through rates charged to customers. This guidance also permits an entity to defer revenues by recognizing liabilities to cover future expenditures.

D. Use of Estimates

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

E. Cash and Cash Equivalents

The Department considers cash on hand and in the bank, as well as cash and equity in pooled cash held by the City, which are readily convertible to known amounts of cash and have original maturities of three months or less, to be cash and cash equivalents.

The Department participates in a cash management pool, managed by the City. The Department's interest in this pool consists of $37,496,195 and $33,790,662 of cash and cash equivalents as of September 30, 2025 and 2024, respectively.

F. Investments and Investment Income

Investments in non-negotiable certificates of deposit are carried at cost. Investment income consists of interest income from non-negotiable certificates of deposit and cash and cash equivalents.

G. Receivables

Billings for electric revenues are generally rendered on a monthly basis. Accounts receivable are stated at the amount billed to customers, with credit extended on an unsecured basis. The Department provides an allowance for doubtful accounts, which is based upon a review of outstanding receivables, historical collection information and existing economic conditions. Accounts receivable are ordinarily due 21 days after the issuance of the invoice. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the customer. Estimated sales which have not been billed are accrued and recorded in the period to which they relate as unbilled revenues.

H. Inventories

Fuel, materials, and supplies inventories are stated at cost. Cost is generally determined on a weighted-average basis.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Restricted Assets
Restricted assets include cash and investments that are legally restricted as to their use. The restricted assets are related to debt service reserve accounts and the account restricted for fly ash closure liability.

J. Capital Assets
Utility plant additions and replacements are generally stated at cost. Costs of labor, materials, supervision, and other expenses incurred in making repairs and minor replacements and in maintaining the plant in efficient operating condition are charged to expense. Plant accounts are charged with the costs of betterments and replacements of plant, except minor replacements, and the accumulated provision for depreciation is charged with retirements, together with removal costs, less salvage.

Costs related to studies expected to result in construction and/or acquisition of additional utility plants are deferred pending completion. Upon completion, such costs are capitalized as part of the cost of the plant to be constructed or acquired. If a project is terminated, costs of studies related thereto are charged to expense in accordance with the rate-making treatment adopted. The City has a $10,000 capitalization threshold. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated acquisition value at the date of donation. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

K. Deferred Charges
Deferred charges incurred consist of various plant maintenance costs that are being amortized over the life of the scheduled maintenance repair useful life. In accordance with GASB Codification Section Re10, *Regulated Operations*, the maintenance costs which would be recognized during the current period are deferred and not included in the determination of the change in net position until such costs are recoverable.

L. Deferred Outflows of Resources
Deferred outflows of resources include the unamortized difference between the reacquisition price and net carrying amount related to the Department's bond refunding activities. The deferred outflows of resources related to the bond refunding activity will be amortized through 2028.

M. Compensated Absences
All regular full-time employees earn sick leave and vacation leave. Employees accrue vacation leave at variable rates based on years of service. Sick leave accrues at a rate of eight hours per month of service.

The liability for compensated absences reported in the Statement of Net Position consists of leave that has not been used that is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Net Position Classifications (Continued)

Net position is classified into three components:

- Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or improvement of those assets.
- Restricted Net Position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

O. Revenues and Expenses

As an enterprise fund, the Department distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Department's principal ongoing operations. The principal operating revenues of the Department are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 2 – DEPOSITS AND INVESTMENTS

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

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

A. Summary of Carrying Values

The carrying values of pooled cash and investments as of September 30, 2025 and 2024, are included in the statement of net position as follows:

	2025	2024
Cash and cash equivalents	$ 34,148,956	$ 30,557,845
Restricted cash and cash equivalents	3,347,239	3,232,817
Total	$ 37,496,195	$ 33,790,662

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

A. Summary of Carrying Values (Continued)

Investments
The Department is authorized by statute to invest in securities based upon the prudent person investment criteria. The Department follows a policy of investing in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. agencies and instrumentalities and bank certificates of deposit. The Department had no specifically held investments as of September 30, 2025.

Interest Rate Risk**: As** a means of limiting its exposure to fair value losses arising from risking interest rates, the Department's investment policy requires that market conditions and investment securities be analyzed daily to determine the maximum yield to be obtained and to minimize the impact of rising interest rates.

Credit Risk: This is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. Excluding investments restricted for debt service, the Department limits its investments to certificates of deposit, money market funds, and other securities backed by U.S. Government obligations, which minimizes credit risk associated with the Department's investment portfolio.

Custodial Credit Risk - Investments: This is the risk that, in the event of the failure of the counterparty, the Department will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party.

Concentration of Credit Risk**: The** Department's investment policy places no limit on the amount that may be invested in any one issuer.

B. Restricted Assets
The Department had $3,347,239 and $3,232,817 of restricted cash and cash equivalents as of September 30, 2025 and 2024, respectively. The restricted cash and cash equivalents are restricted for fly ash disposal closure/post-closure care, and also include amounts included for the debt service reserve for the electric bonds as of September 30, 2025 and 2024.

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the year ended September 30, 2025 and 2024, were as follows:

2025	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Capital assets					
Construction in progress	$ 18,371,583	$ 4,549,996	$ -	$ (20,387,775)	$ 2,533,804
Land and land rights	3,903,085	-	-	-	3,903,085
Production plant	215,775,029	2,365,494	-	15,259,201	233,399,724
Transmission plant	30,049,882	-	-	356,950	30,406,832
Distribution plant	130,308,975	312,216	-	4,758,731	135,379,922
General plant	16,243,886	1,104,030	(214,172)	12,893	17,146,637
Plant acquisition adjustment	2,166,508	-	-	-	2,166,508
SBITA - right-to-use - software	139,450	-	-	-	139,450
Total capital assets	416,958,398	8,331,736	(214,172)	-	425,075,962
Less accumulated depreciation and amortization	(292,336,591)	(13,144,168)	141,537	-	(305,339,222)
Total capital assets, net	$ 124,621,807	$ (4,812,432)	$ (72,635)	$ -	$ 119,736,740

2024	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Capital assets					
Construction in progress	$ 9,508,234	$ 15,104,591	$ (137)	$ (6,241,105)	$ 18,371,583
Land and land rights	3,903,085	-	-	-	3,903,085
Production plant	215,775,029	-	-	-	215,775,029
Transmission plant	30,049,882	-	-	-	30,049,882
Distribution plant	126,244,314	285,584	(1,106,169)	4,885,246	130,308,975
General plant	15,985,963	392,504	(134,581)	-	16,243,886
Plant acquisition adjustment	2,166,508	-	-	-	2,166,508
SBITA - right-to-use - software	-	139,450	-	-	139,450
Total capital assets	403,633,015	15,922,129	(1,240,887)	(1,355,859)	416,958,398
Less accumulated depreciation and amortization	(281,273,091)	(12,900,437)	481,078	1,355,859	(292,336,591)
Total capital assets, net	$ 122,359,924	$ 3,021,692	$ (759,809)	$ -	$ 124,621,807

NOTE 4 – LONG-TERM OBLIGATIONS

Long-term debt as of September 30, 2025 and 2024, is shown below:

	2025	2024
Combined Utilities Revenue Bonds - Direct Borrowing (Taxable Interest), Series 2020B, due annually to August 15, 2028, interest from 1.15% to 1.92%	$ 11,930,000	$ 15,800,000
Less current maturities	3,915,000	3,870,000
Noncurrent portion	$ 8,015,000	$ 11,930,000
SBITA Liability - Direct Borrowing SBITA - Logic by Aveva issued December 1, 2023 and final maturity November 30, 2026.	$ 48,780	$ 95,220

Long-term obligations activity for 2025 and 2024 are summarized as follows:

September 30, 2025	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue bonds payable	$ 15,800,000	$ -	$ (3,870,000)	$ 11,930,000	$ 3,915,000
SBITA liability	95,220	-	(46,440)	48,780	48,780
Compensated absences	1,787,484	876,484	-	2,663,968	215,306
Closure/post-closure liability	1,029,892	-	188,616	1,218,508	-
Total	$ 18,712,596	$ 876,484	$ (3,727,824)	$ 15,861,256	$ 4,179,086
September 30, 2024					
Revenue bonds payable	$ 19,630,000	$ -	$ (3,830,000)	$ 15,800,000	$ 3,870,000
SBITA liability	-	139,450	(44,230)	95,220	46,440
Compensated absences	1,662,837	124,647	-	1,787,484	144,467
Closure/post-closure liability	1,095,449	-	(65,557)	1,029,892	-
Total	$ 22,388,286	$ 264,097	$ (3,939,787)	$ 18,712,596	$ 4,060,907

NOTE 4 – LONG-TERM OBLIGATIONS (CONTINUED)

The following is a summary of debt service requirements for the next five years and thereafter:

Year Ending	Revenue Bonds		SBITA Liability	
September 30,	Principal	Interest	Principal	Interest
2026	$ 3,915,000	$ 202,141	$ 48,780	$ -
2027	3,975,000	144,865	-	-
2028	4,040,000	77,568	-	-
Total	$ 11,930,000	$ 424,574	$ 48,780	$ -

The indentures under which the Department's revenue bonds were issued provide for the creation and maintenance of certain accounts. These accounts as of September 30, 2025 and 2024 are shown in Note 2 under Restricted Assets. There are a number of other limitations, restrictions, and covenants contained in the indentures under which the Department's revenue bonds were issued.

NOTE 5 – PAYMENTS TO THE CITY OF GRAND ISLAND

The Department is exempt from Federal and state income taxes and local property taxes. City ordinances provide for payments in lieu of taxes. The annual payment in lieu of taxes, amounting to $3,429,240 and $3,531,404 for 2025 and 2024, respectively, are set at 5% of the gross residential, commercial and industrial, dusk to dawn, and interdepartmental sales. The Department does pay sales tax. During the year ended September 30, 2025 the Department changed how the payment in lieu of taxes is recorded and now excludes this amount from revenue.

The City provides certain administrative services to the Department for which the Department pays fees to the City. These fees are included in special services expense and amount to $628,541 and $656,260 for the years ended September 30, 2025 and 2024, respectively.

NOTE 6 – PENSION PLAN

The City has a defined contribution employees' pension plan in which employees of the Department participate. The plan requires any new employee working a minimum of 1,000 hours to participate in the plan. The plan requires general participants and IBEW participants to contribute 6% or 7.5%, respectively, of participant earnings in order for the pension plan to meet Internal Revenue Service guidelines for tax deferred pension plans. The Department is required to match the participant's contributions. As of October 1, 1997, participants can elect to contribute an additional 4% of their earnings with no Department match.

All participants are fully vested in their own contributions and become vested in the Department's contribution at varying rates depending on their date of employment. Full vesting in the Department's contributions occurs after five years of participation in the plan. The Department's contributions were $1,084,149 and $904,193 for the years ended September 30, 2025 and 2024, respectfully.

NOTE 7 – RISK MANAGEMENT

The Department participates in the City's self-insurance program administered by the City's Risk Management Division (Division). The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. On behalf of the City, the Division purchases insurance and administers funds for its self-insured program. The Division maintains a workers' compensation fund and a self-insured loss fund. The Division provides first dollar coverage for all workers' compensation exposure with insurance acting as an umbrella or excess coverage. The maximum exposure would be the deductible amounts for property and automobile physical damage, as well as losses not covered by insurance. The Department has had no claims or judgments exceeding this commercial coverage in any of the past three fiscal years.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

A. Power Supply

The Department currently has generation capacity of approximately 183 MW from coal-fired and gas/oil-fired electric generating stations. The peak load of the Department during the fiscal year ended September 30, 2025, was approximately 158 MW in July 2025. The peak load of the Department during the fiscal year ended September 30, 2024, was approximately 164 MW in August 2024.

The Department is party to an agreement with the Department of Energy (DOE) pursuant to which the Department may purchase up to 9,168 KW of power to be transmitted through DOE and Nebraska Public Power District (NPPD) facilities. Such power is sold to the Department at standard DOE wholesale firm power service rates. The agreement expires on December 31, 2050.

B. Purchased Power Agreements

The Department entered into a participation power agreement with Omaha Public Power District (OPPD) on January 15, 2004, to obtain approximately 33 MW of energy from the OPPD Nebraska City Unit No. 2. The project was completed in May 2009 and was financed through a bond issuance by OPPD. The Department has also entered into an agreement with the Public Power Generation Agency to obtain approximately 15 MW of energy. The project was completed in May 2011. During the year ended September 30, 2016, the Department entered into a 25-year agreement with Invenergy for the entire 35.8 MW output of the Prairie Breeze III windfarm near Elgin, Nebraska. This facility came online in March 2016. Subsequent agreements with the City of Nebraska City and City of Neligh for 7 MW and 2 MW, respectively, have since been signed. During the year ended September 30, 2017, the Department entered into a 25-year agreement with Sempra for the entire 50 MW output of Prairie Hills windfarm to be located in Custer County, Nebraska. During the year ended September 30, 2017, the Department also entered into a 25-year agreement with Sol Systems for the entire 1 MW output of a new solar installation to be located near a Department substation. This facility came online in October 2018.

NOTE 8 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

C. Regulatory Compliance

In 1997, the Department entered into an agreement with the Nebraska Department of Environment and Energy to establish a closure/post-closure care account. The purpose of this account is to accumulate sufficient monies to fund all related costs of closure and post-closure of the fly ash disposal area at the Platte Generating Station. The calculated amount of the closure/post-closure liability was $1,218,508 and $1,029,892 for the years ended September 30, 2025 and 2024, respectively. The amount on deposit in the closure/post-closure care account was $2,546,716 and $2,546,716 as of September 30, 2025 and 2024, respectively.

The Department's operations are subject to stringent federal, state, and local laws and regulations relating to improving and maintaining environmental quality. Environmental expenditures related to current operations are factored into the strategic planning process of the Department and are considered when determining future energy rates. Financing of these expenditures is expected to be through available cash reserves and bonded debt.

D. Construction

The Department has commitments under major construction contracts of approximately $1,981,701 and $2,845,049 as of September 30, 2025 and 2024, respectively.

E. Claims and Litigation

The Department is involved in various litigation in the normal course of its operations and services. In the opinion of City management, although the outcome of any legal proceedings cannot be predicted with certainty, the ultimate liability of the Department in connection with its legal proceedings will not have a material effect on the Department's financial position but could be material to the results of operations in future accounting periods.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 25, 2026, the date on which the financial statements were available to be issued.

OTHER INFORMATION

City of Grand Island, Nebraska
Electric Department
Operating Statistics
Year ended September 30, 2025
(Unaudited)

Total gross kilowatt hours generated		361,652,570
Additional kilowatt hours used at plant		8,094,543
Net kilowatt hours produced		353,558,027
Net scheduled/metered interchange		394,937,516
Total kilowatt hours available, for sale		765,676,633
Kilowatt hours sold, as metered		744,856,105
Line loss		20,820,528
Line loss percentage		2.72%
Monthly average number billed by class		
Residential		23,117
Commercial		4,552
Industrial		94
Total		27,763

	KWH	Revenue *
Total KWH and revenue by class		
Residential	233,934,315	$ 24,983,431
Commercial	222,824,709	23,717,532
Industrial	288,097,081	25,207,119
Total	744,856,105	$ 73,908,082
Average revenue per KWH sold		0.0992

* These figures are based on actual billings during the fiscal year, and don't include the impacts of other items included within operating revenues on the Statement of Revenues, Expenses and Changes in Net Position.

City of Grand Island, Nebraska
Water Department

Basic Financial Statements

September 30, 2025 and 2024

Grand Island, Nebraska
Water Department
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Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Grand Island
Grand Island, Nebraska

Report on the Audit of the Financial Statements

Opinions
We have audited the financial statements of the Water Department of the City of Grand Island, Nebraska (the "Department"), an enterprise fund of the City of Grand Island, Nebraska, as of and for the years ended September 30, 2025 and 2024, and the related notes to the basic financial statements, which collectively comprise the Department's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Water Department of the City of Grand Island, Nebraska, as of September 30, 2025 and 2024, and the respective changes in financial position and its cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

Responsibilities of Management for the Financial Statements
The City of Grand Island's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 Department's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS and *Government Auditing Standards,* we:

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

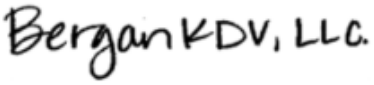
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Emphasis of Matter
As discussed in Note 1, the financial statements present only the Water Department and do not purport to, and do not, present fairly the financial position of the City of Grand Island, Nebraska as of September 30, 2025 and 2024, and the changes in its financial position and its cash flows, where applicable, for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Required Supplementary Information
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Other Information
Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Department's basic financial statements. The accompanying operating statistics as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2026, on our consideration of the Water Department of the City of Grand Island, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Water Department of the City of Grand Island, Nebraska's internal control over financial reporting and compliance.



Omaha, Nebraska
March 25, 2026

BASIC FINANCIAL STATEMENTS

City of Grand Island, Nebraska
Statements of Net Position - Water Department
September 30, 2025 and 2024

	2025	2024
Assets		
Cash and cash equivalents	$ 4,256,337	$ 5,400,880
Receivables		
Accounts, net of allowance for doubtful accounts of $76,976 for 2025 and $56,906 for 2024	635,314	600,688
Unbilled revenue	649,830	656,972
Interest	28,415	46,044
Special assessments	37,750	61,667
Inventory	725,021	542,026
Prepaid expenses	123	31,809
Total current assets	6,332,790	7,340,086
Noncurrent Assets		
Restricted cash and cash equivalents	302,311	302,148
Capital assets		
Construction in progress	1,237,510	1,360,379
Distribution and collection system	90,839,272	88,747,395
Buildings and equipment	4,634,623	4,536,519
Less accumulated depreciation	(26,882,372)	(25,614,198)
Net capital assets	69,829,033	69,030,095
Total noncurrent assets	70,131,344	69,332,243
Total assets	76,464,134	76,672,329
Deferred Outflows of Resources		
Deferred loss on debt refunding	176,474	191,387
Total assets and deferred outflows of resources	$ 76,640,608	$ 76,863,716

See notes to basic financial statements.

City of Grand Island, Nebraska
Statements of Net Position - Water Department
September 30, 2025 and 2024

	2025	2024
Liabilities		
Current liabilities		
Accounts payable	$ 727,396	$ 268,350
Due to other funds	419,681	46,528
Accrued expenses	139,422	125,017
Compensated absences - current	15,830	11,418
Accrual for payments in lieu of taxes	15,793	15,481
Current portion of long-term obligations	355,000	350,000
Total current liabilities	1,673,122	816,794
Noncurrent Liabilities		
Compensated absences - noncurrent	247,639	165,366
Noncurrent portion of long-term obligations	5,056,465	4,760,000
Total noncurrent liabilities	5,304,104	4,925,366
Total liabilities	6,977,226	5,742,160
Net Position		
Net invested in capital assets	64,594,042	64,111,482
Restricted for		
Debt service	77,311	77,148
Uranium removal	225,000	225,000
Unrestricted	4,767,029	6,707,926
Total net position	69,663,382	71,121,556
Total assets and deferred outflows of resources	$ 76,640,608	$ 76,863,716

See notes to basic financial statements.

City of Grand Island, Nebraska
Statements of Revenues, Expenses
and Changes in Net Position
Water Department
For the Years Ended September 30, 2025 and 2024

	2025	2024
Operating Revenues		
Sale of water		
Consumers	$ 7,039,603	$ 6,476,013
Municipal and interdepartmental	234,518	188,323
Total sales	7,274,121	6,664,336
Tap fees	-	41,571
Other revenue	193,999	317,467
Total operating revenues	7,468,120	7,023,374
Operating Expenses		
Production	3,523,832	3,505,977
Operation	3,158,771	1,504,364
Consumer accounting and collection	765,602	647,009
Employee benefits and payroll	319,156	192,723
General office expense	16,782	41,864
Special services	299,622	258,295
Insurance	31,716	17,642
Miscellaneous	572,496	401,408
Depreciation	1,264,517	1,237,397
Total operating expenses	9,952,494	7,806,679
Operating income (loss)	(2,484,374)	(783,305)
Nonoperating Revenues (Expenses)		
Interest income	147,944	200,762
Interest expense	(127,299)	(130,878)
Gain on disposal of capital assets	-	3,376
Total nonoperating revenues (expenses)	20,645	73,260
Transfer to City of Grand Island - payments in lieu of taxes	-	(133,972)
Capital contributions	1,005,555	185,920
Change in net position	(1,458,174)	(658,097)
Net position - beginning of year	71,121,556	71,779,653
Net position - end of year	$ 69,663,382	$ 71,121,556

See notes to basic financial statements.

City of Grand Island, Nebraska
Statements of Cash Flows
Water Department
For the Years Ended September 30, 2025 and 2024

	2025	2024
Cash Flows - Operating Activities		
Cash received from customers	$ 7,464,553	$ 6,866,600
Cash paid to suppliers for goods and services	(7,808,026)	(6,136,961)
Cash paid to employees for services	(471,124)	(445,693)
Net cash - operating activities	(814,597)	283,946
Cash Flows - Noncapital Financing Activities		
Advances from other funds	373,153	12,908
Payments in lieu of taxes	312	(135,330)
Net cash flows - noncapital financing activities	373,465	(122,422)
Cash Flows - Capital and Related Financing Activities		
Purchase of property and equipment	(1,081,627)	(1,384,926)
Proceeds on sales of capital assets	23,727	190,208
Principal payments on long-term debt	(350,000)	(345,000)
Proceeds from notes payable	651,465	-
Interest paid	(112,386)	(115,965)
Net cash flows - capital and related financing activities	(868,821)	(1,655,683)
Cash Flows - Investing Activities		
Interest received	165,573	208,769
Net cash flows - investing activities	165,573	208,769
Net change in cash and cash equivalents	(1,144,380)	(1,285,390)
Cash and Cash Equivalents		
Beginning of year	5,703,028	6,988,418
End of year	$ 4,558,648	$ 5,703,028
Composition of cash and cash equivalents		
Cash and cash equivalents	$ 4,256,337	$ 5,400,880
Restricted cash and cash equivalents	302,311	302,148
Total cash and cash equivalents	$ 4,558,648	$ 5,703,028

See notes to basic financial statements.

City of Grand Island, Nebraska
Statement of Cash Flows (Continued)
Water Department
For the Year Ended September 30, 2025 and 2024

	2025	2024
Reconciliation of Change in Net Position to Cash Flows - Operating Activities		
Operating income (loss)	$ (2,484,374)	$ (783,305)
Adjustments to reconcile operating income (loss) to net cash flows - operating activities		
Depreciation and amortization	1,264,517	1,237,397
Changes in operating assets and liabilities		
Receivables	(3,567)	(156,774)
Inventories	(182,995)	(104,538)
Prepaid expenses	31,686	(31,809)
Accounts payable and accrued expenses	560,136	122,975
Total adjustments	1,669,777	1,067,251
Net cash flows - operating activities	$ (814,597)	$ 283,946
Noncash capital and related financing activities		
Capital contributions	$ 1,005,555	$ 185,920

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Grand Island, Nebraska, Water Department (the Department), are prepared in accordance with generally accepted accounting principles (U.S. GAAP). The Department's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The financial statements referred to above present only the Department and do not purport to, and do not, present fairly the financial position of the City of Grand Island, Nebraska, as of September 30, 2025 and 2024, and the changes in its financial position and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

A. Financial Reporting Entity

The City of Grand Island, Nebraska, Water Department is a public utility accounted for as an enterprise fund by the City of Grand Island, Nebraska (the City). The City Council has the authority to set rates and charges, incur debt, and significantly influence operations.

In determining the financial reporting entity, the Department has considered all potential component units for which the Department may be financially accountable, and as such, should be included within the Department's financial statements. The Department (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Department. 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.

The Department is an enterprise fund of the City of Grand Island, Nebraska, and has determined that it has no component units for reporting purposes.

B. Measurement Focus and Basis of Accounting

The Department utilizes the economic resources measurement focus and uses the accrual basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

C. Basis of Accounting

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

The Department's accounting records are maintained in accordance with accounting principles generally accepted in the United States of America for regulated utilities and generally follow the Uniform System of Accounts for Public Utilities and License prescribed by the Federal Energy Regulatory Commission (FERC). The Department prepares its financial statements as a business-type activity in conformity with applicable pronouncements of the GASB.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

The Department first applies restricted net position when an expense or outlay is incurred for purposes for which both restricted and unrestricted net position are available.

D. Use of Estimates

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

E. Cash and Cash Equivalents

The Department considers cash on hand and in the bank, as well as cash and equity in pooled cash held by the City, which are readily convertible to known amounts of cash and have original maturities of three months or less, to be cash and cash equivalents.

The Department participates in a cash management pool, managed by the City. The Department's interest in this pool consists of $4,558,648 and $5,703,028 of cash and cash equivalents at September 30, 2025 and 2024, respectively.

F. Receivables

Billings for the sale of water are generally rendered on a monthly basis. Accounts receivable are stated at the amount billed to customers, with credit extended on an unsecured basis. The Department provides an allowance for doubtful accounts, which is based upon a review of outstanding receivables, historical collection information and existing economic conditions. Accounts receivables are ordinarily due 21 days after the issuance of the invoice. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the customer. Estimated sales which have not been billed are accrued and recorded in the period to which they relate as unbilled revenues.

G. Inventories

Materials and supplies inventories are stated at cost, which does not exceed market. Cost is generally determined on a weighted-average basis.

H. Restricted Assets

Restricted assets include cash and investments that are legally restricted as to their use. The restricted assets are related to debt service reserve accounts and a uranium removal system reserve.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets

Utility plant additions and replacements are generally stated at cost. Costs of labor, materials, supervision, and other expenses incurred in making repairs and minor replacements and in maintaining the plant in efficient operating condition are charged to expense. Plant accounts are charged with the costs of betterments and replacements of plant, except minor replacements, and the accumulated provision for depreciation is charged with retirements, together with removal costs, less salvage. Contributed assets are capitalized at their estimated acquisition value at the date of contribution. Costs related to studies expected to result in construction and/or acquisition of additional utility plant are deferred pending completion. Upon completion, such costs are capitalized as part of the cost of the plant to be constructed or acquired. If a project is terminated, costs of studies related thereto are charged to expense in accordance with the rate-making treatment adopted. The City has a $10,000 capitalization threshold. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated acquisition value at the date of donation. Depreciation is provided over the assets' estimated useful lives using the straight-line method of deprecation.

J. Deferred Outflows of Resources

Deferred outflows of resources include the unamortized difference between the reacquisition price and net carrying amount related to the Department's bond refunding activities. The deferred outflows of resources related to the bond refunding activity will be amortized through 2037.

K. Compensated Absences

All regular full-time employees earn sick leave and vacation leave. Employees accrue vacation leave at variable rates based on years of service. Sick leave accrues at a rate of eight hours per month of service.

The liability for compensated absences reported in the Statement of Net Position consists of leave that has not been used that is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

L. Net Position Classifications

Net position is classified into three components:

- Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or improvement of those assets.
- Restricted Net Position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws of regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Revenues and Expenses

As an enterprise fund, the Department distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Department's principal ongoing operations. The principal operating revenues of the Department are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 2 – DEPOSITS

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

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

A. Summary of Carrying Values

The carrying values of pooled cash and deposits as of September 30, 2025, and 2024, are included in the statement of net position as follows:

	2025	2024
Cash and cash equivalents	$ 4,256,337	$ 5,400,880
Restricted cash and cash equivalents	302,311	302,148
Total	$ 4,558,648	$ 5,703,028

B. Restricted Assets

The restricted cash at September 30, 2025 and 2024, consists of bond and interest sinking funds of $77,311 and $77,148, respectively, and $225,000 restricted for the uranium removal system.

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the years ended September 30, 2025, and 2024, was as follows:

2025	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Capital assets					
Construction in progress	$ 1,360,379	$ 931,779	$ (20,070)	$ (1,034,578)	$ 1,237,510
Source of supply plant	7,006,540	-	-	446,353	7,452,893
Pumping plant	1,312,304	-	-	-	1,312,304
Water treatment plant	3,029,035	-	-	-	3,029,035
Transmission and distribution plant	77,399,516	1,057,299	-	588,225	79,045,040
General plant	4,536,519	98,104	-	-	4,634,623
Total capital assets	94,644,293	2,087,182	(20,070)	-	96,711,405
Less accumulated depreciation	(25,614,198)	(1,264,517)	(3,657)	-	(26,882,372)
Total capital assets, net	$ 69,030,095	$ 822,665	$ (23,727)	$ -	$ 69,829,033

2024	Beginning Balances	Increases	Decreases	Transfers	Ending Balances
Capital assets					
Construction in progress	$ 437,732	$ 1,165,664	$ (180,021)	$ (62,996)	$ 1,360,379
Source of supply plant	7,006,540	-	-	-	7,006,540
Pumping plant	1,312,304	-	-	-	1,312,304
Water treatment plant	3,029,035	-	-	-	3,029,035
Transmission and distribution plant	77,150,600	185,920	-	62,996	77,399,516
General plant	4,322,464	219,262	(5,207)	-	4,536,519
Total capital assets	93,258,675	1,570,846	(185,228)	-	94,644,293
Less accumulated depreciation	(24,375,197)	(1,237,397)	(1,604)	-	(25,614,198)
Total capital assets, net	$ 68,883,478	$ 333,449	$ (186,832)	$ -	$ 69,030,095

Capital contributions are recognized as revenue when all eligibility requirements are met; noncash contributions are recognized at acquisition value on the date of conveyance. The Department recognized capital contribution revenue for the year ended September 30, 2025, of $1,005,555 from non-cash contributions from developers and $651,465 from a federal grant. The Department recognized capital contribution revenue for the year ended September 30, 2025, of $185,920 from non-cash contributions from developers.

NOTE 4 – LONG-TERM OBLIGATIONS

Long-term debt consists of the following on September 30, 2025, and 2024:

	2025	2024
Combined Utilities Revenue Refunding Bonds (Taxable Interest), Series 2020B due annually to August 15, 2037; interest from 1.46% - 2.78%	$ 4,760,000	$ 5,110,000
Nebraska Department of Environment and Energy (NDEE) note payable due annually to December 2065; interest at 0%	$ 651,465	-
Less current maturities	355,000	350,000
Noncurrent portion	$ 4,405,000	$ 4,760,000

Long-term obligations activity for 2025 and 2024 are summarized as follows:

2025	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue bonds payable	$ 5,110,000	$ -	$ (350,000)	$ 4,760,000	$ 355,000
NDEE note payable	-	651,465	-	651,465	-
Compensated absences	176,784	86,685	-	263,469	15,830
Total	$ 5,286,784	$ 738,150	$ (350,000)	$ 5,674,934	$ 370,830
2024					
Revenue bonds payable	$ 5,455,000	$ -	$ (345,000)	$ 5,110,000	$ 350,000
Compensated absences	164,456	12,328	-	176,784	11,418
Total	$ 5,619,456	$ 12,328	$ (345,000)	$ 5,286,784	$ 361,418

The following is a summary of debt service requirements for the next five years and thereafter:

Year Ending September 30,	Revenue Bonds Principal	Revenue Bonds Interest
2026	$ 355,000	$ 108,867
2027	360,000	103,673
2028	365,000	97,579
2029	375,000	90,571
2030	380,000	82,883
2031-2035	2,035,000	279,462
2036-2037	890,000	37,076
Total	$ 4,760,000	$ 800,111

NOTE 4 – LONG-TERM OBLIGATIONS

The Department has entered into a loan contract with the Nebraska Department of Environment and Energy (NDEE) for the replacement of lead service lines. The total loan for eligible project costs is $4,500,000. This loan agreement includes DWSRF Loan Forgiveness of up to 62% of the eligible project costs, up to a ceiling of $2,790,000. All loan forgiveness shall be effective only upon the completion of the Project in accordance with the loan agreement. As of September 30, 2025, $651,465 was outstanding on this loan.

The indentures under which the Departments revenue bonds were issued provide for the creation and maintenance of certain accounts.

These accounts at September 30, 2025 and 2024, are shown in Note 2 under Restricted Assets. There are a number of other limitations, restrictions, and covenants contained in the indentures under which the Departments revenue bonds were issued.

The bonds maturing on and after August 15, 2030, are subject to redemption at the option of the City, in whole or in part, at par plus accrued interest to the date fixed for redemption.

NOTE 5 – PAYMENTS TO THE CITY OF GRAND ISLAND

The Department is exempt from Federal and state income taxes and local property taxes. City ordinances provide for payments in lieu of taxes. The annual payment in lieu of taxes, amounting to $145,089 and $133,972 for 2025 and 2024, respectively, are set at 2% of specific gross revenues of the Department. During the year ended September 30, 2025 the Department changed how the payment in lieu of taxes is recorded and now excludes this amount from revenue.

The City provides certain administrative services to the Department for which the Department pays fees to the City. These fees are included in special services expense and amount to $299,621 and $285,295 for the year ended September 30, 2025 and 2024, respectively.

NOTE 6 – RISK MANAGEMENT

The Department participates in the City's self-insurance program administered by the City's Risk Management Division (the Division). The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. On behalf of the City, the Division purchases insurance and administers funds for its self-insured program. The Division maintains a workers compensation fund and a self-insured loss fund. The Division provides first dollar coverage for all workers compensation exposure with insurance acting as an umbrella or excess coverage. The maximum exposure would be the deductible amounts for property and automobile physical damage, as well as losses not covered by insurance. The Department has had no claims or judgments exceeding this commercial coverage in any of the past three fiscal years.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

A. Construction

The Department has commitments under major construction contracts of approximately $81,088 and $0 at September 30, 2025 and 2024, respectively.

B. Claims and Litigation

The Department is involved in various litigation in the normal course of its operations and services. In the opinion of City management, although the outcome of any legal proceedings cannot be predicted with certainty, the ultimate liability of the Department in connection with its legal proceedings will not have a material effect on the Departments financial position but could be material to the results of operations in future accounting periods.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 25, 2026, the date on which the financial statements were available to be issued.

OTHER INFORMATION

City of Grand Island, Nebraska
Water Department
Operating Statistics
Year ended September 30, 2025
(Unaudited)

Average number of consumers billed during the year	17,959
Gallons of water (in thousands)	
Pumped	4,966,348
Less	
Used at plant	307
Turbine cooling water	461,129
Net water for sale	4,504,912
Sold (in thousands)	3,888,006
Unaccounted for (in thousands)	616,906
Percent of net water for sale unaccounted for	13.69%

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.a.

Subject: Approving Minutes of the May 26, 2026 City Council Regular Meeting

Staff Contact: Jill Granere

BACKGROUND: N/A

DISCUSSION: N/A

FISCAL IMPACT: N/A

ALTERNATIVES: N/A

RECOMMENDATION: N/A

SAMPLE MOTION: Move to Approve Minutes of the May 26, 2026 City Council Regular Meeting

ATTACHMENTS:
1. Minutes

City Council Meeting Minutes

Council Chambers
City Hall
100 East First Street
May 26, 2026
7:00 PM

1. CALL TO ORDER

Mayor Roger G. Steele called the meeting to order at 7:00 p.m.

2. PLEDGE OF ALLEGIANCE
3. ROLL CALL

The following City Officials were present, City Clerk Jill Granere, City Attorney Kari Fisk, e and Public Works Director Keith Kurz.

The following City Council Members were present: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

4. SUBMITTAL OF REQUESTS FOR FUTURE AGENDA ITEMS
5. RESERVE TIME TO SPEAK ON AGENDA ITEMS

6. CONSENT AGENDA

Motion by Jack Sheard, second by Doug Lanfear to approve CONSENT AGENDA. Roll Call: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

6**.a)** Approving Minutes of the May 12, 2026, City Council Regular Meeting
Cover Page
Minutes

6.b) Approving Payment of Claims for the Period of May 13, 2026 through May 26, 2026 in the total amount of $7,798,263.50.
Cover Page
Claims

6.c) #2026-124 - Approving Temporary Construction Easement for State Street/Diers Avenue Improvements; Project No. 2026-P-1 (Conestoga North, LLC, Mehring/Robertson/Irwin and Centris Federal Credit Union)
Cover Page
Resolution

Conestoga N Tract 10- TE Exhibit
Conestoga N Tract 11 & 13 TE Exhibit
Mehring-Robertson-Irwin TE Exhibit
Centris Federal Credit Union TE Exhibit

6.d) #2026-125 - Approving Certificate of Final Completion for Tree Removal at North Broadwell Avenue

Cover Page
Engineer's Certificate of Final Completion
Resolution

With B-D Construction, Inc. of Columbus, Nebraska for a total amount of $88,363.20.

6.e) #2026-126 - Approving Public Works Dell Computer Equipment Replacement

Cover Page
Dell State Contract
Dell Quote
Resolution

In an amount of $62,778.00.

6.f) #2026-127 - Approving JBR Subdivision Final Plat Subdivision Agreement for JBR Subdivision

Cover Page
JBR Subdivision Aerial Map
JBR SUB GI Final Plat
JBR Subdivision App
JBR Subdivision Agreement
Resolution

6.g) #2026-128 - Approving La Luc Second Subdivision Final Plat and Subdivision Agreement for La Luc Second Subdivision

Cover Page
La Luc 2nd Subdivision Aerial Map
La Luc 2nd Final Plat
La Luc 2nd Subdivision Application
La Luc Subdivision Agreement
Resolution

6.h) #2026-129 - Approving Ross Third Subdivision Final Plat and Subdivision Agreement for Ross Third Subdivision.

Cover Page
Ross 3rd Subdivision Aerial Map
Ross 3rd Subdivision Final Plat
Ross 3rd Subdivision App
Ross 3rd Subdivision Agreement

Resolution

6.i) #2026-130 - Approving Shearer Subdivision Final Plat and Subdivision Agreement for Shearer Subdivision

Cover Page
Shearer Subdivision Aerial Map
Shearer Subdivision Plat
Shearer Subdivision App
Shearer Subdivision Agreement
Resolution

6.j) #2026-131 - Approving the purchase of nine (9) APX8500 P25 Compliant in car radios from Motorola Solutions for the Police Department's new 2026 patrol fleet vehicles upfit.

Cover Page
State Contract for Radios Award
Quote
Resolution

In an amount of $82,858.41.

6.k) #2026-132 - Approving the purchase of a one year contract with LexisNexis Risk Solutions for the Accurint Crime Analysis Dashboard

Cover Page
Agreement
Resolution

In an amount of $9,000.00.

6.l) #2026-133 - Approving the purchase of nine (9) M500 Watchguard in car video systems with V700 Body Worn Camera from Motorola Solutions for the Police Department's new 2026 patrol fleet vehicles upfit

Cover Page
Quote
State Contract
Resolution

In an amount of $125,178.00.

6.m) #2026-134 - Approving the Nebraska State Radio System Interlocal Agreement

Cover Page
Agreement
Resolution

6.n) #2026-135 - Approving Purchase of a Security System for Heartland Events Center

Cover Page
Quote-Cameras
Quote-Access Control

Resolution

From CEI Security and Sound in the amount of $135,165.00.

7.) PUBLIC HEARINGS

7.a) Public Hearing Request from Caguama Station, LLC, dba Caguama Station, 2105 W. 2nd Street, Grand Island, Nebraska for a Class "C" Liquor License

#2026-136 - Approving Request from Caguama Station, LLC, dba Caguama Station2105 W. 2nd Street, Grand Island, Nebraska for a Class "C" Liquor License and Liquor Manager Designation for Amanda Sanchez, 504 Kennedy Place, Grand Island, Nebraska

Cover Page
Map
Police Report
Resolution

City Clerk Jill Granere reported an application for a Class “C” Liquor License had been received from Caguama Station, LLC, dba Caguama Station2105 W. 2nd Street, Grand Island, Nebraska. Ms. Granere presented the following exhibits for record; application submitted to the Liquor Control Commission and received by the City on May 4, 2026; notice to the general public of date, time, and place of hearing was published on May 16, 2026; notice to the applicant of date, time and place of hearing was mailed on May 4, 2026. Also submitted was liquor manager designation for Amanda Sanchez, 504 Kennedy Place, Grand Island, Nebraska.

Motion by Doug Brown, second by Doug Lanfear to approve 7.a) #2026-136 - Approving Request from Caguama Station, LLC, dba Caguama Station2105 W. 2nd Street, Grand Island, Nebraska for a Class "C" Liquor License and Liquor Manager Designation for Amanda Sanchez, 504 Kennedy Place, Grand Island, Nebraska. Roll Call: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O’Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

7.b) Public Hearing on Request from VenuWorks of Grand Island LLC, dba VenuWorks (Heartland Events Center), 690 East Stolley Park Rd, for a Catering Designation to their Class "I" Liquor License

#2025-137 - Approving Request from VenuWorks of Grand Island LLC, dba VenuWorks (Heartland Events Center), 690 East Stolley Park Rd, for a Catering Designation to their Class "I" Liquor License

Cover Page
Resolution

City Clerk Jill Granere reported an application for a Catering Designation to their Class “I” Liquor License had been received from VenuWorks of Grand Island LLC, dba VenuWorks (Heartland Events Center), 690 East Stolley Park Rd, Grand Island, Nebraska. Ms. Granere presented the

following exhibits for record; application submitted to the Liquor Control Commission and received by the City on May 5, 2026; notice to the general public of date, time, and place of hearing was published on May 16, 2026; notice to the applicant of date, time and place of hearing was mailed on May 5, 2026.

Motion by Ryan O'Neill, second by Doug Lanfear to approve 7.b) #2025-137 - Approving Request from VenuWorks of Grand Island LLC, dba VenuWorks (Heartland Events Center), 690 East Stolley Park Rd, for a Catering Designation to their Class "I" Liquor License. Roll Call: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

7.c) Public Hearing on Acquisition of Permanent Utility Easements for State Street/Diers Avenue Improvements; Project No. 2026-P-1 (Conestoga North, LLC, Mehring/Robertson/Irwin, and Centris Federal Credit Union)

#2026-138 - Approving Acquisition of Permanent Utility Easements for State Street/Diers Avenue Improvements; Project No. 2026-P-1 (Conestoga North, LLC, Mehring/Robertson/Irwin, and Centris Federal Credit Union)

Cover Page
Resolution
Conestoga N PE Exhibit
Mehring-Robertson-Irwin PE Exhibit
Centris Federal Credit Union PE Exhibit

Public Works Director Keith Kurz reported this project was part of the overall Claude Road/Diers Avenue improvements of several roadways in the City of Grand Island. It was anticipated that these projects would occur over several years at a pace dictated by budgets, development growth and need. A Claude Road extension from just north of Faidley Avenue to State Street, which had been completed, was the major focus of this project. This roadway was built with plans to build several connections to Diers Avenue guided by an existing City of Grand Island concept plan. This project allowed for improvements to the Diers Avenue corridor intended to control access and improve traffic performance and safety. Permanent utility easements were needed to accommodate the improvements to the State Street/Diers Avenue area. Payment to the affected property owner totals $23,761.00.

Motion by Doug Brown, second by Doug Lanfear to approve #2026-138 - Approving Acquisition of Permanent Utility Easements for State Street/Diers Avenue Improvements; Project No. 2026-P-1 (Conestoga North, LLC, Mehring/Robertson/Irwin, and Centris Federal Credit Union). Roll Call: Ayes: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

7.d) Public Hearing to Consider Rezoning 40 acres west of Hwy 281 and south of Guenther Road from TA Transitional Agriculture to CD Commercial Development Zone and Consider the preliminary and final plat for Guenther SID Subdivision in the Grand Island ETJ

#10,074 - Consideration of Approving Rezoning 40 acres west of Hwy 281 and south of

Guenther Road from TA Transitional Agriculture to CD Commercial Development Zone

#2026-139 - Approving the preliminary and final plat for Guenther SID Subdivision in the Grand Island ETJ

Cover Page
Proposed Aerial Map
Proposed zone change map
Guenther SID Preliminary Plat
Final Plat
Development Plan
Building Design
Building Site Plan
Guenther Rezoning CD Final App
Guenther Subdivision Agreement
Ordinance
Resolution

Community Development Director Chad Nabity reported an application had been made to rezone 40 acres west of Hwy 281 and south of Guenther Road from TA Transitional Agriculture to CD Commercial Development Zone and Consider the preliminary and final plat for Guenther SID Subdivision in the Grand Island ETJ. The stated purpose of this rezoning was to allow the applicant to subdivide the property for commercial development such as retail and lodging. The applicant was in the process of creating a Sanitary and Improvement District (SID) to finance the cost of infrastructure improvements.

Michael Stesson spoke in favor.
Jim Majerius spoke in opposition.

7.d) #10,074 - Consideration of Approving Rezoning 40 acres west of Hwy 281 and south of Guenther Road from TA Transitional Agriculture to CD Commercial Development Zone. (First Reading Only)

Motion by Doug Brown, second by Ryan O'Neill to approve 7.d) #2026-139 - Approving the preliminary and final plat for Guenther SID Subdivision in the Grand Island ETJ. Roll Call: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

7.e) Public Hearing to Consider Rezoning Lot 2 of Sterling Estates Ninth Subdivision from RD Residential Development Zone to an amended RD Residential Development Zone to reconfigure the buildings and units permitted on the lot.

#10,075 - Consideration of Approving Rezoning Lot 2 of Sterling Estates Ninth Subdivision from RD Residential Development Zone to an amended RD Residential Development Zone to reconfigure the buildings and units permitted on the lot.

Cover Page
Sterling Future Land-use Map
Prelim Site

Shive Elevations
Phase 2 Development plan
Sterling Rezone App
Ordinance

Community Development Director Chad Nabity reported an application had been made to amend the development plan for Lot 2 of Sterling Estates Ninth Subdivision. This property was located south of Capital Avenue and west of the Moore's Creek Drainway. Changes approved in 2016 altered the original plan were as follows: changes to the development plan would combine the two (10 unit) buildings on the northeast side of the lot into a single building with 30 units. This would allow for the creation of an additional 46 parking spaces on the property. The number of units in the second phase of this development changed from 140 as originally approved to 150 units. Sixty units of these approved with second phase (2016) were built and are in the building on the west side of the property. The central portion was approved for 90 units in 7 buildings in 2016. All of the proposed changes were in this central portion on lot 2. The new proposed plan would include 4 building on lot 2 with 30 apartments in each unit. These buildings could be substantially similar to the Sterling apartment buildings immediately to the east (Phase 1 of this development).

Deborah Kline spoke in favor.

7.e) #10,075 - Consideration of Approving Rezoning Lot 2 of Sterling Estates Ninth Subdivision from RD Residential Development Zone to an amended RD Residential Development Zone to reconfigure the buildings and units permitted on the lot. (First Reading Only)

8.) RESOLUTIONS

8.a) #2026-140 - Approving Real Estate Option Agreement with Nebraska Game and Parks Foundation for Camp Augustine

Cover Page
Camp Augustine Purchase Agreement
Resolution

City Attorney Kari Fisk reported on October 31, 2023 the City of Grand Island purchased Camp Augustine from Overland Trails Council of Boy Scouts of America, Inc. The intent at the time of the purchase of the City was to preserve, maintain, and enhance into a City park. Camp Augustine is roughly 156.27 acres in size. Immediately east of the property is approximately 40 acres of Federally owned land and to the south is 348 acres of Nebraska Game and Parks land that includes Mormon Island State Recreation Area. The City and the Nebraska Game and Parks Foundation are now both in the position to execute a purchase agreement whereby the City would sell its interest in Camp Augustine for inclusion into the Nebraska State Parks system for a total amount of $2,150,000.00.

Motion by Doug Lanfear, second by Doug Brown to approve 8.a) #2026-140 - Approving Real Estate Option Agreement with Nebraska Game and Parks Foundation for Camp Augustine. Roll Call: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

8.b) #2026-141 - Approving Wastewater Cost of Service Based Rates

Cover Page
Grand Island Wastewater Presentation
Resolution
WW Division FY2027-FY2030 Fee Schedule

John Krajewski with JKEC Consulting reported the Wastewater Division of the Public Works Department was an enterprise fund with no property tax dollars used to support the division. The entire budget comes from wastewater customers through sanitary sewer bills. The sewer bill for a residential customer is based on usage and standard strength for residential sewage. The sewer bill for commercial and industrial customers was based on usage plus an extra strength component. A cost of service based rate study looks at all costs for the operation and allocates those costs of service to the customer classes according to the costs of providing service. Rates are then designed to equitably cover those costs. The current sanitary sewer rates are based on Resolution No. 2024-130, which was approved by City Council on June 11, 2024. On November 8, 2022, via Resolution No. 2022-315, Grand Island City Council approved award of the proposal by JK Energy Consulting of Smithfield, Nebraska for a Cost of Service and Rate Design Study and Integrated Resource Plan for utilities (electric, water, and sanitary sewer) in the amount of $119,500.00.

The final wastewater cost of service based rate study report was now complete and ready for council approval. The final report includes average recommended rate increases for fiscal years 2028 through 2030, with effective dates as follows. The rate for FY2027 was proposed in the prior rate study (approved via Resolution No. 2024-130) and was verified and is still recommended.

- October 1, 2027- 4.00%
- October 1, 2028- 4.00%
- October 1, 2029- 4.00%

Motion by Ryan O'Neill, second by Doug Lanfear to approve 8.b) #2026-141 - Approving Wastewater Cost of Service Based Rates. Roll Call: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

9.) ORDINANCES

9.a) #10,076 - Consideration of Approving Water Cost of Service Based Rates

Cover Page
Graph
Attachments A-H
GIUD 2026 Water COS Report
Ordinance

9.a) First Reading Only

10.) OTHER ITEMS

10.a) Closed Session to Receive Update on Pending Litigation, Litigation Which is Imminent as Evidenced by Communication of a Claim or Threat of Litigation and to Review, and Potentially Authorize, the Preparation of a Proposed Settlement of a Regulatory Matter by the City Attorney.

Cover Page

Motion by Doug Lanfear, second by Ryan O'Neill to adjourn to executive session 11.a) Closed Session to Receive Update on Pending Litigation, Litigation Which is Imminent as Evidenced by Communication of a Claim or Threat of Litigation and to Review, and Potentially Authorize, the Preparation of a Proposed Settlement of a Regulatory Matter by the City Attorney. Roll Call: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

Adjourn to executive session at 8:03 p.m.

Motion by Ryan O'Neill, second by Doug Lanfear to return to regular session 11.a) Closed Session to Receive Update on Pending Litigation, Litigation Which is Imminent as Evidenced by Communication of a Claim or Threat of Litigation and to Review, and Potentially Authorize, the Preparation of a Proposed Settlement of a Regulatory Matter by the City Attorney. Roll Call: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

Returned to regular session at 9:10 p.m.

Motion by Jack Sheard, second by Ryan O'Neill to make a Motion to authorize the City Attorney to develop and submit a proposed settlement of a regulatory matter and to execute any documents which may be necessary. Roll Call: Ayes: Jack Sheard, Mark Stelk, Mitchell Nickerson, Doug Brown, Maggie Mendoza, Ryan O'Neill and Doug Lanfear. Absent: Chuck Haase, Jason Conley and Mike Paulick.

12). ADJOURMENT

The meeting was adjourned at 9:11 p.m.

City Clerk
Jill Granere

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.b.

Subject: Approving Minutes of the June 2, 2026 City Council Study Session

Staff Contact: Jill Granere

BACKGROUND: N/A

DISCUSSION: N/A

FISCAL IMPACT: N/A

ALTERNATIVES: N/A

RECOMMENDATION: N/A

SAMPLE MOTION: Move to approve Minutes of the June 2, 2026 City Council Study Session

ATTACHMENTS:

1. Minutes

OFFICAL PROCEEDINGS
MINUTES OF CITY COUNCIL STUDY SESSION
June 2, 2026

CALL TO ORDER
Pursuant to due call and notice thereof, a Study Session of the City Council of the City of Grand Island, Nebraska was conducted in the Council Chambers of City Hall, 100 East First Street, on June 2, 2026. Notice of the meeting was given in *The Grand Island Independent* on May 27, 2026. Mayor Roger G. Steele called the meeting to order at 6:00 PM. The following City Council members were present: Jack Sheard, Jason Conley, Mitch Nickerson, Doug Brown, Chuck Haase, Maggie Mendoza, Ryan O'Neill, and Doug Lanfear. Mike Paulick was absent. The following City Officials were present: Deputy City Clerk Sonya Cisneros, City Administrator Patrick Brown, City Attorney Kari Fisk and Assistant City Attorney, Matt Boyle.

ITEMS FOR DISCUSSION
5.a) Presentation by Woodsonia Real Estate, Inc of items identified as non-negotiable or deal-breaker items to City Council as authorized by Council motion on May 12, 2026.

Cover Page
Woodsonia Proposed MOU Submitted 5 28 2026
Exhibit A - MOU 6.2.2026

Kent Seacrest, Lawyer for Woodsonia spoke in favor of creation of new tourism, sports facilities, aquatic facilities and new jobs.

Drew Snyder and Mitch Holen for Woodsonia spoke on an updated Memorandum of Understanding ("MOU"). They spoke about non-negotiable deal-breakers as they would like to have a successful public private partnership.

The Master Site Plan's proposed land uses include:

- State of the art Sports Complex
- Aquatics Facility
- Eagle Scout Lake Expansion and pedestrian bride
- Public fishing pier
- Two miles of new Trails & Landscaping
- Amphitheater
- Fully improved School Site
- Single family-approximately 35 acres
- Multi-family-approximately 66 acres LAULE SLOUT
- Mixed-use-approximately 36 acres
- Infrastructure (public roads, sanitary sewer, storm sewer, power, gas, electricity)

Furthermore Drew Snyder and Mitch Holen spoke of 5 critical components which consist of the following:

1. $3,000,000 privately funded acquisition of the Land
2. Phase 1 Site Work

- Mass site grading/ Eagle Scout Lake Expansion / Landscaping/ Site Clean-up
- Public roads, sanitary sewer, storm sewer, power, gas, electricity
- At least 2-miles of walking trail expansions and connection to existing City trail system.
- Amphitheater
- Public fishing pier
- Pedestrian bridge.

3. State of the art Sports Complex, including relocating the existing Soccer Fields.
4. Aquatics Facility Funding
5. Conveyance of the fully improved School Ground for $1.00

Councilmembers were assured of these five things that would happen. No Good Life funding would be used on private improvements until these five critical items are completed.

Mentioned was that zoning and plating has been submitted to the city.

Land transfer has four items:

1. Acquiring 191.53 acres from city for $3,000, 000.00.
2. Land leases or licenses agreement to put improvement to city property. There would still be land lease or licensed areas to include eagle scout and aquatics soccer field area.
3. School conveyance for $1.00
4. Upon developer's completion of the Phase 1 site work, which shall include the adjacent parking field, the City shall convey the 5.07 acre building pad to the YMCA for $1.00 and other valuable considerations.

Discussion on bonding and timing was discussed to have an issuance by September 1, 2026. This would need to be determined by the underwriter. The key component for the Phase I site work was to do the bond issuance to ensure that the money was there to complete the work.

Discussion about the YMCA and the Aquatic facility allowing the YMCA and Chief to work together to potentially design a combination facility. The YMCA would untimely own and it would be larger for the City. They spoke of fundraising with the YMCA.

DJ Eihusen spoke in favor of the Aquatic center and the importance of it for our community.

Pat O'Neil spoke in favor of the partnering for the new aquatic center.

Drew Snyder and Mitch Holen also spoke on the sports complex and compared to the one in Joplen, MO. Proposed was 165, 000 feet with 18,000 ft mezzanine almost double the size we had seen in December. Mentioned were 16 volley courts, 8 basketball courts, concessions, meeting rooms, seating, restrooms adding a big addition 8 pickle ball courts, 25,000 sq feet of indoor turf and key outdoor components. This also includes batting cages for baseball. Proposing this would be a privately owned facility.

Discussion of the promissory note the City would issue a promissory note to Developer in an amount equal to the difference between $120,000,000 and the Phase 1A Net-To-Project Bond Proceeds available to Developer plus Cash On Hand & Phase 1B Net-To-Project Bond Proceeds available to Developer plus Cash On Hand ("Developer Promissory Note"). The City Promissory Note would be secured solely by the Good Life District Revenues received by the City each year in excess of the required annual debt service payment on the Good Life District Bonds or future refinance proceeds of Phase 1A and Phase 1B Bonds. Based on the Anticipated Net-To-Project Bond Proceeds in Phase 1A & Phase 1B, the Developer Promissory Note is projected to be $32,348,754.00

- Promissory Note Proceeds would be spent on Mixed Use / Housing / Soft Costs / Infrastructure at Developer's discretion
- Developer would at all times be at or below the required GLD Funding Limitation for nonrevenue producing land uses.
- In the event the "excess revenues" from Phase 1B bonds or future refinance proceeds of Phase 1A or Phase 1B are insufficient to repay the outstanding balance of the Developer Promissory Note, there would be no obligation of the City to fund any shortfall at the end of the term of the Developer Promissory Note.
- Term: June 1, 2054

Discussion of tax increment financing

a. Term:

- 15 Year TIF for each individual phased Project Area

b. TIF Indebtedness Amount:

- $62,126,189

c. Each TIF phase would remain eligible to generate TIF revenues for a maximum of fifteen years from its effective date, or until the applicable TIF indebtedness was repaid, whichever occurs first. The TIF phases were determined annually based on lots receive initial building permits for new construction during a particular calendar year. Tax increment revenues generated from each phase were pledged to repayment of the TIF indebtedness. For each lot included in an annual phase, the effective date for the division of taxes under the TIF statute would be January 1 following issuance of the applicable building permit. Base taxes attributable to the property value existing prior to the effective date would continue to be distributed to the normal taxing entities.

Discussion of Community Improvement District (“CID”).

a. City and Developer shall create a Community Improvement District ("CID"), which shall levy up to a 150 basis point tax levy on Developer's portions of the Veteran's Village Project Area. The Community Improvement District revenues shall be used to fund / reimburse statutorily eligible Site Work / Public Infrastructure costs.

Discussion on sports complex maintenance occupation tax:

a. The City shall levy a 200 basis point occupation tax ("Sports Complex Maintenance Occupation Tax") on all sales occurring within the boundaries of the Veteran's Village Project Area, which shall be used by Developer for future maintenance and reserve expenses relating to the Sports Complex.

- Term: thirty (30) years.

Critical Project components/conditions:

a) In summary, the Developer was guarantying the City of Grand Island the follow Critical Project Components:

- $3,000,000 privately funded acquisition of the Land
- Phase 1 Site Work

i. Mass site grading / Eagle Scout Lake Expansion / Landscaping / site clean up

ii. Public roads, sanitary sewer, storm sewer, power, gas, electricity in accordance with the site plan below

- At least 2-miles of walking trail expansions, connected to existing City trail infrastructure.
- Amphitheater
- Public fishing pier
- Pedestrian bridge
- YMCA / Aquatics Center / Relocated soccer fields / Amphitheater parking fields
- Relocated existing Soccer Fields

c. Aquatics Facility

d. Fully Improved School Ground for $1.00

e. State of the Art Sports Complex

b) Developer would ensure the Critical Project Components above were constructed prior to the use of GLD for any Other Private Improvements within the Veteran's Village Project.

c) No more than 20% of the Good Life Proceeds could be used to fund housing or any other land uses, which are non-revenue producing.

d) Veternan's Village would redevelop blighted and substandard conditions.

e) Developer and its successors and assigns agree not to discriminate against any person or group of persons on account of race, religion, sex, color, national origin, ancestry, disability, marital status or receipt of public assistance in connection with Veteran's Village.

f) Developer and its successors and assigns would comply with all applicable federal, state and local laws related to the Redevelopment Project.

g) The various bonds and funding sources would not be a general obligation of the City, the CRA, or taxpayers. Further, City's and Authority's respective elected officials, officers, directors, employees, agents or their governing bodies shall not have any pecuniary obligation or monetary liability.

Martin Ray Bolts spoke in favor of the sports and aquatic center.

Jerry Janulewicz spoke in favor of the aquatic facility.

Jay Vavricek spoke in favor of moving forward with this project.

Councilmember Haase spoke about the aquatics and working with the YMCA. He spoke in favor of other management of the facility. He was in favor of supporting the development for the community.

Kent Seacrest lawyer for Woodsonia spoke on getting to the 80% mark and then accomplishing the last 20%. Once the 80% was hit we can then cross the finish line.

Mayor Steele stated he would direct city staff to immediately launch into negotiations with Mr. Seacrest to get the final details.

Drew Snyder clarified for councilmembers that the request for Good Life money was $142,000,000.00 and not $120,000,000.00 to make the MOA clear.

Discussed by Kari Fisk was that the Good Life District does allow for the payment of private real estate issues.

Woodsonia asked that we set another meeting for more explanation.

Mike Rogers spoke on bonds and how Good Life District dollars can be used.

Councilmember Brown stated he was at the 80% and agreed with Mayor Steele that the project needs to move forward.

Councilmember Stelk supports the project and wanted to know if there was a contract and if this would be able to be reviewed by the councilmembers.

Councilmember O'Neill stated that he was in favor of starting the project.

Mayor Steele stated he was happy to see that Woodsonia was partnering with YMCA and Chief Industries to complete the aquatic project. He wants the project to be 100% privately owned so that it could be done faster, he was in favor of the sports complex being privately owned, he has confidence that a private sector can run this better than a municipal government. Woodsonia privately own was a goal to complete the necessary goals by the end of the month. Mayor wanted to present the city council with a final agreement that Woodsonia agrees to develop this project that we have discussed and finalized by the end of the month, he wants to move fast for 3 reasons

1.) We have wasted too much time
2.) Doesn't want the Nebraska Legislate to fiddle around with the Good Life District because we are not moving fast enough
3.) Doesn't want the government administration scraping back unused money that it pledged under Good Life statue in order to pay for budget short falls at the state level.

ADJOURN

The meeting was adjourned at 9:36 p.m.

Sonya Cisneros
Deputy City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.c.

Subject: Approving Payment of Claims for the Period of May 26, 2026 through June 9, 2026 in the total amount of $7,552,863.14

Staff Contact: Pat Brown

BACKGROUND: N/A

DISCUSSION: N/A

FISCAL IMPACT: N/A

ALTERNATIVES: N/A

RECOMMENDATION: N/A

SAMPLE MOTION: Move to Approve Payment of Claims for the Period of May 26, 2026 through June 9, 2026 in the total amount of $7,552,863.14

ATTACHMENTS:
1. Claims

Vendor_Name	Description	Amount
ACCORD GUARANTOR, LLC	SHIPPING	93.41
ACCORD GUARANTOR, LLC	SHIPPING	897.91
ALEXANDER'S CONTRACT SERVICES INC	METER READING USER SUBSCRIPTION	1,680.32
ALEXANDER'S CONTRACT SERVICES INC	METER READING USER SUBSCRIPTION	1,069.29
ALEXANDER'S CONTRACT SERVICES INC	METER READING USER SUBSCRIPTION	1,069.29
ALL COPY PRODUCTS INC	CONTRACT CHARGES 4/18/26-5/17/26	72.59
ALL COPY PRODUCTS INC	CONTRACT CHARGES 5/27/26-8/26/26	563.52
APX INC	ISSUANCE/ TRANFER FEE	14.99
APX INC	ISSUANCE/ TRANFER FEE	112.85
APX INC	ISSUANCE/ TRANFER FEE	1.85
APX INC	ISSUANCE/ TRANFER FEE	18.76
ATHENA ENERGY SERVICES HOLDINGS, LLC	NATURAL GAS	19,738.81
BANK OF AMERICA	ICMA MEMBERSHIP BROWN	1,200.00
BANK OF AMERICA	EAKES BINDER	63.14
BANK OF AMERICA	AMERICAN LEGAL CITY CODE	15.00
BANK OF AMERICA	IIMC ADMISSIONS INTO CMC PROG	125.00
BANK OF AMERICA	AMAZON SUPPLIES	24.52
BANK OF AMERICA	ADVANCE - TEMP FINANCE	910.87
BANK OF AMERICA	ADVANCE - TEMP FINANCE	1,138.59
BANK OF AMERICA	CULLIGAN FINANCE SUITE	77.98
BANK OF AMERICA	AMAZON - SUPPLIES	33.24
BANK OF AMERICA	AMAZON - SUPPLIES	47.23
BANK OF AMERICA	AMAZON - SUPPLIES	47.46
BANK OF AMERICA	CITY HALL CLEANING	2,950.00
BANK OF AMERICA	DENNIS SUPPLY - SUPPLIES	398.40
BANK OF AMERICA	KELLY SUPPLY-SUPPLIES	195.52
BANK OF AMERICA	LOY NEXTCARE-PRE EMP SCREENS	106.00
BANK OF AMERICA	UCONFIRM - ER VERFICIATION	69.75
BANK OF AMERICA	CHATGPT SUBSCR	20.00
BANK OF AMERICA	Dell-Monitors	310.00
BANK OF AMERICA	Dell-Speaker Bar	32.62
BANK OF AMERICA	CDW GOVT-Adobe Pro	109.98
BANK OF AMERICA	COLUMN - LEGAL NOTICES	18.70
BANK OF AMERICA	INT'L CODE COUNCIL-MEMBERSHIP	310.00
BANK OF AMERICA	JAMF SOFTWARE-iPad management	52.00
BANK OF AMERICA	VZWRLSS MONTHLY BILL	360.36
BANK OF AMERICA	ACE - BATTERIES	41.98
BANK OF AMERICA	SAYLOR-CLOTH ALLOW	322.50
BANK OF AMERICA	LOY NEXTCARE-PRE EMP SCREENS	428.00
BANK OF AMERICA	AMAZON - BOOK	39.00
BANK OF AMERICA	PIONEER DR - SERV DR ST4	165.00
BANK OF AMERICA	PIONEER DR - SERV ST 4	470.00
BANK OF AMERICA	"FIRSTNET-CELL PH, APRIL"	1,002.18
BANK OF AMERICA	JAMF SOFTWARE-iPad management	56.00
BANK OF AMERICA	UPS-POSTAGE	176.59
BANK OF AMERICA	IAFC - FIRE CHIEF DUES	123.67

BANK OF AMERICA	"CHEVRON-FUEL, TRN"	62.63
BANK OF AMERICA	"HOTEL INDIGO-TRN MENDYK,HTL"	350.27
BANK OF AMERICA	CNRA-PARKING 5.10.26	30.00
BANK OF AMERICA	DOLLAR RENTAL-FEES	80.47
BANK OF AMERICA	HOTEL INDIGO-HOTEL TRN	541.01
BANK OF AMERICA	"ACE-TAPE, HOOKS"	73.54
BANK OF AMERICA	"HOME DEPOT-BLOWER,TRIMMER"	299.00
BANK OF AMERICA	"MENARDS-CLEVIS PIN, TUBE"	28.98
BANK OF AMERICA	"MENARDS-CORD,RANGE"	29.48
BANK OF AMERICA	AMAZON - BATTERIES	63.30
BANK OF AMERICA	AMAZON - BUCKLE	8.99
BANK OF AMERICA	HOME DEPOT - TOOL BAG	28.94
BANK OF AMERICA	HOME DEPOT - TOUGH TOTE	58.10
BANK OF AMERICA	MENARDS-CORD	24.99
BANK OF AMERICA	MENARDS-MICROWAVE	89.00
BANK OF AMERICA	MENARDS-offsets TXN00144420	(24.99)
BANK OF AMERICA	MENARDS-OPEN MES	5.79
BANK OF AMERICA	MENARDS-SEAT PUSH	18.98
BANK OF AMERICA	MENARDS-TOILET BOLTS	14.46
BANK OF AMERICA	SAMS-BATH TISSUE	108.26
BANK OF AMERICA	RTT - MIN USED 5.1-5.15.26	37.50
BANK OF AMERICA	CREIGHTON U-ELLINGSON	1,400.00
BANK OF AMERICA	MW BREATH-SERV AIR COMPR	143.50
BANK OF AMERICA	BOUNDTREE-AMB SUP	275.95
BANK OF AMERICA	USAVES - AMB SUP	245.00
BANK OF AMERICA	ACE-BROOM/DUST PAN W. BARN	13.99
BANK OF AMERICA	MENARDS-SHOP SUPPLIES	77.87
BANK OF AMERICA	PVC-REPLACE ANTENNA UNIT 813	115.00
BANK OF AMERICA	PVC-INSTALL POWERPOINTS /TIMER	143.45
BANK OF AMERICA	SOLAR REF-WINDOW TINT FLEET855	450.00
BANK OF AMERICA	ISLAND TOW-TOW CHARGES	850.00
BANK OF AMERICA	KRAMERS-TOW CHARGES	185.00
BANK OF AMERICA	KRAMERS-TOW CHARGES	475.00
BANK OF AMERICA	LEVANDERS-TOW CHARGES	175.00
BANK OF AMERICA	LEVANDERS-TOW CHARGES	710.00
BANK OF AMERICA	TOWN & COUNTRY-TOW CHARGES	450.00
BANK OF AMERICA	CDW GOVT-Adobe Pro	1,009.70
BANK OF AMERICA	NTOA-MEMBERSHIP DUES	35.00
BANK OF AMERICA	NTOA-MEMBERSHIP DUES	50.00
BANK OF AMERICA	PACKTRACK-SUBSCRIPTION RENEWAL	140.00
BANK OF AMERICA	AMZN-EVIDENCE SUPPLIES	48.99
BANK OF AMERICA	AMZN-SUPPLIES EVIDENCE VAN	41.77
BANK OF AMERICA	FED EX-EVIDENCE SHIPPING	15.93
BANK OF AMERICA	SIRCHIE-FORENSIC ROD KIT	88.02
BANK OF AMERICA	USPS-EVIDENCE SHIPPING	11.60
BANK OF AMERICA	USPS-EVIDENCE SHIPPING	44.40
BANK OF AMERICA	USPS-EVIDENCE SHIPPING	75.20

BANK OF AMERICA	AMZN-EVIDENCE SUPPLIES	18.56
BANK OF AMERICA	ACE-GLOVES WEST BARN OFFICE	25.98
BANK OF AMERICA	Amazon-Hard Drive	256.49
BANK OF AMERICA	Amazon-Laptop Bags	124.56
BANK OF AMERICA	AMZN-MICRO SDXC MEMORY CARDS	77.84
BANK OF AMERICA	"BOOPS-SUB LIGHTS,WEAPON LIGHT	4,183.80
BANK OF AMERICA	BOOPS SHOOT-HOLSTERS & SIGHTS	4,297.69
BANK OF AMERICA	HERMAN PLUM-LEAKING TOILET LEC	1,263.74
BANK OF AMERICA	"ACE-SHOWER HEAD, PIPE THREAD"	14.58
BANK OF AMERICA	ACE HDWE-BOLTS	3.99
BANK OF AMERICA	GRONES-LEC EQUIPMENT REPAIR	63.56
BANK OF AMERICA	CENTURY-911 ADMIN LINES	491.37
BANK OF AMERICA	Spectrum-IP REG CONNECTIVITY	143.66
BANK OF AMERICA	Spectrum-IP Reg. Connectivity	143.66
BANK OF AMERICA	CLEARFLY-BLDG PHONE SYSTEM	158.16
BANK OF AMERICA	SPD-SIREN ELECTRICITY	30.78
BANK OF AMERICA	SPD-SIREN/TOWER ELECTRICITY	258.00
BANK OF AMERICA	AMAZON-BATTERIES	53.93
BANK OF AMERICA	Spectrum -911 CENTER CABLE	313.00
BANK OF AMERICA	Spectrum-911 BLDG CABLE SERV	313.00
BANK OF AMERICA	CULLIGAN-WATER SOFTENER SALT	19.88
BANK OF AMERICA	CENTURY-911 ADMIN LINES	427.97
BANK OF AMERICA	AMZN-CLEANING SUPPLIES	6.79
BANK OF AMERICA	SAMS-BUILDING SUPPLIES	92.85
BANK OF AMERICA	VERIZON- CELL PHONES	136.39
BANK OF AMERICA	Amzn-USB Microphone for Tyler	9.99
BANK OF AMERICA	Amazon - Pens	3.34
BANK OF AMERICA	MENARDS - Mulch	44.20
BANK OF AMERICA	MENARDS-Hose/Fertilizer/Shears	62.01
BANK OF AMERICA	MENARDS-RED MULCH	44.20
BANK OF AMERICA	Grones - Ball Bearing	26.38
BANK OF AMERICA	JERRY'S-Air Cool Temp Repair	120.00
BANK OF AMERICA	MID NE DISPOSAL - Sanitation	387.50
BANK OF AMERICA	HY-VEE - Postage	6.08
BANK OF AMERICA	USPS - 8 rolls of stamps	624.00
BANK OF AMERICA	AMAZON - DVD'S	424.52
BANK OF AMERICA	NYTIMES - Weekly Subscription	91.00
BANK OF AMERICA	AMAZON - DVD'S	80.29
BANK OF AMERICA	AMZN-Children's Prog Supplies	33.18
BANK OF AMERICA	AMAZON - DVD'S	28.44
BANK OF AMERICA	AMAZON - Makerspace Supplies	289.30
BANK OF AMERICA	HERITAGE-valves/ irr. fittings	338.08
BANK OF AMERICA	ISS-irr. heads/valve/paint	802.48
BANK OF AMERICA	"KELLY SUPPLY-4""butterfly val	211.50
BANK OF AMERICA	"KELLY SUPPLY-4""TEE/slip flan	206.29
BANK OF AMERICA	"MENARDS-1"" ball valve"	17.49
BANK OF AMERICA	JOHNNY`S LOCK-12 padlocks	154.80

BANK OF AMERICA	MNRDS-screws/hex tapcon/braces	80.59
BANK OF AMERICA	MIDWEST TURF- mower parts	73.49
BANK OF AMERICA	MIDWEST TURF-flasher/dual rate	121.70
BANK OF AMERICA	ADVANTAGE CAR-A/C condenser	637.88
BANK OF AMERICA	"LOGUE PLUMB-repair 6"" backfl	150.00
BANK OF AMERICA	SOS-porta potty rent/service	626.00
BANK OF AMERICA	"U.S. CELLULAR-May10,26 billin	142.16
BANK OF AMERICA	KENSINGER-unleaded gas	333.11
BANK OF AMERICA	ISLANDPOOL-wad. pool chemicals	282.00
BANK OF AMERICA	MENARDS-measuring wheel	75.99
BANK OF AMERICA	SITEONE-ballfield chalk	21.58
BANK OF AMERICA	ACE-bolts/washers/drill bit	92.60
BANK OF AMERICA	ACE-chalk/deck screws	15.58
BANK OF AMERICA	ACE-deck screws/drill bit	21.98
BANK OF AMERICA	ACE-hole saw/ele. tape	29.76
BANK OF AMERICA	ACE-step ladders/nozzels	130.51
BANK OF AMERICA	ACE-weed eater string	58.98
BANK OF AMERICA	AMAZON-fence sign clips	46.99
BANK OF AMERICA	HARBOR FRE-disposable gloves	119.90
BANK OF AMERICA	HOME DEPOT-blades	39.38
BANK OF AMERICA	ACE-toilet bowl cleaner	14.97
BANK OF AMERICA	KENSINGER-unleaded gas	72.50
BANK OF AMERICA	ACE-plastic sprayers for metal	96.00
BANK OF AMERICA	MENARDS-4x4 post	142.27
BANK OF AMERICA	ACE-push mower	389.00
BANK OF AMERICA	AMAZON-oil filters	104.46
BANK OF AMERICA	JACK'S TIRE-tire repair	20.00
BANK OF AMERICA	MENARDS-spark plugs/air filter	27.38
BANK OF AMERICA	SAPP BROS-456 gal gas	1,983.60
BANK OF AMERICA	"U.S. CELLULAR-May10,26 billin	76.68
BANK OF AMERICA	BEST BUY-office printer	375.78
BANK OF AMERICA	"MENARDS-3x8"" steel post"	119.94
BANK OF AMERICA	MENARDS-7' steel post	38.97
BANK OF AMERICA	MENARDS-OFFSETS TXN00144487	(38.97)
BANK OF AMERICA	"MENARDS-5"" masonry wheel"	35.92
BANK OF AMERICA	ACE-Hardware	14.97
BANK OF AMERICA	HARBOR FREIGHT-KN95 mask	9.54
BANK OF AMERICA	MENARDS-shop supplies	50.32
BANK OF AMERICA	SAMS-water	42.80
BANK OF AMERICA	SMARTSIGN-aluminum signs	522.89
BANK OF AMERICA	"U.S. CELLULAR-May10,26 billin	125.17
BANK OF AMERICA	CDW GOVT-Adobe Pro	109.98
BANK OF AMERICA	ADV AUTO-parts Train Kart	27.89
BANK OF AMERICA	Dell-Computer	1,324.00
BANK OF AMERICA	KENSINGER-unleaded gas	46.89
BANK OF AMERICA	"U.S. CELLULAR-May10,26 billin	43.79
BANK OF AMERICA	CDW GOVT-Adobe Pro	1,009.70

BANK OF AMERICA	OPENAI CHATGPT SUBSCR	20.00
BANK OF AMERICA	WOODWARDS SHREDDING	30.00
BANK OF AMERICA	IN LARODA LLC - WEB CALENDAR	2,220.00
BANK OF AMERICA	CINTAS - UNIFORMS	383.12
BANK OF AMERICA	AUTOBKS - CLEANING SERVICE	700.00
BANK OF AMERICA	ORKIN - PEST CONTROL	290.77
BANK OF AMERICA	MID NEBRASKA DISPOSAL - FEE	255.10
BANK OF AMERICA	MID NEBRASKA DISPOSAL - FEE	625.09
BANK OF AMERICA	CLEARFLY - PHONE	163.77
BANK OF AMERICA	AMAZON - credit	(3.00)
BANK OF AMERICA	CINTAS - MED SUPPLIES	116.32
BANK OF AMERICA	ACE - BREAKROOM SUPPLY	139.99
BANK OF AMERICA	ACE - ROPE	31.60
BANK OF AMERICA	ACE - TOOLS	139.95
BANK OF AMERICA	ACE - WAND/ NUTS. BOLTS	46.55
BANK OF AMERICA	CONSTRUCTION RENTAL- SAW	1,449.99
BANK OF AMERICA	CONST RENTAL-PLATE COMPACTOR	2,816.32
BANK OF AMERICA	MATHESON-WELDING SUPPLIES	21.27
BANK OF AMERICA	NSM MATHESON-WELDING SUPPLIES	79.74
BANK OF AMERICA	MENARDS - IMPACT / FLOOR DRY	41.86
BANK OF AMERICA	TRUGREEN - WEED CONTROL	27.00
BANK OF AMERICA	KELLY SUPPLY - HOSE SUPPLIES	204.35
BANK OF AMERICA	COPYCAT - SIGNAL PLAN	8.24
BANK OF AMERICA	MENARDS - BOLTS	4.29
BANK OF AMERICA	TRACTOR SUPPLY - VALVE	17.99
BANK OF AMERICA	PYT SPOR-bull pen backstop pad	2,677.43
BANK OF AMERICA	PLATTE VALL-WORKSTATION MAINT	2,557.50
BANK OF AMERICA	AT&T-911 EMERGENCY CELL PHONE	57.01
BANK OF AMERICA	CENTURY-911 ADMIN LINES	665.74
BANK OF AMERICA	CENTURY-EMERGENCY LINES	36.87
BANK OF AMERICA	CENTURY-EMERGENCY LINES	40.38
BANK OF AMERICA	CENTURY-EMERGENCY LINES	40.50
BANK OF AMERICA	CENTURY-EMERGENCY LINES	50.50
BANK OF AMERICA	CENTURY-EMERGENCY LINES	78.57
BANK OF AMERICA	CENTURY-EMERGENCY LINES	135.94
BANK OF AMERICA	CENTURY-EMERGENCY LINES	161.49
BANK OF AMERICA	NATIONAL ACAD-EMD CERT RETEST	30.00
BANK OF AMERICA	AMAZON-CREDIT CLOCKS	(175.70)
BANK OF AMERICA	AMAZON-CREDIT CLOCKS	(129.95)
BANK OF AMERICA	AMZN-911 WORKSTATION CLOCKS	129.95
BANK OF AMERICA	AMZN-911 WORKSTATION CLOCKS	143.94
BANK OF AMERICA	AMZN-911 WORKSTATION CLOCKS	178.15
BANK OF AMERICA	AMZN-CLOCK 911 WORKSTATIONS	24.21
BANK OF AMERICA	AMZN-CLOCKS 911 WORKSTATIONS	175.70
BANK OF AMERICA	AMZN-Credit CLOCK	(24.21)
BANK OF AMERICA	AMZN-DISPATCH FOOT RESTS	49.38
BANK OF AMERICA	AMZN-offsets TXN00143695	(129.95)

BANK OF AMERICA	PLATTE VAL-MONITOR TREE INST.	869.75
BANK OF AMERICA	GI IND-2026/5/26 PB Notice	12.10
BANK OF AMERICA	VERIZON- TRANSIT TABLETS	860.48
BANK OF AMERICA	VERIZON- CELL PHONES	38.18
BANK OF AMERICA	COLUMN-26-016 ERP Cons. Serv	15.40
BANK OF AMERICA	EBERL PLUM-DT WATER TURN ON	225.00
BANK OF AMERICA	PRESTOX- DT PEST CONTROL	486.77
BANK OF AMERICA	HOME DEPOT-pavers Mem Gardens	52.80
BANK OF AMERICA	HOME DEPOT-pavers Mem Gardens	208.80
BANK OF AMERICA	AMAZON - Makerspace Supplies	51.98
BANK OF AMERICA	AMAZON - Returned Item	(20.69)
BANK OF AMERICA	AMAZON - Teen Program Supplies	49.07
BANK OF AMERICA	AMZN-Children's Prog Supplies	23.78
BANK OF AMERICA	AMZN-Childrens Prog. Supplies	8.02
BANK OF AMERICA	AMZN-Teen Program Supplies	56.99
BANK OF AMERICA	SUPER SVR-Adult Prog. Supplies	3.68
BANK OF AMERICA	WALMART - Adult Program Prize	58.44
BANK OF AMERICA	MAYHEW-ST 3 FLAG POLE	8,510.00
BANK OF AMERICA	SCUBA-DIVE EQUIPT	562.24
BANK OF AMERICA	SCUBA-DIVE EQUIPT	936.60
BANK OF AMERICA	L-TRON CORP-PD ID Scanners	4,050.00
BANK OF AMERICA	"TRAUSCH-HOSES, O-RING"	290.26
BANK OF AMERICA	POMPS TIRE-TIRE REPAIR	291.60
BANK OF AMERICA	"DKC D,security module,SUB-C28	618.11
BANK OF AMERICA	"MENARDS, Elec parts/ELE-C1101	56.91
BANK OF AMERICA	"MNRD,outlets&covers/ELE-C1101	230.01
BANK OF AMERICA	AMZN-Grounding Bar ELE-C11018	24.17
BANK OF AMERICA	EXCEL AUTOM-circulation heater	(141.79)
BANK OF AMERICA	JAMF SOFTWARE-iPad management	(3.52)
BANK OF AMERICA	THE TELECOM-Intercom speaker	(13.36)
BANK OF AMERICA	EXCEL AUTOM-circulation heater	(51.56)
BANK OF AMERICA	JAMF SOFTWARE-iPad management	(1.28)
BANK OF AMERICA	THE TELECOM-Intercom speaker	(4.86)
BANK OF AMERICA	FS COM INC - Fiber Optics	284.75
BANK OF AMERICA	VZRN-MAY 2026 CELL SRV/Water	38.18
BANK OF AMERICA	"AMAZON, battery backup"	30.09
BANK OF AMERICA	"ACE-flowers,hose,weed spray"	201.46
BANK OF AMERICA	"AMAZON, misc. supplies"	127.44
BANK OF AMERICA	AMAZON - Ear Plugs	145.38
BANK OF AMERICA	AMAZON - File Organizer	23.06
BANK OF AMERICA	AMAZON - Lens Wipes	229.80
BANK OF AMERICA	Amazon-Business Membership	837.43
BANK OF AMERICA	CDW GOVT-Adobe Pro	463.48
BANK OF AMERICA	FS COM INC - Fiber Optics	274.71
BANK OF AMERICA	MENARDS-paint supplies	60.09
BANK OF AMERICA	Microsoft-visual studio	90.00
BANK OF AMERICA	MID NEBRASKA DISPOSAL-trash	43.70

BANK OF AMERICA	SAMSCLUB - Bath Tissue	212.94
BANK OF AMERICA	SELECTIVE MICRO TECH-Cleaner	407.61
BANK OF AMERICA	SOLAR REFLEC-window tinting	913.75
BANK OF AMERICA	Spectrum - cable	28.15
BANK OF AMERICA	STERICYCLE-shredding	193.42
BANK OF AMERICA	THE TELECOM-Intercom speaker	261.15
BANK OF AMERICA	VZRN-MAY 2026 CELL SRV/Water	389.24
BANK OF AMERICA	ZORO TOOLS - Batteries	114.40
BANK OF AMERICA	FS COM INC - Fiber Optics	230.48
BANK OF AMERICA	ISLAND SUPPLY WELD-nitrogen	112.99
BANK OF AMERICA	SPD-lineman's rodeo	700.00
BANK OF AMERICA	SPD-linemans rodeo	275.00
BANK OF AMERICA	TRAUSCH DY-fittings unit 1573	181.35
BANK OF AMERICA	VZRN-MAY 2026 CELL SRV/Water	451.13
BANK OF AMERICA	"ACE, battery rack & mount"	64.48
BANK OF AMERICA	"THE HOME DEPOT, shelving"	223.94
BANK OF AMERICA	OHIO POWER-Cable Protectors	462.41
BANK OF AMERICA	TOOLUP - Cable Protectors	337.55
BANK OF AMERICA	VZRN-MAY 2026 CELL SRV/Water	(212.45)
BANK OF AMERICA	VZRN-MAY 2026 CELL SRV/Water	296.58
BANK OF AMERICA	AMAZON - Degreaser	567.76
BANK OF AMERICA	MENARDS-batteries/wipes	126.60
BANK OF AMERICA	GI FARM SUPPLY-tank	327.88
BANK OF AMERICA	MENARDS-clamps/posts	13.22
BANK OF AMERICA	LAKEWAY TILAPIA-fish	296.02
BANK OF AMERICA	EXCEL AUTOM-circulation heater	2,771.35
BANK OF AMERICA	MENARDS-adaptor/bushing	20.38
BANK OF AMERICA	AMAZON-credit cartridge	(169.93)
BANK OF AMERICA	AMAZON-Glade spray	34.42
BANK OF AMERICA	AMAZON-labels	89.40
BANK OF AMERICA	AMAZON-pens/toner cartridge	225.15
BANK OF AMERICA	BOSSELMAN ENERGY-diesel fuel	184.94
BANK OF AMERICA	KERMITS-Wash City Vehicle	6.00
BANK OF AMERICA	KERMITS-Wash City vehicle	6.00
BANK OF AMERICA	KERMITS-Wash City vehicle	12.00
BANK OF AMERICA	KERMITS-wash city vehicle	6.00
BANK OF AMERICA	NDEE-WW renewal	150.00
BANK OF AMERICA	VZRN-MAY 2026 CELL SRV/Water	76.36
BANK OF AMERICA	WAL-MART-battery	53.61
BANK OF AMERICA	WALMART-paper	13.56
BANK OF AMERICA	ISLAND SPRINK-couplers/bushing	13.23
BANK OF AMERICA	ISLAND SPRINKLER-riser/rotor	73.10
BANK OF AMERICA	MENARDS-gas cylinder	89.15
BANK OF AMERICA	TRACTOR SUPPLY-torch	102.11
BANK OF AMERICA	INK TECHNOLOGI-ink cartridges	61.28
BANK OF AMERICA	JOHNNY`S LOCK & KEY-keys	18.28
BANK OF AMERICA	KELLY SUPPLY-reducer	95.70

BANK OF AMERICA	MCMASTER-CARR-anchor	101.01
BANK OF AMERICA	MCMASTER-CARR-inflatable plug	332.54
BANK OF AMERICA	MCMASTER-CARR-plug/valve	463.11
BANK OF AMERICA	MCMASTER-CARR-screws/nuts	459.27
BANK OF AMERICA	MCMSTR-threaded rod/washer/nut	1,304.87
BANK OF AMERICA	MENARDS-plug	6.36
BANK OF AMERICA	MENARDS-ratcheting clamp	180.51
BANK OF AMERICA	WHITE CAP-cutter	85.98
BANK OF AMERICA	WHITE CAP-washers & nuts	128.91
BANK OF AMERICA	CAL GAS DIRECT-chlorine gas	524.00
BANK OF AMERICA	VZRN-MAY 2026 CELL SRV/Water	172.74
BANK OF AMERICA	Intermedia-customer serv phone	285.98
BANK OF AMERICA	JAMF SOFTWARE-iPad management	68.80
BANK OF AMERICA	VZRN-MAY 2026 CELL SRV/Water	80.02
BANK OF AMERICA	ENTERPRISE-car rental	183.48
BANK OF AMERICA	KROGER-fuel	5.72
BANK OF AMERICA	LITTLE ROCK EMBASSY-parking	24.00
BANK OF AMERICA	Omaha Epply-parking at airport	21.00
BANK OF AMERICA	PUMP & PANTRY #54 - gas	61.53
BANK OF AMERICA	JAMF SOFTWARE-iPad management	(2.42)
BANK OF AMERICA	JAMF SOFTWARE-iPad management	(0.88)
BANK OF AMERICA	CDLSCHOOL-Class A Evans	69.99
BANK OF AMERICA	MCMASTER-CARR-plastic tank	588.52
BANK OF AMERICA	AMAZON-spray/hard drive	831.31
BANK OF AMERICA	PUMP & PANTRY-ice	6.29
BANK OF AMERICA	PUMP & PANTRY-ice	12.58
BANK OF AMERICA	AMAZON-Name plates	45.12
BANK OF AMERICA	Ace-Duct Tape WATC3383	76.03
BANK OF AMERICA	Menards-Umix concrete WATC3383	382.53
BANK OF AMERICA	Intermedia-customer serv phone	285.97
BANK OF AMERICA	JAMF SOFTWARE-iPad management	47.30
BANK OF AMERICA	VZRN-MAY 2026 CELL SRV/Water	434.82
BANK OF AMERICA	Awards Plus-plaque	92.00
BANK OF AMERICA	Ace-Offsets TXN00144517	(421.98)
BANK OF AMERICA	Ace-Stihl Weed Eater	421.98
BANK OF AMERICA	Ace-Stihl Weed Eater w/ tax	453.63
BANK OF AMERICA	Intermedia-customer serv phone	285.97
BANK OF AMERICA	"AMAZON-CABLE,SPEAKERS"	153.63
BANK OF AMERICA	CINTAS-UNIFORMS/MATS	8.72
BANK OF AMERICA	CINTAS-UNIFORMS/MATS	75.98
BANK OF AMERICA	PRESTO X-PEST SERVICES	329.83
BANK OF AMERICA	ASTM-STANDARDS-BOOK	89.60
BANK OF AMERICA	WEF-MEMBERSHIP/CHRISTENSEN	89.00
BANK OF AMERICA	WEF-MEMBERSHIP/HOSCH	89.00
BANK OF AMERICA	WEF-MEMBERSHIP/ROGERS	89.00
BANK OF AMERICA	WEF-MEMBERSHIP/WHITT	89.00
BANK OF AMERICA	WEF-MEMEBERSHIP/GREENLAND	89.00

BANK OF AMERICA	Amzn-USB Microphone for Tyler	68.74
BANK OF AMERICA	AMAZON-ADMIN SUPPLIES	63.05
BANK OF AMERICA	CINTAS-UNIFORMS/MATS	14.96
BANK OF AMERICA	CINTAS-UNIFORMS/MATS	14.96
BANK OF AMERICA	GI INDEPENDENT- 2026-S-4 ATB	15.95
BANK OF AMERICA	MUNICIPAL PIPE-CAMERA REPAIRS	221.86
BANK OF AMERICA	CASEYS-FUEL #785 GENERATOR	90.44
BANK OF AMERICA	CASEYS-FUEL #785 GENERATOR	110.29
BANK OF AMERICA	PUMP&PAN-#785GENERATOR FUEL	97.30
BANK OF AMERICA	CINTAS-MEDICAL SUPP/COLLECTION	1,523.85
BANK OF AMERICA	CINTAS-MEDICAL SUPPLIES	121.51
BANK OF AMERICA	MATHESON-SHOP SUPPLIES	618.97
BANK OF AMERICA	CINTAS-UNIFORMS/MATS	39.01
BANK OF AMERICA	CINTAS-UNIFORMS/MATS	39.01
BANK OF AMERICA	BUTLER CO LANDFILL-APR 2026	8,269.30
BANK OF AMERICA	AMAZON-DOCKING STATION	53.94
BANK OF AMERICA	AMAZON-WALL FAN	27.99
BANK OF AMERICA	MENARDS-EXHAUST FAN	109.00
BANK OF AMERICA	CRESCENT ELECTRIC-PLATE	27.75
BANK OF AMERICA	ECHO-CONNECTORS	41.35
BANK OF AMERICA	INTERSTATE ALL-TRACTOR BATTERY	236.25
BANK OF AMERICA	DENNIS SUPPLY-GRIT PARTS	1,338.73
BANK OF AMERICA	ECHO-BAR RAKE MOTOR	494.45
BANK OF AMERICA	GRAINGER-CONVEYOR BELTS	3,725.55
BANK OF AMERICA	MENARDS-LS #26 PARTS	241.44
BANK OF AMERICA	TRUGREEN-LS#28 WEED CONTROL	78.00
BANK OF AMERICA	AURORA COOP-WEED KILLER	206.25
BANK OF AMERICA	"AMAZON-GLOVES,SAFETY GEAR"	397.29
BANK OF AMERICA	GRAINGER-HAND CLEANER	104.46
BANK OF AMERICA	MENARDS-WIRE LOCK PINS	17.24
BANK OF AMERICA	MOTION IND-EPOXY COATING	383.93
BANK OF AMERICA	CANVA-DIG CONTENT/SW&FOG PROG	15.00
BANK OF AMERICA	HACH CO-LAB SUPPLIES	55.49
BANK OF AMERICA	HACH CO-LAB SUPPLIES	277.05
BANK OF AMERICA	CANVA-DIG CONTENT/SW&FOG PROG	14.99
BANK OF AMERICA	AMAZON-OFFSETS TXN00143638	(71.91)
BANK OF AMERICA	AMAZON-WIRELESS DOORBELL	25.61
BANK OF AMERICA	CDW GOVT-KnowBe4 Renewal	17,141.40
BANK OF AMERICA	FastSpring-Software	1,870.00
BANK OF AMERICA	INTERNATIONAL TRANSACTION-Fee	2.98
BANK OF AMERICA	LSOFT TECHNOLOGIES-Software	297.94
BANK OF AMERICA	U.S. CELLULAR - May 2026 Bill	35.99
BANK OF AMERICA	Amazon-APC Batteries	464.55
BANK OF AMERICA	Amazon-Keyboard & Mouse	31.39
BANK OF AMERICA	Amazon-USB Hubs	115.05
BANK OF AMERICA	FS.com-Cables	265.00
BANK OF AMERICA	LANSHACK-Network Cable-Suppl.	1,795.81

BANK OF AMERICA	MENARDS-Network Supplies	44.98
BANK OF AMERICA	CDW GOVT-Adobe Pro	1,009.70
BANK OF AMERICA	CINTAS - UNIFORMS	208.20
BANK OF AMERICA	GARRETT TIRES- REPAIR	82.50
BANK OF AMERICA	GARRETT TIRES- REPAIR	85.00
BANK OF AMERICA	GARRETT TIRES- REPAIR	959.16
BANK OF AMERICA	TITAN MACHINERY - REPAIRS	807.16
BANK OF AMERICA	AMAZON - SWEEPER	86.99
BANK OF AMERICA	AUTOBKS - CLEANING SERVICE	149.93
BANK OF AMERICA	CINTAS - UNIFORMS	116.00
BANK OF AMERICA	CLEARFLY - PHONE	81.88
BANK OF AMERICA	"IMPERIAL - NUTS,WASHER.BITS"	305.81
BANK OF AMERICA	ACE - FUEL LINE	1.16
BANK OF AMERICA	ARNOLD MOTOR - PARTS	1,781.64
BANK OF AMERICA	ASPHALT ZIPPER -PARTS	1,016.55
BANK OF AMERICA	BOI GI - WASHER FLUID	95.31
BANK OF AMERICA	BOI GRAND ISLAND - OIL	1,885.18
BANK OF AMERICA	BOMGAARS - HITCH PINS	74.95
BANK OF AMERICA	CARR.COM - STRUTS	2,069.23
BANK OF AMERICA	CONSTRUCTION RENTAL - PARTS	45.90
BANK OF AMERICA	GRAHAM - TIRE DISPOSAL	73.00
BANK OF AMERICA	GRAHAM TIRE-tires	118.00
BANK OF AMERICA	GRAND KUBOTA - TIE ROD	655.70
BANK OF AMERICA	HANSEN - DEF PARTS	328.50
BANK OF AMERICA	HANSEN - DEF TANK	339.70
BANK OF AMERICA	HANSEN- HEAD	667.62
BANK OF AMERICA	INTERSTATE - BATTERIES	169.95
BANK OF AMERICA	ISLAND SUPP-WELDING SUPPLIES	40.80
BANK OF AMERICA	NAPA - SUPPLIES	1,072.49
BANK OF AMERICA	PLATTE VALLEY - RADIO PARTS	406.51
BANK OF AMERICA	TRAUSCH DYNAMICS - HOSES	86.84
BANK OF AMERICA	TVH PARTS CO. - SIGNALS	1,525.00
BANK OF AMERICA	ACE - FILTER BAGS	15.98
BANK OF AMERICA	AMAZON - ROOM FRESHENER	32.06
BANK OF AMERICA	PUMP & PANTRY - FUEL	93.98
BANK OF AMERICA	PUMP - FUEL	150.00
BANK OF AMERICA	PUMP - FUEL	150.00
BANK OF AMERICA	BOI GI - WASHER FLUID	990.54
BIG D ENTERPRISES INC	BATTERY	200.60
BLACKBURN MANUFACTURING COMPANY	BLUE MARKING PAINT	1,944.08
BLACKBURN MANUFACTURING COMPANY	LOCATE FLAGS	686.74
BLUE CROSS & BLUE SHIELD OF NEBRASKA INC	HEALTH INSURANCE CLAIMS	65,528.45
BLUE CROSS & BLUE SHIELD OF NEBRASKA INC	HEALTH INSURANCE CLAIMS	217,604.26
BORDER STATES INDUSTRIES INC	100A CUTOUTS	8,273.00
BORDER STATES INDUSTRIES INC	100A CUTOUTS	8,273.00
BORDER STATES INDUSTRIES INC	4/0 STEM CONNECTORS	1,727.53
BORDER STATES INDUSTRIES INC	EXPANSION COUPLINGS	1,235.18

BORDER STATES INDUSTRIES INC	PVC FITTINGS	355.56
BORDER STATES INDUSTRIES INC	TERMINATION KITS	6,572.01
BORDER STATES INDUSTRIES INC	TRANSFORMER CONNECTORS	2,057.55
BORDER STATES INDUSTRIES INC	CABLE ADAPTERS	737.73
BORDER STATES INDUSTRIES INC	GT #1 REPLACEMENT INVERTER	10,813.55
BOSSELMAN ENERGY INC	FUEL	4,021.08
BOSSELMAN ENERGY INC	GASOLINE	1,187.25
C LAZY B LAND DEVELOPMENT LLC	CELL 4 BID AWARD; 2025-LF-1	180,578.38
CAL CHECK LLC	TEST FILTERS SVC.	315.00
CAPITAL BUSINESS SYSTEMS, INC	CONTRACT CHARGES 7/6/26-10/5/2026	236.90
CAPITAL BUSINESS SYSTEMS, INC	BASE RATE 5/18-6/17 STREETS	71.07
CAPITAL BUSINESS SYSTEMS, INC	CANON OVERAGE	254.75
CAPITAL BUSINESS SYSTEMS, INC	CANON 5550 CONTRACT	1,962.05
CAPITAL BUSINESS SYSTEMS, INC	QUARTERLY OVERAGES	253.87
CAPITAL BUSINESS SYSTEMS, INC	TX-3000 CONTRACT	134.93
CASH-WA DISTRIBUTING COMPANY OF KEARNEY INC	CREDIT	(18.50)
CASH-WA DISTRIBUTING COMPANY OF KEARNEY INC	I.O. CONCESSION SUPPLIES	89.05
CASH-WA DISTRIBUTING COMPANY OF KEARNEY INC	I.O. CONCESSION SUPPLIES	93.45
CASH-WA DISTRIBUTING COMPANY OF KEARNEY INC	I.O. CONCESSION SUPPLIES	290.74
CASH-WA DISTRIBUTING COMPANY OF KEARNEY INC	I.O. CONCESSION SUPPLIES	3,005.02
CASH-WA DISTRIBUTING COMPANY OF KEARNEY INC	ISLAND OASIS CONCESSION SUPPLIES	1,761.79
CEI SECURITY & SOUND	CITY HALL SECURITY CAMERA	1,793.78
CENTRAL NE HUMANE SOCIETY	ANIMAL CONTROL	25,000.00
CENTRIS FEDERAL CREDIT UNION	2026-P-1 TE & PE	1,143.00
CENTRIS FEDERAL CREDIT UNION	2026-P-1 TE & PE	10,206.00
CENTURYLINK INC	MAY 13 BILLING GRACE ABBOTT POOL	95.55
CENTURYLINK INC	MAY 13 BILLING LINCOLN PARK POOL	95.55
CENTURYLINK INC	MAY 13 BILLING PIER PARK POOL	95.55
CENTURYLINK INC	PHONE DATALINE	240.53
CENTURYLINK INC	PHONE	33.93
CHARTER COMMUNICATIONS	CABLE SERVICE	9.61
CHARTER COMMUNICATIONS	CABLE SERVICE	45.10
CHASE PAYMENTECH LLC	CREDIT CARD USER FEE	97.17
CHASE PAYMENTECH LLC	CREDIT CARD USER FEE	97.43
CINTAS CORP	FLOOR MATS	47.21
CINTAS CORP	UNIFORMS	3.14
CINTAS CORP	UNIFORMS	3.14
CINTAS CORP	UNIFORMS	106.67
CINTAS CORP	UNIFORMS	106.67
CINTAS CORP	UNIFORMS	106.67
CINTAS CORP	TRAFFIC MATS	27.74
CINTAS CORP	UNIFORMS	48.79
CINTAS CORP	UNIFORMS	48.79
CINTAS CORPORATION NO 2	RESTOCK FIRST AID	244.61
CINTAS CORPORATION NO 2	FIRST AID SUPPLIES	145.03
CITY OF GRAND ISLAND	SOUTH LOCUST WATER MAIN	13,225.89
CITY OF GRAND ISLAND-FINANCE DEPT	REIMBURSE FINANCE PAYROLL APRIL 2026	1,794.09

CITY OF GRAND ISLAND-FINANCE DEPT	REIMBURSE FINANCE PAYROLL APRIL 2026	23,350.78
CITY OF GRAND ISLAND-FINANCE DEPT	REIMBURSE FINANCE PAYROLL APRIL 2026	15,567.19
CITY OF GRAND ISLAND-FINANCE DEPT	REIMBURSE METER READER PAYROLL APRIL 2026	17,799.63
CITY OF GRAND ISLAND-FINANCE DEPT	REIMBURSE FINANCE PAYROLL APRIL 2026	15,799.04
CITY OF GRAND ISLAND-FINANCE DEPT	REIMBURSE FINANCE PAYROLL APRIL 2026	6,144.07
CITY OF GRAND ISLAND-FINANCE DEPT	BACKFLOW PREVENTION MAY-26	6,250.00
CITY OF GRAND ISLAND-FINANCE DEPT	REIMBURSE FINANCE PAYROLL APRIL 2026	21,539.45
CITY OF GRAND ISLAND-FINANCE DEPT	REIMBURSE METER READER PAYROLL APRIL 2026	3,883.55
CITY OF GRAND ISLAND-TREASURER	REPAIR SHOP MAY 2026	857.91
CITY OF GRAND ISLAND-TREASURER	REPAIR SHOP MAY 2026	448.27
CITY OF GRAND ISLAND-TREASURER	REPAIR SHOP MAY 2026	201.29
CITY OF GRAND ISLAND-TREASURER	REPAIR SHOP MAY 2026	790.33
CITY OF GRAND ISLAND-TREASURER	REPAIR SHOP MAY 2026	2,060.44
CITY OF GRAND ISLAND-TREASURER	REPAIR SHOP MAY 2026	3,307.64
CITY OF GRAND ISLAND-UTILITIES	METER DROP IN KIT	1,028.78
CITY OF GRAND ISLAND-UTILITIES	SOUTH LOCUST WALKWAY	1,886.16
CITY OF GRAND ISLAND-UTILITIES	FIRE HYDRANT METER	157.87
CITY OF GRAND ISLAND-UTILITIES	WATER METER	239.73
COMMONSPIRIT HEALTH	POST ACCIDENT SCREENS	21.45
COMMONSPIRIT HEALTH	POST ACCIDENT SCREENS	21.45
COMMONSPIRIT HEALTH	POST ACCIDENT SCREENS	21.45
COMPRISE TECHNOLOGIES INC	SMART ACCESS RENEWAL 7/29/26-7/28/27	8,950.00
CONESTOGA NORTH LLC	2026-P-1 PE & TE	1,000.00
CONESTOGA NORTH LLC	2026-P-1 PE & TE	2,706.00
CONESTOGA NORTH LLC	2026-P-1 PE & TE	4,825.00
CONESTOGA NORTH LLC	2026-P-1 TE	1,000.00
CONESTOGA NORTH LLC	2026-P-1 TE	6,682.00
CONESTOGA PROPERTIES	2026-P-1 TE & PE	2,593.00
CONESTOGA PROPERTIES	2026-P-1 TE & PE	9,849.00
CONNECTYOURCARE, INC.	HSA ADMIN FEES	1,017.60
CORNERSTONE OVERHEAD DOORS INC	OVERHEAD DOOR REPAIR	2,000.00
CREDIT MANAGEMENT SERVICES INC	APRIL 2026 BILLING ON ACCT 26822	722.76
CREDIT MANAGEMENT SERVICES INC	APRIL 2026 BILLING ON ACCT 26822	459.94
CREDIT MANAGEMENT SERVICES INC	APRIL 2026 BILLING ON ACCT 26822	459.94
CRESCENT ELECTRIC SUPPLY CO	CONDUIT & FITTINGS	288.43
CSG FORTE PAYMENTS, INC.	CC FEES	204.51
CUTTING EDGE CLEANING SERVICE, INC	MAY CLEANING SERVICES	620.00
DELL MARKETING LP	DOCKING STATION	395.05
DPB INDUSTRIAL INC	HILCO FUEL FILTER	(69.88)
DPB INDUSTRIAL INC	HILCO FUEL FILTER	(25.42)
DPB INDUSTRIAL INC	HILCO FUEL FILTER	1,365.90
DUTTON-LAINSON COMPANY	#6 XHHW WIRE	4,515.00
DXP ENTERPRISES INC	FLOW METER AND CONVERTER	5,689.40
EAGLE EYE POWER SOLUTIONS LLC	BATTERY TESTING KIT	8,371.58
EAKES INC	FINANCE COPIER FEE	319.52
EAKES INC	FINANCE COPIER FEE	436.93
EAKES INC	BUILDING COPIER FEE	56.35

EAKES INC	BUILDING COPIER FEE	217.08
EAKES INC	COPIER MAINTENANCE	225.06
EAKES INC	COPY PAPER LEC	1,744.80
EAKES INC	BLDG SUPPLIES	212.12
EAKES INC	TRASH BAGS	46.96
EAKES INC	BUILDING COPIER FEE	70.52
EAKES INC	COPIER	3,756.56
EAKES INC	COPIER	3,756.56
EAKES INC	COPIER	4,114.66
EAKES INC	OFFICE FURNITURE FOR NEW WEST OFFICE SPACE. EAKES	49,346.15
EAKES INC	FASTNERS & LEAD	71.35
EAKES INC	RESTROOM SUPPLIES	56.22
EARL MAY SEED & NURSERY L.C.	LANDSCAPING	3,382.09
ECOLAB INC	PEST CONTROL	75.46
ECOLAB INC	PEST CONTROL	66.90
ECOLAB INC	PEST CONTROL	187.02
ELSBURY CONSTRUCTION LLC	2021-P-6	147,214.33
EMC INSURANCE CO	WC COST FOR APRIL 2026	4,166.88
EMC INSURANCE CO	WC COST FOR APRIL 2026	18,642.38
ERGOMETRICS AND APPLIED	PD SERGEANT & LIEUTENANT TESTING	1,558.98
ESSENTIAL PERSONNEL INC	LITTER PICKERS	648.45
ESSENTIAL PERSONNEL INC	LITTER PICKERS	826.27
FAIRBANKS IRRIGATION INC	WELL DRILLED @ SOLAR FIELD	6,890.67
FAMILY RESOURCES OF GREATER NEBRASKA PC	EAP JULY -SEPT.	5,902.00
FATTMERCHANT INC	CC TERMINAL FEES-APRIL	206.00
FATTMERCHANT INC	CC TERMINAL FEES-APRIL	103.00
FIDELITY SECURITY LIFE INSURANCE COMPANY	MAY COBRA VISION PREMIUMS	70.54
FIRST DATA CORPORATION	APRIL 26 CREDIT CARD USER FEES	44.15
FIRST DATA CORPORATION	APRIL 26 CREDIT CARD USER FEES	459.18
FIRST DATA CORPORATION	APRIL 26 CREDIT CARD USER FEES	388.70
FIRST DATA CORPORATION	APRIL 26 CREDIT CARD USER FEES	254.49
FIRST DATA CORPORATION	APRIL 26 CREDIT CARD USER FEES	182.73
GALVAN CONSTRUCTION INC	103 E ASHTON SIDEWALK	1,050.00
GALVAN CONSTRUCTION INC	3321 BUFFALO CT CURB RAMP REPAIR	2,810.00
GALVAN CONSTRUCTION INC	REPLACE CONCRETE	1,875.00
GDS ASSOCIATES INC	TRANS. PLANNER SUPPORT	1,755.00
GE STEAM POWER INC	PULVERIZER BOWL	(3,069.00)
GE STEAM POWER INC	PULVERIZER BOWL	(1,116.00)
GE STEAM POWER INC	PULVERIZER BOWL	59,985.00
GI BODY SHOP	REPAIR FLEET VEHICLE 2017 NISSAN ROUGE	2,247.57
GRAND ISLAND PRINTING COMPANY INC	SUMMER READING PROGRAM BOOKLET	314.02
GRAND ISLAND PRINTING COMPANY INC	BUSINESS CARDS	64.50
GRAYBAR ELECTRIC COMPANY INC	25KVA TRANSFORMERS	9,067.41
GRAYBAR ELECTRIC COMPANY INC	METERING CABINETS	63,066.68
GREG AND KAREN MELSEN	STRIPING PARKING LOT AT THE WATERPARK	1,160.00
GRISWOLD INDUSTRIES	CLA-VAL PARTS	2,480.78
GROOME INDUSTRIAL SERVICE GROUP, LLC	AIR HEATER BLASTING - SPRING 26	39,715.83

GROOME INDUSTRIAL SERVICE GROUP, LLC	DETONATION BLAST SPRING 26	49,689.51
GROOME INDUSTRIAL SERVICE GROUP, LLC	HYDROBLASTING - SPRING 26	48,060.58
GROOME INDUSTRIAL SERVICE GROUP, LLC	PRECIP BLAST-SPRING 2026	88,210.20
GROOME INDUSTRIAL SERVICE GROUP, LLC	VACUUM SERVICE - SPRING26	78,125.84
GROW GRAND ISLAND INC	YMCA FEASIBILITY STUDY	25,000.00
HALL CO SHERIFFS DEPT	LEGAL NOTICE	20.27
HALL CO WEED CONTROL	PRE-EMERGENT SPRAYING HIKE & BIKE TRAIL	2,109.32
HD SUPPLY INC	JANITORIAL SUPPLIES	173.12
HD SUPPLY INC	TOWEL DISPENSER	17.75
HD SUPPLY INC	TRASH CANS - WEST	96.20
HD SUPPLY INC	TOWEL DISPENSER	17.75
HD SUPPLY INC	WASTE BASKETS	96.20
HONEYWELL INTERNATIONAL INC	BOILER INSTALLATION HEC	157,277.25
HONEYWELL INTERNATIONAL INC	REPLACEMENT CHILLER HEC	36,367.19
HOOKER BROS SAND & GRAVEL INC	GRAVEL	150.72
HOWMEDICA OSTEONICS CORP	LUCAS - CHEST COMP.	43,158.68
HOWMEDICA OSTEONICS CORP	TRADE IN CREDIT REF INV. 9212349948	(6,000.00)
HUSKER ELECTRIC SUPPLY COMPANY	RIDIG CONDUIT	4,039.85
HYDRAFIL.COM, LLC	EHC AIRCRAFT FILTERS	(232.34)
HYDRAFIL.COM, LLC	EHC AIRCRAFT FILTERS	(84.48)
HYDRAFIL.COM, LLC	EHC AIRCRAFT FILTERS	4,541.14
INGRAM LIBRARY SERVICES LLC	BOOK	9.72
INGRAM LIBRARY SERVICES LLC	BOOK	11.20
INGRAM LIBRARY SERVICES LLC	BOOK	12.53
INGRAM LIBRARY SERVICES LLC	BOOK	14.26
INGRAM LIBRARY SERVICES LLC	BOOK	16.41
INGRAM LIBRARY SERVICES LLC	BOOK	16.61
INGRAM LIBRARY SERVICES LLC	BOOK	17.25
INGRAM LIBRARY SERVICES LLC	BOOK	17.45
INGRAM LIBRARY SERVICES LLC	BOOK	17.55
INGRAM LIBRARY SERVICES LLC	BOOK	17.57
INGRAM LIBRARY SERVICES LLC	BOOK	18.42
INGRAM LIBRARY SERVICES LLC	BOOK	18.87
INGRAM LIBRARY SERVICES LLC	BOOK	19.86
INGRAM LIBRARY SERVICES LLC	BOOK	20.27
INGRAM LIBRARY SERVICES LLC	BOOK	20.38
INGRAM LIBRARY SERVICES LLC	BOOK	20.39
INGRAM LIBRARY SERVICES LLC	BOOK	20.86
INGRAM LIBRARY SERVICES LLC	BOOK	21.78
INGRAM LIBRARY SERVICES LLC	BOOK	22.14
INGRAM LIBRARY SERVICES LLC	BOOK	35.81
INGRAM LIBRARY SERVICES LLC	BOOKS	13.62
INGRAM LIBRARY SERVICES LLC	BOOKS	16.76
INGRAM LIBRARY SERVICES LLC	BOOKS	19.82
INGRAM LIBRARY SERVICES LLC	BOOKS	19.90
INGRAM LIBRARY SERVICES LLC	BOOKS	20.39
INGRAM LIBRARY SERVICES LLC	BOOKS	22.50

INGRAM LIBRARY SERVICES LLC	BOOKS	26.10
INGRAM LIBRARY SERVICES LLC	BOOKS	27.40
INGRAM LIBRARY SERVICES LLC	BOOKS	29.43
INGRAM LIBRARY SERVICES LLC	BOOKS	31.28
INGRAM LIBRARY SERVICES LLC	BOOKS	34.31
INGRAM LIBRARY SERVICES LLC	BOOKS	34.57
INGRAM LIBRARY SERVICES LLC	BOOKS	35.23
INGRAM LIBRARY SERVICES LLC	BOOKS	35.38
INGRAM LIBRARY SERVICES LLC	BOOKS	35.88
INGRAM LIBRARY SERVICES LLC	BOOKS	40.60
INGRAM LIBRARY SERVICES LLC	BOOKS	41.88
INGRAM LIBRARY SERVICES LLC	BOOKS	41.95
INGRAM LIBRARY SERVICES LLC	BOOKS	42.44
INGRAM LIBRARY SERVICES LLC	BOOKS	43.08
INGRAM LIBRARY SERVICES LLC	BOOKS	50.57
INGRAM LIBRARY SERVICES LLC	BOOKS	51.82
INGRAM LIBRARY SERVICES LLC	BOOKS	57.45
INGRAM LIBRARY SERVICES LLC	BOOKS	57.54
INGRAM LIBRARY SERVICES LLC	BOOKS	65.93
INGRAM LIBRARY SERVICES LLC	BOOKS	67.67
INGRAM LIBRARY SERVICES LLC	BOOKS	69.00
INGRAM LIBRARY SERVICES LLC	BOOKS	72.66
INGRAM LIBRARY SERVICES LLC	BOOKS	73.37
INGRAM LIBRARY SERVICES LLC	BOOKS	77.38
INGRAM LIBRARY SERVICES LLC	BOOKS	86.24
INGRAM LIBRARY SERVICES LLC	BOOKS	86.65
INGRAM LIBRARY SERVICES LLC	BOOKS	90.08
INGRAM LIBRARY SERVICES LLC	BOOKS	90.93
INGRAM LIBRARY SERVICES LLC	BOOKS	92.77
INGRAM LIBRARY SERVICES LLC	BOOKS	94.14
INGRAM LIBRARY SERVICES LLC	BOOKS	101.92
INGRAM LIBRARY SERVICES LLC	BOOKS	108.07
INGRAM LIBRARY SERVICES LLC	BOOKS	108.40
INGRAM LIBRARY SERVICES LLC	BOOKS	116.54
INGRAM LIBRARY SERVICES LLC	BOOKS	117.90
INGRAM LIBRARY SERVICES LLC	BOOKS	123.30
INGRAM LIBRARY SERVICES LLC	BOOKS	131.07
INGRAM LIBRARY SERVICES LLC	BOOKS	177.40
INGRAM LIBRARY SERVICES LLC	BOOKS	178.41
INGRAM LIBRARY SERVICES LLC	BOOKS	191.63
INGRAM LIBRARY SERVICES LLC	BOOKS	224.27
INGRAM LIBRARY SERVICES LLC	BOOKS	268.26
INGRAM LIBRARY SERVICES LLC	BOOKS	308.41
INGRAM LIBRARY SERVICES LLC	BOOKS	311.85
INGRAM LIBRARY SERVICES LLC	BOOKS	313.60
INGRAM LIBRARY SERVICES LLC	BOOKS	391.77
INGRAM LIBRARY SERVICES LLC	BOOKS	454.60

INGRAM LIBRARY SERVICES LLC	BOOKS	854.35
INGRAM LIBRARY SERVICES LLC	BOOKS	1,396.08
INGRAM LIBRARY SERVICES LLC	BOOKS	3,776.64
INGRAM LIBRARY SERVICES LLC	BOOK	22.28
INGRAM LIBRARY SERVICES LLC	BOOKS	19.95
INGRAM LIBRARY SERVICES LLC	BOOKS	29.44
INGRAM LIBRARY SERVICES LLC	BOOKS	31.92
INGRAM LIBRARY SERVICES LLC	BOOKS	32.56
INGRAM LIBRARY SERVICES LLC	BOOKS	34.17
INGRAM LIBRARY SERVICES LLC	BOOKS	34.24
INGRAM LIBRARY SERVICES LLC	BOOKS	38.23
INGRAM LIBRARY SERVICES LLC	BOOKS	54.21
INGRAM LIBRARY SERVICES LLC	BOOKS	83.79
INGRAM LIBRARY SERVICES LLC	BOOKS	105.03
J & A TRAFFIC PRODUCTS, LLC	3 M MATERIAL	3,714.37
J & A TRAFFIC PRODUCTS, LLC	POST/BRACKETS/CAPS	1,035.00
JACKSON SERVICES INC	TOWELS & MOPS	73.56
JENSEN ROGERT ASSOCIATES, INC.	LOBBYIST SERVICES	3,000.00
JEO CONSULTING GROUP INC	2023-P-10	11,147.50
JIL ASPHALT PAVING CO	ASPHALT MATERIAL	9,032.19
JIL ASPHALT PAVING CO	ASPHALT MATERIALS	3,734.51
JK ENERGY CONSULTING LLC	WW UTILITY RATE STUDY	14,741.00
KANSAS CITY VALVE & FITTING CO	GENERATOR H2 CABINET FILTER	140.88
LEE BHM CORP	LEGAL NOTICES	125.70
LEETCH TREE SERVICE LLC	TREE TRIMMING	29,625.00
LEETCH TREE SERVICE LLC	TREE TRIMMING	31,187.00
LEGACY OUTDOOR ADVERTISING, LLC	ISLAND OASIS ADVERTISING	825.00
LEGACY OUTDOOR ADVERTISING, LLC	STORMWATER BILLBOARD ADVERTISING	1,665.00
LIBERTY MUTUAL INSURANCE COMPANY	WC DEDUCTIBLES	49,116.74
LINCOLN WINWATER WORKS CO	WATER SERVICE MATERIALS FOR INVENTORY	623.50
LINCOLN WINWATER WORKS CO	WATER SERVICE MATERIALS FOR INVENTORY	1,155.63
LOUP CENTRAL LANDFILL	SLUDGE	6,157.15
LOVE SIGNS OF GRAND ISLAND LLC	REDONE ALL WADING POOL SIGNS	3,450.00
LUCINDA RAE PAUSTIAN	BALANCE AND MOBILITY INSTRUCTOR	120.00
LYMAN-RICHEY CORPORATION	READY MIX CONCRETE	280.25
LYMAN-RICHEY CORPORATION	READY MIX CONCRETE	280.25
LYMAN-RICHEY CORPORATION	READY MIX CONCRETE	318.63
LYMAN-RICHEY CORPORATION	READY MIX CONCRETE	702.38
LYMAN-RICHEY CORPORATION	READY MIX CONCRETE	779.13
LYMAN-RICHEY CORPORATION	READY MIX CONCRETE	1,496.63
LYMAN-RICHEY CORPORATION	READY MIX CONCRETE	2,225.76
LYMAN-RICHEY CORPORATION	READY MIX CONCRETE	2,225.76
LYMAN-RICHEY CORPORATION	READY MIX CONCRETE	3,914.26
LYMAN-RICHEY CORPORATION	CONCRETE	1,141.50
LYMAN-RICHEY CORPORATION	CONCRETE	897.47
LYMAN-RICHEY CORPORATION	CONCRETE	1,141.50
MACQUEEN EQUIPMENT LLC	SONETIC APEX CONNECT	9,071.93

MARION A TARNICK	FLOOR MATS CLEANED	182.48
MARION A TARNICK	FLOOR MATS	115.83
MECHANICAL DYNAMICS & ANALYSIS LTD	CONTROL VALVES	88,411.72
MECHANICAL DYNAMICS & ANALYSIS LTD	REHEAT & INTERCEPT VALVES	18,058.09
MICHAEL A RITTER	CLEANING SERVICE	1,187.88
MID PLAINS CONSTRUCTION CO	IMPROVEMENTS TO TRAIN AREA - STOLLEY PARK #1	486,269.10
MIDLANDS CONTRACTING INC	CUT PROTRUDING TAPS	9,000.00
MIDLANDS CONTRACTING INC	PIPE REPAIRS - SEGMENT 22570	9,919.95
MIDLANDS CONTRACTING INC	2025-S-2	72,112.49
MIDLANDS CONTRACTING INC	SS REHAB; 2024-S-3	518,763.90
MIDLANDS CONTRACTING INC	2024-S-3	7,717.35
MID-NEBRASKA DISPOSAL INC	GARBAGE SERVICE	76.00
MID-NEBRASKA DISPOSAL INC	GARBAGE SERVICE	148.10
MIDWEST CLOUD COMPUTING LLC	BARRACUDA EMAIL	298.53
MIDWEST CLOUD COMPUTING LLC	RMM/KEEPER LICENSES	812.77
MIDWEST CLOUD COMPUTING LLC	BARRACUDA EMAIL	298.53
MIDWEST PETROLEUM EQUIPMENT LLC	HOSE	68.40
MRL CRANE SERVICE INC	DUMP FEES FOR ROLL OFF	311.75
MRL CRANE SERVICE INC	LIFT FOR BURDICK	4,138.75
MUDDY RIVER TRAINING CONSULTANTS LLC	DIVING COMMS	3,600.00
MUDDY RIVER TRAINING CONSULTANTS LLC	DIVING COMMS	3,791.98
MURPHY TRACTOR AND EQUIPMENT CO	2026 JOHN DEERE BACKHOE	165,012.50
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 MISC	(12.87)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 PRINT SERVICE	(209.76)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 RECURRING	(514.69)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 MISC	(4.68)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 PRINT SERVICE	(76.27)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 RECURRING	(187.16)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 MISC	569.35
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 PRINT SERVICE	9,380.68
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 RECURRING	10,059.85
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 MISC	(8.19)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 PRINT SERVICE	(80.86)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 RECURRING	(327.53)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 MISC	(2.98)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 PRINT SERVICE	(29.41)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 RECURRING	(119.11)
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 MISC	362.31
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 PRINT SERVICE	4,941.03
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 RECURRING	6,401.73
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 MISC	851.14
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 PRINT SERVICE	4,830.76
NATIONAL INFORMATION SOLUTIONS COOPERATIVE INC	APRIL 2026 RECURRING	5,955.10
NE EMERGENCY SERVICE COMMUNICATIONS ASSO	NESCA 2026 CONFERENCE	400.00
NE RURAL WATER ASSO	MEMBERSHIP DUES	550.00
NEBRASKA FIRE SPRINKLER CORPORATION	REPLACE PIPE IN COOLING TOWER	1,455.00
NEBRASKA GENERATOR SERVICE LLC	INSPECT GENERATOR	5,605.87

NEBRASKALINK HOLDINGS LLC	INTERNET SERVICE JUNE 2026	990.00
NEENAH FOUNDRY COMPANY	MANHOLE RINGS AND COVERS	7,301.97
NERC	NERC ASSES. - 3RD QTR	14,286.03
NIPPON SANSO MATHESON, INC.	MONTHLY CAL GAS	350.32
NIPPON SANSO MATHESON, INC.	MONTHLY GAS RENTAL	1,042.21
NIPPON SANSO MATHESON, INC.	GENERATOR H2 FILTERS	785.40
NORTHWESTERN ENERGY	NAT GAS - ST 2	22.63
NORTHWESTERN ENERGY	NAT GAS - ST 2	15.08
NORTHWESTERN ENERGY	NATURAL GAS BILL	116.99
NORTHWESTERN ENERGY	NATURAL GAS	274.40
NORTHWESTERN ENERGY	4/16 TO 5/15/26 SERVICE	18.86
NORTHWESTERN ENERGY	4/16 TO 5/15/26 SERVICE	25.35
NORTHWESTERN ENERGY	4/16 TO 5/15/26 SERVICE	25.35
NORTHWESTERN ENERGY	4/16 TO 5/15/26 SERVICE	26.65
NORTHWESTERN ENERGY	4/16 TO 5/15/26 SERVICE	119.71
NORTHWESTERN ENERGY	4/16 TO 5/15/26 SERVICE	79.81
NORTHWESTERN ENERGY	4/20 TO 5/19/26 SERVICE	106.60
NORTHWESTERN ENERGY	4/20 TO 5/19/26 SERVICE	100.06
NORTHWESTERN ENERGY	4/20 TO 5/19/26 SERVICE	100.06
NORTHWESTERN ENERGY	NATURAL GAS 4/2 -5/1	24.43
NORTHWESTERN ENERGY	NATURAL GAS 4/2 -5/1	33.18
NORTHWESTERN ENERGY	NATURAL GAS 4/2 -5/1	49.92
NORTHWESTERN ENERGY	NATURAL GAS 4/2 -5/1	110.80
NORTHWESTERN ENERGY	NATURAL GAS 4/2 -5/1	121.40
NORTHWESTERN ENERGY	NATURAL GAS 4/2 -5/1	128.09
NORTHWESTERN ENERGY	NATURAL GAS BILL	11.06
NORTHWESTERN ENERGY	GENERATOR GAS BILL	15.75
NORTHWESTERN ENERGY	NATURAL GAS	21.43
NORTHWESTERN ENERGY	GAS BILL	217.76
NORTHWESTERN ENERGY	NATURAL GAS - 1915 ABBOTT RD	15.61
NOVASPECT INC	CV-156	658.19
NOVASPECT INC	CV-156	2,874.80
NOVASPECT INC	CV-239 PARTS	402.35
NOVASPECT INC	FISHER SWITH	17,589.49
OLSSON INC	2021-P-6	44,550.56
OLSSON INC	2024-P-4	22,005.00
OLSSON INC	ENGINEERING SERVICES LEGION BASEBALL FIELD #17	8,561.99
OLSSON INC	N BROADWELL GRADE SEP INT CONCEPT	2,704.97
OLSSON INC	CELL 4	30,317.76
OLSSON INC	2023-WWTP-1	34,947.25
OLSSON INC	2025-S-6	15,681.40
OLSSON INC	2025-S-2	3,686.54
OLSSON INC	2024-S-3- CIPP	20,418.73
OPIN, LLC	FR CLOTHING - GARNER	(22.99)
OPIN, LLC	FR CLOTHING - GARNER	(8.36)
OPIN, LLC	FR CLOTHING - GARNER	449.35
PATRICIA SOLANO	MAY 2026 CLEANING	1,612.50

PEREGRINE SERVICES INC	#10 WINDOW ENVELOPES	(48.91)
PEREGRINE SERVICES INC	#10 WINDOW ENVELOPES	(17.79)
PEREGRINE SERVICES INC	#10 WINDOW ENVELOPES	956.01
PEREGRINE SERVICES INC	#10 WINDOW ENVELOPES	(31.13)
PEREGRINE SERVICES INC	#10 WINDOW ENVELOPES	(11.32)
PEREGRINE SERVICES INC	#10 WINDOW ENVELOPES	608.37
PEREGRINE SERVICES INC	#10 WINDOW ENVELOPES	565.93
PETE LIEN & SONS INC	PEBBLE LIME	5,880.41
PIPING RESOURCES INC	WELL SAMPLE VALVES	7,111.72
PLATTE VALLEY COMMUNICATIONS INC	BASE RADIO UHF	8,800.00
PLATTE VALLEY COMMUNICATIONS INC	REPLACE UPS BATTERIES	3,000.00
POWER MONITORS INC	FLEXIBLE CT	2,099.86
PROQUEST LP	ANCESTRY RENEWAL 5/26 -4/27	2,876.39
PUBLIC POWER GENERATION AGENCY	APRIL 2026 FUEL & O&M BILLING	385,564.22
PVS DX INC.	CHLORINE CYLINDERS	4,058.67
PVS DX INC.	CHLORINE CYLINDERS	4,638.48
PVS DX INC.	CHLORINE CYLINDERS - PGS	1,246.47
R & L SPRINKLER	SPRINKLER REPAIR	112.60
R & L SPRINKLER	INSTALL DRIPLINE	202.48
REFUND CUSTOMERS	REFUND 2 KINDER KAMPS, MORNING AT CAMP AUG	106.00
REFUND CUSTOMERS	REFUND 2 KINDER KAMPS, MORNING AT CAMP AUG	55.00
REFUND CUSTOMERS	REFUND OVERPAYMENT ON ACCOUNT	164.25
REFUND CUSTOMERS	REFUND OVERPAYMENT ON ACCOUNT	1,093.05
REFUND CUSTOMERS	REFUND OVERPAYMENT ON ACCOUNT	397.67
REFUND CUSTOMERS	VOID NOI25-000016 PERMIT NOT NECESSARY	50.00
REFUND CUSTOMERS	VOID NOI26-000054 PERMIT WAS DEEMED NOT NECESSAARY	50.00
REGION 12 AMERICAN BACKFLOW PREVENTION ASSOCIATION	BACKFLOW WORKSHOP	500.00
RICK S JOHNSON	TREE SPADING AT RYDER PARK FIELD	450.00
RICK S JOHNSON	SOD	116.64
RMV CONSTRUCTION, LLC	2025-SWTS-1	279,797.42
ROGGE GENERAL CONTRACTORS, INC.	CONSTRUCTION OF FIRE STATION NO 3	61,460.10
ROGGE GENERAL CONTRACTORS, INC.	CONSTRUCTION OF FIRE STATION NO 3	135,451.06
ROGGE GENERAL CONTRACTORS, INC.	CONSTRUCTION OF FIRE STATION NO 3	376,289.62
RYAN LOGUE	METER AND BACKFLOW AT PIONEER PARK	2,636.00
SCHEELE-KAYTON CONSTRUCTION, LLC	ISLAND OASIS WATER PARK IMPROVEMENT PROJECT #6	784,852.20
SCHEELE-KAYTON CONSTRUCTION, LLC	ISLAND OASIS WATER PARK IMPROVEMENT PROJECT #7	924,610.20
SCHWEITZER ENGINEERING	SYNCHROWAVE SOFTWARE	1,530.57
SEDGWICK CLAIMS MANAGEMENT SERVICES INC.	WC PROGRAM MANAGEMENT	250.00
SERVI-TECH, INC	NPDES TESTING - PGS	79.23
SHANNON M. MANFULL	INSTALL GAS REGULATOR	400.00
SOARING SOLUTIONS DRONE SERVICE LLC.	SPRAY WEEDS AT WWTP	1,516.66
SOUTHWEST POWER POOL INC	MARKET PARTICIPANT	118,747.50
SOUTHWEST POWER POOL INC	MARKET PARTICIPANT	130,957.36
SPRINGFIELD ELECTRIC SUPPLY COMPANY, LLC	ELECTRICAL PARTS	183.19
SPRINGFIELD ELECTRIC SUPPLY COMPANY, LLC	HEAT SHRINK	479.11
SPRINGFIELD ELECTRIC SUPPLY COMPANY, LLC	1/0 ALUM QUAD UR2	2,889.07
STATE OF NEBRASKA DEPT OF ENVIRONMENT & ENERGY	2025 AIR EMISSIONS	2,259.75

STATE OF NEBRASKA DEPT OF ENVIRONMENT & ENERGY	BUR AIR EMISSIONS 2025	322.23
STATE OF NEBRASKA DEPT OF ENVIRONMENT & ENERGY	PGS AIR EMISSIONS 2025	56,266.74
STATE OF NEBRASKA DEPT OF ENVIRONMENT & ENERGY	CLASS FEE	400.00
STUART C IRBY CO	CONDUIT BRACKETS	33,290.60
STUART C IRBY CO	STANDOFF BRACKETS	8,322.65
SURE SHINE CONSTRUCTION LLC	PICNIC SHELTER REPLACEMENT-GEORGE PARK	11,500.00
TENNIS HOLDINGS ACQUISITION, LLC	REPLACEMENT PICKLEBALL AND TENNIS NETS	1,362.01
THE DIAMOND ENGINEERING COMPANY	2024-P-4	140,719.13
TIMOTHY CHAGNON	PAINTING COLUMNS	2,000.00
TOBY E KLAUENBERG	SRP 2026 MESOZOIC ADVENTURES	410.00
TOWERS INSULATION INC	SCAFFOLDING SVS.	10,713.02
TRI CITY SIGN	REPAIR ENTRYWAY SIGN	2,840.00
ULTIMATE CANINE LLC	BOONE ULTIMATE CANINE RECERTIFICATION	319.60
UNITED CONVEYOR CORPORATION	E-ROW	9,647.04
VERACITY TECHNOLOGY SOLUTIONS, LLC	BORESCOPE INSPECTION - BURDICK	20,595.00
VERIZON WIRELESS	CELL PHONE	12.69
VERMEER EQUIPMENT OF NEBRASKA INC	PRESSURE WASHER WAND	114.45
VESSCO, INC	INJECTION QUILL	905.46
VESTIS GROUP, INC	JANITORIAL SUPPLIES	71.19
VESTIS GROUP, INC	JANITORIAL SUPPLIES	23.73
VESTIS GROUP, INC	RUGS & RAGS	560.49
VESTIS GROUP, INC	RUGS & SHOP RAGS	566.19
VESTIS GROUP, INC	UNIFORMS	17.74
VESTIS GROUP, INC	UNIFORMS	17.74
VESTIS GROUP, INC	UNIFORMS	17.95
WATERS EDGE AQUATIC DESIGN LLC	ENG DESIGN SERVICES RENOVATION OF ISLAND OASIS #11	45,000.00
WESCO DISTRIBUTION INC	3M 33PLUS TAPE	3,359.38
WESCO DISTRIBUTION INC	4" STRAP KITS	1,420.76
WESCO DISTRIBUTION INC	ANCHORS & CONNECTORS	4,042.54
WESCO DISTRIBUTION INC	BOLTS, HOTLINE CLAMPS & WIRE	20,458.11
WESCO DISTRIBUTION INC	METER ENCLOSURES	4,150.47
WESCO DISTRIBUTION INC	STIRRUPS	2,073.68
WESCO DISTRIBUTION INC	LOCK NUTS	1,935.00
WESTERN FUELS ASSOCIATION INC	FUEL SERVICE FEE - JUNE	1,250.00
WHITE CAP, L.P	CURE FOR CONCRETE	1,617.28
WHITE CAP, L.P	RAINGUARD	302.28
WILKENS INDUSTRIES INC	2026 TRANSFER TRAILER	103,713.00
YOKOGAWA CORPORATION OF AMERICA	02 REPAIR PARTS	9,191.72
ZORO TOOLS INC	SEAL KIT & MUFFLER	143.82
	TOTAL	$ 7,552,863.14

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.d.

Subject: #2026-142 - Approving Fire Department Assistance to Firefighters Grant Application

Staff Contact: Cory Schmidt, Fire Chief

BACKGROUND: Nebraska has experienced historic wildland fires over the past several years. To ensure adequate resources are available to mitigate wildland fires across the state, many jurisdictions and mutual aid groups have formed strike teams. These strike teams may be deployed across the state if needed. The Grand Island Fire Department (GIFD) is a member of the Platte River Valley Mutual Aid District which formed a wildland fire strike team several years ago. In the past, GIFD has not supplied personnel or equipment when the local strike team has been activated due in part to the lack of reliable equipment. The GIFD currently has one wildland firefighting vehicle which is a 2003 Ford F550. The twenty plus year old vehicle lacks many safety and operational features associated with a modern wildland brush truck.

DISCUSSION: The GIFD seeks Council approval to apply for, and if awarded, accept a grant from the Assistance to Firefighters Grant (AFG) program. The grant will be used to purchase a new wildland brush truck. A new wildland brush truck would replace the current 2003 model. The estimated cost of a new wildland brush truck is approximately $260,000. If awarded the grant, the City would be obligated to pay a ten percent local match of approximately $24,000. The local match will be included in the fire department's FY 2027 Capital Budget. If the grant application is unsuccessful, a new wildland brush truck will not be purchased due to lack of available funds.

FISCAL IMPACT: $24,000 from the FY 2027 fire department capital budget
Capital Expenditures - Vehicles: 41022101 - 85625

ALTERNATIVES: 1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION: City Administration recommends Council approve the grant application

and if awarded, the acceptance of the AFG for a new wildland brush truck.

SAMPLE MOTION: Move to approve the resolution authorizing an AFG application and if awarded, the acceptance of the grant for the purchase of a wildland brush truck.

ATTACHMENTS:
1. Resolution

R E S O L U T I O N 2026-142

WHEREAS, Nebraska has experienced historic wildland fires over the past several years; and

WHEREAS, the Grand Island Fire Department's (GIFD) current brush truck is a 2003 Ford F550; and

WHEREAS, the fire department seeks approval to apply for, and if awarded, accept an Assistance to Firefighters Grant (AFG) to help replace their current brush truck; and

WHEREAS, the estimated cost of a wildland brush truck is approximately $260,000 with a local match required of approximately $24,000; and

WHEREAS, the Fire Department's proposed FY 2027 Capital budget will include funding for the local match.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the Fire Department is hereby authorized to apply for, and if awarded, accept a grant from the AFG for the purchase of a wildland brush truck; and that the City Clerk shall store, retain, and make available for access all related and herein referenced documents as contracts and agreements are retained.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____

Roger G. Steele, Mayor

Attest:

_____

Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.e.

Subject: #2026-143 - Approving Loan from State Revolving Fund Loan for Lead Service Line Replacement

Staff Contact: Ryan Schmitz

BACKGROUND: On July 25th, 2023 Council was presented on the Lead Service Line replacement and the Lead and Copper Revised Rules (LCRR) that took effect on October 16, 2024. On November 15, 2021, the Federal government passed the Bipartisan Infrastructure Law to fund the replacement of lead service lines. The funds for the state of Nebraska are being distributed through the State Revolving Fund (SRF). The funds are distributed as a line of credit loan, which will partially be granted and the remaining repaid through water rates. In preparing to meet the requirements for inventorying all our services lines in the city as required by the LCRR, the utility staff reviewed our service line cards and put together an inventory that is showing a possible 3,000 service lines that could be lead or galvanized piping. On October 8, 2024 the Lead and Copper Rule Improvements (LCRI) were announced to be effective November 1, 2027. This would require all lead service lines to be replaced within 10 years and a mandatory number to be replaced by certain milestones equivalent to 10% of the amount of unknown and lead service lines (as of November 1, 2027) to be replaced annually. Utility staff estimates 1,750 service lines will need to be replaced after the initial loan is depleted by the end of 2026. To replace these remaining lines and utilize available federal funds, the City will need to apply for another loan from the State Revolving Fund (SRF).

DISCUSSION:

The State Revolving Fund (SRF) has been set up by the Nebraska Department of Water, Energy and Environment (NDWEE) to allow for up to 60% forgivable and a 30 year payback at 0% interest. An additional 10% bonus grant remains that is 100% forgivable for discovery. $21,500,000.00 would be requested of which $7,740,000.00 would need to be repaid for the remaining 1,750 service lines estimated to be replaced. The exact loan amount offered will be dependent on SRF funds available. Discovery will continue to be completed using a hydro vacuum and a crew of two water maintenance workers. The verification is considered discovery work and will fall into the additional 10% that is 100% reimbursable.

FISCAL IMPACT:

This additional loan will require a repayment of $7,740,000.00 over 30 years at 0% interest.

ALTERNATIVES:

It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION:

City Administration recommends that Council approves moving forward with acquiring another State Revolving Fund loan to complete the remaining Lead Service Line replacements for an amount up to $21,500,000.00.

SAMPLE MOTION:

Move to approve a loan request for an amount up to $21,500,000.00 from the State Revolving Fund for the Lead Service Line replacement program.

ATTACHMENTS:

1. Resolution

R E S O L U T I O N 2026-143

WHEREAS, on July 25, 2023 Council was presented with the Lead Service Line replacement and the Lead and Copper Revised Rules that took effect on October 16, 2024; and

WHEREAS, the State Revolving Fund (SRF) has been set up by the Nebraska Department of Environment and Energy to allow for up to 60% forgivable and a 30 year payback at 0% interest; and

WHEREAS, the Utility Department would request $21,500,000.00 of which $7,740,000.00 would need to be repaid for the remaining 1,750 service lines estimated to be replaced; and

WHEREAS, the exact loan amount offered will be dependent on SRF fund available.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that requesting a loan for an amount up to $21,500,000.00 from the State Revolving Fund for the Lead Service Line replacement program be approved.

BE IT FURTHER RESOLVED, that the Mayor is hereby authorized and directed to execute such contract on behalf of the City of Grand Island and to take all other actions necessary to effect the purpose of this resolution.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____
Roger G. Steele, Mayor

Attest:

_____
Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.f.

Subject: #2026-144 - Approving Temporary Construction Easement for State Street/Diers Avenue Improvements; Project No. 2026-P-1 (Neelkanth Hospitality, LLC and Pathway Bancorp)

Staff Contact: Keith Kurz, PE- Public Works Director/City Engineer

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BACKGROUND: This project is part of the overall Claude Road/Diers Avenue improvements of several roadways in the City of Grand Island. It is anticipated that these projects will occur over several years at a pace dictated by budgets, development growth and need. A Claude Road extension from just north of Faidley Avenue to State Street, which has been completed, was the major focus of this project. This roadway was built with plans to build several connections to Diers Avenue guided by an existing City of Grand Island concept plan. This project allows for improvements to the Diers Avenue corridor intended to control access and improve traffic performance and safety. The Diers Avenue improvements are the second component to this project. Also associated with this project are improvements to the Highway 281 and 30 corridors adjacent to the other project areas. These improvements would focus on creating north and southbound left-turn lane offsets as well as right turn lanes to exit from the highway. This portion of the project has received approval for NDOT safety funds and will involve coordination with NDOT throughout the project.

The Public Works Department is proposing a concrete curb and gutter roadway section along with sidewalk, traffic control, drainage and all other associated improvements needed to complete the project.

To accommodate such improvements temporary construction easements are necessary.

DISCUSSION: Temporary construction easements are needed for the reconstruction of State Street/Diers Avenue. All property acquisitions and negotiations were handled by a third party, Olsson, Inc. of Grand Island, Nebraska, who worked with the affected property owners to sign the necessary documents to grant the property, as shown on the attached sketch. Payment to the affected property owner totals $27,494.93, as detailed on the resolution.

FISCAL IMPACT: Funds will be paid out of 21000001-1100-40069.

ALTERNATIVES: It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION: City Administration recommends that the Council approve the Temporary Construction Easements between the City of Grand Island and the affected property owners for State Street/Diers Avenue Improvements; Project No. 2026-P-1, in the total amount of $27,494.93.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:

1. Resolution
2. Neelkanth TE Exhibit
3. Pathway TE Exhibit

R E S O L U T I O N 2026-144

WHEREAS, temporary construction easements are required by the City of Grand Island, from property described below for the construction of State Street/ Diers Avenue Improvements; Project No. 2026-P-1:

Property Owner	***Legal Description***	***Cost***
Neelkanth Hospitality, LLC	A TEMPORARY EASEMENT LOCATED IN PART OF LOT 1, TOUKAN SECOND SUBDIVISION, IN THE CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF LOT 1, TOUKAN SECOND SUBDIVISION; THENCE ON AN ASSUMED BEARING OF N89°54'59"E, ON THE NORTH LINE OF LOT 1 AND THE SOUTH RIGHT-OF-WAY LINE OF STATE STREET, A DISTANCE OF 226.55 FEET; THENCE S72°39'59"E A DISTANCE OF 48.68 FEET TO A POINT ON THE EASTERLY LINE OF SAID LOT 1 AND THE WESTERLY RIGHT-OF-WAY LINE OF DIERS AVENUE; THENCE S45°58'38"E ON SAID EASTERLY LINE AND SAID WESTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 7.39 FEET; THENCE S00°32'57"E A DISTANCE OF 9.66 FEET; THENCE S89°58'46"W A DISTANCE OF 47.96 FEET; THENCE N00°01'14"W A DISTANCE OF 7.00 FEET; THENCE S89°58'46"W A DISTANCE OF 150.30 FEET; THENCE N00°01'14"W A DISTANCE OF 7.50 FEET; THENCE S89°58'46"W A DISTANCE OF 80.01 TO A POINT ON THE WEST LINE OF LOT 1; THENCE N00°35'21"W, ON SAID WEST LINE, A DISTANCE OF 14.56 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS A CALCULATED AREA OF 5487.06 SQUARE FEET OR 0.126 ACRES MORE OR LESS.	$8,510.00
Pathway Bancorp	A TEMPORARY EASEMENT LOCATED IN PART OF LOT 7, CONESTOGA NORTH SUBDIVISION, IN THE CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF LOT 7, CONESTOGA NORTH SUBDIVISION, SAID PIONT BEING THE POINT OF BEGINNING; THENCE ON AN ASSUMED BEARING OF S89°55'40"E, ON THE NORTH LINE OF SAID LOT 7, A DISTANCE OF 52.32 FEET; THENCE S00°04'20"W A DISTANCE OF 12.30 FEET; THENCE S89°59'01"W A DISTANCE OF 46.20 FEET; THENCE S00°32'13"E A DISTANCE OF 38.69 FEET; THENCE S89°32'02"W A DISTANCE OF 6.00 FEET TO A POINT ON THE WEST LINE OF SAID LOT 7; THENCE N00°32'13"W, ON SAID WEST LINE, A DISTANCE OF 51.11 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS A CALCULATED AREA OF 877.23 SQUARE FEET OR 0.020 ACRES MORE OR LESS.	$18,984.93
		Total= $27,494.93

WHEREAS, such Temporary Construction easements have been reviewed and approved by the City Legal Department.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the City of Grand Island be, and hereby is, authorized to compensate the affected property owner for the Temporary Construction easement on the above described tract of land.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____
Roger G. Steele, Mayor

Attest:

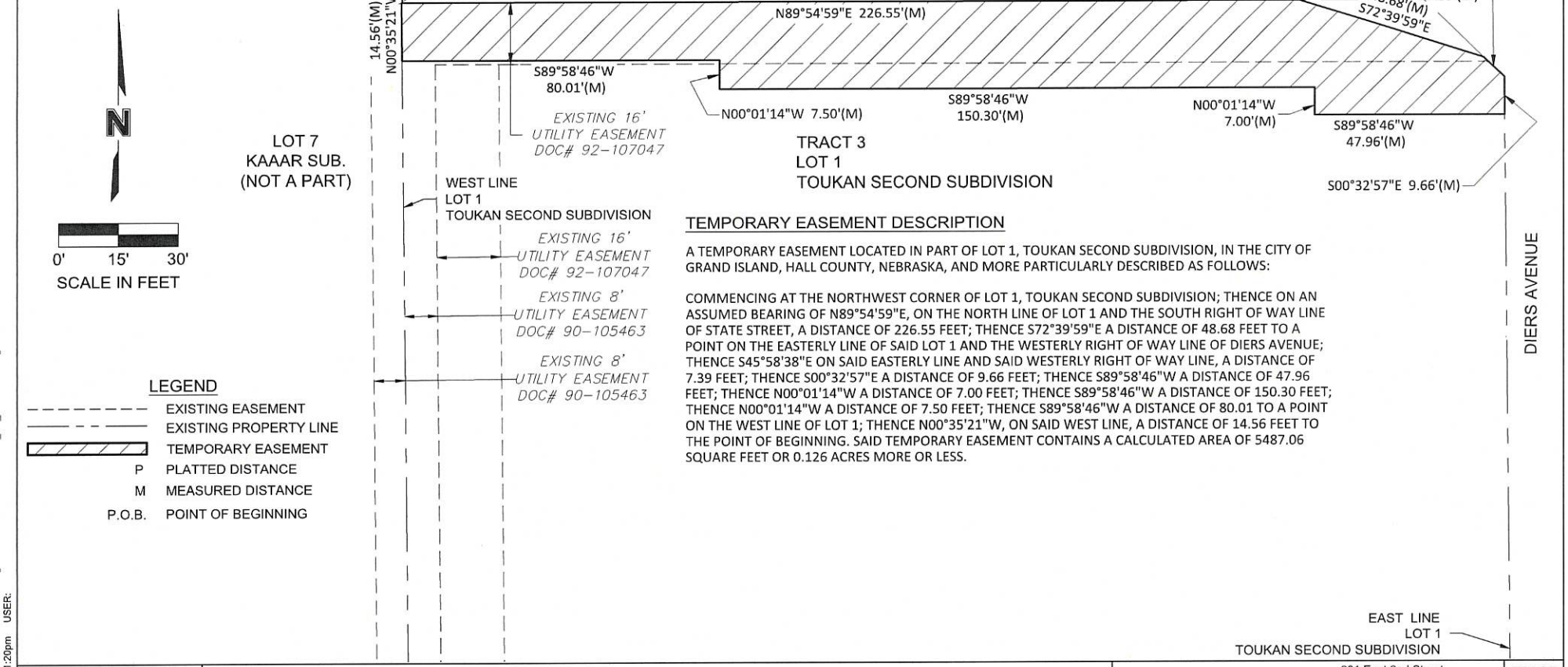
_____
Jill Granere, City Clerk

TEMPORARY EASEMENT

CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA

TRACT NO. 3

STATE STREET PAVING IMPROVEMENTS



LEGEND

- EXISTING EASEMENT
- EXISTING PROPERTY LINE
- TEMPORARY EASEMENT
- P PLATTED DISTANCE
- M MEASURED DISTANCE
- P.O.B. POINT OF BEGINNING

TEMPORARY EASEMENT DESCRIPTION

A TEMPORARY EASEMENT LOCATED IN PART OF LOT 1, TOUKAN SECOND SUBDIVISION, IN THE CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

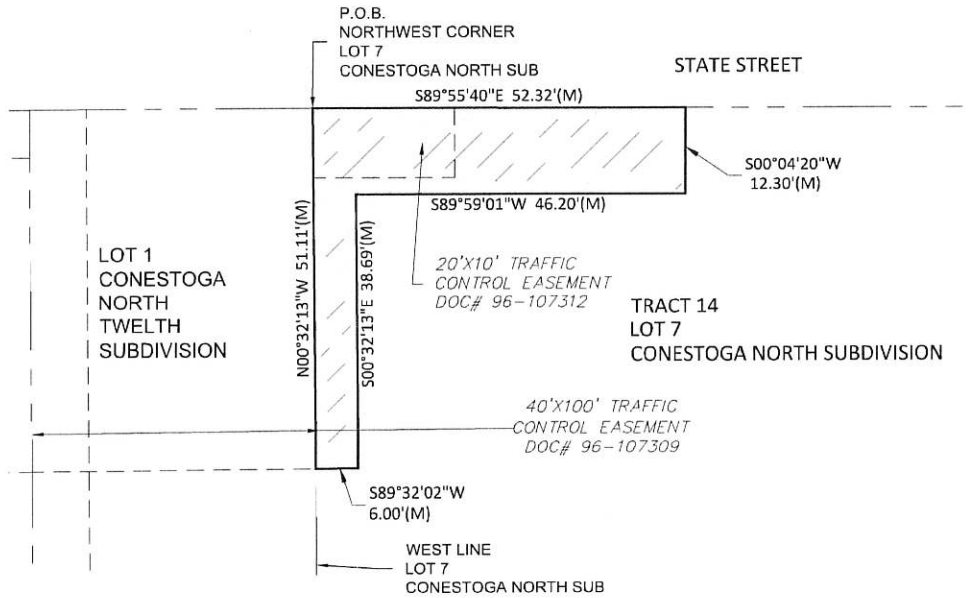
COMMENCING AT THE NORTHWEST CORNER OF LOT 1, TOUKAN SECOND SUBDIVISION; THENCE ON AN ASSUMED BEARING OF N89°54'59"E, ON THE NORTH LINE OF LOT 1 AND THE SOUTH RIGHT OF WAY LINE OF STATE STREET, A DISTANCE OF 226.55 FEET; THENCE S72°39'59"E A DISTANCE OF 48.68 FEET TO A POINT ON THE EASTERLY LINE OF SAID LOT 1 AND THE WESTERLY RIGHT OF WAY LINE OF DIERS AVENUE; THENCE S45°58'38"E ON SAID EASTERLY LINE AND SAID WESTERLY RIGHT OF WAY LINE, A DISTANCE OF 7.39 FEET; THENCE S00°32'57"E A DISTANCE OF 9.66 FEET; THENCE S89°58'46"W A DISTANCE OF 47.96 FEET; THENCE N00°01'14"W A DISTANCE OF 7.00 FEET; THENCE S89°58'46"W A DISTANCE OF 150.30 FEET; THENCE N00°01'14"W A DISTANCE OF 7.50 FEET; THENCE S89°58'46"W A DISTANCE OF 80.01 TO A POINT ON THE WEST LINE OF LOT 1; THENCE N00°35'21"W, ON SAID WEST LINE, A DISTANCE OF 14.56 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS A CALCULATED AREA OF 5487.06 SQUARE FEET OR 0.126 ACRES MORE OR LESS.

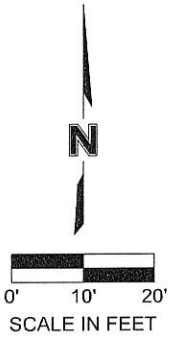
PROJECT NO: A21-07494	TEMPORARY EASEMENT	olsson	TRACT
DRAWN BY: VDC		201 East 2nd Street Grand Island, NE 68801 olsson.com TEL 308.384.8750 Olsson - Survey Nebraska COA #000127	3T
DATE: 01.26.2026			

F:\2021\07001-07500\021-07494-AW40-Design\Exhibits\Easements\Tract 3_TE_A2107494.dwg
DATE: Apr 02, 2026 1:20pm USER:

TEMPORARY EASEMENT

CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA
TRACT NO. 14
STATE STREET PAVING IMPROVEMENTS





LEGEND

- - - - - -	EXISTING EASEMENT
—— - ——	EXISTING PROPERTY LINE
▨	TEMPORARY EASEMENT
M	MEASURED DISTANCE
P.O.B.	POINT OF BEGINNING

TEMPORARY EASEMENT DESCRIPTION

A TEMPORARY EASEMENT LOCATED IN PART OF LOT 7, CONESTOGA NORTH SUBDIVISION, IN THE CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF LOT 7, CONESTOGA NORTH SUBDIVISION, SAID POINT BEING THE POINT OF BEGINNING; THENCE ON AN ASSUMED BEARING OF S89°55'40"E, ON THE NORTH LINE OF SAID LOT 7, A DISTANCE OF 52.32 FEET; THENCE S00°04'20"W A DISTANCE OF 12.30 FEET; THENCE S89°59'01"W A DISTANCE OF 46.20 FEET; THENCE S00°32'13"E A DISTANCE OF 38.69 FEET; THENCE S89°32'02"W A DISTANCE OF 6.00 FEET TO A POINT ON THE WEST LINE OF SAID LOT 7; THENCE N00°32'13"W, ON SAID WEST LINE, A DISTANCE OF 51.11 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS A CALCULATED AREA OF 877.23 SQUARE FEET OR 0.020 ACRES MORE OR LESS.

PROJECT NO: A21-07494	TEMPORARY EASEMENT	olsson	EXHIBIT
DRAWN BY: AJF		201 East 2nd Street Grand Island, NE 68801 olsson.com TEL 308.384.8750 Olsson - Survey Nebraska COA #000127	14T
DATE: 01.23.2026			

F:\2021\07001-07500\21-07494-A\40-Design\Exhibits\Easements\Tract 14_TE_A21-07494.DWG
DATE: Jan 23, 2026 9:57pm USER: jjimenez

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.g.

Subject: #2026-145 - Approving Supplemental Agreement No. 2 to the Preliminary Engineering Services Agreement with JEO Consulting Group, Inc. for Grand Island West Connector Trail

Staff Contact: Keith Kurz, PE- Public Works Director/City Engineer

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BACKGROUND: The West Connector Trail extension was identified as a priority for funding in the Bicycle and Pedestrian Master Plan and a section of this trail has been identified in the Long Range Transportation Plan. The extension of this trail will fill a gap in the Grand Island Trails System, creating more useable trail miles within our community.

On April 11, 2023, via Resolution No. 2023-94, City Council approved the application in the total amount of $1,433,545.00 for the West Connector Trail through the Transportation Alternatives Program. This grant required a 20% City match of $286,649.00 and 80% funding from the Federal government of $1,146,596.00.

On April 25, 2023, via Resolution No. 2023-109, City Council approved an adjustment to the budget of the application to include preliminary engineering, NEPA and construction inspection to meet grant budget requirements.

On September 26, 2023, via Resolution No. 2023-237, City Council approved the Program Agreement between the City and the Nebraska Department of Transportation (NDOT), as the West Connector Tail extension was selected for funding through the Transportation Alternatives Program, with funding available through NDOT. The federal share payable on any portion of a local federal-aid project is a maximum of 80% of the eligible participating costs, while the Local Public Agency (LPA) is responsible for the remaining 20% as well as all other nonparticipating or ineligible costs of the project. The current estimate of this project is $1,824,130.00, of which $1,459,304.00 will be grant funded and the remaining $364,826.00 is funded by the City.

On January 24, 2024, via Resolution No. 2024-5, City Council approved the Preliminary Engineering Services Agreement with JEO Consulting Group, Inc. for actual costs, in an

amount not to exceed $16,188.28.

On October 22, 2024, via Resolution No. 2024-264, City Council approved Amendment No. 1, in the amount of $209,279.25, to the original agreement with JEO Consulting Group, Inc. to include project management & quality control, field & right-of-way survey, design, bid package preparation, project meetings, public involvement, and geological studies.

DISCUSSION: In order to continue with preliminary engineering for the West Connector Trail an amendment is requested to the original agreement with JEO Consulting Group, Inc. of Wahoo, Nebraska. This amendment will include topographic survey of Little Bluestem Drive and modification of the plans as necessary at the crossing of the proposed trail and Little Bluestem Drive. Public Works Engineering staff reviewed and concurred with the scope and fee negotiated by NDOT.

JEO Consulting Group, Inc. will be paid actuals costs, for an amount not to exceed $15,515.84 for Supplemental Agreement No. 2, resulting in a revised agreement amount of $240,983.37.

The attached exhibit shows the route of the West Connector Trail extension for reference.

FISCAL IMPACT: Funds will be paid out of 25111617-85213.

ALTERNATIVES: It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve
2. Refer the issue to a Committee.
3. Postpone the issue to future date.
4. Take no action on the issue presented in this motion.

RECOMMENDATION: City Administration recommends that the Council approve a resolution authorizing the Mayor to sign Supplemental Agreement No. 2.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:

1. Supplemental Agreement No. 2
2. Resolution
3. Exhibit

Agreement No.		BK2346-002
Effective (NTP) Date		5/5/2026
Supplement Amount		$15,515.84
Total Agreement Amount	CPFF	$240,983.37

PROFESSIONAL SERVICES AGREEMENT

SUPPLEMENT NO. 2

PRELIMINARY ENGINEERING SERVICES

CITY OF GRAND ISLAND, NEBRASKA
JEO CONSULTING GROUP, INC.
PROJECT NO. TAP-40(70)
CONTROL NO. 43028
GRAND ISLAND WEST CONNECTOR TRAIL

THIS SUPPLEMENTAL AGREEMENT is between the City of Grand Island, Nebraska ("LPA") and JEO Consulting Group, Inc. ("Consultant"), collectively referred to as the "Parties".

WHEREAS, Consultant and LPA entered into an agreement ("Original Agreement") executed by LPA on January 24, 2024, and Supplemental Agreement # 1 executed by LPA on October 23, 2024, for Consultant to provide Preliminary Engineering Services for LPA's project, and

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

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

WHEREAS, LPA desires that this project be developed and constructed under the designation of Project No. TAP-40(70) and formally authorizes the signing of this Agreement, as evidenced by the Resolution of LPA dated _____ day of _____, 20____, attached as Exhibit "C" and incorporated herein by this reference.

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

SECTION 1. SCOPE OF SERVICES

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

SECTION 2. NOTICE TO PROCEED AND COMPLETION

2.1 State on LPA's behalf, issued Consultant a written Notice to Proceed on May 5, 2026. Any work or services performed by Consultant on the project prior to the date specified in the written Notice-to-Proceed is not eligible for reimbursement.

2.2 Consultant will complete all work stipulated in the Original Agreement and this Supplemental Agreement by April 30, 2027.

SECTION 3. FEES AND PAYMENTS

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

Previous Amount*	This Supplement Amount	Amended Agreement Amount	
$ 65,567.21	$4,657.01	$70,224.22	For actual direct labor costs
$ 137,382.05	$9,281.42	$146,663.47	For indirect labor costs & direct expenses
$ 22,518.27	$1,577.41	$24,095.68	For a fixed fee for profit
$225,467.53	$15,515.84	$240,983.37	Total agreement amount

*Includes all prior supplements

SECTION 4. CONFIDENTIAL INFORMATION

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

SECTION 5. CONSULTANT CERTIFICATION AND REAFFIRMATION

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

SECTION 6. CERTIFICATION BY LPA

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

(a) employ or retain, or agree to employ or retain, any firm or person, or

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

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

SECTION 7. ENTIRE AGREEMENT

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

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

EXECUTED by the Consultant this 13 day of May, 2026.

JEO CONSULTING GROUP, INC.
Jeffrey Henson

President

STATE OF NEBRASKA)
)ss
SAUNDERS COUNTY)

SUBSCRIBED AND SWORN to before me this 13 day of MAY, 2026.

GENERAL NOTARY - State of Nebraska
JARRED MEYER
My Comm. Exp. September 30, 2026

Notary Public

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

CITY OF GRAND ISLAND, NEBRASKA
Roger Steele

Mayor

SUBSCRIBED AND SWORN to before me this _____day of _____, 20___.

Clerk

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

Date

EXHIBIT "A"

Consultant Work Order

(Local Projects)

Project No.:		Control No.:
TAP-40(70)		43028
Consultant: *(Name and Representative)*	Agreement No.:	Work Order No.:
JEO Consulting Group, Inc.	BK2346-002	CWO#1
LPA: *(Name and Representative)*		Constr. Change Order No.: *(If applicable)*
Tim Golka, Grand Island Public Works		N/A

All parties agree the following described work needs to be performed by the consultant as part of the referenced project. All parties concur and hereby give notice to proceed based on the following: justification to modify contract, scope of services, deliverables, schedule, and estimated total fee. All other terms of existing agreements between the parties are still in effect. It is understood by all parties that the work described herein will become part of a future supplement to the agreement indicated above.

Justification to modify agreement: *(Include scope of services, deliverables, and schedule)*

Grand Island completed construction of a project to extend Little Bluestem Drive through the proposed trail. This modification to the agreement will provide for topographic survey of Little Bluestem Drive and modification of the plans as necessary at the crossing of the proposed trail and Little Bluestem Drive. Refer to the detailed scope of services.

Work Title		Summary of Fee		
		A. Total Direct Labor Cost	=	4,657.01
		B. Overhead (Factor * x A)	=	9,179.90
		C. A + B	=	13,836.91
		D. Profit/Fee (Factor ** x C)	=	**1,577.41**
*Overhead Factor:	197.12%	E. FCCM (Factor*** x A)	=	**101.52**
**Profit/Fee Factor:	11.40%	F. Direct Non-Labor Cost	=	0.00
***Facility Capital Cost of Money (FCCM):	2.18%	G. Subconsultant Services	=	0.00
Total Fee Notes:		**TOTAL FEE: C + D + E + F + G**	=	**$15,515.84**
		☐ ESTIMATED TOTAL FEE:		
		☐ FINAL TOTAL FEE:		$240,983.37

Work Order Authorization – May be granted by email and attached to this document.

Consultant:

Andrew Wilshusen		5/1/2026
Name	*Signature*	*Date*

LPA:

	Timothy A Golka	
Name	*Signature*	*Date*

LPS PC *(for Preliminary Engineering)* and State Rep. *(for Construction Engineering)*:

Name	*Signature*	*Date*

LPS Unit Head Review *(for PE Phase)*:

Kar Sia		5/1/26
Name	*Signature*	*Date*

LPS Manager or Construction Engineer *(Construction Phase)*:

Name	*Signature*	*Date*

FHWA: *(FHWA Approval on Full Oversight Projects Only)*:

Name	*Signature*	*Date*

Notice to Proceed will be granted by email by: LPS PC for Preliminary Engineering & CD PC for Construction Engineering.

FMIS Approval Date: 5/1/26

Notice to Proceed Date: 5/5/26

Distribution: Consultant, LPA – RC, State Rep., FHWA, LPS PC, NDOT Agreements Engineer, Highway Funds Manager, CD PC

NDOT Form 250, November 18

EXHIBIT "A"

Scope of Services
Project Name: Grand Island West Connector Trail
Project No. TAP-40(70)
CN: 43028
Additional Design Services

Text shown below that has been struck through (~~example~~) is not part of this scope and has been left in this document simply as a place holder.

A. DESCRIPTION

Grand Island completed construction of a project to extend Little Bluestem Drive through the proposed trail. This supplement provides professional services related to topographic survey of Little Bluestem Drive and modification of the plans as necessary at the crossing of the proposed trail and Little Bluestem Drive.

B. PROJECT MANAGEMENT

1. **Project Management.** This task includes effort for additional general project management tasks, including invoices, project coordination, and overall project management.
2. **Project Description / Purpose and Need / Project Details.** This task includes effort to update the project description, purpose and need, and project details to incorporate the design changes.
3. **Quality Assurance / Quality Control.** This task includes additional effort for QA/QC checks prior to official submittal of FINAL PS&E plans.

C. SURVEY

1. **Topographic Survey.** This task includes additional effort to collect a topographic survey of the improvements to Little Bluestem Drive; including preliminary field survey, updating the digital terrain model, updating the base map, note reduction and plotting.

D. DRAFT PS&E SUBMITTAL PLAN REVIEW

1. Incorporate review comments the Consultant will address and incorporate review resulting from Right-of-Way (ROW) negotiations and/or NDOT Division Reviews. This task includes additional effort to incorporate review comments into the plan set and special provisions.

E. FINAL PS&E SUBMITTAL/BLUE LINE CORRECTIONS

1. **Additional Effort for Final PS&E Design and Plan Preparation.** This task includes additional effort to prepare the Final PS&E submittal package for the design changes. This task includes effort to update the title block on all sheets. This task includes additional effort to incorporate review comments into the plan set and special provisions.
2. **Miscellaneous/Quantities/Estimates.** This task includes additional effort to recompute and tabulate quantities, opinion of probable construction cost, Project

Information Sheet NDOT Form 342, Project Quantity Sheet NDOT Form 343E, and the other documents listed in the Deliverables.

3. **Digital Delivery Submittal.** This task involves effort to package the digital delivery submittal. The effort is in addition to the fee that was part of supplement 2 for the Electronic CADD Files task.

F. SCHEDULE

5/5/2026	Notice to Proceed (NTP)
_____	Final PS&E Submittal Package

Staffing Plan (CPFF) — Supplement No. 2

Project Name: Grand Island West Connector Trail
Project Number: TAP-40(70)
Consultant: JEO Consulting Group, Inc.
Control Number: 43028
Consultant PM: Andrew Wilshusen, 402-768-1120,awilshusen@jeo.com
LPA RC: Tim Golka, 308-389-0263, timg@grand-island.com
NDOT PC: Karen Majerus, 402-479-3600, karen.majerus@nebraska.gov
Date: April 29, 2026

NEBRASKA
Good Life. Great Journey.
DEPARTMENT OF TRANSPORTATION

#	Code	Classification	#	Code	Classification
1	QC	Quality Control	6	DES	Designer
2	PM	Project Mananger	7	RLS	Registered Land Surveyor
3	SENG	Sr. Engineer	8	SPC	Survey Party Chief
4	ENG	Engineer	9	SUR	Surveyor 1
5	SDES	Sr. Designer	10	ADM	Administrative

Overhead Rate [1]	Fee for Profit Rate [2]	FCCM (if applicable)
197.12%	11.40%	2.18%

BLENDED RATES TABLE

Template: T-WB-Generic Fee Proposal (rev 07-22-2024) CPFF

Employee Name	Job Title & Certifications [3]	Current Actual Salary Rate/Hr [4]	% Assigned
Quality Control			
Jay Fallick	Senior Project Manager, PE	$92.02	100%
	Blended Rate:	**$92.02**	
Project Mananger			
Andrew Wilshusen	Project Manager, PE	$70.73	100%
	Blended Rate:	**$70.73**	
Sr. Engineer			
Ryan Kavan	Sr. Engineer, PE	$68.25	40%
Jordan Vietz	Sr. Engineer, PE	$56.15	60%
	Blended Rate:	**$60.99**	
Engineer			
Ryan Wyers	Engineer, EI	$38.10	100%
	Blended Rate:	**$38.10**	
Sr. Designer			
Mark Templeman	Sr. Designer	$88.34	100%
	Blended Rate:	**$88.34**	
Designer			
	Blended Rate:		
Registered Land Surveyor			
Adam Goertzen	Registered Land Surveyor, LS	$54.33	100%
	Blended Rate:	**$54.33**	
Survey Party Chief			
Brandon Wood	Surveyor	$36.50	100%
	Blended Rate:	**$36.50**	
Surveyor 1			
Brandon Schroeder	Surveyor	$31.00	100%
	Blended Rate:	**$31.00**	
Administrative			
Amanda Price	Administrative	$40.02	100%
	Blended Rate:	**$40.02**	

Estimate of Hours — Supplement No. 2

Project Name: Grand Island West Connector Trail
Project Number: TAP-40(70)
Consultant: JEO Consulting Group, Inc.
Control Number: 43028
Consultant PM: Andrew Wilshusen, 402-768-1120,awilshusen@jeo.com
NDOT PC: Karen Majerus, 402-479-3600, karen.majerus@nebraska.gov
Date: April 29, 2026

TASKS	PERSONNEL CLASSIFICATIONS										
	QC	PM	SENG	ENG	SDES	DES	RLS	SPC	SUR	ADM	Total
B. Project Management	**6**	**8**	**1**							**1**	**16**
1. Project Management		8								1	9
2. Project Description / Purpose and Need / Project Details			1								1
3. Quality Assurance / Quality Control	6										6
C. Survey							**4**	**4**	**10**		**18**
1. Topographic Survey							4	4	10		18
D. Draft PS&E Submittal Plan Review			**8**	**8**	**4**						**20**
1. Incorporate Review Comments			8	8	4						20
E. Final PS&E Submittal / Blue Line Corrections			**12**	**14**	**4**	**6**					**36**
1. Additional Effort for Final PS&E Design and Plan Production			8	8	4						20
2. Miscellaneous/Quantties/Estimates			4	6							10
3. Digital Delivery						6					6
Total Days	*0.75*	*1*	*2.63*	*2.75*	*1*	*0.75*	*0.5*	*0.5*	*1.3*	*0.1*	*11*
Total Hours	**6**	**8**	**21**	**22**	**8**	**6**	**4**	**4**	**10**	**1**	**90.0**

Direct Expenses — Supplement No. 2

Project Name: Grand Island West Connector Trail
Project Number: TAP-40(70)
Consultant: JEO Consulting Group, Inc.
Control Number: 43028
Date: April 29, 2026

Subconsultants:			Amount
		Subtotal	

Printing and Reproduction:	Qty	Unit Cost	Amount
		Subtotal	

Mileage/Travel:	Qty	Unit Cost	Amount
Mileage/Travel:		$0.670	
		Subtotal	

Lodging/Meals:	Qty	Unit Cost	Amount
Motel - Standard Rate + tax		$116.00	
Motel - Omaha/Douglas Co. rate + tax		$130.00	
Meals & Incidentals (NDOT Per Diem Rate, full days)		$41.30	
Meals & Incidentals (NDOT Per Diem Rate, first and last days)		$30.98	
Meals & Incidentals (NDOT Per Diem Rate, full days, Omaha/Douglas Co.)		$44.80	
Meals & Incidentals (NDOT Per Diem Rate, first/last days, Omaha/Douglas C		$33.60	
		Subtotal	

Other Miscellaneous Costs:	Qty	Unit Cost	Amount
		Subtotal	

TOTAL DIRECT EXPENSES	

Notes & Assumptions — Supplement No. 2

Project Name: Grand Island West Connector Trail
Project Number: TAP-40(70)
Consultant: JEO Consulting Group, Inc.
Control Number: 43028
Date: April 29, 2026

Notes & Assumptions

Project Cost & Breakdown — Supplement No. 2

Project Name: Grand Island West Connector Trail
Project Number: TAP-40(70)
Consultant: JEO Consulting Group, Inc.
Control Number: 43028
Consultant PM: Andrew Wilshusen, 402-768-1120,awilshusen@jeo.com
NDOT PC: Karen Majerus, 402-479-3600, karen.majerus@nebraska.gov
Date: April 29, 2026

DIRECT LABOR COSTS			
Classification	**Hours**	**Rate**	**Amount**
Quality Control	6	$92.02	$552.12
Project Mananger	8	$70.73	$565.84
Sr. Engineer	21	$60.99	$1,280.79
Engineer	22	$38.10	$838.20
Sr. Designer	8	$88.34	$706.72
Designer	6		
Registered Land Surveyor	4	$54.33	$217.32
Survey Party Chief	4	$36.50	$146.00
Surveyor 1	10	$31.00	$310.00
Administrative	1	$40.02	$40.02
Ave. Salary Rate/Hour = $51.74 ; Incl. OH+P = $172.40	90	**Subtotal**	**$4,657.01**

DIRECT EXPENSES	Amount
Subconsultants:	
Printing And Reproduction:	
Mileage/Travel:	
Lodging/Meals:	
Other Miscellaneous Costs:	
Subtotal	

TOTAL PROJECT COSTS		Amount
Direct Labor Costs		$4,657.01
Labor Cost Escalation Factor for Multi-year Projects (if allowed):	N	
Overhead @ 197.12%		$9,179.90
Facility Capital Cost of Money (FCCM) @ 2.180%	(labor costs x FCCM%)	$101.52
Direct Expenses		
Fee for Profit Rate @ 11.40%		$1,577.41
TOTAL COST		**$15,515.84**

RESOLUTION

SIGNING OF PRELIMINARY ENGINEERING SERVICES SUPPLEMENTAL AGREEMENT – BK2346-002

City of Grand Island

Resolution No. _____

Whereas: City of Grand Island is developing a transportation project for which it intends to obtain Federal funds; and

Whereas: City of Grand Island as a sub-recipient of Federal-Aid funding is charged with the responsibility of expending said funds in accordance with Federal, State, and local laws, rules, regulations, policies, and guidelines applicable to the funding of the Federal-aid project; and

Whereas: City of Grand Island and JEO Consulting Group, Inc. wish to enter into a Professional Services Agreement to provide Preliminary Engineering Services for the Federal-aid project.

Be It Resolved: by the City Council of Grand Island that:

Roger Steele, Mayor of Grand Island, is hereby authorized to sign the attached Preliminary Engineering Services Supplemental Agreement between City of Grand Island, Nebraska and JEO Consulting Group, Inc.

NDOT Project Number: TAP-40(70)

NDOT Control Number: 43028

NDOT Project Description: Grand Island West Connector Trail

Adopted this _____ day of _____, 20____ at _____Nebraska.
(Month)

The City Council of Grand Island, Nebraska

_____ _____

_____ _____

_____ _____

_____

Board/Council Member_____
Moved the adoption of said resolution
Member _____ Seconded the Motion
Roll Call: _____Yes _____No _____ Abstained _____ Absent
Resolution adopted, signed and billed as adopted

Attest:

_____
Signature City Clerk

Exhibit "C"



GRAND-ISLAND WEST CONNECTOR TRAIL

MAP OVERVIEW PROJECT NO. TAP-40(70)

GRAND ISLAND, NEBRASKA

CITY OF GRAND ISLAND
PUBLIC WORKS DEPARTMENT

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.h.

Subject: #2026-146 -Approving Temporary Construction Easement for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6 (T & E Cattle Company and Terjak)

Staff Contact: Keith Kurz, PE- Public Works Director/City Engineer

---

BACKGROUND: This project is to extend the existing 12" gravity sanitary sewer main 10,000 feet west along 13th Street to approximately ¼ mile east of 60th Road and will also construct a sanitary sewer liner system to multiple manholes downstream of a proposed force main system to prevent corrosion and protect existing infrastructure. The proposed public gravity sanitary sewer system will end at the city's two-mile jurisdiction. A proposed force main system will outlet to the above public gravity system and will be constructed with private funds to serve the redevelopment area at CAAAP. This could be built by private entities or through creation of a Sanitary Improvement District, similar to the one near the I80 and US Highway 281 exit ramps.

To accommodate such improvements temporary construction easements are necessary.

DISCUSSION: Temporary construction easements are needed for the 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road. All property acquisitions and negotiations were handled by a third party, Midwest ROW of Omaha, Nebraska, who worked with the affected property owners to sign the necessary documents to grant the property, as shown on the attached sketches. Payment to the affected property owner totals $2,907.20, as detailed on the resolution.

FISCAL IMPACT: Funds will be paid out of 53030055-85207-53573.

ALTERNATIVES: It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION: City Administration recommends that the Council approve the Temporary Construction Easements between the City of Grand Island and the affected property owners for the 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6, in the total amount of $2,907.20.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:

1. Resolution
2. T&E Cattle Tract C TE Exhibit
3. T&E Cattle Tract E TE Exhibit
4. Terjak TE Exhibit

R E S O L U T I O N 2026-146

WHEREAS, temporary construction easements are required by the City of Grand Island, from property described below for the construction of 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6:

Property Owner	***Legal Description***	***Cost***
T & E Cattle Company	A TEMPORARY CONSTRUCTION EASEMENT LOCATED IN THE EAST HALF OF THE NORTHWEST QUARTER (E ½, NW ¼) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHEAST CORNER OF THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°16'18"E, ALONG THE EAST LINE OF SAID EAST HALF OF THE NORTHWEST QUARTER, A DISTANCE OF 58.00 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING S00°16'18"E, ALONG SAID EAST LINE OF SAID EAST HALF OF THE NORTHWEST QUARTER A DISTANCE OF 20.00 FEET; THENCE S89°36'46"W, A DISATNCE OF 1318.98 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE NORTHWEST QUARTER; THENCE N00°11'21"W, ALONG SAID WEST LINE OF THE EAST HALF OF THE NORTHWEST QUARTER A DISTANCE OF 45.00 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY (R.O.W.) LINE OF 13TH STREET; THENCE N86°36'46"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 109.85 FEET; THENCE S00°23'14"E, A DISTANCE OF 25.00 FEET; THENCE N89°36'46"E, A DISTANCE OF 1209.01 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS 29129 SQUARE FEET OR 0.669 ACRES MORE OR LESS.	$1,057.20 ---------- Temporary Easement= $550.00 Planting/Fertilizer= $507.20 ----------
T & E Cattle Company	A TEMPORARY CONSTRUCTION EASEMENT LOCATED IN THE EAST HALF OF THE NORTHEAST QUARTER (E ½, NE ¼) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHEAST CORNER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S88°56'41"W, ALONG THE NORTH LINE SECTION 15, A DISTANCE OF 33.00 FEET TO A POINT ON THE WEST RIGHT-OF-WAY (R.O.W.) LINE OF ENGLEMAN ROAD; THENCE S00°13'36"E ALONG SAID WEST R.O.W. LINE, A DISTANCE OF 57.00 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING S00°13'36"E, ALONG SAID WEST R.O.W. LINE, A DISTANCE OF 20.00 FEET; THENCE S88°57'02"W, A DISTANCE OF 1275.64 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE NORTHEAST QUARTER; THENCE N00°06'55"E, ALONG SAID WEST LINE, A DISTANCE OF 20.00 FEET TO A POINT ON THE SOUTH	$680.0

	R.O.W. LINE OF 13TH STREET; THENCE N88°57'02"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 1275.52 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS 25512 SQUARE FEET OR 0.586 ACRES MORE OR LESS.	
Kendall J Terjak and Tim Terjak	A TEMPORARY CONSTRUCTION EASEMENT LOCATED IN THE WEST HALF OF THE NORTHEAST QUARTER (W ½, NE ¼) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF THE WEST HALF OF THE NORTHEAST QUARTER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°16'18"E ALONG THE WEST LINE OF THE WEST HALF OF THE NORTHEAST QUARTER A DISTANCE OF 53.00 FEET TO THE POINT OF BEGINNING; THENCE N88°57'02"E, A DISTANCE OF 1307.82 FET TO A POINT ON THE EAST LINE OF THE WEST HALF OF THE NORTHEAST QUARTER; THENCE S00°06'55"W, ALONG SAID EAST LINE, A DISTANCE OF 20.00 FEET; THENCE S88°57'02"W A DISTANCE OF 1307.69 FEET TO A POINT ON THE WEST LINE OF THE WEST HALF OF THE NORTHEAST QUARTER; THENCE N00°16'18"W ALONG SAID WEST LINE, A DISTANCE OF 20.00 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS 26156 SQUARE FEET OR 0.600 ACRES MORE OR LESS.	$1,170.00 --- Temporary Easement= $690.00 Plant Rye= $480.00 ---
		Total= $2,907.20

WHEREAS, such Temporary Construction easements have been reviewed and approved by the City Legal Department.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the City of Grand Island be, and hereby is, authorized to compensate the affected property owners for the Temporary Construction easements on the above described tracts of land.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____
Roger G. Steele, Mayor

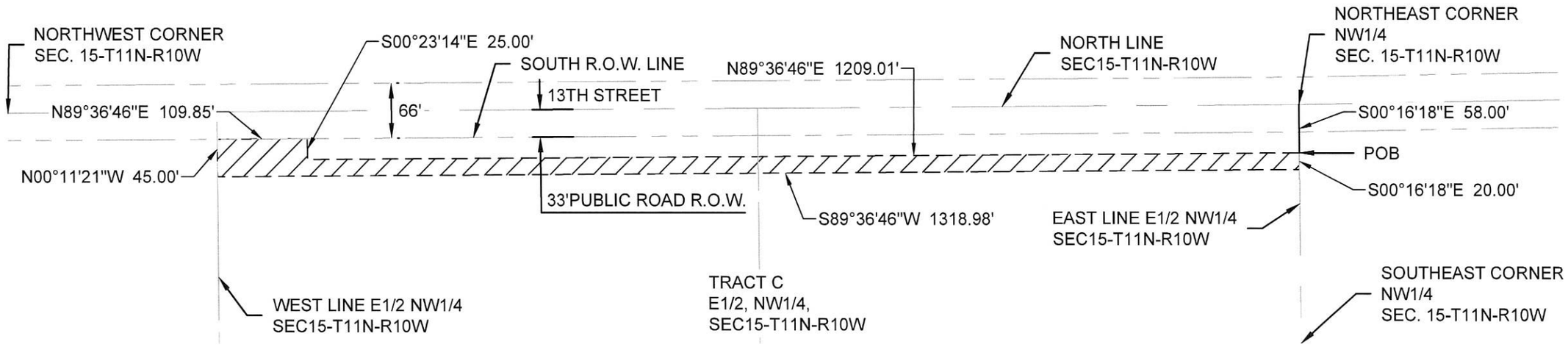
Attest:

_____
Jill Granere, City Clerk

TEMPORARY CONSTRUCTION EASEMENT

CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA
TRACT C
13TH STREET SANITARY SEWER EXTENSION

0' 75' 150'
SCALE IN FEET



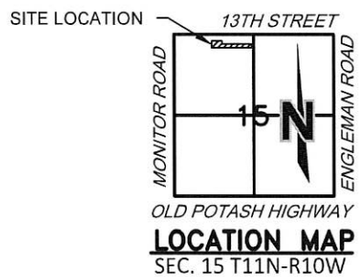
TEMPORARY CONSTRUCTION EASEMENT DESCRIPTION

A TEMPORARY CONSTRUCTION EASEMENT LOCATED IN THE EAST HALF OF THE NORTHWEST QUARTER (E1/2, NW1/4) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°16'18"E, ALONG THE EAST LINE OF SAID EAST HALF OF THE NORTHWEST QUARTER, A DISTANCE OF 58.00 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING S00°16'18"E, ALONG SAID EAST LINE OF SAID EAST HALF OF THE NORTHWEST QUARTER A DISTANCE OF 20.00 FEET; THENCE S89°36'46"W, A DISTANCE OF 1318.98 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE NORTHWEST QUARTER; THENCE N00°11'21"W, ALONG SAID WEST LINE OF THE EAST HALF OF THE NORTHWEST QUARTER A DISTANCE OF 45.00 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY (R.O.W.) LINE OF 13TH STREET; THENCE N86°36'46"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 109.85 FEET; THENCE S00°23'14"E, A DISTANCE OF 25.00 FEET, THENCE N89°36'46"E, A DISTANCE OF 1209.01 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS 29129 SQUARE FEET OR 0.669 ACRES MORE OR LESS.

LEGEND

- RIGHT OF WAY LINE (R.O.W.)
- SECTION LINE
- PROPOSED TEMPORARY EASEMENT LINE
- PROPOSED TEMPORARY EASEMENT



LOCATION MAP
SEC. 15 T11N-R10W

PROJECT NO:	025-1999
DRAWN BY:	CK/HM
DATE:	10.06.2025

TEMPORARY CONSTRUCTION EASEMENT - C
TRACT C

olsson
201 East 2nd Street
Grand Island, NE 68801
olsson.com
TEL 308.384.8750
FAX 308.384.8752

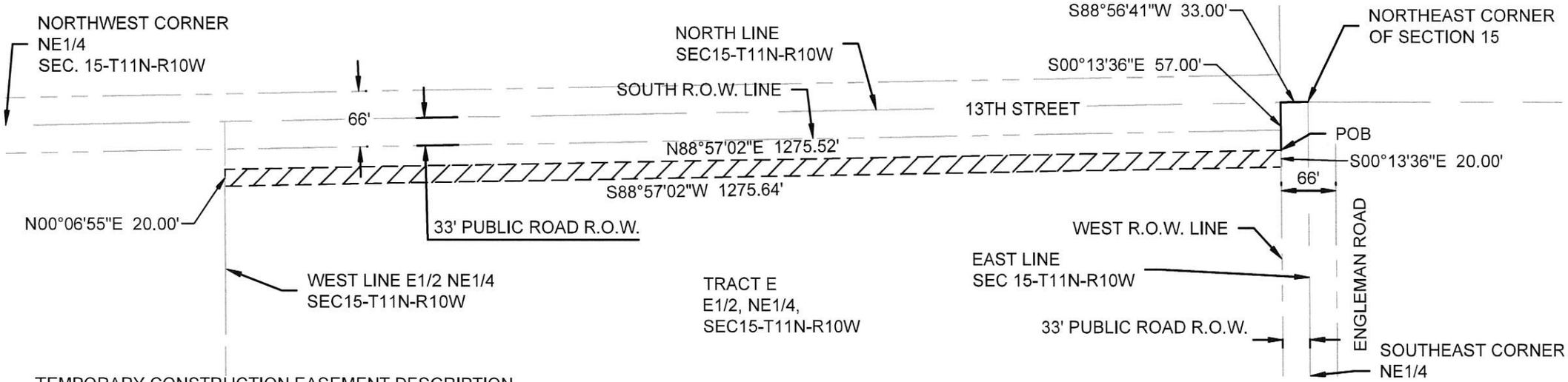
EXHIBIT
C

DWG: F:\2025\01501-02000\025-01999\40-Design\Exhibits\ROW Legal\TEMPARCEL 465 TEMP EASEMENT_02501999.dwg USER: hmoural
DATE: Apr 09, 2026 3:22pm XREFS: C_AERL_02501999 V_AERL_LDP_02501999 C_PBASE_02501999 V_XTOPO_LDP_02501999

TEMPORARY CONSTRUCTION EASEMENT

CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA
TRACT E
13TH STREET SANITARY SEWER EXTENSION

0' 75' 150'
SCALE IN FEET



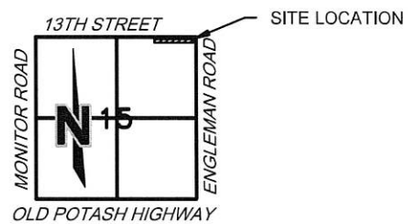
TEMPORARY CONSTRUCTION EASEMENT DESCRIPTION

A TEMPORARY CONSTRUCTION EASEMENT LOCATED IN THE EAST HALF OF THE NORTHEAST QUARTER (E1/2, NE1/4) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S88°56'41"W, ALONG THE NORTH LINE SECTION 15, A DISTANCE OF 33.00 FEET TO A POINT ON THE WEST RIGHT-OF-WAY (R.O.W.) LINE OF ENGLEMAN ROAD; THENCE S00°13'36"E ALONG SAID WEST R.O.W. LINE, A DISTANCE OF 57.00 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING S00°13'36"E, ALONG SAID WEST R.O.W. LINE, A DISTANCE OF 20.00 FEET; THENCE S88°57'02"W A DISTANCE OF 1275.64 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE NORTHEAST QUARTER; THENCE N00°06'55"E, ALONG SAID WEST LINE, A DISTANCE OF 20.00 FEET TO A POINT ON THE SOUTH R.O.W. LINE OF 13TH STREET; THENCE N88°57'02"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 1275.52 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS 25512 SQUARE FEET OR 0.586 ACRES MORE OR LESS.

LEGEND

- RIGHT OF WAY LINE (R.O.W.)
- SECTION LINE
- PROPOSED TEMPORARY EASEMENT LINE
- PROPOSED TEMPORARY EASEMENT



LOCATION MAP
SEC. 15 T11N-R10W

PROJECT NO:	025-1999
DRAWN BY:	BF
DATE:	12.1.2025

TEMPORARY CONSTRUCTION EASEMENT
TRACT E

olsson
201 East 2nd Street
Grand Island, NE 68801
olsson.com
TEL 308.384.8750
FAX 308.384.8752

EXHIBIT
E

DWG: F:\2025\01501-02000\025-01999\40-Design\Exhibits\ROW Legal\TE\PARCEL 449 TEMP EASEMENT_02501999.dwg USER: ckeathley
DATE: Dec 01, 2025 9:59am XREFS: C_AERL_02501999 V_AERL_LDP_02501999 C_PBASE_02501999 V_XTOPO_LDP_02501999

TEMPORARY CONSTRUCTION EASEMENT

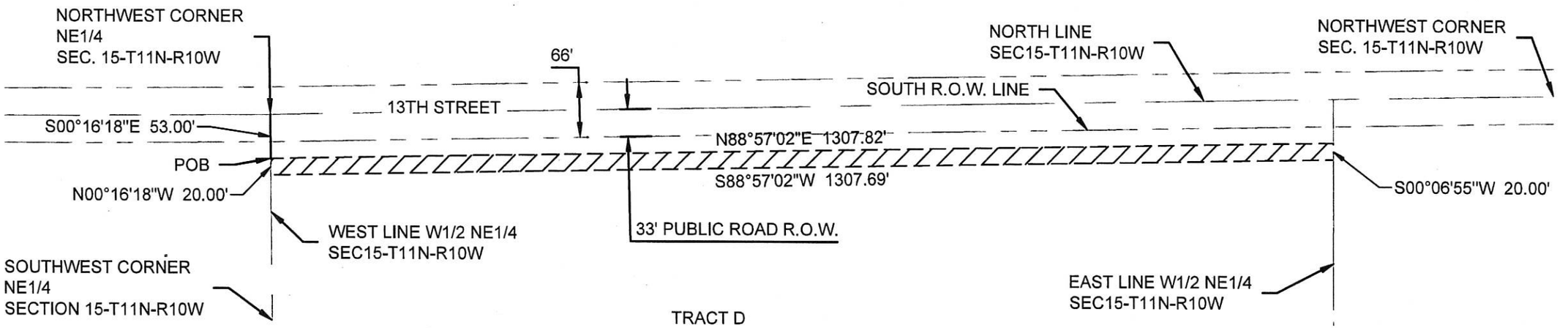
CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA

TRACT D

13TH STREET SANITARY SEWER EXTENSION

0' 75' 150'

SCALE IN FEET



LEGEND

RIGHT OF WAY LINE (R.O.W.)
SECTION LINE
PROPOSED TEMPORARY EASEMENT LINE
PROPOSED TEMPORARY EASEMENT

TEMPORARY CONSTRUCTION EASEMENT DESCRIPTION

A TEMPORARY CONSTRUCTION EASEMENT LOCATED IN THE WEST HALF OF THE NORTHEAST QUARTER (W1/2, NE1/4) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF THE WEST HALF OF THE NORTHEAST QUARTER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°16'18"E ALONG THE WEST LINE OF THE WEST HALF OF THE NORTHEAST QUARTER A DISTANCE OF 53.00 FEET TO THE POINT OF BEGINNING; THENCE N88°57'02"E, A DISTANCE OF 1307.82 FEET TO A POINT ON THE EAST LINE THE OF THE WEST HALF OF THE NORTHEAST QUARTER; THENCE S00°06'55"W, ALONG SAID EAST LINE, A DISTANCE OF 20.00 FEET; THENCE S88°57'02"W A DISTANCE OF 1307.69 FEET TO A POINT ON THE WEST LINE OF THE WEST HALF OF THE NORTHEAST QUARTER; THENCE N00°16'18"W ALONG SAID WEST LINE, A DISTANCE OF 20.00 FEET TO THE POINT OF BEGINNING. SAID TEMPORARY EASEMENT CONTAINS 26156 SQUARE FEET OR 0.600 ACRES MORE OR LESS.



LOCATION MAP

SEC. 15 T11N-R10W

PROJECT NO:	025-1999
DRAWN BY:	BF
DATE:	12.1.2025

TEMPORARY CONSTRUCTION EASEMENT
TRACT D

olsson

201 East 2nd Street
Grand Island, NE 68801
olsson.com
TEL 308.384.8750
FAX 308.384.8752

EXHIBIT

D

DWG: F:\2025\01501-02000\025-01999\40-Design\Exhibits\ROW Legal\TE\PARCEL 457 TEMP EASEMENT_02501999.dwg USER: ckeathley
DATE: Dec 01, 2025 9:59am XREFS: C_AERL_02501999 V_AERL_LDP_02501999 C_PBASE_02501999 V_XTOPO_LDP_02501999

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.i.

Subject: #2026-147 - Approving Change Order No. 1 for Grand Island Regional Landfill Cell 4 Construction; Project No. 2025-LF-1

Staff Contact: Jeff Wattier- Solid Waste Superintendent / Keith Kurz, PE- Public Works Director/City Engineer

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BACKGROUND: C Lazy B Land Development of Kearney, Nebraska was awarded a $1,013,599.95 contract on December 30, 2025, via Resolution No. 2025-425, for Grand Island Regional Landfill Cell 4 Construction; Project No. 2025-LF-1.

DISCUSSION: Due to the existing bottom of Cell 4 and the prior stormwater detention cell requiring more over-excavation than previously anticipated, additional fill material is required to bring the elevation up to begin the compacted soil layer below the proposed reinforced geosynthetic clay liner system. An additional 12,200.00 cubic yards of compacted subbase is required to complete this work. The contractor has agreed to unit pricing in the current bid of $4.00 per cubic yard, resulting in an additional $48,800.00 to the original contract for a revised contract amount of $1,062,399.95.

FISCAL IMPACT: Funds will be paid out of 50530043-85608.

ALTERNATIVES: It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION: City Administration recommends that the Council approve Change Order No. 1 for Grand Island Regional Landfill Cell 4 Construction; Project No. 2025-LF-1 with C Lazy B Land Development of Kearney, Nebraska.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:

1. Change Order No. 1
2. Resolution

CITY OF GRAND ISLAND

CHANGE ORDER NO. 1

PROJECT: Grand Island Regional Landfill Cell 4 Construction; Project No. 2025-LF-1

CONTRACTOR: C Lazy B Land Development

AMOUNT OF CONTRACT: $1,013,599.95

CONTRACT DATE: January 23, 2026

Additional fill material to bring the elevation up to begin the compacted soil layer below the proposed reinforced geosynthetic clay liner system.

Item No.	Description of Work	Quantity	Unit	Unit Price	Total Cost
7	Compacted 24" Subbase	12,200.00	CY	$ 4.00	$ 48,800.00

Total Change Order No. 1= $48,800.00

Contract Price Prior to this Change Order……	$1,013,599.95
Net Increase Resulting from Change Order No. 1……	$ 48,800.00
Revised Contract Price Including this Change Order……	$1,062,399.95

The Above Change Order Accepted:

C Lazy B Land Development

By_____ **Date**_____

Approval Recommended:

By_____ Date_____
Keith Kurz PE, Public Works Director/City Engineer

Approved for the City of Grand Island, Nebraska

By_____ **Date**_____
Mayor

Attest_____
City Clerk

R E S O L U T I O N 2026-147

WHEREAS, on December 30, 2025, via Resolution No.2025-425, the City of Grand Island awarded C Lazy B Land Development of Kearney, Nebraska the bid in the amount of $1,013,599.95 for Grand Island Regional Landfill Cell 4 Construction; Project No. 2025-LF-1; and

WHEREAS, due to the existing bottom of Cell 4 and the prior stormwater detention cell requiring more over-excavation than previously anticipated, additional fill material is required to bring the elevation up to begin the compacted soil layer below the proposed reinforced geosynthetic clay liner system; and

WHEREAS, an additional 12,200.00 cubic yards of compacted subbase is required to complete this work; and

WHEREAS, the contractor has agreed to unit pricing in the current bid of $4.00 per cubic yard, resulting in an additional $48,800.00 to the original contract; and

WHEREAS, such modifications have been incorporated into Change Order No. 1 for a contract increase of $48,800.00, resulting in a revised contract amount of $1,062,399.95.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the Mayor be, and hereby is, authorized and directed to execute Change Order No. 1, in the amount of $48,800.00, between the City of Grand Island and C Lazy B Land Development of Kearney, Nebraska to provide the modifications.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____
Roger G. Steele, Mayor

Attest:

_____
Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.j.

Subject: #2026-148 - Approving Bid Award for Sanitary Sewer Manhole 75-20 Repair; Project No. 2026-S-4

Staff Contact: Keith Kurz, PE- Public Works Director/City Engineer

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BACKGROUND: On May 15, 2026 the Engineering Division of the Public Works Department advertised for bids for Sanitary Sewer Manhole 75-20 Repair; Project No. 2026-S-4.

DISCUSSION: Two (2) bids were received and opened on May 28, 2026. The Engineering Division of the Public Works Department and the Purchasing Division of the City's Attorney's Office have reviewed the bids that were received.

BIDDER	BASE BID
The Diamond Engineering Company of Grand Island, NE	$78,694.07
Myers Construction of Broken Bow, NE	$147,983.00

FISCAL IMPACT: Funds will be paid out of 53030050-85213.

ALTERNATIVES:
It appears that the Council has the following alternatives concerning the issue at hand. The Council may:
1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION: City Administration recommends that the Council approve the bid award to The Diamond Engineering Company of Grand Island, Nebraska in the amount of $78,694.07.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:

1. Contract- 2026-S-4
2. Resolution

CONTRACT AGREEMENT

THIS AGREEMENT made and entered into this ____ day of _____**, 2026**, by and between ***THE DIAMOND ENGINEERING COMPANY,*** hereinafter called the Contractor, and the City of Grand Island, Nebraska, hereinafter called the City.

WITNESSETH:

THAT, WHEREAS, in accordance with law, the City has caused contract documents to be prepared and an advertisement calling for bids to be published, for construction of **SANITARY SEWER MANHOLE 75-20 REPAIR; PROJECT NO. 2026-S-4**; and

WHEREAS, the City, in the manner prescribed by law, has publicly opened, examined, and canvassed the proposals submitted, and has determined the aforesaid Contractor to be the lowest responsive bidder, and has duly awarded to the said Contractor a contract therefore, for the sum or sums named in the Contractor's bid, a copy thereof being attached to and made a part of this contract;

NOW, THEREFORE, in consideration of the compensation to be paid to the Contractor and of the mutual agreements herein contained, the parties have agreed and hereby agree, the City for itself and its successors, and the Contractor for itself or themselves, and its or their successors, as follows:

ARTICLE I. That the Contractor shall (a) furnish all tools, equipment, superintendence, transportation, and other construction materials, services and facilities; (b) furnish, as agent for the City, all materials, supplies and equipment specified and required to be incorporated in and form a permanent part of the completed work; (c) provide and perform all necessary labor; and (d) in a good substantial and workmanlike manner and in accordance with the requirements, stipulations, provisions, and conditions of the contract documents as listed in the attached General Specifications and Special Provisions, said documents forming the contract and being as fully a part thereof as if repeated verbatim herein, perform, execute, construct and complete all work included in and covered by the City's official award of this contract to the said Contractor, such award being based on the acceptance by the City of the Contractor's bid;

ARTICLE II. That the City shall pay to the contractor for the performance of the work embraced in this contract and the contractor will accept as full compensation therefore the sum (subject to adjustment as provided by the contract) of ***SEVENTY EIGHT THOUSAND SIX HUNDRED NINETY FOUR AND 07/100 DOLLARS ($78,694.07)*** for all services, materials, and work covered by and included in the contract award and designated in the foregoing Article I; payments thereof to be made in cash or its equivalent in the manner provided in the General Specifications.

ARTICLE III. The contractor hereby agrees to act as agent for the City in purchasing materials and supplies for the City for incorporation into the work of this project. The City shall be obligated to the vendor of the materials and supplies for the purchase price, but the contractor shall handle all payments hereunder on behalf of the City. The vendor shall make demand or claim for payment of the purchase price from the City by submitting an invoice to the contractor. Title to all materials and supplies purchased hereunder shall vest in the City directly from the vendor. Regardless of the method of payment, title shall vest immediately in the City. The contractor shall not acquire title to any materials and supplies incorporated into the project. All invoices shall bear the contractor's name as agent for the City. This paragraph will apply only to these materials and supplies actually incorporated into and becoming a part of the finished product of **SANITARY SEWER MANHOLE 75-20 REPAIR; PROJECT NO. 2026-S-4**.

ARTICLE IV. All work shall be substantially completed by **July 31, 2026**, with final completion of all work by **September 1, 2026**.

ARTICLE V. It is understood and agreed that time is the essence of the contract. Should the Contractor fail to perform all of the work within the overall period of time stipulated in the Contract Agreement, the Contractor shall pay to the City, as liquidated damages and not as a penalty, **$300.00** per **calendar** day of

default unless extensions of time granted by the City specifically provide for the waiving of liquidated damages.

The City shall have the right to deduct the liquidated damages from any moneys in its hands, otherwise due, or to become due, to the Contractor, or to use for and recover compensation for damages for non-performance of this contract within the time stipulated.

ARTICLE VI. The Contractor agrees to comply with all applicable State fair labor standards in the execution of this contract as required by Section 73-102, R.R.S. 1943. The Contractor further agrees to comply with the provisions of Section 48-657, R.R.S. 1943, pertaining to contributions to the Unemployment Compensation Fund of the State of Nebraska. During the performance of this contract, the contractor and all subcontractors agree not to discriminate in hiring or any other employment practice on the basis of race, color, religion, sex, national origin, age or disability. The Contractor agrees to comply with all applicable Local, State and Federal rules and regulations.

ARTICLE VII. GRATUITIES AND KICKBACKS: City Code states that it is unethical for any person to offer, give, or agree to give any City employee or former City employee, or for any City employee or former City employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore. It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract to order.

ARTICLE VIII. The City of Grand Island, Nebraska operates on a fiscal year beginning October 1st and ending on the following September 30th. It is understood and agreed that any portion of this agreement which will be performed in a future fiscal year is contingent upon the City Council adopting budget statements and appropriations sufficient to fund such performance.

ARTICLE IX. FAIR EMPLOYMENT PRACTICES: Each proposer agrees that they will not discriminate against any employee or applicant for employment because of age, race, color, religious creed, ancestry, handicap, sex or political affiliation.

ARTICLE X. LB 403: Every public contractor and his, her or its subcontracors who are awarded an agreement by the City for the physical performance of services within the State of Nebraska shall register with and use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

ARTICLE XI. INDEMNIFICATION: Bidder does hereby covenant and agree to indemnify, defend and hold harmless the City of Grand Island, their officers, directors, employees, agents and representatives, from and against all claims, demands, losses, suits, damages, liabilities, costs and expenses (including reasonable attorneys' fees) arising out of or relating to any claim, demand or judgment for property loss or damage (including loss of use of the Facilities), and/or personal injury, including death, arising out of the Products and Services furnished hereunder by Bidder and Bidder's Personnel except to the extent same is caused by the negligence or reckless conduct of City or its employees or agents.
City is not responsible for any equipment, furnishings, supplies or other property or products owned by Bidder and used or stored at the Facilities, nor is it responsible for damage resulting from power failure, flood, fire, explosion or other similar causes.

The provisions requiring the furnishing of personal injury liability or property damage liability insurance shall not be construed to affect or impair the generality of the forgoing.

The successful Bidder shall represent and warrant in the contract that the components of this RFP to be purchased for the Facilities shall not violate or infringe upon any patent, copyright, trademark, trade secret or other intellectual or proprietary right of any third party. The Bidder shall agree to defend, protect and hold harmless City and its related parties from and against any and all liabilities, actions, losses, awards, damages, costs, claims or expenses including reasonable attorneys' fees incurred by them as a result of any claim that the components of this RFP to be purchased for the Facilities are illegal or infringe upon any third party patent, copyright, trademark, trade secret or other intellectual or proprietary right.

ARTICLE XII. FEDERAL FUNDING CONFLICT OF INTEREST:

(1) The contractor, subcontractor, employee, or consultant has certified that, to the best of its knowledge and belief, there are no relevant facts or circumstances that could give rise to an organizational or personal conflict of interest (see FAR subpart 9.5 for organizational conflicts of interest) (or apparent conflict of interest) for the organization or any of its staff, and that the contractor, subcontractor, employee, or consultant has disclosed all such relevant information if such a conflict of interest appears to exist to a reasonable person with knowledge of the relevant facts (or if such a person would question the impartiality of the contractor, subcontractor, employee, or consultant). Conflicts may arise in the following situations:

(i) Unequal access to information—A potential contractor, subcontractor, employee, or consultant has access to non-public information through its performance on a government contract.

(ii) Biased ground rules—A potential contractor, subcontractor, employee, or consultant has worked, in one government contract, or program, on the basic structure or ground rules of another government contract.

(iii) Impaired objectivity—A potential contractor, subcontractor, employee, or consultant, or member of their immediate family (spouse, parent, or child) has financial or other interests that would impair, or give the appearance of impairing, impartial judgment in the evaluation of government programs, in offering advice or recommendations to the government, or in providing technical assistance or other services to recipients of Federal funds as part of its contractual responsibility. "Impaired objectivity" includes but is not limited to the following situations that would cause a reasonable person with knowledge of the relevant facts to question a person's objectivity:

(A) Financial interests or reasonably foreseeable financial interests in or in connection with products, property, or services that may be purchased by an educational agency, a person, organization, or institution in the course of implementing any program administered by the Department;

(B) Significant connections to teaching methodologies that might require or encourage the use of specific products, property, or services; or

(C) Significant identification with pedagogical or philosophical viewpoints that might require or encourage the use of a specific curriculum, specific products, property, or services.

(2) Offerors must provide the disclosure described above on any actual or potential conflict (or apparent conflict of interest) of interest regardless of their opinion that such a conflict or potential conflict (or apparent conflict of interest) would not impair their objectivity.

(3) In a case in which an actual or potential conflict (or apparent conflict of interest) is disclosed, the Department will take appropriate actions to eliminate or address the actual or potential conflict (or apparent conflict of interest), including but not limited to mitigating or neutralizing the conflict, when appropriate, through such means as ensuring a balance of views, disclosure with the appropriate disclaimers, or by restricting or modifying the work to be performed to avoid or reduce the conflict. In this clause, the term "potential conflict" means reasonably foreseeable conflict of interest.

(b) The contractor, subcontractor, employee, or consultant agrees that if “impaired objectivity”, or an actual or potential conflict of interest (or apparent conflict of interest) is discovered after the award is made, it will make a full disclosure in writing to the contracting officer. This disclosure shall include a description of actions that the contractor has taken or proposes to take, after consultation with the contracting officer, to avoid, mitigate, or neutralize the actual or potential conflict (or apparent conflict of interest).

(c) Remedies. The Government may terminate this contract for convenience, in whole or in part, if it deems such termination necessary to avoid the appearance of a conflict of interest. If the contractor was aware of a potential conflict of interest prior to award or discovered an actual or potential conflict (or apparent conflict of interest) after award and did not disclose or misrepresented relevant information to the contracting officer, the Government may terminate the contract for default, or pursue such other remedies as may be permitted by law or this contract. These remedies include imprisonment for up to five years for violation of 18 U.S.C. 1001 and fines of up to $5000 for violation of 31 U.S.C. 3802. Further remedies include suspension or debarment from contracting with the Federal government. The contractor may also be required to reimburse the Department for costs the Department incurs arising from activities related to conflicts of interest. An example of such costs would be those incurred in processing Freedom of Information Act requests related to a conflict of interest.

(d) In cases where remedies short of termination have been applied, the contractor, subcontractor, employee, or consultant agrees to eliminate the organizational conflict of interest, or mitigate it to the satisfaction of the contracting officer.

(e) The contractor further agrees to insert in any subcontract or consultant agreement hereunder, provisions that conform substantially to the language of this clause, including specific mention of potential remedies and this paragraph (e).

IN WITNESS WHEREOF, the parties hereto have executed this Contract Agreement as of the date and year first above written.

THE DIAMOND ENGINEERING COMPANY

By _____ Date _____

Title _____

CITY OF GRAND ISLAND, NEBRASKA,

By _____ Date _____
Mayor

Attest: _____
City Clerk

The contract and bond are in due form according to law and are hereby approved.

_____ Date _____
Attorney for the City

APPENDIX A – TITLE VI NON-DISCRIMINATION -

During the performance of this contract, the contractor, for itself, its assignees and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

(1) **Compliance with Regulations:** The contractor shall comply with the Regulation relative to nondiscrimination in Federally-assisted programs of the Department of Transportation (hereinafter, "DOT") Title 49, Code of Federal Regulations, Part 21, and the Federal Highway Administration (hereinafter "FHWA") Title 23, Code of Federal Regulations, Part 200 as they may be amended from time to time, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.

(2) **Nondiscrimination:** The Contractor, with regard to the work performed by it during the contract, shall not discriminate on the grounds of race, color, or national origin, sex, age, and disability/handicap in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor shall not participate either directly or indirectly in the discrimination prohibited by 49 CFR, section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.

(3) **Solicitations for Subcontractors, Including Procurements of Materials and Equipment:** In all solicitations either by competitive bidding or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the contractor of the contractor's obligations under this contract and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin, sex, age, and disability/handicap.

(4) **Information and Reports:** The contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the City of Grand Island or the FHWA to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish this information the contractor shall so certify to the City of Grand Island, or the FHWA as appropriate, and shall set forth what efforts it has made to obtain the information.

(5) **Sanctions for Noncompliance:** In the event of the contractor's noncompliance with the nondiscrimination provisions of this contract, the City of Grand Island shall impose such contract sanctions as it or the FHWA may determine to be appropriate, including, but not limited to:

(a.) withholding of payments to the contractor under the contract until the contractor complies, and/or
(b.) cancellation, termination or suspension of the contract, in whole or in part.

(6) **Incorporation of Provisions:** The contractor shall include the provisions of paragraphs (1) through (6) in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto.

The contractor shall take such action with respect to any subcontract or procurement as the City of Grand Island or the FHWA may direct as a means of enforcing such provisions including sanctions for non-compliance: Provided, however, that, in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, the contractor may request the City of Grand Island to enter into such litigation to protect the interests of the City of Grand Island, and, in addition, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

R E S O L U T I O N 2026-148

WHEREAS, the City of Grand Island invited sealed bids for Sanitary Sewer Manhole 75-20 Repair; Project No. 2026-S-4, according to plans and specifications on file with the Public Works Department; and

WHEREAS, on May 28, 2026 bids were received, opened, and reviewed; and

WHEREAS, The Diamond Engineering Company of Grand Island, Nebraska submitted a bid in accordance with the terms of the advertisement of bids and plans and specifications and all other statutory requirements contained therein, such bid being in the amount of $78,694.07; and

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the bid of The Diamond Engineering Company of Grand Island, Nebraska in the amount of $78,694.07 for Sanitary Sewer Manhole 75-20 Repair; Project No. 2026-S-4 is hereby approved as the lowest responsible bid.

BE IT FURTHER RESOLVED, that the Mayor is hereby authorized and directed to execute such agreement on behalf of the City of Grand Island and that the City Clerk shall store, retain, and make available for access all related and herein referenced documents in the same manner as contracts and agreements are retained.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____
Roger G. Steele, Mayor

Attest:

_____
Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.k.

Subject: #2026-149 - Approving Agreement with NDOT for the Grand Island Area Metropolitan Planning Organization (GIAMPO) for the 2027 Fiscal Year Transportation Planning Program

Staff Contact: Allan Zafft, MPO Program Manager / Keith Kurz, PE- Pubilc Works Director/City Engineer

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BACKGROUND: All agreements must be approved by the City Council. In March 2013, the City of Grand Island was designated as a urbanized area with a population over 50,000 which required the metropolitan area to establish a transportation planning process in accordance with Title 23 CFR 450 of the current federal transportation bill. On an annual basis, the Grand Island Area Metropolitan Planning Organization (GIAMPO) is required to develop a Unified Planning Work Program (UPWP), which identifies work activities to be performed during the fiscal year. The UPWP is approved by the GIAMPO Policy Board and Technical Advisory Committee. After this approval, the UPWP is then submitted to the Nebraska Department of Transportation (NDOT) for review and concurrence, and forwarded for approval by the Federal Highway Administration (FHWA) and Federal Transit Administration (FTA).

DISCUSSION: NDOT has drawn up Program Agreements with the City of Grand Island for the purpose of assisting the Local Public Agency (LPA) in obtaining Federal financial assistance to ensure a continued, comprehensive, and cooperative transportation planning process between the state and local governments for the Grand Island Metropolitan Planning Area for Fiscal Year 2027. The agreement with NDOT is attached for reference, which outlines the use of FHWA Planning (PL) Funds. The FY 2027 GIAMPO UPWP is Exhibit A of this agreement, which authorizes GIAMPO to spend the PL Funds while the UPWP describes the activities GIAMPO will accomplish with the PL Funds and other funding sources.

The estimated Federal participation under this agreement is estimated at $208,593.34 for FY 2027 (July 1, 2026 – June 30, 2027) eligible costs. The Federal share on any portion of this project will be a maximum of 80% of the eligible costs. The local 20% funds would be the City's obligation estimated at $52,148.34 and can be part of in-kind services. The total cost of this agreement is expected to be $260,741.68.

FISCAL IMPACT: Revenue for the 22522501 fund.

ALTERNATIVES: It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve
2. Refer the issue to a Committee.
3. Postpone the issue to future date.
4. Take no action on the issue presented in this motion.

RECOMMENDATION: City Administration recommends that the Council authorizes the Mayor to sign the GIAMPO Fiscal Year 2027 Transportation Planning Program agreement.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:

1. Federal Planning Funds Agreement
2. Resolution

NEBRASKA
Good Life. Great Journey.
DEPARTMENT OF TRANSPORTATION

Agreement No.	UL2601
Fiscal Year	July 1, 2026 through June 30, 2027
Agreement Amount	$260,741.68

PROGRAM AGREEMENT
FEDERAL PLANNING FUNDS
METROPOLITAN PLANNING ORGANIZATIONS

GRAND ISLAND AREA METROPOLITAN PLANNING ORGANIZATION
STATE OF NEBRASKA, DEPARTMENT OF TRANSPORTATION
PROJECT NO. PLG-1(64), STATE CONTROL NO. 01090G
FY 2027 PLANNING (PL) AGREEMENT

THIS AGREEMENT is between the Grand Island Area Metropolitan Planning Organization (GIAMPO), who is a Metropolitan Planning Organization ("MPO"), and the State of Nebraska, Department of Transportation ("State"), collectively referred to as “Parties”.

WITNESSETH:

WHEREAS, federal law requires that MPO establish and maintain a continuing, comprehensive transportation planning process in cooperation with state and local governments in urban areas of over 50,000 population, and

WHEREAS, MPO has established and maintains a planning process that complies with federal law, and

WHEREAS, there are Federal-aid Planning Funds (PL Funds or PL Funding) available to provide pro-rata reimbursement to MPO for its Eligible Planning Activities, and

WHEREAS, MPO has been designated as the recipient agency for the Grand Island metropolitan area for PL Funds, and

WHEREAS, Federal law provides that State will be a representative for the Federal Highway Administration (FHWA) in reviewing requests for reimbursement of MPO Eligible Planning Activities, and that reimbursements will be made through State, and

WHEREAS, MPO has developed and submitted a Unified Planning Work Program document (“UPWP”) which is attached hereto as **Exhibit “A”**; it has been reviewed and approved by FHWA, and

WHEREAS, this Agreement applies only to the part of MPO’s UPWP Eligible Planning Activities overseen by FHWA, and

WHEREAS, this Agreement governs the reimbursement of Eligible Planning Activities conducted between July 1, 2026, and June 30, 2027, and

WHEREAS, for this Agreement, if a non-federal entity expends $1,000,000 or more in total federal awards in a fiscal year, it must be addressed as explained further in this Agreement, and

WHEREAS, the total cost reimbursable under this Agreement is currently estimated to be $260,741.68; the federal share is estimated to be $208,593.34, and MPO’s share is estimated to be $52,148.34, and

WHEREAS, MPO’s UPWP has been approved and MPO desires to incur costs for eligible tasks and activities that will be reimbursed with PL Funds under the designation of Project No. PLG-1(64), and has authorized the City of Grand Island’s Mayor to sign this Agreement, as evidenced by the Resolution of City Council, attached as **Exhibit “B”**.

NOW THEREFORE, in consideration of these facts, MPO and State agree as follows:

SECTION 1. DEFINITIONS

WHEREVER in this Agreement the following terms are used, they mean the following:

"CFDA" means Catalog of Federal Domestic Assistance.

"CFR" means the Code of Federal Regulations.

"ELIGIBLE PLANNING ACTIVITIES" means tasks or activities performed by MPO or its consultants, subconsultants, agents, or representatives which are eligible for reimbursement with PL Funds and that have been identified in MPO's approved UPWP.

"FHWA" means the Federal Highway Administration, United States Department of Transportation, Washington, D.C. 20590, acting through its authorized representatives.

"MPO" means a Metropolitan Planning Organization qualified under federal law.

"NEB. REV. STAT" means the Nebraska Revised Statutes as set forth in Nebraska law.

"OMB" means the Federal Office of Management and Budget.

"RESPONSIBLE CHARGE" or "RC" means the employee of MPO or of a city/county within MPO, or elected official of a city/county within MPO, who has been empowered by MPO to represent MPO on planning issues and has actual day-to-day working knowledge and responsibility for significant aspects of MPO's planning program and process. The RC works regularly with planning issues and is MPO's point-of-contact for planning activities. Responsible charge does not mean merely delegating the various tasks; it means active day-to-day involvement in identifying options, working directly with stakeholders, making decisions, and actively monitoring the planning activities. It is understood that RC may delegate or contract certain technical tasks associated with the planning activities so long as RC actively manages and represents MPO's interests in the delegated technical tasks.

"UNIFIED PLANNING WORK PROGRAM (UPWP)" means a document of transportation planning activities performed within the metropolitan planning areas, or urbanized areas with populations of 50,000 or more. The UPWP describes planning activities to be completed, estimates the cost for the planning activities, and indicates the lead agency. Transportation activities to design and build transportation infrastructure are usually not included in the UPWP; however, all federally funded studies should be included in the UPWP. This Agreement applies only to the part of MPO's UPWP related to highway, road, street or other planning activities overseen by FHWA. This Agreement does not apply to transit planning activities of MPO's UPWP overseen by the Federal Transit Administration. State and MPO will enter into a separate agreement for reimbursement of transit planning activities.

"STATE" means the Nebraska Department of Transportation in Lincoln, Nebraska, its Director, or authorized representative. State is a funding liaison between MPO and the United States.

SECTION 2. DURATION OF THIS AGREEMENT (specific to PL agreements)

2.1 ***Effective Date*** – This Agreement is effective when executed by the Parties.

2.2 ***Expiration Date*** – This Agreement will expire when the last of the following events is completed: The expiration of the Initial Duration, the expiration of any Extension of the Initial Duration, and the waiver or completion of the project financial audit and cost settlement.

2.3 ***Initial Duration*** – The benefits and obligations of this Agreement, though binding when signed, are operative for activities beginning July 1, 2026, and ending June 30, 2027.

2.4 ***Extension of the Agreement*** - State may, in its sole discretion, extend the duration of this Agreement in writing, for an additional period of time up to, but not to exceed, one-half of the Initial Duration of the Agreement. State will notify MPO of the State's exercise of its right to extend this Agreement approximately one month prior to the expiration of the Initial Duration of the Agreement.

2.5 ***Identifying Date*** – For convenience, this Agreement's identifying date will be the date State signed the agreement.

2.6 ***Termination or suspension*** – State reserves the right to terminate or suspend this Agreement at any time for any of the reasons provided herein.

SECTION 3. PURPOSE OF AGREEMENT AND RESPONSIBILITIES OF THE PARTIES

3.1 MPO has authorized the City of Grand Island's Mayor to sign this Agreement, as evidenced by the Resolution of City Council, attached as **Exhibit "B"**, and incorporated herein by this reference.

3.2 MPO desires that MPO's attached UPWP be developed under the designation of Project No. PLG-1(64), as evidenced by the Resolution of City Council, attached as **Exhibit "B"**.

3.3 **Purpose**

MPO wishes to be reimbursed with PL Funds for Eligible Planning Activities. MPO understands that FHWA will not provide funding directly to MPO; but will provide reimbursement by State with Federal funds for Eligible Planning Activities. State, pursuant to Neb. Rev. Stat. § 39-1305, will act under this Agreement as a steward of federal funds and as a liaison between MPO and FHWA. The purpose of this Agreement is to set forth the understanding of MPO and State concerning their respective duties to enable the planning activities to be eligible for federal-aid funding. Under this Agreement, MPO shall continue to have all duties concerning any aspect of the planning processes. Nothing in this Agreement shall be construed to create any duty of State to MPO concerning such matters. In the event that State or FHWA find that the planning activities are ineligible for PL Funding, MPO will repay State all previously paid federal funds, as determined by State, and any costs or expenses State has incurred under this Agreement. MPO further agrees that MPO shall have no claim or right of action against State under this Agreement if FHWA determines that planning activities are not eligible in whole or in part, for Federal-aid funding. The following sections of this Agreement include the eligibility requirements and other conditions State believes in good faith that MPO must meet for MPO to be reimbursed with PL Funding.

MPO acknowledges that many conditions must be met by MPO in order to receive Federal-aid reimbursement. MPO agrees to develop its UPWP in an effort to meet all federal eligibility requirements so the planning activities may be determined eligible for PL Funding.

3.4 **MPO RESPONSIBILITIES**

3.4.1 MPO shall meet all federal transportation planning requirements and shall select and manage necessary committees and staff, and consult, collaborate and coordinate with State to accomplish the Eligible Planning Activities.

3.4.2 MPO shall select qualified personnel as needed to complete the Eligible Planning Activities, and oversee any consultants selected to perform such activities. MPO shall submit to State a listing of all qualified personnel that may be selected or assigned to the work contemplated therein prior to submitting the first invoice to State. Said listing shall indicate each person's job title or classification, qualifications, and salary range. MPO may make occasional temporary changes to qualified personnel. However, MPO shall submit an updated list to reflect permanent changes to qualified personnel.

3.4.3 MPO, when choosing to use a consultant to complete Eligible Planning Activities under this Agreement, shall follow all guidelines and requirements outlined in State's LPA Guidelines Manual for Federal Aid Projects ("LPA Guidelines Manual") in regard to the method of procurement, evaluation, selection, and contract types. The selected consultant must be certified to provide Transportation Planning Services by State. MPO shall be responsible to determine that the consultant is qualified to provide the expertise and experienced personnel to accomplish the required work product. Price cannot be a selection factor when hiring for professional engineering or architectural services. MPO shall follow any applicable requirements including, but not limited to, requirements defined in Chapter 4 of LPA Guidelines Manual.

3.4.4 MPO shall arrange for and conduct meetings and conferences to review working details and make presentations to the principals, participants and other interested groups and bodies as will best promote and effect cooperation, coordination and understanding in the UPWP.

3.4.5 MPO shall obtain written approval from State and FHWA when, after consultation with State, MPO determines that amendments to the UPWP are necessary. MPO shall obtain written concurrence from State when, after consultation with State, MPO determines that administrative modifications to the UPWP are necessary.

3.4.6 MPO shall only seek reimbursement for actual costs incurred for Eligible Planning Activities. The salaries and expenses of the Chair or members of GIAMPO's Board will not be reimbursed as an Eligible Planning Activity.

3.4.7 MPO shall submit accurate and complete invoices in accordance with SECTION 8. FINANCIAL RESPONSIBILITY of this Agreement and shall provide additional documentation when requested by State. MPO shall be solely responsible for all costs not reimbursed under this Agreement.

3.4.8 MPO shall keep signed time records detailing time spent on Eligible Planning Activities, including the date and hours worked. When requested by State, MPO shall submit time records to State.

3.4.9 MPO agrees that it is ultimately responsible for complying with all Federal and State requirements and policies applicable to Federal-aid planning activities. MPO understands that failure to meet any eligibility requirements for PL Funding may result in the loss of all PL Funds. In the event that the acts or omissions of the RC, MPO or its agents or representatives result in a finding that planning activities are ineligible for PL Funds, MPO will repay State all previously paid PL Funds, as determined by State, including but not limited to, any costs reimbursed for the time and expenses of the RC.

3.5 **STATE RESPONSIBILITIES**

3.5.1 Complete the duties assigned to State in this Agreement.

3.5.2 Determine and notify MPO of the estimate of PL Funding availability, including carry-over and annual allocation target.

3.5.3 Provide technical assistance to MPO regarding PL Funding eligibility issues, when requested by MPO.

3.5.4 Verify all invoices submitted by MPO are complete, accurate, and represent actual costs for Eligible Planning Activities.

3.5.5 Pay MPO the federal share of the actual costs of Eligible Planning Activities as reflected on an approved invoice.

3.5.6 Bill and collect from MPO any previously paid funds determined to be ineligible by FHWA.

3.6 **PARTIES RESPONSIBILITY**

3.6.1 Parties agree to cooperatively review and adjust, when necessary, the scope, schedules, funding, priorities, or staffing of MPO's work to make sure the UPWP needs and goals are accomplished by MPO in accordance with the federal requirements for use of PL Funds.

3.6.2 Parties will supplement this Agreement to reflect any changes necessary to accomplish 3.6.1, with advance approval of the Federal Highway Administration.

SECTION 4. RESPONSIBLE CHARGE (RC) REQUIREMENTS

4.1 MPO hereby designates Allan Zafft as the RC for the Eligible Planning Activities.

4.2 Duties and Assurances of MPO concerning its designated RC for the Eligible Planning Activities.

4.2.1 MPO understands the duties and responsibilities of MPO and RC as outlined in the LPA Guidelines Manual.

4.2.2 MPO has authorized and fully empowered the RC to be responsible for day-to-day Eligible Planning Activities; this requirement does not mean merely supervising, overseeing or delegating various tasks, it means active day-to-day involvement in the Eligible Planning Activities including identifying issues, investigating options, working directly with stakeholders, and decision making.

4.2.3 The RC is a full-time public employee or elected official of MPO, or a full-time employee of another entity of a city/county within MPO, or elected official of a city/county within MPO.

4.2.4 MPO agrees to take all necessary actions and make its best good faith efforts to ensure the RC's work meets the same standards that State must meet under federal law.

4.2.5 If, for whatever reason, the designated RC is no longer assigned to the Eligible Planning Activities, MPO shall, within one day or sooner if possible, notify verbally and in writing State's Highway Planning Manager; after such notification MPO shall replace the RC no later than thirty (30) calendar days or sooner if possible. With advance written approval by State, MPO may use a Provisional RC in accordance with State's Provisional RC Policy.

SECTION 5. FEDERAL AID PROJECT REQUIREMENTS

5.1 MPO agrees to comply with all Federal-aid procedures and requirements applicable to this Agreement, including federal laws, and when applicable, state and local laws, and

the LPA Guidelines Manual.

5.2 **The Applicable Legal and Contract Requirements**.

5.2.1 Title 23 U.S.C., and 23 CFR, – The primary provisions of law applicable to this Agreement are generally found in 23 U.S.C. Section 134; and 23 CFR Part 420, subpart A, and Part 450, subpart C.

5.2.2 LPA Guidelines Manual - MPO also agrees to comply with applicable provisions of the LPA Guidelines Manual for Federal Aid Projects, which is incorporated herein by this reference. The LPA Guidelines Manual is a document drafted in part, and formally approved, by FHWA as a document setting out requirements for LPA's or MPO's Eligible Planning Activities funded with PL Funds. A current version of the LPA Guidelines Manual can be found in its entirety at the following internet address: https://dot.nebraska.gov/media/fgebaqjj/lpa-guidelines.pdf. In the event MPO believes that the LPA Guidelines Manual doesn't clearly address a particular aspect of the planning activities work, MPO shall seek guidance or clarification from State's Local Project Section Engineer or State's Highway Planning Manager, and shall make its best effort to comply with such guidelines or clarification.

5.3 **Loss of Funding**. In order for MPO to receive federal funds for any part of the Eligible Planning Activities under this Agreement, MPO shall perform the services for all aspects of the Eligible Planning Activities, according to federal procedures and requirements. Although federal funds may be allocated to the Eligible Planning Activities, all or certain such activities may become ineligible for federal funds, if federal procedures and requirements are not met.

SECTION 6. SUSPENSION OR TERMINATION

State may suspend or terminate this Agreement in the event federal funds are not available, for any reason, to make reimbursements under this Agreement.

SECTION 7. FEDERAL AUDIT REQUIREMENT

7.1 The funding for the Eligible Planning Activities under this Agreement includes federal monies from the FHWA. According to the Single Audit Act Amendments of 1996 and the implementing regulations contained in 2 CFR, Subtitle A, Chapter 2, Part 200, Subpart F (hereinafter Part 200), the Part 200 Audit is required if the non-federal entity expends $1,000,000 or more in total federal awards in a fiscal year. Non-federal entity means state and local governments and non-profit organizations.

7.2 MPO shall comply with the Single Audit mandate as described in Section 7.1. Any federal funds for MPO Eligible Planning Activities paid directly to contractors or consultants by State, on behalf of MPO, will be reported on State's schedule of expenditures of federal awards (SEFA) and need not be reported by MPO (as per FHWA's February 16, 2012, letter and State's February 24, 2012, letter). If a Part 200 audit is necessary, the expenditures related to the federal funds expended for the Eligible Planning Activities should be shown in the report's Schedule of Expenditures of the Federal Awards (SEFA).

7.3 If necessary, the Federal award information needed for the SEFA includes:

Federal Grantor: U.S. Department of Transportation – Federal Highway Administration

Pass-Through Grantor: Nebraska Department of Transportation

Program Title: Highway Planning and Construction (Federal-Aid Highway Program)

CFDA Number: 20.205

Project Number: PLG-1(64)

7.4 If a Part 200 Audit is submitted by MPO, MPO shall notify the Nebraska Department of Transportation, Highway Audits Manager, at P.O. Box 94759, Lincoln, NE 68509-4759 when the audit reporting package and the data collection form have been submitted to the Federal Audit Clearinghouse (FAC) website.

SECTION 8. FINANCIAL RESPONSIBILITY

8.1 TOTAL COSTS AND FUNDING COMMITMENTS

The total cost of the Eligible Planning Activities is $260,741.68. The federal share $208,593.34 is the sum of the carryover PL Funds from the last Fiscal Year $108,979.90 and PL Funds from the upcoming Fiscal Year $99,613.44. The amount of new and carryover PL Funds are estimated based on information available at the time of the agreement and are subject to change. The availability of the PL Funds is based on the continuation of existing funding levels. MPO has earmarked and has placed in its fiscal budget at least the amount of the local match. MPO's share may include both in kind services and a local match. The in-kind services for these Eligible Planning Activities are estimated to be $52,148.34. This Agreement may be supplemented if additional funding becomes available.

8.2 MPO'S FINANCIAL RESPONSIBILITY

MPO understands that payment for the costs of the Eligible Planning Activities, are the sole responsibility of MPO when Federal participation is not allowable or available or if the planning activities are subsequently determined to be ineligible for Federal-aid funding. Therefore, when the Federal government refuses to participate in the costs of the planning activities, MPO is responsible for all costs with no reimbursement under this Agreement.

8.3 REIMBURSEMENT OF ACTUAL COSTS INCURRED BY MPO

8.3.1 MPO incurred costs of Eligible Planning Activities may be reimbursed with federal funds at actual costs if:

a. MPO submits an UPWP budget and FHWA approves such budget

b. State has obtained federal funds obligation

c. Eligible Planning Activities performed prior to July 1, 2026, and after June 30, 2027, are ineligible for Federal-aid reimbursement

d. MPO obtains the approval of State and FHWA prior to the purchase of any special purpose equipment using funds under this Agreement to the extent prior approval is required by 2 CFR Part 200, as amended, and any applicable FHWA guidance in effect at the time of purchase. Such equipment must be required for and used primarily for Eligible Planning Activities. The cost of this special purpose equipment must be reasonable as determined by State and FHWA

e. MPO agrees to certify that items of equipment included in direct costs have been excluded from the indirect costs

f. MPO submits invoices no more frequently than monthly and no less often

than quarterly and in accordance with this Agreement. MPO is responsible for submitting for reimbursement the total actual costs expended that are eligible for federal-aid. State, on behalf of FHWA, will review the costs submitted and determine what costs are eligible for reimbursement. State will reimburse MPO for the Federal share of the eligible actual costs. MPO shall retain detailed cost records supporting all invoices for three (3) years after final cost settlement by FHWA and project closeout by the State. MPO shall submit those records to State upon request.

g. All Invoices are submitted on or before August 29, 2027.

8.3.2 MPO is required to submit their reimbursement requests of actual costs incurred to State's Highway Planning Manager. All reimbursement requests (invoice, progress report, required NDOT Forms, supporting material) must be submitted electronically through State's invoice workflow system OnBase, for review, approval, and payment. The user guide for the OnBase system along with training videos can be found at http://dot.nebraska.gov/business-center/consultant/onbase-help/.

The reimbursement request package must include the following:

1. Invoice: The invoice must include the following:
   a. MPO name and address
   b. Invoice number
   c. Invoice date
   d. Invoicing period (beginning date and ending dates of services)
   e. Agreement Number
   f. Project identification (Project Number, Control Number, and Project Location/Description)
   g. Contact person for questions about the invoice
   h. Breakdown of MPO's expenses
      i. Direct Labor Costs (hours worked multiplied by the actual labor rate)
      ii. Labor Fringe Benefits and/or if appropriate Indirect (Overhead) Costs
      iv. Direct Non-Labor Costs
      v. Subcontractors/subconsultant expenses
   i. Federal share and Local share to match the federal amount breakdown of expense.
2. Cost Breakdown Form: Each reimbursement request package must include a completed "Cost Breakdown Form" (NDOT Form 162lpa) properly prepared, signed and dated. This form is available on the State's website at http://dot.nebraska.gov/business-center/consultant/.
3. Progress Report: A Progress Report must accompany the reimbursement request and, in accordance with 23 CFR 420.117, must include the following:
   a. Comparison of actual performance with established goals
   b. Progress in meeting schedules
   c. Comparison of budgeted (approved) amounts and actual costs incurred.
   d. Cost overruns and underruns
   e. Approved planning program revisions, and
   f. Other pertinent supporting data

4. Breakdown of subcontractors/subconsultant expenses
   a. Must be noted as paid and signed by appropriate representative

8.3.3 It is understood that when utilizing PL Funds for travel expenses related to Eligible Planning Activities outside MPO area, MPO will submit detailed travel information to State either prior to the travel or submitted with the PL billing statement. The reimbursement for meal and lodging rates shall be actual costs limited to the prevailing standard rate as indicated in the current website address for U.S. General Services Administration's (GSA) rates which is indicated below:

https://www.gsa.gov/travel/plan-book/per-diem-rates

8.3.4 State will perform an initial check to verify that all necessary documentation is accurate and complete. State will reimburse MPO for the Federal share of the actual costs of Eligible Planning Activities and will make a reasonable effort to pay MPO within thirty (30) days of State's receipt of MPO's reimbursement request.

8.3.5 The criteria contained in Part 31 of the Federal Acquisition Regulations System (48 CFR 31) will be applied to determine whether the costs incurred by MPO are allowable under this agreement, including any subcontractor/subconsultant agreements.

8.3.6 Oversight costs include: direct costs, such as compensation of MPO employees for their time devoted and related directly to the performance of the Eligible Planning Activities for which the federal-aid was approved; cost of materials consumed for the Eligible Planning Activities; and indirect costs, with an approved Indirect Cost Allocation Plan as outlined in the LPA Guidelines Manual.

8.4 AUDIT AND FINAL COST SETTLEMENT

8.4.1 The final settlement between State and MPO will be made after final funding review and approval by State and after an audit, if deemed necessary, has been performed to determine eligible actual costs.

8.4.2 If deemed necessary, an audit will be performed by State to determine whether the actual costs incurred for Eligible Planning Activities are eligible for reimbursement with federal funds. The Parties understand that the audit may require an adjustment of the reimbursement made under this Agreement. MPO agrees to reimburse State for any overpayments identified in the audit review, and State agrees to reimburse MPO for underpayments when appropriate. MPO agrees to reimburse State for MPO's share of State's cost of performing the audit. These costs will not exceed $2,500.

8.4.3 If MPO's calculated share is more than the amount of local funds previously paid to State, State will bill MPO for the difference. MPO agrees to pay the amount due State within thirty (30) days of receipt of invoice.

8.4.4 If MPO's calculated share is less than the amount of local funds previously paid to State, State will reimburse MPO for the difference and will make a reasonable effort to pay MPO within thirty (30) days of the completion of the audit.

SECTION 9. PROCUREMENT OF ENGINEERING AND DESIGN RELATED SERVICES

MPO shall procure engineering design related services (as defined in 23 CFR 172.3) using the Qualifications Based Selection process set out in the LPA Guidelines Manual.

SECTION 10. PROFESSIONAL PERFORMANCE

It is understood by the Parties that MPO is solely responsible for all work product generated as part of the Eligible Planning Activities completed under this Agreement. Any review or examination by State, or acceptance or use of the work product of MPO or its consultant will not be considered to be a full and comprehensive review or examination and will not be considered an approval, for funding or for any other purpose, of the work product of MPO and its consultant which would relieve MPO from any expense or liability that would be connected with MPO's sole responsibility for the propriety and integrity of the work product to be accomplished by MPO or its consultant.

SECTION 11. INDEMNITY

MPO agrees to hold harmless, indemnify, and defend State and FHWA against all liability, loss, damage, or expense, including reasonable attorney's fees and expert fees, that State or FHWA may suffer as a result of claims, demands, costs, or judgments arising out of MPO's work and the terms of this Agreement.

SECTION 12. CONFLICT OF INTEREST LAWS

12.1 MPO shall review the Conflict of Interest provisions of 23 CFR 1.33, 49 CFR 18.36(b)(3) and 2 CFR, and agrees to comply with all the Conflict of Interest provisions (including applicable State and local provisions) in order for the Eligible Planning Activities to remain fully eligible for State or Federal funding. MPO should review, understand and follow the instructions provided in the **NDOT CONFLICT OF INTEREST GUIDANCE DOCUMENT FOR LPA OFFICIALS, EMPLOYEES & AGENTS FOR LOCAL FEDERAL-AID TRANSPORTATION PROJECTS** located on State's website at the following location: https://dot.nebraska.gov/media/b5gatepo/coi-disclosure-doc-lpa.pdf.

12.2 MPO must also complete, sign and submit to State's Highway Planning Manager, the **NDOT CONFLICT OF INTEREST DISCLOSURE FORM FOR LPAS FOR LOCAL FEDERAL-AID TRANSPORTATION PROJECTS**. This form is located on State's website at the following location: https://dot.nebraska.gov/media/b5gatepo/coi-disclosure-doc-lpa.pdf.

12.3 Consultants, subconsultants, agents, or representatives providing services for MPO's, or submitting proposals for services, shall submit to MPO and State's Highway Planning Manager a Conflict of Interest Disclosure Form for Consultants. Consultants, subconsultants, agents, or representative shall submit a revised form for any changes in circumstances, or discovery of any additional facts that could result in someone employed by, or who has an ownership, personal, or other interest with such entity or individual(s) having a real or potential conflict of interest on MPO federal-aid transportation planning activities.

SECTION 13. DRUG FREE WORKPLACE

MPO shall have an acceptable and current drug-free workplace policy on file with State.

SECTION 14. RECORDS RESPONSIBILITY

14.1 MPO shall maintain all correspondence, files, books, documents, papers, accounting records and other evidence pertaining to costs incurred and shall make such material available at its office. These records shall be available at all reasonable times during the contract period and for at least three years from the date of final cost settlement by FHWA and project closeout by the State. Such records must be available for inspection

by State and the FHWA, Federal Transit Administration, or any authorized representatives of the Federal government, and MPO shall furnish copies to those mentioned in this section when requested to do so.

14.2 Papers, interim reports, forms or other materials which are a part of the work under contract will not be copyrighted without written approval of State and Federal Highway Administration.

14.3 Either party to the Agreement may initiate a request for publication of the final or interim reports, or any portions thereof.

14.4 Publication by either party shall give credit to the other party and to the Federal Highway Administration. However, if State or Federal Highway Administration does not wish to subscribe to the findings or conclusions of the Study the following statement shall be included on the credit sheet: "The opinions, findings and conclusions expressed in this publication are those of the authors and not necessarily those of State or Federal Highway Administration."

14.5 In the event of failure of agreement between State and MPO relative to the publication of any reports during the period of the contract, each party reserves the right to publish independently, in which event the nonoccurrence of the other party shall be set forth, if requested.

14.6 Both written and oral releases are considered to be within the context of publication. However, there is no intention to limit discussion of the study with participants in the Transportation Planning Program, small technical groups or lectures to employees or students. Lectures to other groups which describe the plans are permissible.

14.7 Neither party shall publish nor otherwise disclose, nor permit to be disclosed or published, the results of the investigation herein contemplated, during the period of the Agreement, without notifying the other party.

14.8 When the scheduled time for presentation of a paper does not permit formal review and approval of a complete report, a statement must be included in the paper and in the presentation of the effect that the paper had not been reviewed by the appropriate other party.

SECTION 15. FAIR EMPLOYMENT PRACTICES

If MPO performs any Eligible Planning Activities itself, MPO shall abide by the provisions of the Nebraska Fair Employment Practices Act as provided by Neb.Rev.Stat. § 48-1101 to 48-1126, and all regulations relative to nondiscrimination in federally assisted programs of the Department of Transportation, Title 49 CFR, Parts 21 and 27 as set forth in the SECTION 19. TITLE VI NONDISCRIMINATION CLAUSES of this Agreement. The reference to “Contractor” in this section also means “MPO”.

SECTION 16. DISABILITIES ACT

MPO agrees to comply with the Americans with Disabilities Act of 1990 (P.L. 101-366), as implemented by 28 CFR 35, which is hereby made a part of and included in this Agreement by reference.

SECTION 17. LAWFUL PRESENCE IN USA AND WORK ELIGIBILITY STATUS PROVISIONS

MPO agrees to comply with the requirements of Neb.Rev.Stat. § 4-108 to 4-114 with the Eligible Planning Activities, including, but not limited to, the requirements of § 4-114(2) to place in any

contract it enters into with a public contractor a provision requiring the public contractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

SECTION 18. DISADVANTAGED BUSINESS ENTERPRISES *(April 2026)*

The following clauses regarding the Disadvantaged Business Enterprises program are only applicable as required by law.

18.1 This agreement is subject to the requirements of the U.S. Department of Transportation's regulations, 49 CFR part 23. The concessionaire or contractor agrees that it will not discriminate against any business owner because of the owner's race, color, national origin, or sex in connection with the award or performance of any concession agreement, management contract, or subcontract, purchase or lease agreement, or other agreement covered by 49 CFR part 23. The concessionaire or contractor agrees to include the above statements in any subsequent concession agreement or contract covered by 49 CFR part 23, that it enters and cause those businesses to similarly include the statements in further agreements.

18.2 The vendor, contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR part 26 in the award and administration of DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate, which may include, but is not limited to:

(1) Withholding monthly progress payments;

(2) Assessing sanctions;

(3) Liquidated damages; and/or

(4) Disqualifying the contractor from future bidding as non-responsible.

SECTION 19. TITLE VI NONDISCRIMINATION CLAUSES *(2023 NDOT Title VI Implementation Plan)*

The Parties intend to structure this agreement, and enforce the clauses in this Agreement, in a manner so that the Project and all Parties are eligible and continue to be eligible for federal funding. Therefore, the Parties intend to comply with all federal laws, regulations, policies, procedures, executive orders, and/or other authorities that are in effect at the time of the execution of this Agreement. If any of the federal laws, regulations, policies, procedures, executive orders, and/or other authorities referenced below are revoked, rescinded, amended or otherwise changed before the execution of this agreement, the Parties intend to comply with any applicable changes that modify the requirements laid out below. If any of the federal laws, regulations, policies, procedures, executive orders, and/or other authorities, referenced below are revoked, rescinded, amended or otherwise changed during the course of this Agreement,

the Parties will meet, confer and amend the Agreement to the extent possible to remain in compliance with applicable federal law.

19.1 During the performance of this contract, the Contractor, Consultant, or when applicable MPO, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

19.1.1 Compliance with Regulations

The contractor (hereinafter includes consultants) will comply with the Acts and the Regulations relative to nondiscrimination in federally-assisted programs of the U.S. Department of Transportation, the Federal Highway Administration, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.

19.1.2 Nondiscrimination

The contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR 21.

19.1.3 Solicitations for Subcontracts, Including Procurements of Materials and Equipment

In all solicitations, either by competitive bidding, or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the contractor of contractor's obligations under this contract and the Acts and the Regulations relative to Nondiscrimination on the grounds of race, color, or national origin.

19.1.4 Information and Reports

The Contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the Federal Highway Administration to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a contactor is in the exclusive possession of another who fails or refuses to furnish the information, the contractor will so certify to the Recipient or Federal Highway Administration, as appropriate, and will set forth what efforts it has made to obtain the information.

19.1.5 Sanctions for Noncompliance

In the event of contractor's noncompliance with the Nondiscrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including, but not limited to:

19.1.5.1 withholding payments to the contractor under the contract until the contractor complies; and/or

19.1.5.2 cancelling, terminating, or suspending a contract, in whole or in part.

19.1.6 Incorporation of Provisions

The contractor will include the provisions of paragraphs 19.1.1 through 19.1.6 in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The Contractor will take action with respect to any subcontract or procurement as the Recipient or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the contractor may request the United States to enter into the litigation to protect the interests of the United States.

19.2 During the performance of this contract, the Contractor, Consultant, or when applicable MPO, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees to comply with the following nondiscrimination statutes and authorities; including but not limited to:

Pertinent Nondiscrimination Authorities:

19.2.1 Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.

19.2.2 The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);

19.2.3 Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 et seq.), (prohibits discrimination on the basis of sex);

19.2.4 Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 et seq.), as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;

19.2.5 The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et seq.), (prohibits discrimination on the basis of age);

19.2.6 Airport and Airway Improvement Act of 1982, (49 U.S.C. § 4 71, Section 4 7123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);

19.2.7 The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, subrecipients and contractors, whether such programs or activities are Federally funded or not);

19.2.8 Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131-12189) as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38;

19.2.9 The Federal Aviation Administration's Nondiscrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);

19.2.10 Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;

19.2.11 Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);

19.2.12 Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

SECTION 20. SEVERABILITY

The invalidity or unenforceability of any clause, provision, section, or part of this Agreement shall not affect the validity or enforceability of the balance of this Agreement, which shall be construed and enforced as if this Agreement did not contain such invalid or unenforceable clause, provision, section or part.

SECTION 21. COMPLETENESS

This Agreement and any supplements hereto constitute the complete and exclusive statement of the arrangement between the Parties, and supersede all proposals, oral or written, and all other communications between the Parties relating to the subject matter hereof. This Agreement may be supplemented from time to time in writing by the mutual consent of the Parties.

SECTION 22. CERTIFICATION REGARDING LOBBYING FOR CONTRACTS, GRANTS, LOANS, AND COOPERATIVE AGREEMENTS

22.1 The undersigned certifies, to the best of his or her knowledge and belief, that:

22.1.1 No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

22.1.2 If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer of employee of any federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying" in accordance

with its instructions.

22.1.3 The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, subgrants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

22.2 This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

SECTION 23. PAPERWORK REDUCTION ACT PUBLIC BURDEN STATEMENT

A Federal agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a current valid OMB control number. The OMB Control No. for this information collection is 2105-0555. The information requested on this form is being collected and disseminated by the U.S. Department of Transportation, Office of the Secretary as a courtesy to the public. Public burden reporting for this collection of information is estimated to be 15 minutes per response, including time for reviewing instructions, and completing and reviewing the collection of information. All responses to this collection are mandatory. Send comments regarding the burden estimate or any other aspect of the collection of information, including suggestions for reducing this burden, to: Information Collection Clearance Office, US Department of Transportation, Office so Small and Disadvantaged Business Utilization, Financial Assistance Division, 1200 New Jersey Ave., S.E., 5th Floor, W56-448, Washington, DC 20590.

SECTION 24. PRIVACY ACT STATEMENT

The Privacy Act requires that we provide you with the following information regarding our use of your Personally Identifiable Information. The information on this form is solicited under the authority of Title 49 U.S.C. 332(b)(3)(4)(5) which authorizes DOT OSDBU to assist Disadvantage Business Enterprises and Small and Disadvantaged Businesses in acquiring access to working capital and to debt financing, in order to obtain transportation related contracts funded by DOT. STLP loans are provided through lenders that serve as STLP Participating Lenders (PL). The PLs enter into a Cooperative Agreement with DOT’s OSDBU. The STLP is subject to budgeting and accounting requirements of the Federal Credit Reform Act of 1990 (FCRA). The PL must carry out processes to activate, monitor, service and close out STLP loans. To fulfill the requirements of FCRA, the PL submits reports and the forms to OSDBU. Provisions of the requested information are voluntary; however it is a requirement of the Cooperative Agreement.

IN WITNESS WHEREOF, the Parties hereby execute this agreement pursuant to lawful authority as of the date signed by each party.

EXECUTED by the MPO this _____ day of _____, 2026.

WITNESS:

MPO

Roger G. Steele

_____
Grand Island City Clerk

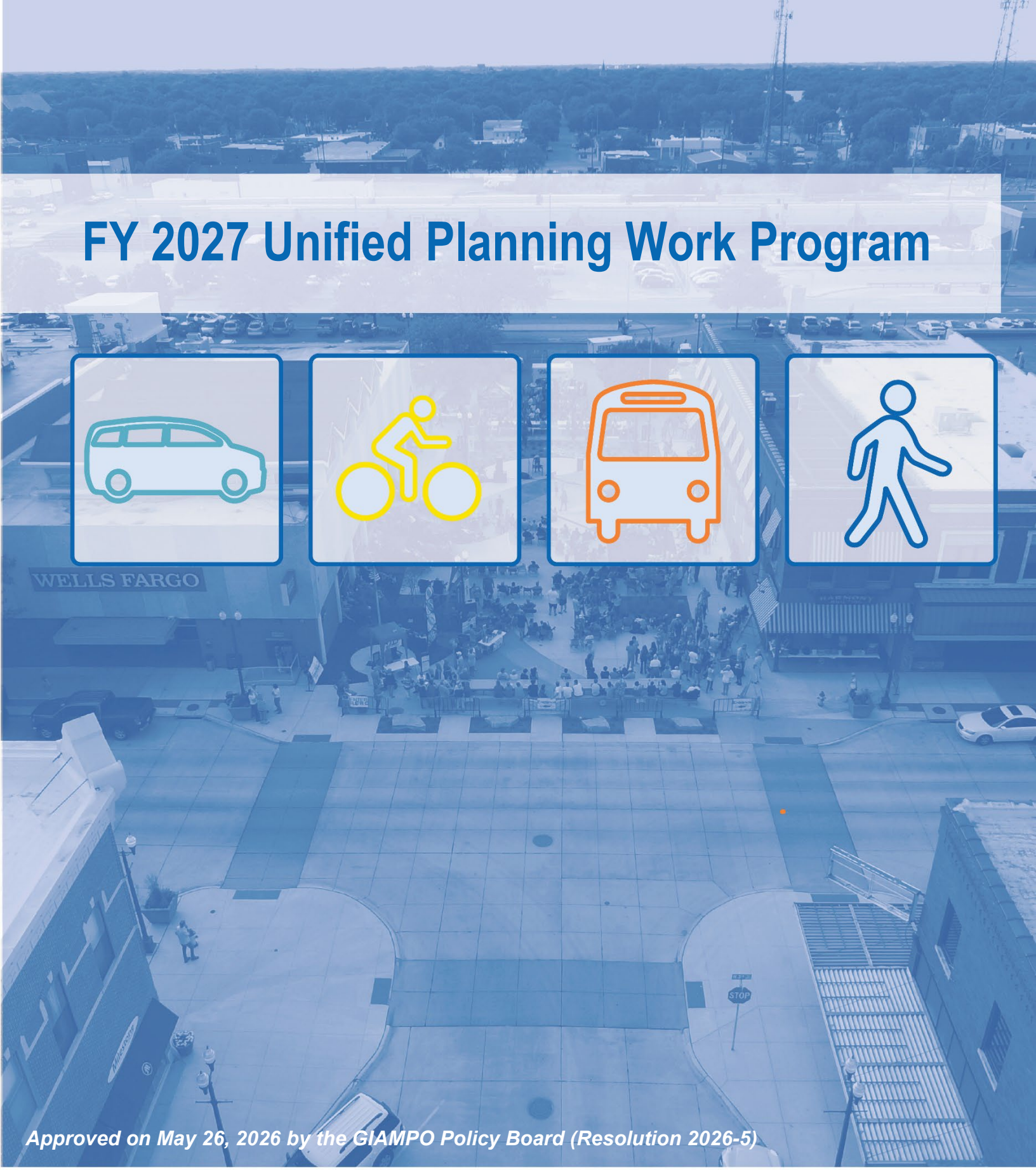
_____
Mayor of the City of Grand Island

EXECUTED by the State this _____ day of _____, 2026.

STATE OF NEBRASKA
DEPARTMENT OF TRANSPORATION
Ryan Huff, P.E.

_____
Strategic Planning Engineer

FY 2027 Unified Planning Work Program



Approved on May 26, 2026 by the GIAMPO Policy Board (Resolution 2026-5)

May 26, 2026

Exhibit A

GIAMPO
GRAND ISLAND AREA METROPOLITAN PLANNING ORGANIZATION

May 2026

The preparation of this document was financed in part with funding from the United States Department of Transportation (USDOT), administered by the Nebraska Department of Transportation (NDOT). The opinions, findings, and conclusions expressed in this publication are those of the authors and do not necessarily represent USDOT or NDOT.

Title VI Notice: Grand Island Area Metropolitan Planning Organization (GIAMPO) fully complies with Title VI of the Civil Rights Act of 1964 and related statutes and regulations in all programs and activities.

Americans with Disabilities Act (ADA) Information:

Individuals requiring reasonable accommodations may request written materials in alternate formats which include interpreter services, large print, readers, hearing assistance or other reasonable accommodations by contacting the City of Grand Island at 308-385-5455.

Additional copies of this document may be obtained by contacting:

City of Grand Island
Public Works Department
City Hall
100 East First Street
Grand Island, NE. 68802

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Membership

Grand Island Area Metropolitan Planning Organization (GIAMPO)
Unified Planning Work Program for Fiscal Year 2027

Policy Board Members

Chair – Roger G. Steele
Vice-Chair – Gary Quandt
MPO Director/Secretary – Keith Kurz

Grand Island Mayor: Roger G. Steele

Grand Island City Council Members: Doug Brown, Ryan O'Neill, Jack Sheard

Hall County Board of Supervisors Members: Ron Peterson, Gary Quandt

Hall County Regional Planning Commission Chairperson: Pat O'Neill

Nebraska Department of Transportation Director: Vicki Kramer

Ex-Officio (non-voting) Members include:

FHWA Nebraska Division Administrator (Acting): James (Rusty) Simeri

FTA Region VII Administrator: Carrie Butler

Approved Ex-Officio (non-voting) Other Members:

City of Grand Island: Patrick Brown, Keith Kurz, Chad Nabity

Nebraska Department of Transportation: Jarrod Walker, Wes Wahlgren

Federal Transit Administration: William Kalt

Federal Highway Administration: Justin Luther

Technical Committee Members

Chair – Chad Nabity
Vice Chair – Don Robb
MPO Director/Secretary – Keith Kurz

Grand Island City Administrator: Patrick Brown

Grand Island City Engineer/Public Works Director: Keith Kurz

Grand Island Assistant Director of Public Works - Engineering Services: Vacant

Grand Island Transit Program Manager: Charley Falmlen

Hall County Regional Planning Director: Chad Nabity

Hall County Public Works Director: Don Robb

NDOT Highway Planning Manager: Jarrod Walker

NDOT District Four Engineer: Wes Wahlgren

One representative from the Village of Alda: Michelle Choate

The Board of the Central Nebraska Regional Airport may appoint one representative: Mike Olson

Ex-Officio (non-voting) Members:

FHWA Nebraska Division Transportation Planner or designee: Justin Luther

FTA Region VII Transportation Planner or designee: Gerri Doyle

NDOT Local Projects Division Urban Engineer: Jodi Gibson

Grand Island Finance Director: Vacant

Grand Island Street Superintendent: Shannon Callahan

Merrick County Public Works Director or Highway Superintendent: Brent Kunze

One representative from the Union Pacific Railroad and one representative from the Burlington Northern Santa Fe Railroad may be appointed to the committee by their respective companies; other rail system operators may be added by the Policy Board as needed: David Black, Jeremy Wegner

One representative from the Grand Island Area Chamber of Commerce: Mary Berlie

One representative from the Grand Island Area Economic Development Corporation: Mary Berlie

Abbreviations and Acronyms

ADA	Americans with Disabilities Act
AMPO	Association of Metropolitan Planning Organizations
APA	American Planning Association
BIL	Bipartisan Infrastructure Law
CFR	Code of Federal Regulations
DOD	Department of Defense
DOT	Department of Transportation
FAST Act	Fixing America's Surface Transportation Act
FHWA	Federal Highway Administration
FLMA	Federal Land Management Agency
FTA	Federal Transit Administration
FY	Fiscal Year
GIAMPO	Grand Island Area Metropolitan Planning Organization
GIS	Geographical Information System
HPMS	Highway Performance Management System
LEP	Limited English Proficiency
IIJA	Infrastructure Investment and Jobs Act
LRTP	Long Range Transportation Plan
MAP-21	Moving Ahead for Progress in the 21st Century Act
MPA	Metropolitan Planning Area
MPO	Metropolitan Planning Organization
NDOT	Nebraska Department of Transportation
ONE DOT	Federal Highway Administration and Federal Transit Administration
PEA	Planning Emphasis Areas
PPP	Public Participation Plan
STRAHNET	Strategic Highway Network
TAC	Technical Advisory Committee
TDM	Travel Demand Model
TDP	Transit Development Plan
TIP	Transportation Improvement Program
UPWP	Unified Planning Work Program
3-C	Continuing, Cooperative, and Comprehensive

Introduction

What is the UPWP?

The purpose of the Unified Planning Work Program (UPWP) is to provide the citizens of the Grand Island Area Metropolitan Planning Organization (GIAMPO) and all partnering governing bodies with an outline of the Metropolitan Planning Organization's (MPO) planned work activities for fiscal year 2027 (July 1, 2026 to June 30, 2027). The UPWP is a budget document prepared annually, and it may be amended by the GIAMPO Policy Board as priorities and activities change.

The UPWP provides guidance and serves as a management mechanism for scheduling, budgeting, and evaluating the planning activities of GIAMPO. The UPWP defines the major administrative and technical work elements for a specific planning year and identifies the major sources of funding for these projects. The primary purpose of the UPWP is to ensure adherence to/compliance with provisions of 23 CFR 450. The UPWP guides GIAMPO in completing the work elements that lead to the development and implementation of the Long Range Transportation Plan (LRTP) and Transportation Improvement Program (TIP).

The work elements defined in the UPWP are reviewed and approved by GIAMPO, ONE DOT (Federal Highway Administration and Federal Transit Administration), and the Nebraska Department of Transportation (NDOT) who in turn have designated the City of Grand Island as the contracting agent responsible for administering and performing these elements approved within the program.

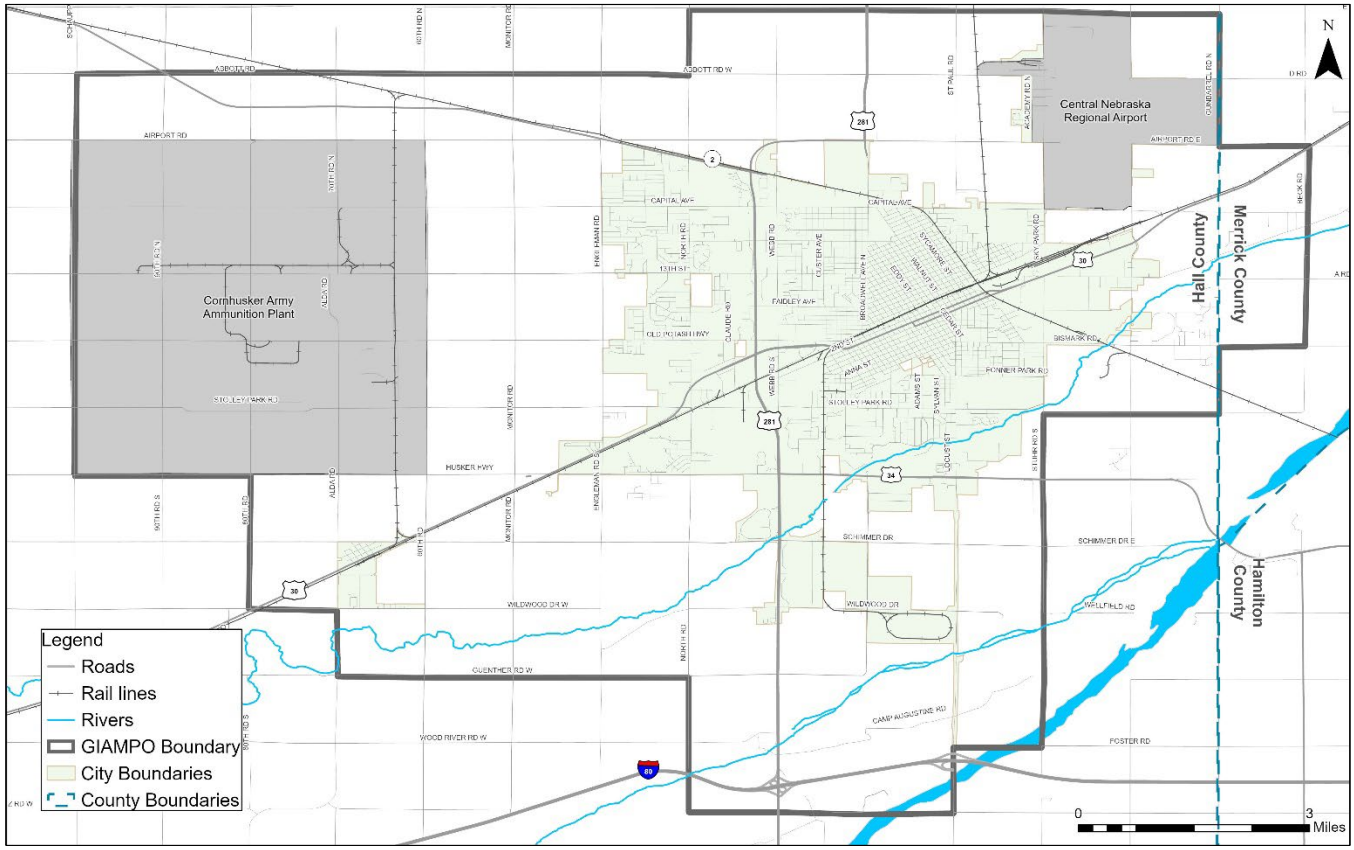
What is GIAMPO?

The Grand Island Area Metropolitan Planning Organization (GIAMPO) is the federally required Metropolitan Planning Organization (MPO) to carry out the Continuing, Cooperative, and Comprehensive (3-C) transportation planning process for the Grand Island metropolitan region. Responsibilities of GIAMPO include, but are not limited to:

- Providing the forum for local decision-making on transportation issues of a regional nature.
- Encouraging and seeking public involvement throughout the planning and development of the area's transportation plans and programs.
- Facilitating the development of all planning elements for the Metropolitan Planning Area
- Submitting transportation planning documents to the Federal Highway Administration (FHWA), Federal Transit Administration (FTA), and Nebraska Department of Transportation (NDOT).

GIAMPO is responsible for transportation planning activities within a geographic area identified as the Metropolitan Planning Area (MPA). GIAMPO's MPA is comprised of the City of Grand Island, Village of Alda, portions of Hall County, and a portion of west Merrick County. The MPA is shown in **Figure 1**.

Figure 1 – GIAMPO Metropolitan Planning Area (MPA)



GIAMPO's structure is formed by two designated committees – Policy Board and Technical Advisory Committee (TAC). GIAMPO staff provides support to these committees.

Policy Board

The Policy Board is the governing body of GIAMPO. It is comprised of mostly elected officials that establish the overall policy direction for GIAMPO's planning activities. The Policy Board has the final responsibility of these activities, and it approves the MPO work products such as the UPWP, LRTP, and TIP.

Technical Advisory Committee

The Technical Advisory Committee (TAC) is a staff-level committee, which advises the Policy Board on technical matters related to MPO work products, transportation policies, and other technical studies and plans considered by GIAMPO. The TAC can establish subcommittees to provide technical and recommendations to them on transportation-related projects or issues. In 2016, a Non-Motorized subcommittee was created to act as the advisory body to the TAC on the development of the GIAMPO Bicycle and Pedestrian Master Plan, which was adopted by GIAMPO in August 2018. This subcommittee actively meets to discuss bicycle and pedestrian related activities.

Staff

The GIAMPO staff will be available to aid local officials and concerned citizens in implementing transportation and various community improvement programs in an overall effort to enhance the area. Staff members encourage and assist local leaders in several programs, with strong emphasis on the benefits of regional cooperation and coordination. Currently, the GIAMPO staff involved with transportation planning consists of a MPO Program Manager supported by the Director of Public Works/City Engineer and the Public Works staff in conjunction with the Director of the Hall County Regional Planning Department, and administrative staff.

MPO FY 2027 Staff Time Estimates

Staff (equivalent staff time) Estimated	Staff Months	Est. Hours
Professional Staff (MPO Program Manager) - Direct	11.08	1,920
Administrative Staff (Administrative Coordinator) - Direct	0.20	35

Federal Requirements for Transportation Planning

The *Infrastructure Investment and Jobs Act* or "IIJA" (also known as the "Bipartisan Infrastructure Law" (BIL)) became law on November 15, 2021, and it authorized funding for Federal transportation programs for federal fiscal years 2022-2026. The IIJA effectively replaced the Fixing America's Surface Transportation Act (FAST Act) and the prior infrastructure act Moving Ahead for Progress in the 21st Century Act (MAP-21). The IIJA continues the Metropolitan Planning Program, which establishes a cooperative, continuous, and comprehensive framework for making transportation investment decisions in metropolitan areas. Program oversight is a joint FHWA and FTA responsibility.

The IIJA retains FAST Act's ten planning factors. The MPO is required, per 23 USC 134(h)(1), to consider these factors when developing transportation plans, programs, and projects. The UPWP includes work activities to be accomplished over fiscal year 2027 which will strive to address these factors. The ten (10) factors are the following:

1. Support the economic vitality of the metropolitan area, especially by enabling global competitiveness, productivity, and efficiency;
2. Increase the safety of the transportation system for motorized and non-motorized users;
3. Increase the security of the transportation system for motorized and non-motorized users;
4. Increase the accessibility and mobility options available to people and for freight;
5. Protect and enhance the environment, promote energy conservation, improve the quality of life, and promote consistency between transportation improvements and State and local planned growth and economic development patterns;
6. Enhance the integration and connectivity of the transportation system, across and between modes, for people and freight;
7. Promote efficient system management and operation;
8. Emphasize the preservation of the existing transportation system;
9. Improve the resiliency and reliability of the transportation system and reduce or mitigate stormwater impacts of surface transportation; and
10. Enhance travel and tourism.

Set-Aside for Increasing Safe and Accessible Transportation Options

The IIJA requires each MPO to use at least 2.5% of its FHWA Metropolitan Planning Funds (estimated at $4,043.91 in PL funds for the GIAMPO FY 2027 UPWP) on specified planning activities to increase safe and accessible options for multiple travel modes for people of all ages and abilities.

GIAMPO will meet this requirement through eligible activities under the Short Range Planning and Administration/System Management elements/categories of the FY 2027 UPWP. These activities include, but are not limited to, the following: through supporting the Non-Motorized subcommittee, collecting and maintaining bicycle and pedestrian counts on multi-use trails and/or sidepaths, maintaining and evaluating bicycle and pedestrian crashes, and coordinating with City of Grand Island staff on the review of transportation projects and subdivision plans (this review recognizes the City's Complete Streets policy and guide).

Ensuring Reliance Upon Sound Economic Analysis

In January 2025, the USDOT issued DOT Order 2100.7 – Ensuring Reliance Upon Sound Economic Analysis in Department of Transportation Policies, Programs, and Activities. This Order updates and resets the principles and standards underpinning USDOT policies, programs, and activities to mandate reliance on rigorous economic analysis and positive cost-benefit calculations and ensure that all DOT grants, loans, contracts, and DOT-supported or -assisted State contracts bolster the American economy and bene fit the American people.

The Policies section of this Order includes various principles to govern the implementation and administration of all DOT policies, programs, and activities. GIAMPO will strive to carry out these principles in the applicable activities of its planning work.

FY 2026 GIAMPO Accomplishments

The items listed below are the major activities completed during the previous fiscal year:

- Approved amendments and/or administrative modifications to the 2050 Long Range Transportation Plan, FY 2026-2030 Transportation Improvement Program, and FY 2026 Unified Planning Work Program
- Adopted the FY 2027-2031 Transportation Improvement Program and FY 2027 Unified Planning Work Program for the GIAMPO Metropolitan Planning Area
- Adopted the MPO targets for CY 2026 safety performance measures (PM-1)
- Adopted the 2050 Long Range Transportation Plan and completed an update of the Travel Demand Model
- Approval of the update to the National Functional Classification of the Grand Island Urban Area
- Continued development and maintenance of planning data repository/GIS datasets

MPO FY 2027 Work Elements

The following pages detail the work elements that GIAMPO will undertake in FY 2027. These elements are divided into Unified Planning Work Program, Transportation Improvement Program, Public Participation Plan, Short Range Planning Activities, Long Range Transportation Plan, Transit Planning, and Administration/System Management.

Element A - Unified Planning Work Program (UPWP)

Purpose:

Develop and maintain the annual UPWP and budget

Previous Work:

- Monitored and maintained the FY 2026 UPWP
- Developed the FY 2026 UPWP
- Prepared quarterly progress reports and reimbursement requests to NDOT

Activities:

- Maintain the FY 2027 UPWP and budget, and amend the work program and budget through amendments or administrative modifications as needed
- Manage the GIAMPO funding streams and track the status of the UPWP budget and activities
- Prepare quarterly progress reports that document activities accomplished and associated with the UPWP work elements
- Prepare and submit quarterly reimbursement requests to NDOT
- Coordinate GIAMPO's annual budget with the City of Grand Island's annual budget
- Maintain the annual FHWA PL grant contract and any subsequent amendments
- Coordinate with planning partners regarding UPWP activities
- Prepare a "DRAFT" FY 2028 UPWP and budget
- Finalize and adopt the FY 2028 UPWP and budget

Work Products:

- Monitoring the FY 2027 UPWP and budget
- Quarterly progress reports and reimbursement requests
- Amendments and administration modifications to the FY 2027 UPWP as needed
- Annual "DRAFT" FY 2028 UPWP
- Annual "FINAL" FY 2028 UPWP

Budget - 225 MPO Program Manager Hours

Unified Planning Work Program Tasks	Costs	Schedule
Quarterly Progress Reports and Reimbursement Requests	$4,803.09	Quarterly
FY 2027 UPWP Budget Amendments/Admin Modifications	$3,602.31	Ongoing
"DRAFT" FY 2028 UPWP	$10,806.93	3rd/4th Quarters

Unified Planning Work Program Tasks	Costs	Schedule
"FINAL" FY 2028 UPWP	$2,401.54	4th Quarter
Other Activities (e.g., manage funding streams and budget)	$2,401.54	Ongoing
Other Direct	$1,000.00	
Total Budget	**$25,015.41**	

Element B - Transportation Improvement Program (TIP)

Purpose:

Develop, maintain, and monitor a five-year program of transportation projects and the financial plan that demonstrates the program can reasonably be implemented. GIAMPO will monitor the program, and will also continue the effort to gain public input on significant projects, and will provide mechanisms to inform the public of the funding availability for federal, state, and local projects.

Previous Work:

- Monitored and maintained the FY 2026-2030 TIP
- Developed the FY 2027-2031 TIP
- Prepared the Annual Listing of Federally Obligated Projects for FY 2025

Activities:

- Develop the Annual Listing of Federally Obligated Projects for FY 2026
- Work with the City of Grand Island staff in developing the City's one and six street improvement plan for 2027
- Monitor the status of projects in the FY 2027-2031 TIP
- Maintain, revise, and amend the FY 2027-2031 TIP through amendments and administrative modifications as needed
- Program Carbon Reduction Program funds in coordination with NDOT as needed
- Staff involvement on project related activities ensuring issues are properly identified and adequately addressed for timely implementation
- Coordinate with planning partners regarding TIP activities
- Prepare the "DRAFT" FY 2028-2032 TIP, which includes the coordination of the self-certification of the MPO Planning Process as required
- Finalize and adopt the FY 2028-2032 TIP

Work Products:

- Annual Listing of Federally Obligated Projects for FY 2026
- Amendments and administrative modifications to the FY 2027-2031 TIP as needed
- "DRAFT" FY 2028-2032 TIP
- "FINAL" FY 2028-2032 TIP

Budget - 200 MPO Program Manager Hours

Transportation Improvement Program Tasks	Costs	Schedule
Annual Listing of Federally Obligated Projects for FY 2026	$1,067.36	2nd Quarter

Transportation Improvement Program Tasks	Costs	Schedule
FY 2027-2031 TIP Amendments/Admin Modifications	$2,134.70	Ongoing
Grand Island's 1 and 6 Year Street Improvement Plan	$2,134.70	1st Quarter
"DRAFT" FY 2028-2032 TIP	$10,673.52	3rd/4th Quarters
"FINAL" FY 2028-2032 TIP	$2,134.70	4th Quarter
Other Activities (e.g., monitor FY 2027-2031 TIP)	$3,202.06	Ongoing
Other Direct	$1,000.00	
Total Budget	**$22,347.04**	

Element C - Public Participation Plan (PPP)

Purpose:

Conduct public involvement activities in accordance with the Public Participation Plan (PPP) to effectively and continuously engage public input for the transportation planning process.

Previous Work:

- Continued making updates and enhancements to the GIAMPO website
- Published notices for meetings and/or public comment periods of MPO work products
- Conducted public comment periods for MPO work products

Activities:

- Continuing education about the MPO and the purpose of the MPO. This will be done with media interviews, GITV, and public speaking engagements with civic groups, as requested.
- Develop publications (e.g., pamphlets, handouts, brochures) about the MPO planning process and products as needed
- The GIAMPO website will be maintained and updated for meeting notices, agendas, and/or minutes, and other information regarding transportation planning activities that affect the region.
- Examine options for displaying GIAMPO Geographical Information System (GIS) data on the web page
- Maintenance and updating of social media sites such as Facebook and X (formerly Twitter) to inform interested parties on transportation planning activities
- Attend public information meetings for transportation improvement projects and/or studies (as needed)
- Conduct public comment periods for MPO work products (e.g., UPWP and TIP)
- Publish notices for meetings and/or public comment periods of MPO work products (e.g., UPWP and TIP)
- Maintain the GIAMPO stakeholder contact list
- Amend and revise the current Public Participation Plan as needed
- Maintain the Title VI Implementation Plan and any subsequent updates as needed
- Maintain the ADA Self-Evaluation and Transition Plan and any subsequent updates as needed

- Maintain the Limited English Proficiency Plan and any subsequent updates as needed

Work Products

- Continue to update GIAMPO website
- Continue to update social media sites
- Amendments/administrative modifications to the current Public Participation Plan as needed

Budget - 145 MPO Program Manager Hours

Public Participation Plan Tasks	Costs	Schedule
Title VI Mitigation/Assessment	$3,095.32	Ongoing
PPP Review	$3,095.32	Ongoing
Website Development/Maintenance	$3,095.32	Ongoing
MPO Education	$2,321.49	Ongoing
Other Activities (e.g., public notices)	$3,869.15	Ongoing
Other Direct (e.g., advertising)	$1,500.00	
Total Budget	**$16,976.60**	

Element D - Short Range Planning

Purpose:

Carry out ongoing short range planning activities like mapping, data collection and maintenance, air quality, highway functional classification, and performance measures.

Previous Work:

- Adopted the MPO targets for CY 2025 safety performance measures (PM-1)
- Approval of the update to the National Functional Classification of the Grand Island Urban Area
- Data interpretation
- Compiled data for GIAMPO planning area
- Developed a dataset for the City Geographic System (GIS) relating to crash data for 2024
- Prepared maps for FY 2027-2031 TIP
- Collected bicycle and pedestrians counts on multi-use trails

Activities:

- Coordinate with NDOT and other agencies in obtaining data for the GIAMPO planning area
- Continue to develop or maintain a planning data repository for the GIAMPO planning area (e.g., demographics, socioeconomic, traffic counts, crashes)
- Work with City of Grand Island's GIS Coordinator to develop and/or update datasets for the City Geographical Information System (GIS) including roads, sidewalks, bicycle routes, trails, traffic counts, crashes, etc.

- Utilize GIS for map production, land use planning, socio-economic data analysis, and traffic model interfacing
- Work with City of Grand Island's GIS Coordinator to prepare maps for analysis, presentation, and MPO work products
- Assist NDOT in Highway Performance Management System (HPMS) data collection (e.g., traffic data collection)
- Provide technical assistance to local and state jurisdictions for their transportation projects as needed
- Perform the following activities relating to performance measures:
    - Develop or update performance measures and targets in coordination with FHWA, FTA, and NDOT relating to safety, infrastructure condition, system operations performance, air quality, and asset management
    - Conduct data collection and analysis related to transportation performance measures
- Collect and maintain bicycle and pedestrian counts on multi-use trails and/or sidepaths
- Coordinate with the City of Grand Island staff in preparing applications for funds such as Recreational Trails Program and Statewide Transportation Alternatives Program
- Coordinate with City of Grand Island staff on the review of transportation projects and subdivision plans. This review recognizes the City's Complete Streets policy and guide.
- Coordinate with NDOT on statewide plans and studies
- Analyze particular Census datasets as it becomes available
- Review and update the Highway Functional Classification System in coordination with NDOT as needed

Work Products

- Performance measures and targets
- Planning data repository/GIS datasets

Budget - 400 MPO Program Manager Hours

Short Range Planning Tasks	Costs	Schedule
Performance Measures	$8,538.81	Ongoing
Data Collection	$8,538.81	Ongoing
Planning Database Repository/GIS Datasets and Mapping	$14,942.93	Ongoing
Other Activities (e.g., review and update the Highway Functional Classification in coordination with NDOT)	$10,673.52	Ongoing
Other Direct (bicycle and pedestrian traffic equipment, supplies/parts, and annual software subscription)	$6,250.00	
Total Budget	**$48,944.07***	

* The IIJA requires each MPO to use at least 2.5% of its FHWA Metropolitan Planning Funds (estimated at $4,043.91 in PL funds for the GIAMPO FY 2027 UPWP) on specified planning activities to increase safe and accessible options for multiple travel modes for people of all ages and abilities. GIAMPO will meet this requirement through eligible activities under the Short Range Planning element/category (at least $2,391.00 in PL funds spent) and Administration/System Management element/category (at least $1,708.00 in PL funds spent) of the FY 2027 UPWP.

Element E – Long Range Transportation Plan (LRTP)

Purpose:

Implement and maintain the LRTP with regards to the intent and requirements of the current federal transportation bill and guidance by the FHWA, FTA, and NDOT. This work element will support transportation activities recommended by the LRTP that lead to the development of an integrated multimodal transportation system to facilitate the safe and efficient movement of people and goods.

Previous Work:

- Reviewed TIP projects to ensure that TIP was consistent with the current LRTP
- Amended and revised the current LRTP
- Adopted the 2050 Long Range Transportation Plan and completed an update of the Travel Demand Model

Activities:

- Amend and/or revise the current LRTP as necessary
- Monitor and revise the GIAMPO Bicycle and Pedestrian Master Plan as needed
- Maintain and refine the current regional Travel Demand Model (TDM) as needed
- Analyze socioeconomic changes and land use proposals since the adoption of the current LRTP
- Continue to develop environmental database to be used in conjunction with the LRTP objectives (ongoing as data is available)
- Coordinate federal performance measures with FHWA, FTA, and NDOT and continue working on the performance monitoring and reporting required by the IIJA relating to the LRTP
- Conduct activities relating to the transportation planning services on-call
- Assist NDOT with statewide Long Range Transportation Plan and Freight Plan as needed
- Coordinate the LRTP with the Comprehensive Plan for the City of Grand Island and Hall County as needed

Work Products:

- Current LRTP amendments and/or revisions
- Current Travel Demand Model maintenance

Budget- 200 MPO Program Manager Hours

Long Range Transportation Plan Tasks*	Costs	Schedule
Amendment and/or Revisions to the Current LRTP	$4,269.41	Ongoing
Travel Demand Model Maintenance	$1,067.35	Ongoing
Transportation Planning Services On-Call - GIAMPO Staff	$2,134.70	Ongoing
Other Activities	$13,875.58	Ongoing
Transportation Planning Services On-Call - Professional Services**	$75,000.00	Ongoing

Long Range Transportation Plan Tasks*	Costs	Schedule
Other Direct	$1,000.00	
Total Budget	**$97,347.04**	

* MPOs engaging consultants to perform planning related projects or services must adhere to the Consultant Procurement and Agreement Procedure for Federal-aid Projects outlined in the LPA Guidelines Manual for Federal-aid projects.

** Includes $40,000.00 of FHWA PL Funds and $20,000.00 of FTA Section 5305 for Transportation Planning Services On-Call - Professional Services.

Element F - Transit Planning

Purpose:

This work element will conduct and coordinate the planning activities of the City Transit Program to meet applicable federal, state, and municipal requirements.

Previous Work:

- Prepared transit elements for the FY 2027 UPWP and FY 2027-2031 TIP
- Reviewed the targets of the Transit Asset Management performance measures and transit safety performance measures for CRANE Public Transit
- Provided support to the update of the LRTP

Activities:

- Provide support for the development of FY 2028 UPWP and FY 2028-2032 TIP such as the transit elements of these documents
- Coordinate amendments/revisions to the FY 2027 UPWP, FY 2027-2031 TIP, current LRTP such as the transit-related changes to these documents as needed
- Perform the following activities relating to performance measures:
  - Establish or update performance measures and targets in coordination with FTA, NDOT, and the City of Grand Island relating to transit asset management and safety
  - Conduct data collection and analysis related to transit performance measures
- Evaluate and track transit services and activities (e.g., identify gaps, monitor ridership)
- Maintain the annual FTA Section 5305 grant contract and any subsequent amendments
- Attend relevant trainings, workshops, conferences, webinars, and other educational opportunities that include; but not limited to:
  - National Transit Institute
  - FTA
  - NDOT
- Prepare for and/or attend relevant transit-related meetings
- Conduct activities relating to the transportation planning services on-call
- Provide support to FTA grants for transit services in the Grand Island urbanized area
- Prepare quarterly progress reports and reimbursement requests (transit-related) to NDOT
- Coordinate and/or review transit-related plans, studies, and documents for the City of Grand Island (CRANE Public Transit) and NDOT

- Coordinate with the City of Grand Island Transit Program on safety data collection as needed
- Assist the City of Grand Island Transit Program with the implementation of the Transit Development Plan

Work Products:

- Performance measures and targets
- Transit elements of the FY 2028 UPWP and FY 2028-2032 TIP

Budget - 175 MPO Program Manager Hours

Transit Planning Tasks*	Costs	Schedule
Performance Measures	$933.93	2nd/3rd Quarters
Transit Elements of UPWP and TIP	$4,669.67	3rd/4th Quarters
Data Collection and Analysis	$6,537.53	Ongoing
Other Activities (e.g., transit-related meetings)	$6,537.53	Ongoing
Other Direct (Travel, Training, Computer Hardware/Equipment, Misc.)**	$8,000.00	
Total Budget	**$26,678.66**	

* Element E – Long Range Transportation Plan (LRTP) shows $75,000.00 for the budget of the Transportation Planning Services On-Call - Professional Services. As indicated in this element, the funding for the budget of the Transportation Planning Services On-Call - Professional Services includes $20,000.00 of FTA Section 5305 Funds.

** Computer Hardware/Equipment includes purchasing a replacement of a laptop computer for MPO staff. This replacement will include purchasing laptop accessories and software as needed. The total cost estimate for this replacement is estimated at $7,000.00.

Element G - Administration/System Management

Purpose:

Carry out the administrative duties of the MPO. Activities include organizing meetings, producing agenda, minutes, committee support, coordination of agencies, and the general administration of the MPO. In addition, attend various meetings, conferences, workshops and training.

Previous Work:

- Held Policy Board, TAC, and Non-Motorized Subcommittee meetings, including preparing agendas, minutes, and/or supporting documents
- Set meeting schedules for the Policy Board and TAC for calendar year 2026
- Held GIAMPO staff meetings, including preparing agendas and supporting documents
- Attended relevant trainings/workshops/ webinars and transportation-relating meetings

Activities:

- Support the Policy Board and TAC, which includes the following detailed activities and all other related activities:
  - Develop, compile, and distribute meeting packets, including agendas, staff reports, and any additional information

    - Prepare presentations for meetings as needed
    - Record and transcribe meeting minutes
    - Provide training for new Policy Board and TAC members as needed
    - Maintain Policy Board and TAC bylaws
    - Maintain membership and contact lists
- Support the Non-Motorized Subcommittee (TAC subcommittee), which includes the following detailed activities and all other related activities:
    - Develop and distribute meeting agendas and other information
    - Prepare presentations for meetings as needed
    - Maintain membership and contacts
- Attend relevant trainings, workshops, conferences, webinars, and other educational opportunities that include; but not limited to:
    - National Highway Institute
    - FHWA
    - NDOT
    - Nebraska Chapter of American Planning Association annual conference and other workshops
    - Nebraska Chapter of American Planning Association Fall Symposium
    - Association of Metropolitan Planning Organizations
    - Institute of Transportation Engineers
    - Transportation Research Board
- Prepare for and/or attend relevant transportation-related meetings that include; but not limited to:
    - GIAMPO staff meetings
    - MPO Coordination meetings
    - NDOT and/or FHWA-related meetings
- Comply with federal and state MPO certification requirements and review federal/state policies and guidance regarding metropolitan transportation planning and incorporate changes as necessary
- Continue to evaluate the DOT Order 2100.7 (issued by USDOT in January 2025) regarding updates on activities in future work programs
- Review and certify the transportation planning process
- Complete timesheets to include with quarterly reimbursement requests
- Prepare for and/or attend employee-related activities such as performance evaluation, work benefits, etc.
- Perform other administrative duties such as maintaining GIAMPO-related records, providing GIAMPO-related documents to the City of Grand Island Finance Department for the annual city audit, updating agreements as needed, etc.
- Purchase TransCAD technical support and software maintenance for a period of one year

Work Products:

- Meeting agendas, minutes, support documents, and/or presentations for Policy Board, TAC, and Non-Motorized Subcommittee
- General Administration of the established 3-C Transportation Planning Process for GIAMPO. This includes attending educational opportunities, transportation-related meetings, and employee-related activities.

Budget - 610 MPO Program Manager/Admin Staff Hours

Administration/Systems Management Tasks	Costs	Schedule
Provide Support for Policy Board, TAC, & Subcommittees	$19,095.96	Ongoing
Meeting Minutes and Other Documentation	$9,547.98	Ongoing
General Administration of GIAMPO	$35,009.26	Ongoing
Other Direct		
Office Expenses*	$2,163.32	
Computer Services and Hardware/Equipment	$4,000.00	
Software Maintenance/Support TransCAD	$2,500.00	
Travel, Training, Conferences, & Mileage Reimbursement	$2,795.00	
Total Budget	**$75,111.52****	

* Office/operating expense include meeting expenses, office equipment and supplies, copier fees, postage, telephone, etc.

** The IIJA requires each MPO to use at least 2.5% of its FHWA Metropolitan Planning Funds (estimated at $4,043.91 in PL funds for the GIAMPO FY 2027 UPWP) on specified planning activities to increase safe and accessible options for multiple travel modes for people of all ages and abilities. GIAMPO will meet this requirement through eligible activities under the Short Range Planning element/category (at least $2,391.00 in PL funds spent) and Administration/System Management element/category (at least $1,708.00 in PL funds spent) of the FY 2027 UPWP.

Total UPWP Budget

It is anticipated that the cost of implementing this UPWP for GIAMPO will be **$312,420.34** during FY 2027. Based on the formula funding for MPOs in Nebraska, in FY 2027 GIAMPO is eligible for up to **$308,593.34** Federal Highway Planning funds and **68,182.15** Federal Transit Section 5305 funds for staffing and other expenses. The City of Grand Island, by agreement, provides at least a 20% match. Total revenue available for the MPO planning program equals **$470,969.37**.

Budget Table

Grand Island Area Metropolitan Planning Organization

DISTRIBUTION OF COSTS BY WORK ELEMENT

FY 2027 UPWP

FY 2027 FHWA PL AND FTA 5305 - PROGRAM COSTS

July 1, 2026 - June 30, 2027

Project Number - PLG-1 (64), Control Number - TBD, Agreement No. - TBD

Category	Cost Category	Est. Work Hours	Total	NE Federal 80%	Grand Island 20%	Total 100%
UPWP						
	Direct Labor - MPO Program Manager	225	15,633.00	12,506.40	3,126.60	15,633.00
	Fringe/Indirect - MPO Program Manager		8,382.41	6,705.93	1,676.48	8,382.41
	Other Direct		1,000.00	800.00	200.00	1,000.00
	Total Unified Planning Work Program		**$25,015.41**	**$20,012.33**	**$5,003.08**	**$25,015.41**
TIP						
	Direct Labor - MPO Program Manager	200	13,896.00	11,116.80	2,779.20	13,896.00
	Fringe/Indirect - MPO Program Manager		7,451.04	5,960.83	1,490.21	7,451.04
	Other Direct		1,000.00	800.00	200.00	1,000.00
	Total Transportation Improvement Program		**$22,347.04**	**$17,877.63**	**$4,469.41**	**$22,347.04**
PPP						
	Direct Labor - MPO Program Manager	145	10,074.60	8,059.68	2,014.92	10,074.60
	Fringe/Indirect - MPO Program Manager		5,402.00	4,321.60	1,080.40	5,402.00
	Other Direct		1,500.00	1,200.00	300.00	1,500.00
	Total Public Participation Plan		**$16,976.60**	**$13,581.28**	**$3,395.32**	**$16,976.60**
Short Range Planning*						
	Direct Labor - MPO Program Manager	400	27,792.00	22,233.60	5,558.40	27,792.00
	Fringe/Indirect - MPO Program Manager		14,902.07	11,921.66	2,980.41	14,902.07
	Other Direct		6,250.00	5,000.00	1,250.00	6,250.00
	Total Short Range Studies		**$48,944.07**	**$39,155.26**	**$9,788.81**	**$48,944.07**
LRTP						
	Direct Labor - MPO Program Manager	200	13,896.00	11,116.80	2,779.20	13,896.00
	Fringe/Indirect - MPO Program Manager		7,451.04	5,960.83	1,490.21	7,451.04
	Professional Services - Travel Demand Model (TDM) and LRTP Update****		0.00	0.00	0.00	0.00
	Professional Services - Transportation Planning Services On-Call		75,000.00	60,000.00	15,000.00	75,000.00
	Other Direct		1,000.00	800.00	200.00	1,000.00
	Total Long Range Transportation Plan		**$97,347.04**	**$77,877.63**	**$19,469.41**	**$97,347.04**
Transit Planning						
	Direct Labor - MPO Program Manager	175	12,159.00	9,727.20	2,431.80	12,159.00
	Fringe/Indirect - MPO Program Manager		6,519.66	5,215.73	1,303.93	6,519.66
	Other Direct		8,000.00	6,400.00	1,600.00	8,000.00
	Total Transit Planning		**$26,678.66**	**$21,342.93**	**$5,335.73**	**$26,678.66**
Administration/ System Management*	Direct Labor - MPO Program Manager	575	39,951.00	31,960.80	7,990.20	39,951.00
	Fringe/Indirect - MPO Program Manager		21,421.73	17,137.38	4,284.35	21,421.73
	Direct Labor - Administrative Assistance	35	1,727.60	1,382.08	345.52	1,727.60
	Fringe/Indirect - Administrative Assistance		552.87	442.30	110.57	552.87
Other Direct	Office Expenses		2,163.32	1,730.66	432.66	2,163.32
	Computer Services and Hardware/Equipment		4,000.00	3,200.00	800.00	4,000.00
	Software Maintenance/Support TransCAD		2,500.00	2,000.00	500.00	2,500.00
	Individual and Organizational Membership Fees		0.00	0.00	0.00	0.00
	Travel, Training, Conferences, & Mileage Reimbursement		2,795.00	2,236.00	559.00	2,795.00
	Total Administration/System Management		**$75,111.52**	**$60,089.22**	**$15,022.30**	**$75,111.52**

Category	Cost Category	Est. Work Hours	Total	NE Federal 80%	Grand Island 20%	Total 100%
FHWA 2027	Direct Labor FHWA	**1,780**	122,970.20	98,376.16	24,594.04	122,970.20
	Fringe/Indirect FHWA		65,563.16	52,450.53	13,112.63	65,563.16
	Other Direct (includes Professional Services in the LRTP element/category)		72,208.32	57,766.66	14,441.66	72,208.32
	Grand Total FHWA PL UPWP		**$260,741.68**	**$208,593.34**	**$52,148.34**	**$260,741.68**
FTA 2027	Direct Labor FTA	**175**	12,159.00	9,727.20	2,431.80	12,159.00
	Fringe/Indirect FTA		6,519.66	5,215.73	1,303.93	6,519.66
	Other Direct (includes Professional Services in the LRTP element/category)		33,000.00	26,400.00	6,600.00	33,000.00
	Grand Total FTA Section 5305 and 5307		**$51,678.66**	**$41,342.93**	**$10,335.73**	**$51,678.66**

NOTES:

Total Highway Planning Federal Highway Administration - FHWA PL	**$260,741.68**	**$208,593.34**	**$52,148.34**	**$260,741.68**
Total Transit Federal Transit Administration - FTA 5305	**$51,678.66**	**$41,342.93**	**$10,335.73**	**$51,678.66**
Total Transit Federal Transit Administration - FTA 5307	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Total FY 2027 UPWP	**$312,420.34**	**$249,936.27**	**$62,484.07**	**$312,420.34**
FHWA PL Available Revenue **	**$385,741.68**	**$308,593.34**	**$77,148.34**	**$385,741.68**
FTA 5305 Available Revenue***	**$85,227.69**	**$68,182.15**	**$17,045.54**	**$85,227.69**
FTA 5307 Available Revenue	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Remaining FHWA PL Funds	**$125,000.00**	**$100,000.00**	**$25,000.00**	**$125,000.00**
Remaining FTA 5305 Funds	**$33,549.03**	**$26,839.22**	**$6,709.81**	**$33,549.03**
Remaining FTA 5307 Funds	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Total Program Funds Remaining	**$158,549.03**	**$126,839.22**	**$31,709.81**	**$158,549.03**

* The FY 2027 UPWP is in compliance with the Infrastructure Investment and Jobs Act (IIJA) (Public Law 117-58, also known as the "Bipartisan Infrastructure Law" (BIL)), which requires each MPO to use at least 2.5% of its FHWA Metropolitan Planning Funds ($4,043.91 for GIAMPO) on specified planning activities to increase safe and accessible options for multiple travel modes for people of all ages and abilities. [BIL § 11201] GIAMPO will meet this requirement through eligible activities under the Short Range Planning and Administration/System Management elements/categories of the FY 2027 UPWP.

** FHWA PL Funds:

- FY 2027 Allocation - $195,569.53 (Even distribution - $40,000 and Population based distribution - $155,569.53 and Complete Streets funding - $4,043.91)
- FY 2026 Carryover - $108,979.90

*** FTA Section 5305 Funds:

- FY 2027 Allocation - $54,439.00
- FY 2026 Carryover - $13,743.15

R E S O L U T I O N 2026-149

WHEREAS, the Nebraska Department of Transportation has prepared a Planning Agreement for Fiscal Year 2027 for the City of Grand Island for the purpose of providing partial funding of Grand Island Area Metropolitan Planning Organization's (GIAMPO) transportation planning activities scheduled to be performed commencing July 1, 2026, as outlined in the Unified Planning Work Program attached to such agreements; and

WHEREAS, the estimated Federal participation under such agreement is $208,593.34 (80%) of Metropolitan Planning funds in accordance with 23 USC 104(d) for Fiscal Year 2027; and

WHEREAS, the local 20% funds would be the City's obligation is estimated at $52,148.34 and can be part of inkind services; and

WHEREAS, an agreement with the Nebraska Department of Transportation for Fiscal Year 2027 is required to proceed.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, the agreement with the Nebraska Department of Transportation for the purpose of providing partial funding of Grand Island Area Metropolitan Planning Organization's (GIAMPO) transportation planning activities scheduled to be performed commencing July 1, 2026, as outlined in the Unified Planning Work Program attached to such agreement is hereby approved.

BE IT FURTHER RESOLVED, that the Mayor is hereby authorized and directed to execute the Planning Agreement for Fiscal Year 2027 on behalf of the City of Grand Island and that the City Clerk shall store, retain, and make available for access all related and herein referenced documents in the same manner as contracts and agreements are retained.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____

Roger G. Steele, Mayor

Attest:

_____

Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.l.

Subject: #2026-150 - Approving Bid Award for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6

Staff Contact: Keith Kurz, PE- Public Works Director/City Engineer

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BACKGROUND: This project is to extend the existing 12" gravity sanitary sewer main 10,000 feet west along 13th Street to approximately ¼ mile east of 60th Road and will also construct a sanitary sewer liner system to multiple manholes downstream of a proposed force main system to prevent corrosion and protect existing infrastructure. The public gravity sanitary sewer system will end at the city's two-mile jurisdiction. A force main system will outlet to the above public gravity system and will be constructed with private funds to serve the redevelopment area at CAAAP.

During the 2024 Legislature Session LB600 the Municipality Infrastructure Aid Act was approved and signed into law. As a result of this act the City of Grand Island was able to apply for grant funds from the State of Nebraska to extend municipal infrastructure including sanitary sewer towards the Cornhusker Army Ammunition Plant (CAAAP). Hornady Manufacturing, Inc. partnered with the City to evaluate the feasibility of the sanitary sewer extension in anticipation of a grant application.

On October 22, 2024, via Resolution No. 2024-280, City Council approved a redevelopment plan relative to the extension and construction of sanitary sewer and water infrastructure and other utilities and improvements for CRA Areas No. 20, 22 and 25, at the CAAAP site in Hall County.

Also on October 22, 2024, via Resolution No. 2024-283, City Council approved the application for grant funds and to provide the local matching funds. The scope of the project was estimated at a cost of $2,235,041.40, with the grant structured to be a 25% local fund match of the grant request. The grant request was for $1,788,033.12, leaving the local match at $447,008.28 and being funded by Hornady.

On April 8, 2025, via Resolution No. 2025-120, City Council approved entering into a contract

with Hornady Manufacturing regarding the Municipal Infrastructure Grant.

On May 23, 2026 the Engineering Division of the Public Works Department advertised for bids for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6.

DISCUSSION: Four (4) bids were received and opened on June 2, 2026. The Engineering Division of the Public Works Department and the Purchasing Division of the City's Attorney's Office have reviewed the bids that were received and consider them to be fair and reasonable.

BIDDER	BASE BID
Midlands Contracting, Inc. of Kearney, NE	$1,672,352.45
The Diamond Engineering Co. of Grand Island, NE	$1,866,924.98
Van Kirk Contracting of Sutton, NE	$2,099,593.53
Myers Construction, Inc.	$2,090,793.83

FISCAL IMPACT: Funds will be paid out of 53030055-85213-53573.

ALTERNATIVES: It appears that the Council has the following alternatives concerning the issue at hand. The Council may:
1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION: City Administration recommends that the Council approve the bid award to Midlands Contracting, Inc. of Kearney, Nebraska in the amount of $1,672,352.45.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:
1. 2025-S-6 Contract- Midlands Contracting, Inc.
2. Resolution

CONTRACT AGREEMENT

THIS AGREEMENT made and entered into this ____ day of _____**, 2026**, by and between ***MIDLANDS CONTRACTING, INC.***, hereinafter called the Contractor, and the City of Grand Island, Nebraska, hereinafter called the City.

WITNESSETH:

THAT, WHEREAS, in accordance with law, the City has caused contract documents to be prepared and an advertisement calling for bids to be published, for construction of **13TH STREET SANITARY SEWER MAIN EXTENSION- ENGLEMAN ROAD TO 60TH ROAD; PROJECT NO. 2025-S-6**; and

WHEREAS, the City, in the manner prescribed by law, has publicly opened, examined, and canvassed the proposals submitted, and has determined the aforesaid Contractor to be the lowest responsive bidder, and has duly awarded to the said Contractor a contract therefore, for the sum or sums named in the Contractor's bid, a copy thereof being attached to and made a part of this contract;

NOW, THEREFORE, in consideration of the compensation to be paid to the Contractor and of the mutual agreements herein contained, the parties have agreed and hereby agree, the City for itself and its successors, and the Contractor for itself or themselves, and its or their successors, as follows:

ARTICLE I. That the Contractor shall (a) furnish all tools, equipment, superintendence, transportation, and other construction materials, services and facilities; (b) furnish, as agent for the City, all materials, supplies and equipment specified and required to be incorporated in and form a permanent part of the completed work; (c) provide and perform all necessary labor; and (d) in a good substantial and workmanlike manner and in accordance with the requirements, stipulations, provisions, and conditions of the contract documents as listed in the attached General Specifications and Special Provisions, said documents forming the contract and being as fully a part thereof as if repeated verbatim herein, perform, execute, construct and complete all work included in and covered by the City's official award of this contract to the said Contractor, such award being based on the acceptance by the City of the Contractor's bid;

ARTICLE II. That the City shall pay to the contractor for the performance of the work embraced in this contract and the contractor will accept as full compensation therefore the sum (subject to adjustment as provided by the contract) of ***ONE MILLION SIX HUNDRED SEVENTY TWO THOUSAND THREE HUNDRED FIFTY TWO*** **AND 45/100 DOLLARS ($1,672,352.45)** for all services, materials, and work covered by and included in the contract award and designated in the foregoing Article I; payments thereof to be made in cash or its equivalent in the manner provided in the General Specifications.

ARTICLE III. The contractor hereby agrees to act as agent for the City in purchasing materials and supplies for the City for incorporation into the work of this project. The City shall be obligated to the vendor of the materials and supplies for the purchase price, but the contractor shall handle all payments hereunder on behalf of the City. The vendor shall make demand or claim for payment of the purchase price from the City by submitting an invoice to the contractor. Title to all materials and supplies purchased hereunder shall vest in the City directly from the vendor. Regardless of the method of payment, title shall vest immediately in the City. The contractor shall not acquire title to any materials and supplies incorporated into the project. All invoices shall bear the contractor's name as agent for the City. This paragraph will apply only to these materials and supplies actually incorporated into and becoming a part of the finished product of **13TH STREET SANITARY SEWER MAIN EXTENSION- ENGLEMAN ROAD TO 60TH ROAD; PROJECT NO. 2025-S-6**.

ARTICLE IV. All contract work shall be completed and accepted by January 15, 2027, which includes all seeded and sodded areas to be established.

ARTICLE V. It is understood and agreed that time is the essence of the contract. Should the Contractor fail to perform all of the work within the overall period of time stipulated in the Contract Agreement, the Contractor shall pay to the City, as liquidated damages and not as a penalty, **$500.00** per **calendar** day of default unless extensions of time granted by the City specifically provide for the waiving of liquidated damages.

The City shall have the right to deduct the liquidated damages from any moneys in its hands, otherwise due, or to become due, to the Contractor, or to use for and recover compensation for damages for non-performance of this contract within the time stipulated.

ARTICLE VI. The Contractor agrees to comply with all applicable State fair labor standards in the execution of this contract as required by Section 73-102, R.R.S. 1943. The Contractor further agrees to comply with the provisions of Section 48-657, R.R.S. 1943, pertaining to contributions to the Unemployment Compensation Fund of the State of Nebraska. During the performance of this contract, the contractor and all subcontractors agree not to discriminate in hiring or any other employment practice on the basis of race, color, religion, sex, national origin, age or disability. The Contractor agrees to comply with all applicable Local, State and Federal rules and regulations.

ARTICLE VII. GRATUITIES AND KICKBACKS: City Code states that it is unethical for any person to offer, give, or agree to give any City employee or former City employee, or for any City employee or former City employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore. It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract to order.

ARTICLE VIII. The City of Grand Island, Nebraska operates on a fiscal year beginning October 1st and ending on the following September 30th. It is understood and agreed that any portion of this agreement which will be performed in a future fiscal year is contingent upon the City Council adopting budget statements and appropriations sufficient to fund such performance.

ARTICLE IX. FAIR EMPLOYMENT PRACTICES: Each proposer agrees that they will not discriminate against any employee or applicant for employment because of age, race, color, religious creed, ancestry, handicap, sex or political affiliation.

ARTICLE X. LB 403: Every public contractor and his, her or its subcontracors who are awarded an agreement by the City for the physical performance of services within the State of Nebraska shall register with and use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

ARTICLE XI. INDEMNIFICATION: Bidder does hereby covenant and agree to indemnify, defend and hold harmless the City of Grand Island, their officers, directors, employees, agents and representatives, from and against all claims, demands, losses, suits, damages, liabilities, costs and expenses (including reasonable attorneys' fees) arising out of or relating to any claim, demand or judgment for property loss or damage (including loss of use of the Facilities), and/or personal injury, including death, arising out of the Products and Services furnished hereunder by Bidder and Bidder's Personnel except to the extent same is caused by the negligence or reckless conduct of City or its employees or agents.
City is not responsible for any equipment, furnishings, supplies or other property or products owned by Bidder and used or stored at the Facilities, nor is it responsible for damage resulting from power failure, flood, fire, explosion or other similar causes.

The provisions requiring the furnishing of personal injury liability or property damage liability insurance shall not be construed to affect or impair the generality of the forgoing.
The successful Bidder shall represent and warrant in the contract that the components of this RFP to be purchased for the Facilities shall not violate or infringe upon any patent, copyright, trademark, trade secret or other intellectual or proprietary right of any third party. The Bidder shall agree to defend, protect

and hold harmless City and its related parties from and against any and all liabilities, actions, losses, awards, damages, costs, claims or expenses including reasonable attorneys' fees incurred by them as a result of any claim that the components of this RFP to be purchased for the Facilities are illegal or infringe upon any third party patent, copyright, trademark, trade secret or other intellectual or proprietary right.

ARTICLE XII. FEDERAL FUNDING CONFLICT OF INTEREST:

(1) The contractor, subcontractor, employee, or consultant has certified that, to the best of its knowledge and belief, there are no relevant facts or circumstances that could give rise to an organizational or personal conflict of interest (see FAR subpart 9.5 for organizational conflicts of interest) (or apparent conflict of interest) for the organization or any of its staff, and that the contractor, subcontractor, employee, or consultant has disclosed all such relevant information if such a conflict of interest appears to exist to a reasonable person with knowledge of the relevant facts (or if such a person would question the impartiality of the contractor, subcontractor, employee, or consultant). Conflicts may arise in the following situations:

(i) Unequal access to information—A potential contractor, subcontractor, employee, or consultant has access to non-public information through its performance on a government contract.

(ii) Biased ground rules—A potential contractor, subcontractor, employee, or consultant has worked, in one government contract, or program, on the basic structure or ground rules of another government contract.

(iii) Impaired objectivity—A potential contractor, subcontractor, employee, or consultant, or member of their immediate family (spouse, parent, or child) has financial or other interests that would impair, or give the appearance of impairing, impartial judgment in the evaluation of government programs, in offering advice or recommendations to the government, or in providing technical assistance or other services to recipients of Federal funds as part of its contractual responsibility. "Impaired objectivity" includes but is not limited to the following situations that would cause a reasonable person with knowledge of the relevant facts to question a person's objectivity:

(A) Financial interests or reasonably foreseeable financial interests in or in connection with products, property, or services that may be purchased by an educational agency, a person, organization, or institution in the course of implementing any program administered by the Department;

(B) Significant connections to teaching methodologies that might require or encourage the use of specific products, property, or services; or

(C) Significant identification with pedagogical or philosophical viewpoints that might require or encourage the use of a specific curriculum, specific products, property, or services.

(2) Offerors must provide the disclosure described above on any actual or potential conflict (or apparent conflict of interest) of interest regardless of their opinion that such a conflict or potential conflict (or apparent conflict of interest) would not impair their objectivity.

(3) In a case in which an actual or potential conflict (or apparent conflict of interest) is disclosed, the Department will take appropriate actions to eliminate or address the actual or potential conflict (or apparent conflict of interest), including but not limited to mitigating or neutralizing the conflict, when appropriate, through such means as ensuring a balance of views, disclosure with the appropriate disclaimers, or by restricting or modifying the work to be performed to avoid or reduce the conflict. In this clause, the term "potential conflict" means reasonably foreseeable conflict of interest.

(b) The contractor, subcontractor, employee, or consultant agrees that if "impaired objectivity", or an actual or potential conflict of interest (or apparent conflict of interest) is discovered after the award is made, it will make a full disclosure in writing to the contracting officer. This disclosure shall include a description of actions that the contractor has taken or proposes to take, after consultation with the contracting officer, to avoid, mitigate, or neutralize the actual or potential conflict (or apparent conflict of interest).

(c) Remedies. The Government may terminate this contract for convenience, in whole or in part, if it deems such termination necessary to avoid the appearance of a conflict of interest. If the contractor was aware of a potential conflict of interest prior to award or discovered an actual or potential conflict (or apparent conflict of interest) after award and did not disclose or misrepresented relevant information to the contracting officer, the Government may terminate the contract for default, or pursue such other remedies as may be permitted by law or this contract. These remedies include imprisonment for up to five years for violation of 18 U.S.C. 1001 and fines of up to $5000 for violation of 31 U.S.C. 3802. Further remedies include suspension or debarment from contracting with the Federal government. The contractor may also be required to reimburse the Department for costs the Department incurs arising from activities related to conflicts of interest. An example of such costs would be those incurred in processing Freedom of Information Act requests related to a conflict of interest.

(d) In cases where remedies short of termination have been applied, the contractor, subcontractor, employee, or consultant agrees to eliminate the organizational conflict of interest, or mitigate it to the satisfaction of the contracting officer.

(e) The contractor further agrees to insert in any subcontract or consultant agreement hereunder, provisions that conform substantially to the language of this clause, including specific mention of potential remedies and this paragraph (e).

IN WITNESS WHEREOF, the parties hereto have executed this Contract Agreement as of the date and year first above written.

MIDLANDS CONTRACTING, INC.

By _____ Date _____

Title _____

CITY OF GRAND ISLAND, NEBRASKA,

By _____ Date _____
Mayor

Attest: _____
City Clerk

The contract and bond are in due form according to law and are hereby approved.

_____ Date _____
Attorney for the City

APPENDIX A – TITLE VI NON-DISCRIMINATION -

During the performance of this contract, the contractor, for itself, its assignees and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

(1) **Compliance with Regulations:** The contractor shall comply with the Regulation relative to nondiscrimination in Federally-assisted programs of the Department of Transportation (hereinafter, "DOT") Title 49, Code of Federal Regulations, Part 21, and the Federal Highway Administration (hereinafter "FHWA") Title 23, Code of Federal Regulations, Part 200 as they may be amended from time to time, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.

(2) **Nondiscrimination:** The Contractor, with regard to the work performed by it during the contract, shall not discriminate on the grounds of race, color, or national origin, sex, age, and disability/handicap in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor shall not participate either directly or indirectly in the discrimination prohibited by 49 CFR, section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.

(3) **Solicitations for Subcontractors, Including Procurements of Materials and Equipment:** In all solicitations either by competitive bidding or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the contractor of the contractor's obligations under this contract and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin, sex, age, and disability/handicap.

(4) **Information and Reports:** The contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the City of Grand Island or the FHWA to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish this information the contractor shall so certify to the City of Grand Island, or the FHWA as appropriate, and shall set forth what efforts it has made to obtain the information.

(5) **Sanctions for Noncompliance:** In the event of the contractor's noncompliance with the nondiscrimination provisions of this contract, the City of Grand Island shall impose such contract sanctions as it or the FHWA may determine to be appropriate, including, but not limited to:

(a.) withholding of payments to the contractor under the contract until the contractor complies, and/or
(b.) cancellation, termination or suspension of the contract, in whole or in part.

(6) **Incorporation of Provisions:** The contractor shall include the provisions of paragraphs (1) through (6) in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto.

The contractor shall take such action with respect to any subcontract or procurement as the City of Grand Island or the FHWA may direct as a means of enforcing such provisions including sanctions for non-compliance: Provided, however, that, in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, the contractor may request the City of Grand Island to enter into such litigation to protect the interests of the City of Grand Island, and, in addition, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

R E S O L U T I O N 2026-150

WHEREAS, the City of Grand Island invited sealed bids for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6, according to plans and specifications on file with the Public Works Department; and

WHEREAS, on June 2, 2026 bids were received, opened, and reviewed; and

WHEREAS, Midlands Contracting, Inc. of Kearney, Nebraska submitted a bid in accordance with the terms of the advertisement of bids and plans and specifications and all other statutory requirements contained therein, such bid being in the amount of $1,672,352.45; and

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the bid of Midlands Contracting, Inc. of Kearney, Nebraska in the amount of $1,672,352.45 for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6 is hereby approved as the lowest responsible bid.

BE IT FURTHER RESOLVED, that the Mayor is hereby authorized and directed to execute such agreement on behalf of the City of Grand Island and that the City Clerk shall store, retain, and make available for access all related and herein referenced documents in the same manner as contracts and agreements are retained.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____
Roger G. Steele, Mayor

Attest:

_____
Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.m.

Subject: #2026-151 - Approval of Internet Service Contract with OPTK Networks

Staff Contact: Patrick Brown

BACKGROUND:

The City of Grand Island relies on reliable, high-speed Internet connectivity to support daily operations across municipal offices, public safety facilities, as well as wi-fi services. This service is essential for city staff to access cloud-based applications, conduct business communications, and provide public-facing connectivity to residents, as necessary. Maintaining a dedicated, high-capacity connection ensures continuity of services and operational efficiency across all city departments.

DISCUSSION:

City staff acquired three quotes from available Internet Service Providers, and after review, OPTK Networks provided the lowest bid that met city requirements in the amount of $775 per month. This new service agreement establishes an updated service contract to meet the City's growing needs and secures uninterrupted internet services for the City.

OPTK Networks will provide a dedicated 2 Gbps Internet connection to serve various city facilities. This level of bandwidth supports the current and increasing demand for data-intensive applications, cloud services, and communications throughout city operations.

FISCAL IMPACT:

The proposed contract with OPTK Networks is for a 36-month period payable in regular installments of $775, totaling $27,900 over the life of the contract. Funds for this purchase are available in account 60510001-85410

ALTERNATIVES:

It appears that the Council has the following alternatives concerning the issue at hand. The

Council may:

1. Approve the contract of $27,900 payable in 36 monthly installments of $775
2. Disapprove or /Deny
3. Postpone the issue to a future date
4. Take no action on the issue

RECOMMENDATION:

City Administration recommends that the Council approve the contract from OPTK Networks in the amount of $27,900 and authorize the IT Manager to sign the contract.

SAMPLE MOTION:

Approve the contract from OPTK Networks in the amount of $27,900, payable in monthly installments of $775 and authorize the IT Manager to sign the contract.

ATTACHMENTS:

1. Agreement
2. Resolution

Docusign Envelope ID: 86F431B8-568B-48A7-BA4A-EA7ADA01DD08

OPTK Networks

FROM:	TO:
OPTK Networks Attn: Jay Anderson 3800 NW 12th St, Lincoln, NE 68521 orders@optk.com (888) 893-2185	City of Grand Island 100 E 1st St Grand Island, NE 68801

CUSTOMER SERVICE ORDER

A Location
100 E 1st St
Grand Island, NE 68801

Z Location
206 S 13th St
Lincoln, NE 68508

Technical Contacts

ALOC:
Stephanie Gosda
stephanieg@grand-island.com

ZLOC:
OPTK NOC
noc@optk.com

PON:

Circuit ID: 195.EDIA.000001.NLK

Customer Desired Due Date:

Order Type	Term	Product	MRC	NRC	Construction
Change	36 Months	2 Gbps DIA	$775.00	$0.00	$0.00
		TOTAL:	$775.00	$0.00	$0.00

Special Instructions/Notes:

If you have any questions regarding this Service Order please reach out to: jay.anderson@optk.com

Terms and Conditions

The order does not include any applicable cross-connects or port charges unless otherwise noted.

Customer Order Subject to Master Services Agreement This Customer Order is subject to and governed by the terms and conditions of the Master Services Agreement including all Exhibits and Attachments thereto executed and in effect between the parties (the "MSA").

Dates The due date cannot be extended within three days of the confirmed due date. In addition, the date cannot be extended past 180 days of the confirmed date. After which point, the order will be deemed cancelled and any verifiable non-recoverable construction costs can be charged back to the Customer.

Applicable Taxes All charges for Service are net of Applicable Taxes as defined in the Master Services Agreement. To the extent that Customer is entitled to an exemption from any Applicable Taxes, Customer is responsible for presenting OPTK Networks with a valid exemption certificate.

Point of Entry Proposed pricing is quoted from the nearest OPTK Networks fiber location to the minimum point of entry for the proposed business. Any changes above the minimum scope of work can be quoted as special construction.

Billing Billings shall be prepared by OPTK Networks and submitted monthly. Payment may be made by check mailed to the following:

OPTK Networks
Attn: Accounts Receivable
3800 NW 12th St,
Lincoln, NE 68521
Wire/electronic payment may be arranged at Customer request by contacting OPTK Networks.

OPTK Networks Service Order From

By their signatures below the parties acknowledge and accept the terms of this Customer Order and certify that the individuals signing below are duly authorized to execute this Customer Order on behalf of their respective companies and all of their respective affiliates and subsidiaries.

City of Grand Island

Signature: _____

Printed Name: _____
Stephanie Gosda

Title: _____

Date: _____

NebraskaLink Holdings, LLC dba OPTK Networks

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Reviewed By: DocuSigned by: Mike Gabbert FF5582FF49FF441...

Reviewed By: DocuSigned by: Jay Anderson 7C818FAFBAC24E8...

Docusign Envelope ID: 86F431B8-568B-48A7-BA4A-EA7ADA01DD08

MASTER SERVICE AGREEMENT

THIS MASTER SERVICE AGREEMENT ("**Agreement**") is entered into this 25th day of February, 2026 ("**Effective Date**") by and between NebraskaLink Holdings, LLC d/b/a OPTK Networks ("**Supplier**") and _____ ("**Customer**").

ARTICLE 1. DEFINITIONS

"**Acceptable Use Policy" or "AUP"** shall mean a set of rules defined by Supplier that restrict the ways in which the network or system may be used. The NebraskaLink Holdings, LLC AUP can be found at: https://optk.com/general-policies-legal-aup.

"**Acceptance Letter**" shall mean a written communication from Supplier to Customer informing Customer of Supplier's acceptance of the Customer Service Order.

"**Affiliate**" shall mean an entity that now or in the future, directly or indirectly controls, is controlled by, or is under common control with, a party to this Agreement. For purposes of the foregoing, "control" shall mean the ownership of (i) greater than ten percent (10%) of the voting power to elect the directors of an entity, or (ii) greater than ten percent (10%) of the ownership interest in an entity.

"**Agreement Term**" shall have the meaning set forth in Section 4.1(A).

"**Applicable Taxes**" shall have the meaning set forth in Section 3.4(A).

"**Cancellation Charge**" shall mean the charge payable by Customer for cancellation of the Service pursuant to Section 3.7(A) below, as further described in the attached Service Schedule.

"**Customer Commit Date**" shall mean the date that Service will be available to Customer, as set forth in the Acceptance Letter.

"**Customer Service Order**" shall mean a request for Service submitted by Customer in the form designated by Supplier, a specimen copy of which is attached hereto as Exhibit A and shall be incorporated into this Agreement by reference.

"**Customer Premises**" shall mean any location or locations off of the Supplier Network selected by Customer to which Service will be delivered.

"**Customer Requested Date**" shall mean the date inserted by Customer into the Customer Service Order when Service is requested to be delivered by Supplier. Notwithstanding anything in this Agreement or any Customer Service Order to the contrary, Supplier shall not be obligated to deliver Service by the Customer Requested Date or any other date unless and until confirmed in writing by Supplier through the delivery to Customer of the Acceptance Letter.

"**Facilities**" shall mean any property owned, licensed or leased by Supplier or any of its Affiliates and used to deliver Service, including terminal and other equipment, conduit, fiber optic cable, optronics, wires, lines, ports, routers, switches, channel service units, data service units, cabinets, racks, private rooms and the like.

"**Force Majeure Event**" shall mean any event or circumstance or combination of events or circumstances that is beyond the reasonable control of the party sought to be held liable.

"**Governmental Authority**" shall mean any federal, state, regional, county, city, municipal, local, territorial, prefecture, or tribal government, whether foreign or domestic, or any department, agency, bureau, or other administrative or regulatory body obtaining authority from any of the foregoing, including, without limitation, courts, public utilities and communications authorities.

"**Month**" shall mean a period beginning at 12:00 AM in the Central time zone of the United States on the first day of the calendar month and ending at 12:00 AM in the Central time zone of the United States on the first day of the next calendar month.

"**Notice of Completion**" shall mean a written notice from Supplier that the Service has been installed and tested by Supplier and is functioning properly in accordance with the Service Delivery Requirement.

"**Scheduled Maintenance**" shall mean any preventative, routine or scheduled maintenance that is performed on a Service, Supplier's Facilities, the Supplier Network or any component thereof, that is reasonably likely to affect the Service, for which Supplier shall provide at least ten (10) days' notice of timing and scope to Customer.

"**Service**" shall mean any Supplier service described in the attached Service Schedule and identified on a particular line item of a Customer Service Order.

"**Service Charge**" shall mean charges for Service as generally described in the attached Service Schedule.

"**Service Commencement Date**" shall mean the first to occur of (i) the date set forth in any Notice of Completion, unless Customer notifies Supplier that the Service is not functioning properly as provided in Section 3.1 (or, if two or more Services are designated as "bundled" in any Customer Service Order, the date set forth in the Notice of Completion for all such Services); and (ii) the date Customer begins using the Service other than for testing purposes pursuant to Section 3.1.

"**Service Delivery Requirement**" shall mean the testing standard or other specification for the delivery of a Service as described in the attached Service Schedule.

"**Service Levels**" shall mean the specific remedies Supplier provides regarding installation and performance of Service as set forth in the attached Service Schedule.

"**Service Schedule**" shall mean the form attached to this Agreement as Exhibit B and shall be incorporated into this Agreement by reference.

"**Service Term**" shall mean the duration of time (measured starting on the Service Commencement Date) for which Service is ordered, as specified in the Customer Service Order. At the end of the Service Term, the Service shall automatically renew on a month-to-month basis until terminated by either party on thirty (30) days' notice.

"**Supplier Network**" shall mean the telecommunications network consisting of fibers and optical and transmission equipment which is owned and/or leased and operated and maintained by Supplier and its Affiliates.

"**Termination Charge**" shall mean the charge payable by Customer for termination of the Service pursuant to Section 3.7(B) below, as further described in the attached Service Schedule.

ARTICLE 2. DELIVERY OF SERVICE

2.1 **Submission of Customer Service Order(s)**. To order any Service, Customer shall submit a Customer Service Order requesting Service. The Customer Service Order and its backup detail must include a description of the Service, the Service Charges for Service, the applicable Service Term and the Customer Requested Date.

2.2 **Acceptance by Supplier**. Upon receipt of a Customer Service Order, if Supplier determines (in its sole discretion) to accept the Customer Service Order, Supplier will deliver an Acceptance Letter for the requested Service (or some portion of the Services). Supplier will become obligated to deliver ordered Service only if Supplier has delivered an Acceptance Letter for the Service.

2.3 **Customer Premises**. Customer shall allow Supplier access to the Customer Premises to the extent necessary (as reasonably determined by Supplier) for the installation, inspection and Scheduled Maintenance or emergency maintenance of Facilities relating to the Service. In the event of an emergency, Customer shall, upon notice from Supplier, allow access to the Customer Premises as soon as is reasonably practicable under the circumstances. Customer will be responsible for providing and maintaining, at its own expense, the level of power, heating and air conditioning necessary to maintain the proper environment for the Facilities on the Customer Premises. In the event Customer fails to do so, Customer shall reimburse Supplier for the actual cost of repairing or replacing any Facilities damaged or destroyed as a result of Customer's failure. Customer will provide a safe place to work and comply with all laws and regulations regarding the working conditions on the Customer Premises.

2.4 **Supplier Facilities**. Except as otherwise agreed, title to all Facilities shall remain with Supplier. Supplier will provide and maintain the Facilities in good working order. Customer shall not, and shall not permit others to, rearrange, disconnect, remove, attempt to repair, or otherwise tamper with any Facilities, without the prior written consent of Supplier. The Facilities shall not be used for any purpose other than that for which Supplier provides them. Customer shall not take any action that causes the imposition of any lien or encumbrance on the Facilities. In no event will Supplier be liable to Customer or any other person for interruption of Service or for any other loss, cost or damage caused by or related to improper use or maintenance of the Facilities by Customer or any third-party gaining access to the Facilities through Customer in violation of this Agreement, and Customer shall reimburse Supplier for any damages as a result thereof. Customer agrees (which agreement shall survive the expiration, termination or cancellation of any Customer Service Order) to allow Supplier to remove the Facilities from the Customer Premises:

(A) after termination, expiration or cancellation of the Service Term of any Service in connection with which the Facilities were used; or

(B) for repair, replacement or otherwise as Supplier may determine is necessary or desirable, but Supplier will use reasonable efforts to minimize disruptions to the Service caused thereby.

2.5 **Customer-Provided Equipment**. If requested by Customer, Supplier may, at its option, install certain Customer-provided communications equipment. Unless otherwise agreed by Supplier in writing, Supplier will not thereafter be responsible for the operation or maintenance of such Customer-provided equipment. Customer shall be solely responsible for the compliance of its own equipment with applicable standards and for obtaining any necessary approvals or authorizations prior to its use. Supplier will not be responsible for the transmission or reception of signals by Customer-provided equipment or for the quality of, or defects in, such transmission or reception. Customer shall ensure that Customer-provided equipment does not interfere with or otherwise degrade the operation of the Facilities or the Supplier Network. Supplier shall have full control over the configuration of the Supplier Network used in providing the Service and shall be entitled to alter the configuration.

2.6 **Representations and Warranties of Customer**. Customer represents and warrants that (i) it has the legal right and authority, and will maintain the legal right and authority during the Agreement Term, to install and use the Services as contemplated hereunder; (ii) the performance of Customer's obligations under this Agreement and use of Services will not violate any applicable law, rule or regulation or any applicable manufacturers' specifications or otherwise unreasonably interfere with Supplier's customers' use of the Services or Supplier Network, and (iii) Customer is authorized and has completed all required corporate actions necessary to execute this Agreement and applicable Customer Service Order(s).

2.7 **Representations and Warranties of Supplier**. Supplier represents and warrants that (i) it has the legal right and authority and will maintain the legal right and authority during

the Agreement Term, to provide the Services ordered by Customer hereunder; (ii) the performance of Supplier's obligations under this Agreement will not violate any applicable law, rule or regulation; and (iii) Supplier is authorized and has completed all required corporate actions necessary to execute this Agreement and applicable Customer Service Order(s).

ARTICLE 3. BILLING AND PAYMENT

3.1 **Commencement of Billing**. Upon installation and testing of the Service, Supplier will deliver to Customer a Notice of Completion. Upon receipt of the Notice of Completion, Customer shall have a period of seventy-two (72) hours to confirm that the Service has been installed and is properly functioning in accordance with the applicable Service Delivery Requirements. Unless Customer delivers written notice to Supplier within such seventy-two (72) hour period that the Service is not operating in accordance with the Service Delivery Requirements, Customer will be deemed to have accepted the Service and billing for all recurring charges shall commence on the applicable Service Commencement Date. In the event that Customer notifies Supplier within the time period stated above that the Service is not operating in accordance with the Service Delivery Requirements, then Supplier shall correct any deficiencies in the Service and deliver a new Notice of Completion to Customer, after which the process stated herein shall be repeated.

3.2 **Service Charges**.
(A) The types of Service Charges for each Service are generally described in the attached Service Schedule.

(B) In addition to the Service Charges described in the attached Service Schedule, in the event any Service requires Supplier to install additional infrastructure, cabling, electronics or other materials in the provision of the Service or for any other reason, then Supplier may invoice Customer for additional charges.

3.3 **Payment of Invoices**. Invoices for Services shall be delivered to and payable by Customer in accordance with the attached Service Schedule. All invoices are due forty-five (45) days after the date of invoice, unless otherwise provided in the attached Service Schedule or the relevant Customer Service Order. All payments shall be due and payable in U.S. Dollars, except as specified on a particular invoice. Past due amounts accrue interest at a rate of 1.5% per Month (or the highest rate allowed by law, whichever is less) beginning from the date first due until paid in full. Customer shall make all payments by check or wire transfer of immediately available funds pursuant to the payment instructions on such invoice.

3.4 **Taxes and Fees**.
(A) All charges for Service are net of Applicable Taxes (as defined below). Except for taxes based on Supplier's net income, Customer will be responsible for all applicable taxes that arise in any jurisdiction, including, without limitation, value added (VAT), goods and services (GST), consumption, sales, use, gross receipts, excise, access, bypass, franchise or other taxes, fees, duties, charges or surcharges, however designated, imposed on, incident to, or based upon the provision, sale or use of the Service (collectively "**Applicable Taxes**"). If Customer is or was required by law to make any deduction or withholding from any payment due hereunder to Supplier, then, notwithstanding anything to the contrary contained herein, the gross amount payable by Customer to Supplier shall be increased so that after any such deduction or withholding for Applicable Taxes, the net amount received by Supplier will not be less than Supplier would have received had no such deduction or withholding been required. If any taxing or Governmental Authority asserts that Customer should have made a deduction or withholding for or on account of any Applicable Taxes with respect to all or a portion of any payments made hereunder, or that Supplier should have collected certain Applicable Taxes from Customer which Supplier did not collect, Customer hereby agrees to indemnify Supplier for such Applicable Taxes and to hold Supplier harmless on an after-tax basis from and against any and all Applicable Taxes, interest or penalties levied or asserted in connection therewith. To the extent that Customer is or believes it is entitled to an exemption from any Applicable Taxes, Customer is responsible for presenting Supplier with a valid exemption certificate (in a form reasonably acceptable to Supplier). Supplier will give effect to any valid exemption certificate provided in accordance with the foregoing sentence to the extent it applies to any Service billed by Supplier to Customer only for the period following Supplier's receipt of such exemption certificate.

(B) Customer shall reimburse Supplier for any regulatory fees charged to Supplier by any Governmental Authority or agency, including, but not limited to, the U.S. Federal Communications Commission, for Customer's use of Service provided hereunder. In the event that any regulatory fees are imposed on Supplier in respect of Service provided hereunder (including, but not limited to, Interstate Telephone Service Provider regulatory fees and Universal Service Fund Contributions), Supplier shall provide Customer with an invoice for such regulatory fees along with supporting documentation and Customer shall pay such invoice within thirty (30) days of the date of such invoice.

3.5 **Regulatory and Legal Changes**. In the event of any change in applicable law, regulation, decision, rule or order that materially increases the costs or other terms of delivery of Service, Supplier and Customer will negotiate regarding the rates to be charged to Customer to reflect such increase in cost and, in the event that the parties are unable to reach agreement respecting new rates within thirty (30) days after Supplier's delivery of written notice requesting renegotiation, then (a) Supplier may pass such increased costs through to Customer, and (b) if Supplier elects to pass such increased costs through to Customer, Customer may terminate the affected Service without further liability, except for liabilities incurred prior to termination, by delivering written notice of termination no later than thirty (30) days after the effective date of the rate increase.

3.6 **Disputed Invoices**. If Customer reasonably disputes any portion of a Supplier invoice, Customer must pay the undisputed portion of the invoice and submit written notice of the claim (in a form reasonably requested by Supplier) for the disputed amount. All claims must be submitted to Supplier in

writing within ninety (90) days from the date of the invoice for such Services. Customer waives the right to dispute any charges not disputed within such ninety (90) day period. In the event that the dispute is resolved against Customer, Customer shall pay such amounts within the following invoice cycle interest at the rate referenced in Section 3.3.

3.7 **Cancellation and Termination Charges**.

(A) Customer may cancel a Service following Supplier's acceptance of the applicable Customer Service Order and prior to the Customer Commit Date upon prior written notice to Supplier (in a form reasonably requested by Supplier). In the event that Customer does so cancel, or in the event that the delivery of such Service is cancelled by Supplier prior to delivery of a Notice of Completion due to a failure of Customer to comply with the terms of this Agreement or any Customer Service Order, Customer shall pay Supplier a Cancellation Charge as specified in the attached Service Schedule. Customer's right to cancel any particular Service under this Section 3.7(A) shall automatically expire and shall no longer apply upon Supplier's delivery to Customer of a Notice of Completion for such Service.

(B) In addition to Customer's right of cancellation under Section 3.7(A) above, Customer may, at any time after the Notice of Completion has been delivered and prior to the expiration of the Service Term, terminate Service upon thirty (30) days' prior written notice to Supplier. In the event that Customer does so terminate, or in the event that the delivery of Service is terminated by Supplier during such period due to a failure of Customer to comply with the terms of this Agreement or any Customer Service Order, Customer shall pay Supplier a Termination Charge as specified in the attached Service Schedule.

3.8 **Fraudulent Use of Services**. Customer is responsible for all Service Charges attributable to Customer incurred with respect to Service, except those incurred as the result of fraudulent or unauthorized use of Service.

ARTICLE 4: TERM AND TERMINATION

4.1 **Term**.

(A) This Agreement shall become effective on the Effective Date and shall continue for the later to occur of (i) the date that is three (3) years after the Effective Date or (ii) the expiration date of the longest remaining Service Term ordered under Customer Service Order ("Agreement Term"), unless earlier terminated as provided herein or extended as provided in Section 4.1(B). ~~At the end of the initial Agreement Term, the Agreement Term shall automatically renew on a Month-to-Month basis until terminated by either party on thirty (30) days' notice.~~

(B) Except as otherwise set forth herein, Supplier shall deliver the Service for the entire duration of the Service Term, and Customer shall pay all Service Charges for delivery thereof through the end of the Service Term. To the extent that the Service Term for any Service extends beyond the Agreement Term, then this Agreement shall remain in full force and effect for such Service until the expiration or termination of such Service Term.

4.2 **Default By Customer**. If (i) Customer makes a general assignment for the benefit of its creditors, files a voluntary petition in bankruptcy or any petition or answer seeking, consenting to, or acquiescing in reorganization, arrangement, adjustment, composition, liquidation, dissolution or similar relief; (ii) an involuntary petition in bankruptcy or other insolvency protection against Customer is filed and not dismissed within sixty (60) days; (iii) Customer fails to make any payment required hereunder when due, and such failure continues for a period of five (5) business days after written notice from Supplier; (iv) Customer fails to observe and perform any material term of this Agreement (other than payment terms) and such failure continues for a period of thirty (30) days after written notice from Supplier; or (v) Customer has violated any law, rule, regulation or policy of any Government Authority related to the Services or Customer's use thereof, then Supplier may (A) terminate this Agreement and any Customer Service Order, in whole or in part, in which event Supplier shall have no further duties or obligations thereunder, and/or (B) suspend the provision of Services while the default is continuing, and/or (C) subject to Section 5.1, pursue any remedies Supplier may have under this Agreement, at law or in equity.

4.3 **Default By Supplier**. If (i) Supplier makes a general assignment for the benefit of its creditors, files a voluntary petition in bankruptcy or any petition or answer seeking, consenting to, or acquiescing in reorganization, arrangement, adjustment, composition, liquidation, dissolution or similar relief; (ii) an involuntary petition in bankruptcy or other insolvency protection against Supplier is filed and not dismissed within sixty (60) days; or (iii) Supplier fails to observe and perform any material term of this Agreement and such failure continues for a period of thirty (30) days after written notice from Customer; then Customer may: (A) terminate this Agreement and/or any Customer Service Order, in whole or in part, in which event Customer shall have no further duties or obligations thereunder, and/or (B) subject to Section 5.1, pursue any remedies Customer may have under this Agreement, at law or in equity.

ARTICLE 5. LIABILITIES AND INDEMNIFICATION

5.1 **No Special Damages**. NOTWITHSTANDING ANY OTHER PROVISION HEREOF, NEITHER PARTY SHALL BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES (INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOST PROFITS, LOST REVENUES, LOSS OF GOODWILL, LOSS OF ANTICIPATED SAVINGS, LOSS OF CUSTOMERS, LOSS OF DATA, INTERFERENCE WITH BUSINESS OR THE COST OF PURCHASING REPLACEMENT SERVICES) ARISING OUT OF THE PERFORMANCE OR FAILURE TO PERFORM UNDER THIS AGREEMENT OR ANY CUSTOMER SERVICE ORDER, WHETHER OR NOT CAUSED BY THE ACTS OR OMISSIONS OR NEGLIGENCE OF ITS EMPLOYEES OR AGENTS, AND REGARDLESS OF WHETHER SUCH PARTY HAS BEEN INFORMED OF THE POSSIBILITY OR THE LIKELIHOOD OF SUCH LOSSES.

5.2 **Limitation**. Supplier's sole liability and Customer's sole remedy for damages arising out of the furnishing or failure to furnish Service (including, but not limited to, mistakes, omission, interruptions, failure to transmit or establish connections, delays, errors or other defects) is limited to the Service Levels.

5.3 **Disclaimer of Warranties**. SUPPLIER MAKES NO OTHER WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED, EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE, EXCEPT THOSE EXPRESSLY SET FORTH IN THIS AGREEMENT OR THE ATTACHED SERVICE SCHEDULE.

5.4 **Indemnification**.
(A) Subject to Section 5.1, each party shall indemnify the other from any claims by third parties (including any Governmental Authority) and expenses including legal fees and court costs respecting (i) damage to tangible property, personal injury or death caused by such party's negligence or willful misconduct; or (ii) a breach by either party of Section 2.6 or 2.7 respectively. The Customer shall indemnify the Supplier from any claims by third parties (including any Governmental Authority) and expenses arising from Services.

(B) Each party agrees to promptly provide each other with notice of any claim which may result in an indemnification obligation hereunder. The indemnifying party may defend such claim with counsel of its own choosing provided that no settlement or compromise of any such claim shall occur without the consent of the indemnified party, which consent shall not be unreasonably withheld or delayed.

ARTICLE 6. SERVICE LEVELS

6.1 **Service Interruptions and Delivery**. To report issues related to Service performance, Customer may contact Supplier at the telephone number or email address provided by Supplier to Customer from time to time. In order for Supplier to investigate any reported issues, Customer agrees to provide Supplier with supporting information as reasonably requested by Supplier, which may include (as applicable), without limitation, circuit ID, circuit end-point(s), IP address(es), originating phone number and terminating phone number. In the event of a failure to deliver Service in accordance with the Service Levels, Customer's sole remedies are contained in the Service Levels applicable (if any) to the affected Service, as described in the attached Service Schedule.

ARTICLE 7. GENERAL TERMS

7.1 **Force Majeure**. Neither party shall be liable, nor shall any other remedy be extended, for any failure of performance or equipment due to a Force Majeure Event. The foregoing shall apply only if such causes arise after the Effective Date, are beyond the reasonable control of the party so affected and arise without such party's fault or negligence.

7.2 **Assignment**. Customer may not assign its rights and obligations under this Agreement or any Customer Service Order without the express prior written consent of Supplier. This Agreement and all obligations hereunder shall apply to any permitted transferees or assignees. Notwithstanding any assignment by Customer, Customer shall remain liable for the payment of all charges due under each Customer Service Order.

7.3 **Affiliates and Contractors**.
(A) Service may be provided to Customer pursuant to this Agreement by an Affiliate or contractor of Supplier. Customer shall comply with all requirements of such Affiliate or contractor as communicated to Customer by Supplier.

(B) The parties acknowledge and agree that Customer's Affiliates may purchase Service under this Agreement; provided, however, any such Customer Affiliate purchasing Service hereunder agrees that such Service is provided pursuant to and governed by the terms and conditions of this Agreement. Customer shall be jointly and severally liable for all claims and liabilities arising under this Agreement related to Service ordered by any Customer Affiliate, and any event of default under this Agreement by any Customer Affiliate shall also be deemed an event of default by Customer. Any reference to Customer in this Agreement with respect to Service ordered by a Customer Affiliate shall also be deemed a reference to the applicable Customer Affiliate.

(C) Notwithstanding anything in this Agreement to the contrary, either party may provide a copy of this Agreement to its Affiliate or such other party's Affiliate for purposes of this Section 7.3, without notice to, or consent of, the other party.

7.4 **Notices**. Notices hereunder shall be in writing and sufficient and received if delivered in person, or when sent via facsimile, pre-paid express courier, pre-paid certified mail (return receipt requested) (for United States correspondence), or electronic mail, addressed as follows:

IF TO SUPPLIER:

NebraskaLink Holdings, LLC d/b/a OPTK Networks
3800 NW 12th St.,
Lincoln, Nebraska 68521
Attn: Chief Executive Officer
Email: notices@optk.com

IF TO CUSTOMER:

_____

_____

_____

Attn: _____

Email: _____

Or at such other address as the party to whom notice is to be given may have furnished to the other party in writing in accordance herewith. All such notices shall be deemed to

have been given on (i) the date delivered if delivered personally, by express courier, or by pre-paid certified mail, or (ii) the date of transmission if delivered by facsimile or electronic mail (or the business day after transmission if transmitted on a weekend or legal holiday). Notwithstanding the foregoing, any notices delivered by Supplier to Customer in the normal course of providing Service hereunder shall be deemed properly given if delivered via any of the methods described above or via electronic mail to the email address listed on any Customer Service Order.

7.5 **Application of Tariffs**. Supplier may elect or be required to file with the appropriate regulatory agency tariffs respecting the delivery of certain Service. In the event that such tariffs are filed respecting Service ordered by Customer, then (to the extent such provisions are not inconsistent with the terms of a Customer Service Order) the terms set forth in the applicable tariff shall govern Supplier's delivery of, and Customer's consumption or use of, such Service.

7.6 **Data Protection**. During the performance of this Agreement, it may be necessary for Supplier to transfer, process and store billing and utilization data and other data necessary for Supplier's operation of its network and for the performance of its obligations under this Agreement. Customer hereby consents to Supplier's transfer, storage and processing of such data. This data will not be disclosed to third parties.

7.7 **Contents of Communications**. Supplier shall have no liability or responsibility for the content of any communications transmitted via the Service and Customer shall defend, indemnify and hold Supplier harmless from any and all claims (including claims by governmental entities seeking to impose penal sanctions) related to such content or for claims by third parties relating to Customer's use of Service.

7.8 **Content of the Internet**. Supplier does not operate or control the information, services, opinions or other content of the Internet, and Supplier makes no warranties or representations regarding any such information, services, opinions or other content. Customer agrees that it shall make no claim whatsoever against Supplier relating to the content of the Internet or respecting any information, product, service or software ordered through or provided by virtue of the Internet. Supplier reserves the right to take such measures as may be reasonably necessary, in Supplier's commercially reasonable discretion, to ensure security and continuity of service on the Supplier Network, including but not limited to identification and blocking or filtering of Internet traffic sources which Supplier, in its commercially reasonable discretion, deems to pose a security or operational risk or a violation of its AUP. Provided, however, that Supplier shall have no right in or to Customer's data, including no right to inspect such data. In addition, Customer understands that Supplier does not own or control other third-party networks outside of the Supplier Network, and Supplier is not responsible or liable for any filtering or access restrictions imposed by such networks or for the performance (or non-performance) within such networks or within interconnection points between the Supplier Network and other third-party networks.

7.9 **Marks and Publicity**. Neither party shall have the right to use the other party's or its Affiliates' trademarks, service marks or trade names or to otherwise refer to the other party in any marketing, promotional or advertising materials or activities, except as may be agreed in advance in writing by the parties. Neither party shall issue any press release relating to any contractual relationship between Supplier and Customer, except as may be required by law or agreed between the parties in writing.

7.10 **Non-Disclosure**. Any information or documentation disclosed between the parties during the performance of this Agreement shall be subject to the terms and conditions of the applicable non-disclosure or confidentiality agreement then in effect between the parties.

7.11 **Governing Law and Venue**. This Agreement shall be governed and construed in accordance with the laws of the State of Nebraska, without regard to its choice of law rules. Each of the parties hereby consents to the non-exclusive jurisdiction and venue of the federal and state courts in Lancaster County, Nebraska in any suit or proceeding arising out of or relating to this Agreement or the transactions contemplated hereby.

7.12 **Entire Agreement**. This Agreement, including the Service Schedule attached hereto and Customer Service Order(s) executed hereunder, constitutes the entire and final agreement and understanding between the parties with respect to the Service and supersedes all prior agreements relating to the Service, which are of no further force or effect.

7.13 **Order of Precedence**. In the event of any conflict between this Agreement and the terms and conditions of the attached Service Schedule and/or a Customer Service Order, the order of precedence is as follows: (1) the Customer Service Order, (2) the Service Schedule, and (3) this Agreement.

7.14 **Survival**. The provisions of this Article 7 and Articles 3, 5, 6 and 7, and any other provisions of this Agreement that by their nature are meant to survive the expiration or termination of this Agreement, shall survive the expiration or termination of this Agreement.

7.15 **Relationship of the Parties**. The relationship between Customer and Supplier shall be as independent contractors and shall not be that of partners, agents, or joint venturers for one another, and nothing contained in this Agreement shall be deemed to constitute a partnership or agency agreement between them for any purposes, including, without limitation, for federal income tax purposes.

7.16 **Severability; Waiver**. In the event any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, such offending provision(s) shall be stricken and the remainder of this Agreement shall remain legal, valid and binding. The failure by either Party to exercise or enforce any right conferred by this Agreement shall not be deemed to be a waiver of any such right nor to operate so as to bar the exercise or enforcement of any such or other right on any later occasion.

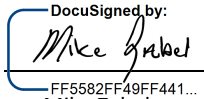
7.17 **Third Party Beneficiaries**. This Agreement shall be binding upon, inure solely to the benefit of and be enforceable by each party hereto and their respective successors and assigns hereto, and nothing in this Agreement, express or implied, is intended to or shall confer upon any thirty party any right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

7.18 **Counterparts**. This Agreement may be executed in one or more counterparts (including by means of facsimile or electronic .pdf submission), all of which taken together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have entered into this Agreement as of the Effective Date written above.

NEBRASKALINK HOLDINGS, LLC d/b/a OPTK Networks ("Supplier")

DocuSigned by:

By 
FF5582FF49FF441...

Name Mike Zabel

Title Pricing Manager

("Customer")

By _____

Name Stephanie Gosda

Title _____

Docusign Envelope ID: 86F431B8-568B-48A7-BA4A-EA7ADA01DD08

EXHIBIT A – CUSTOMER SERVICE ORDER

[Specimen Copy Attached]

OPTK Networks

EXHIBIT B: PRIVATE LINE, DEDICATED INTERNET, AND ETHERNET ACCESS SERVICE SCHEDULE

1. **Applicability**. This Service Schedule is applicable to Customer Service Orders for Private Line Access Service ("**Private Line Service**"), Dedicated Internet Access Service **("DIA")**, and Ethernet Access Service **("Ethernet Service")**.

2. **Definitions.** Any capitalized terms used herein and not otherwise defined shall have the meaning set forth in the Agreement.

"**Back-Up Port**" shall mean any Service port other than the Primary Port that is configured to send/receive traffic only in the event that the applicable Primary Port becomes unavailable to send or receive traffic. The Back-Up Port must be identified as such in the Customer Service Order and provisioned on a Supplier router or switch (within the same Supplier POP) that is separate from the Primary Port.

"**Excused Outage**" shall mean any outage, unavailability, delay or other degradation of Service related to, associated with or caused by (i) Scheduled Maintenance, (ii) Customer actions or inactions, (iii) Customer provided power or equipment, (iv) a Force Majeure Event, or (v) any third party, excluding any third party directly involved in the operation and maintenance of the Supplier Network but including, without limitation, third party network providers (including those providing Off-Net Circuits), traffic exchange points controlled by third parties, or any power, equipment or services provided by third parties.

"**Fixed Data Rate**" shall mean a recurring charge for any Service that is based upon a fixed data rate committed by Customer and set forth in the Customer Service Order (expressed in Megabits per second (Mbps)).

"**MRC**" shall mean the monthly recurring charge set forth in the Customer Service Order applicable to the relevant service.

"**NRC**" shall mean the non-recurring, per-port installation charge set forth in the Customer Service Order applicable to the relevant Service.

"**Off-Net Circuit**" shall mean a connection between the Customer Premises and the Supplier Network that is provisioned by Supplier through a third-party provider for use by Customer. Off-Net Circuits may include local or long-haul TDM private lines, Ethernet private lines, local or long-haul 2.5 Gbps and 10 Gbps wavelengths, or dark fiber extensions, as further described in the Customer Service Order.

"**On-Net**" shall mean Service that both originates from and terminates to a location that is on the Supplier Network.

"**Primary Port**" shall mean any Service port that is configured to send/receive Customer's Service traffic during normal network operations, as identified in the applicable Customer Service Order.

"**Protected Service**" shall mean any Service architected using standard network protection methods for full path redundancy through the NebraskaLink Holdings LLC network, path redundancy to the customer location, and configured with both a Primary Port and Back-Up Port.

"**Receive Traffic**" shall mean traffic from any original point that is received by Customer on the Supplier Network.

"**Send Traffic**" shall mean traffic from any origination point that is sent by Customer onto the Supplier Network.

"Service(s)" shall mean any Supplier service described in this Service Schedule and identified on a particular line item of a Customer Service Order.

"**Service Unavailability**" or "**Unavailable**" shall mean that the Primary Port is unable to send or receive traffic; and for Protected Service, that both the Primary Port and the Backup Port are unable to send or receive traffic.

"**Service Unavailability Time**" shall mean the total amount of time of Service Unavailability during a Month for the applicable Service.

"**Standard Service**" shall mean any Service configured with a single Primary Port and no Backup Port. Standard Service is architected as a linear circuit and does not offer protected paths through the NebraskaLink Holdings LLC network.

"**Supplier POP**" shall mean data center space owned or leased by Supplier or any of its Affiliates for the purpose of, among other things, locating and collocating communications equipment and to which the Supplier Network is directly connected.

"**Survivable Service**" shall mean any Service configured with a single Primary Port and no Backup Port. Survivable Service is architected using standard network protection methods for full path redundancy through the NebraskaLink Holdings LLC network.

3. **Service Description**.

a) Private Line Service is a point-to-point designed to interconnect physically separated network equipment. Private Line Service is available in typical capacities (DS-3 through full-port OC-192).

b) DIA Service is an IP transit service (including dedicated IP access port(s)) providing access to the Supplier Network and the global Internet. DIA Service is available through TDM (DS-3 through full-port OC-48) and Ethernet (fractional 10/100 Mbps through full-port 10 gigabit) interfaces.

c) Ethernet Service is a point-to-point or multi-point service designed to interconnect physically separated local area networks (LANs) or Wide Area

Networks (WANs) by providing access to the Supplier Network and the global Internet. Ethernet Service is available through TDM (DS-3 through full-port OC-192) and Ethernet (Fast Ethernet, Gigabit Ethernet, and 10 Gigabit Ethernet) interfaces.

4. **Service Delivery Requirement**. Supplier will conduct an end-to-end system performance test of the Service and the Notice of Completion shall include the results of a Bit Error Rate test conducted demonstrating error free transmission during a sixty (60) minute test period.

5. **Service Charges.** Customer will be billed on a Fixed Data Rate.

a) Fixed Rate Charges. Fixed Rate charges consist of two (2) components: (a) NRC; and (b) Fixed Rate MRC which includes Off-Net Circuit Charges (if any.) The Fixed Data Rate Charges shall be set forth in the Customer Service Order.

b) IP Address Charges. In the event Supplier provisions an IP address for Customer in order to provide the Service, the IP address charges shall be set forth in the Customer Service Order.

6. **Invoicing and Payment.**

a) Fixed Data Rate MRC is invoiced monthly in advance, and is due and payable within forty-five (45) days after the date of the invoice.

b) NRC shall be invoiced with the first monthly MRC invoice and is due and payable within forty-five (45) days after the date of the invoice.

c) IP address charges shall be invoiced at the frequency identified in the relevant Customer Service Order and shall be due and payable within forty-five (45) days after the date of the invoice.

7. **IP Addresses**. In the event that Supplier assigns to Customer an IP address as part of the provisioning of Service, such IP address(es) shall (upon Supplier's request and to the extent permitted by law) revert to Supplier after termination of the applicable Customer Service Order for any reason whatsoever, and Customer shall cease using such address. At any time after such termination, Supplier may re-assign such address to another user.

8. **Domain Names**. In the event that Supplier obtains for Customer a domain name as part of the DIA Service, Customer shall be the sole owner of such domain name. Customer shall be solely responsible for:

a) paying any fees (including renewal fees) relating thereto;

b) complying with any legal, technical, administrative, billing or other requirements imposed by the relevant domain name registration authority;

c) modifying such domain name in the event Customer changes service providers; and

d) all third-party claims (including claims for intellectual property infringement) relating thereto, and Customer shall indemnify and hold Supplier harmless from all such claims and expenses (including legal fees and court costs) related thereto.

9. **Acceptable Use Policy**. Customer acknowledges it may view the Supplier's Acceptable Use Policy ("**AUP**") located at https://optk.com/general-policies-legal-aup. The AUP, which may be amended by Supplier from time to time, is incorporated by reference herein.

10. **Cancellation and Termination Charges**.

a) In the event the Service is cancelled pursuant to Section 3.7(A) of the Agreement, Customer shall pay Supplier a Cancellation Charge equal to the sum of:

(i) any reasonably documented third-party expenses relating to the construction or installation of the Service, including but not limited to non-recurring or aid to construction charges shown on the applicable Customer Service Order;

(ii) any previously waived NRCs for the cancelled Service; and

(iii) (a) one (1) month's MRC for the cancelled Service if written notice of cancellation is received by Supplier more than five (5) business days prior to the Customer Commit Date.

b) In the event the Service is terminated pursuant to Section 3.7(B) of the Agreement, Customer shall pay Supplier a Termination Charge equal to the sum of:

(i) all unpaid amounts for Service provided through the date of termination; and

(ii) 100 percent of all remaining monthly recurring charges for the first year of the applicable Service Term and 50% of all subsequent monthly recurring charges for the remainder of applicable Service Term

c) The parties acknowledge that the Cancellation or Termination Charges set forth in this Section 7 are a genuine estimate of the actual damages that Supplier will suffer and are not a penalty.

11. **Portability Option.** In the event Customer terminates any Service hereunder prior to the end of the applicable Service Term and such termination is not due to Supplier's failure to maintain Service in accordance with this Agreement, Customer will not be required to pay the Cancellation Charge provided that Customer Service Orders new Service(s) ("Replacement Order(s)") from Supplier of equal or greater

monthly recurring charges for an equal or greater term as the terminated Service within sixty (60) days of the termination of the Service. In such cases, if Supplier actually incurs charges in provisioning the Replacement Order, Customer shall pay the reasonable charges Supplier actually incurred in the form of a nonrecurring charge that will appear on Customer's first invoice for the Replacement Order.

12. **Service Levels**. Supplier's Service is backed by the following Service Levels:

a) Installation Service Level. Supplier will exercise commercially reasonable efforts to install any Service on or before the Customer Commit Date specified for the Service.
The Installation Service Level set forth in Section 11(a) shall not apply to (a) delays in delivery caused by an Excused Outage, (b) delays resulting from Off-Net Circuits, (c) delays in delivery caused by Customer Service Orders that contain incorrect information supplied by Customer or Customer Service Orders that are altered at Customer's request after submission and acceptance by Supplier, and (d) any Service where Supplier (or a third party contractor engaged by Supplier) is constructing Facilities in or to the Customer Premises necessary for delivery of such Service, provided Customer was made aware of or otherwise knew such Facilities were required to be constructed.

b) Availability Service Level. At the end of each Month, Supplier shall calculate the total Service Unavailability Time. The Availability Service Levels set forth in this Section 11(b) shall not apply to Service Unavailability caused by (a) an Excused Outage, or (b) Off-Net Circuits, or (c) circumstances beyond the reasonable control of NebraskaLink.

(i). The Availability Service Level for Private Line Service is 99.5% for Standard Private Line Service, 99.95% for Survivable Private Line Service, and 99.99% for Protected Private Line Service.

(ii). The Availability Service Level for DIA Service is 99.5% for Standard DIA Service, 99.95% for Survivable DIA Service, and 99.99% for Protected DIA Service.

(iii). The Availability Service Level for Ethernet Service is 99.5% for Standard Ethernet Service, 99.95% for Survivable Ethernet Service, and 99.99% for Protected Ethernet Service

(iv). Customer may be entitled to an outage credit based upon the monthly Service Unavailability Time experienced by the affected On-Net service. The amount of credit shall be calculated according to the following schedules:

Ethernet, Standard Ethernet, and DIA Service

Unavailability per Interruption (hrs:mins:secs)	**Service Level Credit (% Credit of Monthly Service Charge Applicable to the Interrupted Service)**
00:00:01 – 02:00:00	0%
02:00:01 - 8:00:00	25%
08:00:01-16:00:00	50%
16:00:01-24:00:00	75%
24:00:01 or greater	100% (maximum credit per month per applicable service)

Protected Ethernet Service

Unavailability per Interruption (hrs:mins:secs)	**Service Level Credit (% Credit of Monthly Service Charge Applicable to the Interrupted Service)**
00:00:01 – 02:00:00	20%
02:00:01 - 4:00:00	40%
04:00:01-08:00:00	60%
08:00:01-12:00:00	80%
12:00:01 or greater	100% (maximum credit per month per applicable service)

c) Packet Delivery Service Level. The Packet Delivery Service Level is 99.5% for On-Net traffic between Supplier POPs. Packet Delivery is the average number of Internet Protocol ("IP") packets of information that transit the Supplier Network and are delivered by Supplier to the intended On-Net destination in a Month, as measured by Supplier. Packet Delivery measurements may be obtained from Supplier upon request.

The Packet Delivery Service Levels set forth in this Section 11(c) shall not apply to Packet Delivery loss caused by (a) an Excused Outage, or (b) Off-Net Circuits.

R E S O L U T I O N 2026-151

WHEREAS, the Information Technology Division of the Finance Department manages the high-speed internet connectivity for all city offices and facilities;

WHEREAS, the new contract from OPTK Networks provides for three years of service at a negotiated rate; and

WHEREAS, the contracted monthly cost for the service is $27,900 payable in regular monthly installments of $775.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the Information Technology Division is hereby authorized to purchase the internet service from OPTK Networks in the amount of $29,700.00 payable in regular installments of $775 for the 36-month term.

BE IT FURTHER RESOLVED that the Mayor or designee, IT Manager, is authorized to sign the contract on behalf of the City of Grand Island.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____
Roger G Steele, Mayor

Attest:

_____
Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 7.n.

Subject: #2026-152 - Requesting permission for the Police Department to apply for a FY25 Bureau of Justice Assistance Grant (JAG) De-escalation and Crisis Response Training Program Grant.

Staff Contact: Kevin Denney

BACKGROUND: The Police Department is able to apply for funding as part of the BJA FY25 De-escalation and Crisis Response Training Program Grant. The Police Department had been looking for funding sources to purchase Virtual Reality Training Equipment for the past two years but budget priorities were greater in other areas. This grant would fund the purchase of this equipment for use by the Police Department.

DISCUSSION: The BJA FY25 De-escalation and Crisis Response Training Program Grant specifically allows for virtual reality equipment to be purchased as part of this grant. An award in the amount of $300,000 would be for GIPD to purchase this type of equipment. The equipment would be used by all sworn officers and could even be used by the Code Enforcement Officers who routinely have to de-escalate situations.

FISCAL IMPACT: Fiscal impact is expected for the City FY27 with up to $300,000 coming from the reimbursed federal grant funding. There is no local funding match required.

ALTERNATIVES: It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Approve GIPD be allowed to apply for the BJA FY25 De-escalation and Crisis Response Training Program Grant.
2. Postpone the issue to a future meeting.
3. Take no action.

RECOMMENDATION: The City Administration recommends that the Council approve GIPD be allowed to apply for the BJA FY25 De-escalation and Crisis Response Training Program Grant in the amount of $300,000 to be used for virtual reality training equipment during FY27 budget year.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:

1. Resolution

RESOLUTION 2026-152

WHEREAS, the City of Grand Island Police Department wishes to apply for the BJA FY25 De-escalation and Crisis Response Training Program Grant for federal assistance; and

WHEREAS, the grant will be used to purchase virtual reality training equipment to be used by officers during required annual training hours and in the daily performance of their duties; and

WHEREAS, the City of Grand Island Police Department will be requesting $300,000 in federal funds with no local match required; and

WHEREAS, if awarded, the estimated cost for the purchase of portable virtual reality training equipment is estimated at $300,000.00 with no local match requested to be spent during FY27.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the City of Grand Island Police Department is hereby authorized to apply for the BJA FY25 De-escalation and Crisis Response Training Program Grant application in the amount of $300,000.00.

BE IT FURTHER RESOLVED that the Mayor is hereby authorized to execute the application and all other relevant documents in furtherance of the BJA FY25 De-escalation and Crisis Response Training Program Grant.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____

Roger Steele, Mayor

Attest:

_____

Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 8.a.

Subject: Public Hearing on Acquisition of Permanent Easements for State Street/Diers Avenue Improvements; Project No. 2026-P-1 (Neelkanth Hospitality, LLC)

#2026-153 - Approving Acquisition of Permanent Easements for State Street/Diers Avenue Improvements; Project No. 2026-P-1 (Neelkanth Hospitality, LLC)

Staff Contact: Keith Kurz, PE- Public Works Director/City Engineer

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BACKGROUND:

This project is part of the overall Claude Road/Diers Avenue improvements of several roadways in the City of Grand Island. It is anticipated that these projects will occur over several years at a pace dictated by budgets, development growth and need. A Claude Road extension from just north of Faidley Avenue to State Street, which has been completed, was the major focus of this project. This roadway was built with plans to build several connections to Diers Avenue guided by an existing City of Grand Island concept plan. This project allows for improvements to the Diers Avenue corridor intended to control access and improve traffic performance and safety. The Diers Avenue improvements are the second component to this project. Also associated with this project are improvements to the Highway 281 and 30 corridors adjacent to the other project areas. These improvements would focus on creating north and southbound left-turn lane offsets as well as right turn lanes to exit from the highway. This portion of the project has received approval for NDOT safety funds and will involve coordination with NDOT throughout the project.

The Public Works Department is proposing a concrete curb and gutter roadway section along with sidewalk, traffic control, drainage and all other associated improvements needed to complete the project.

To accommodate such improvements the acquisition of a permanent easement is necessary.

Nebraska State Statutes stipulate that the acquisition of property requires a public hearing to be conducted with the acquisition approved by the City Council.

DISCUSSION: A permanent easement is needed to accommodate the improvements to the State Street/Diers Avenue area. All property acquisitions and negotiations were handled by a third party, Olsson, Inc. of Grand Island, Nebraska, who worked with the affected property owner to sign the necessary documents to grant the property, as shown on the attached sketch. Payment to the affected property owner totals $1,776.00, as detailed on the resolution.

FISCAL IMPACT: Funds will be paid out of 21000001-1100-40069.

ALTERNATIVES: It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION: City Administration recommends that the Council conduct a Public Hearing and approve acquisition of the permanent easement from the affected property owner, in the total amount of $1,776.00.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:

1. Resolution
2. Neelkanth PE Exhibit

R E S O L U T I O N 2026-153

WHEREAS, a permanent sidewalk and utility easement is required by the City of Grand Island for State Street/Diers Avenue Improvements; Project No. 2026-P-1, from property described as follows:

Property Owner	***Legal Description***	***Amount***
Neelkanth Hospitality, LLC	A PERMANENT SIDEWALK & UTILITY EASEMENT LOCATED IN PART OF LOT 1, TOUKAN SECOND SUBDIVISION, IN THE CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF LOT 1, TOUKAN SECOND SUBDIVISION; THENCE ON AN ASSUMED BEARING OF N89°54'59"E, ON THE NORTH LINE OF SAID LOT 1 AND THE SOUTH RIGHT-OF-WAY LINE OF STATE STREET, A DISTANCE OF 226.55 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING N89°54'59"E ON SAID NORTH LINE AND SAID SOUTH RIGHT-OF-WAY LINE, A DISTANCE OF 31.42 FEET NORTHEAST CORNER OF SAID LOT 1 AND THE INTERSECTION OF SAID NORTH RIGHT-OF-WAY LINE OF STATE STREET AND THE WESTERLY RIGHT-OF-WAY LINE OF DIERS AVENUE; THENCE S45°58'38"E, ON THE WESTERLY RIGHT-OF-WAY LINE OF DIERS AVENUE, A DISTANCE OF 20.94 FEET; THENCE N72°39'59"W A DISTANCE OF 48.68 TO THE POINT OF BEGINNING. SAID PERMANENT SIDEWALK & UTILITY EASEMENT CONTAINS A CALCULATED AREA OF 228.91 SQUARE FEET OR 0.005 ACRES MORE OR LESS.	$1,776.00

Total= $1,776.00

WHEREAS, agreement for the permanent sidewalk and utility easement has been reviewed and approved by the City Legal Department.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the City of Grand Island be, and hereby is, authorized to enter into the Agreement for permanent sidewalk and utility easement on the above described tract of land.

BE IT FURTHER RESOLVED, that the Mayor is hereby authorized and directed to execute such agreement on behalf of the City of Grand Island.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____

Roger G. Steele, Mayor

Attest:

_____

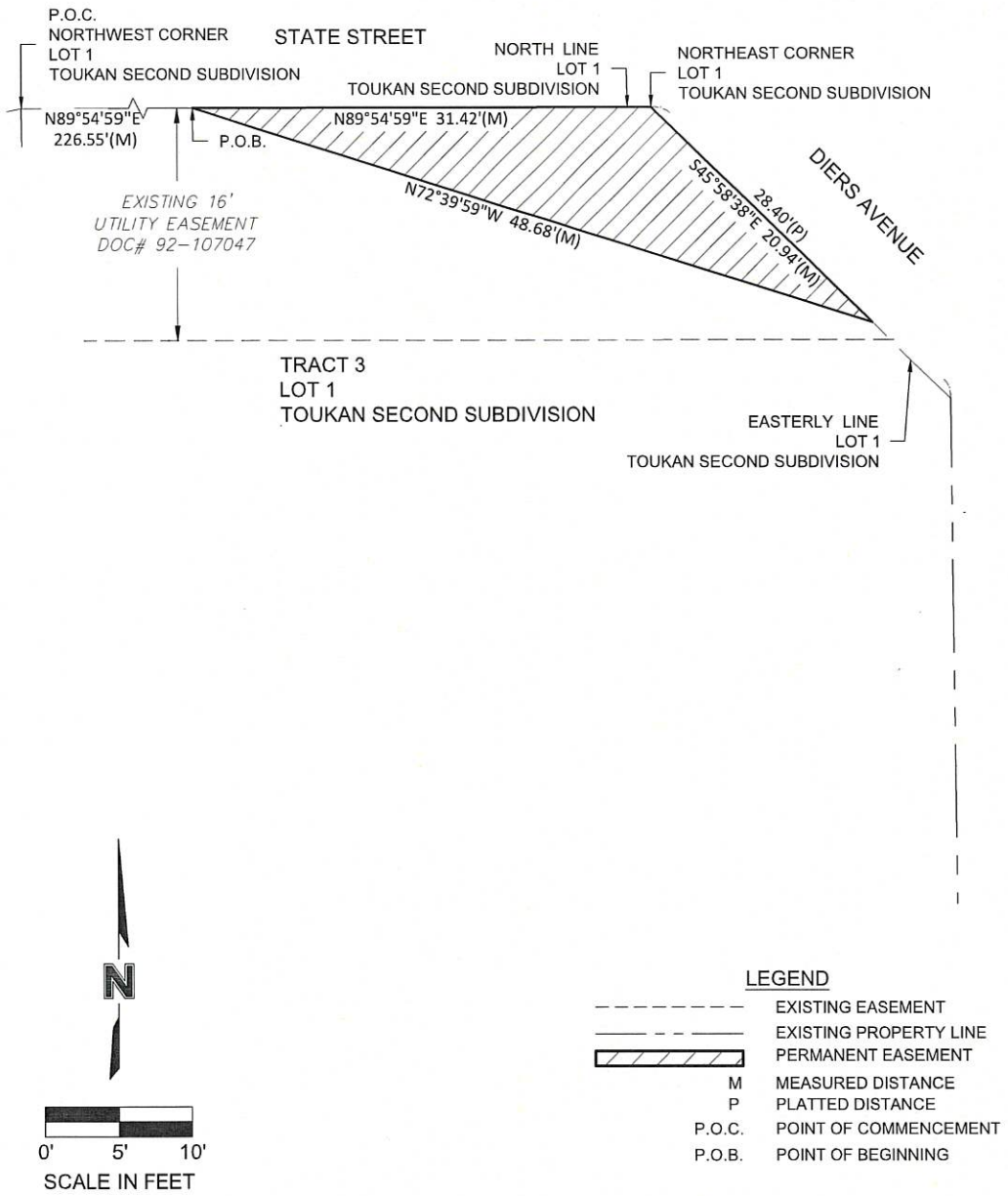
Jill Granere, City Clerk

PERMANENT SIDEWALK & UTILITY EASEMENT

CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA

TRACT NO. 3

STATE STREET PAVING IMPROVEMENTS



LEGEND

- - - - - - - -	EXISTING EASEMENT
——— - - ———	EXISTING PROPERTY LINE
	PERMANENT EASEMENT
M	MEASURED DISTANCE
P	PLATTED DISTANCE
P.O.C.	POINT OF COMMENCEMENT
P.O.B.	POINT OF BEGINNING

PERMANENT SIDEWALK & UTILITY EASEMENT DESCRIPTION

A PERMANENT SIDEWALK & UTILITY EASEMENT LOCATED IN PART OF LOT 1, TOUKAN SECOND SUBDIVISION, IN THE CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF LOT 1, TOUKAN SECOND SUBDIVISION; THENCE ON AN ASSUMED BEARING OF N89°54'59"E, ON THE NORTH LINE OF SAID LOT 1 AND THE SOUTH RIGHT OF WAY LINE OF STATE STREET, A DISTANCE OF 226.55 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING N89°54'59"E ON SAID NORTH LINE AND SAID SOUTH RIGHT OF WAY LINE , A DISTANCE OF 31.42 FEET NORTHEAST CORNER OF SAID LOT 1 AND THE INTERSECTION OF SAID NORTH RIGHT OF WAY LINE OF STATE STREET AND THE WESTERLY RIGHT OF WAY LINE OF DIERS AVENUE; THENCE S45°58'38"E, ON THE WESTERLY RIGHT OF WAY LINE OF DIERS AVENUE, A DISTANCE OF 20.94 FEET; THENCE N72°39'59"W A DISTANCE OF 48.68 TO THE POINT OF BEGINNING. SAID PERMANENT SIDEWALK & UTILITY EASEMENT CONTAINS A CALCULATED AREA OF 228.91 SQUARE FEET OR 0.005 ACRES MORE OR LESS.

PROJECT NO: A21-07494	PERMANENT SIDEWALK & UTILITY EASEMENT	olsson	201 East 2nd Street Grand Island, NE 68801 olsson.com TEL 308.384.8750 Olsson - Survey Nebraska COA #000127	TRACT
DRAWN BY: VDC				3P
DATE: 01.26.2026				

F:\2021\07001-07500\021-07494-A\40-Design\Exhibits\Easements\Tract 3_PE_A2107494.dwg
DATE: Mar 05, 2026 1:30pm USER:

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 8.b.

Subject: Public Hearing on Acquisition of Permanent Utility Easements for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6 (T & E Cattle Company and Terjak)

#2026-154 - Approving Acquisition of Permanent Utility Easements for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6 (T & E Cattle Company and Terjak)

Staff Contact: Keith Kurz, PE- Public Works Director/City Engineer

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BACKGROUND: This project is to extend the existing 12" gravity sanitary sewer main 10,000 feet west along 13th Street to approximately ¼ mile east of 60th Road and will also construct a sanitary sewer liner system to multiple manholes downstream of a proposed force main system to prevent corrosion and protect existing infrastructure. The proposed public gravity sanitary sewer system will end at the city's two-mile jurisdiction. A proposed force main system will outlet to the above public gravity system and will be constructed with private funds to serve the redevelopment area at CAAAP. This could be built by private entities or through creation of a Sanitary Improvement District, similar to the one near the I80 and US Highway 281 exit ramps.

To accommodate such improvements permanent utility easements are necessary.

Nebraska State Statutes stipulate that the acquisition of property requires a public hearing to be conducted with the acquisition approved by the City Council.

DISCUSSION: Permanent utility easements are needed to accommodate the 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6. All property acquisitions and negotiations were handled by a third party, Midwest Right-of-Way of Omaha, Nebraska, who worked with the affected property owners to sign the necessary documents to grant the property, as shown on the attached sketches. Payment to the affected property owners total $86,751.33, as detailed on the resolution.

FISCAL IMPACT: Funds will be paid out of 53030055-85207-53573.

ALTERNATIVES: It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION: City Administration recommends that the Council conduct a Public Hearing and approve acquisition of the permanent utility easements from the affected property owners, in the total amount of $86,751.33.

SAMPLE MOTION: Move to approve as recommended.

ATTACHMENTS:

1. Resolution
2. T&E Cattle Tract C PE Exhibit
3. T&E Cattle Tract E PE Exhibit
4. Terjak PE Exhibit

R E S O L U T I O N 2026-154

WHEREAS, permanent easements are required by the City of Grand Island for 13th Street Sanitary Sewer Main Extension- Engleman Road to 60th Road; Project No. 2025-S-6, from property described as follows:

Property Owner	***Legal Description***	***Amount***
T & E Cattle Company	A PERMANENT SANITARY SEWER EASEMENT LOCATED IN THE EAST HALF OF THE NORTHWEST QUARTER (E ½, NW ¼) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHEAST CORNER OF THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°16'18"E, ALONG THE EAST LINE OF SAID EAST HALF OF THE NORTHWEST QUARTER, A DISTANCE OF 33.00 FEET TO A POINT ON THE SOUTH R.O.W. LINE ON 13TH STREET AND THE POINT OF BEGINNING; THENCE CONTINUING S00°16'18"E, ALONG SAID EAST LINE OF EAST HALF OF THE NORTHWEST QUARTER, A DISTANCE OF 25.00 FEET; THENCE S89°36'46"W, A DISTANCE OF 1209.01 FEET; THENCE N00°23'14"W, A DISTANCE OF 25.00 FEET TO A POINT ON THE SOUTH R.O.W. LINE OF 13TH STREET; THENCE N89°36'46"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 1209.06 FEET TO THE POINT OF BEGINNING. SAID PERMANENT EASEMENT CONTAINS 30224 SQUARE FEET OR 0.694 ACRES MORE OR LESS.	$26,322.97 ---------- Permanent Easement= $2,990.00 Administrative Settlement= $23,332.97 ----------
T & E Cattle Company	A PERMANENT SANITARY SEWER EASEMENT LOCATED IN THE EAST HALF OF THE NORTHEAST QUARTER (E ½, NE ¼) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHEAST CORNER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°13'36"E, ALONG THE EAST LINE OF NORTHEAST QUARTER, A DISTANCE OF 33.00 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY (R.O.W.) LINE OF 13TH STREET; THENCE S88°57'02"W, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 33.00 FEET TO A POINT ON THE WEST R.O.W. LINE OF ENGLEMAN ROAD, ALSO BEING THE POINT OF BEGINNING; THENCE S00°13'36"E, ALONG SAID WEST R.O.W. LINE, A DISTANCE OF 24.00 FEET; THENCE S88°57'02"W, A DISTANCE OF 1275.52 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE NORTHEAST QUARTER; THENCE N00°06'55"E, ALONG SAID WEST LINE, A DISTANCE OF 24.00 FEET TO A POINT ON THE SOUTH R.O.W. LINE OF 13TH STREET; THENCE N88°57'02"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 1275.37 FEET TO	$25,604.54 ---------- Permanent Easement= $4,040.00 Administrative Settlement= $21,564.54

	THE POINT OF BEGINNING. SAID PERMANENT EASEMENT CONTAINS 30611 SQUARE FEET OR 0.703 ACRES MORE OR LESS	
Kendall J Terjak and Tim Terjak	A PERMANENT SANITARY SEWER EASEMENT LOCATED IN THE WEST HALF OF THE NORTHEAST QUARTER (W ½, NE ¼) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF THE WEST HALF OF THE NORTHEAST QUARTER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°16'18"E, ALONG THE WEST LINE OF SAID WEST HALF OF THE NORTHEAST QUARTER, A DISTANCE OF 33.00 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY (R.O.W.) LINE OF 13TH STREET, ALSO BEING THE POINT OF BEGINNING; THENCE N88°57'02"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 1307.96 FEET TO A POINT ON THE EAST LINE OF SAID WEST HALF OF THE NORTHEAST QUARTER; THENCE S00°06'55"W, ALONG SAID EAST LINE, A DISTANCE OF 20.00 FEET; THENCE S88°57'02"W, A DISTANCE OF 1307.82 FEET TO A POINT ON SAID WEST LINE OF WEST HALF OF THE NORTHEAST QUARTER; THENCE N00°16'18"W ALONG SAID WEST LINE, A DISTANCE OF 20.00 FEET TO THE POINT OF BEGINNING. SAID PERMANENT EASEMENT CONTAINS 26160 SQUARE FEET OR 0.601 ACRES MORE OR LESS.	$34,823.82 ---------- Permanent Easement= $3,460.00 Administrative Settlement= $31,363.82

Total= $86,751.33

WHEREAS, agreements for the permanent utility easements have been reviewed and approved by the City Legal Department.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the City of Grand Island be, and hereby is, authorized to enter into the Agreements for permanent utility easements on the above described tracts of land.

BE IT FURTHER RESOLVED, that the Mayor is hereby authorized and directed to execute such agreement on behalf of the City of Grand Island.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____

Roger G. Steele, Mayor

Attest:

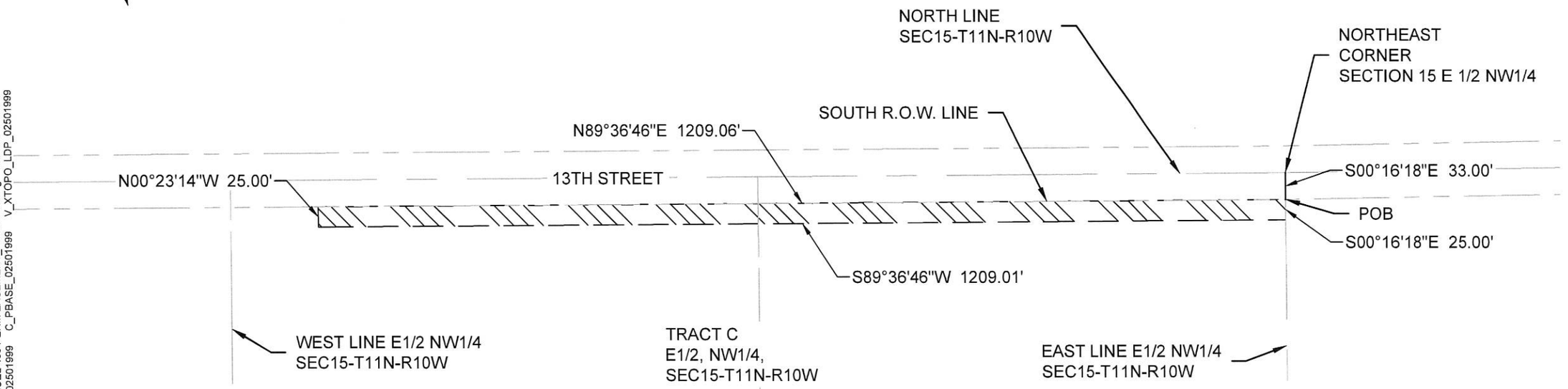
_____

Jill Granere, City Clerk

PERMANENT SANITARY SEWER EASEMENT

CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA
TRACT C
13TH STREET SANITARY SEWER EXTENSION

0' 75' 150'
SCALE IN FEET



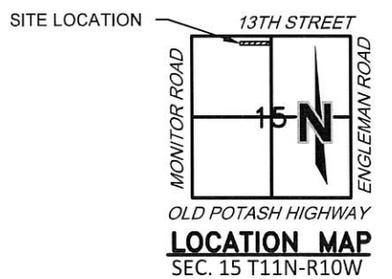
PERMANENT SANITARY SEWER EASEMENT DESCRIPTION

A PERMANENT SANITARY SEWER EASEMENT LOCATED IN THE EAST HALF OF THE NORTHWEST QUARTER (E1/2, NW1/4) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°16'18"E, ALONG THE EAST LINE OF SAID EAST HALF OF THE NORTHWEST QUARTER, A DISTANCE OF 33.00 FEET TO A POINT ON THE SOUTH R.O.W. LINE ON 13TH STREET AND THE POINT OF BEGINNING; THENCE CONTINUING S00°16'18"E, ALONG SAID EAST LINE OF EAST HALF OF THE NORTHWEST QUARTER, A DISTANCE OF 25.00 FEET; THENCE S89°36'46"W, A DISTANCE OF 1209.01 FEET; THENCE N00°23'14"W, A DISTANCE OF 25.00 FEET TO A POINT ON THE SOUTH R.O.W. LINE OF 13TH STREET; THENCE N89°36'46"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 1209.06 FEET TO THE POINT OF BEGINNING. SAID PERMANENT EASEMENT CONTAINS 30224 SQUARE FEET OR 0.694 ACRES MORE OR LESS.

LEGEND

RIGHT OF WAY LINE (R.O.W.)
SECTION LINE
PROPOSED PERMANENT EASEMENT LINE
PROPOSED PERMANENT EASEMENT



LOCATION MAP
SEC. 15 T11N-R10W

DWG: F:\2025\01501-02000\025-01999\40-Design\Exhibits\ROW Legal\PE\PARCEL 465 PERM EASEMENT_02501999.dwg USER: hmoural
DATE: Apr 09, 2026 3:22pm XREFS: C_AERL_02501999 V_AERL_LDP_02501999 C_PBASE_02501999 V_XTOPO_LDP_02501999

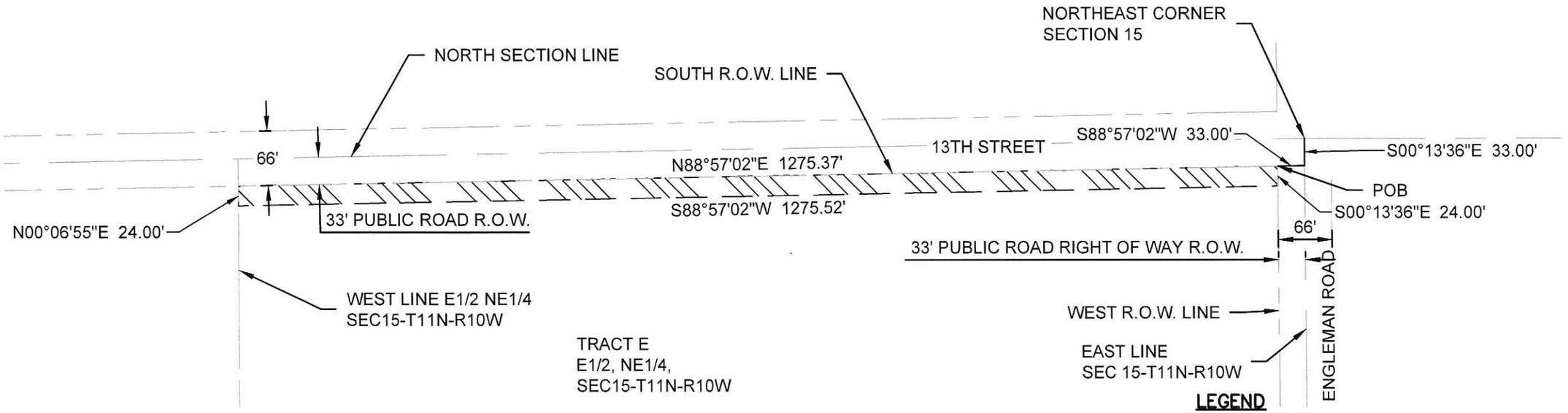
PROJECT NO:	025-1999	PERMANENT SANITARY SEWER EASEMENT TRACT C	EXHIBIT
DRAWN BY:	CK/HM		C
DATE:	4.9.2026		

olsson
201 East 2nd Street
Grand Island, NE 68801
olsson.com
TEL 308.384.8750
FAX 308.384.8752

PERMANENT SANITARY SEWER EASEMENT

CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA
TRACT E
13TH STREET SANITARY SEWER EXTENSION

0' 75' 150'
SCALE IN FEET



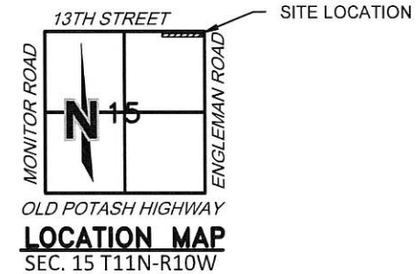
PERMANENT SANITARY SEWER EASEMENT DESCRIPTION

A PERMANENT SANITARY SEWER EASEMENT LOCATED IN THE EAST HALF OF THE NORTHEAST QUARTER (E1/2, NE1/4) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°13'36"E, ALONG THE EAST LINE OF NORTHEAST QUARTER, A DISTANCE OF 33.00 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY (R.O.W.) LINE OF 13TH STREET; THENCE S88°57'02"W, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 33.00 FEET TO A POINT ON THE WEST R.O.W. LINE OF ENGLEMAN ROAD, ALSO BEING THE POINT OF BEGINNING; THENCE S00°13'36"E, ALONG SAID WEST R.O.W. LINE, A DISTANCE OF 24.00 FEET; THENCE S88°57'02"W, A DISTANCE OF 1275.52 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE NORTHEAST QUARTER; THENCE N00°06'55"E, ALONG SAID WEST LINE, A DISTANCE OF 24.00 FEET TO A POINT ON THE SOUTH R.O.W. LINE OF 13TH STREET; THENCE N88°57'02"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 1275.37 FEET TO THE POINT OF BEGINNING. SAID PERMANENT EASEMENT CONTAINS 30611 SQUARE FEET OR 0.703 ACRES MORE OR LESS.

LEGEND

- RIGHT OF WAY LINE (R.O.W.)
- SECTION LINE
- PROPOSED PERMANENT EASEMENT LINE
- PROPOSED PERMANENT EASEMENT



LOCATION MAP
SEC. 15 T11N-R10W

DWG: F:\2025\01501-02000\025-01999\40-Design\Exhibits\ROW Legal\PE\PARCEL 449 PERM EASEMENT_02501999.dwg USER: hmoural
DATE: Feb 17, 2026 3:12pm XREFS: C_AERL_02501999 V_AERL_LDP_02501999 C_PBASE_02501999 V_XTOPO_LDP_02501999

PROJECT NO:	025-1999
DRAWN BY:	BF
DATE:	2.17.2026

PERMANENT SANITARY SEWER EASEMENT
TRACT E

olsson
201 East 2nd Street
Grand Island, NE 68801
olsson.com
TEL 308.384.8750
FAX 308.384.8752

EXHIBIT
E

PERMANENT SANITARY SEWER EASEMENT

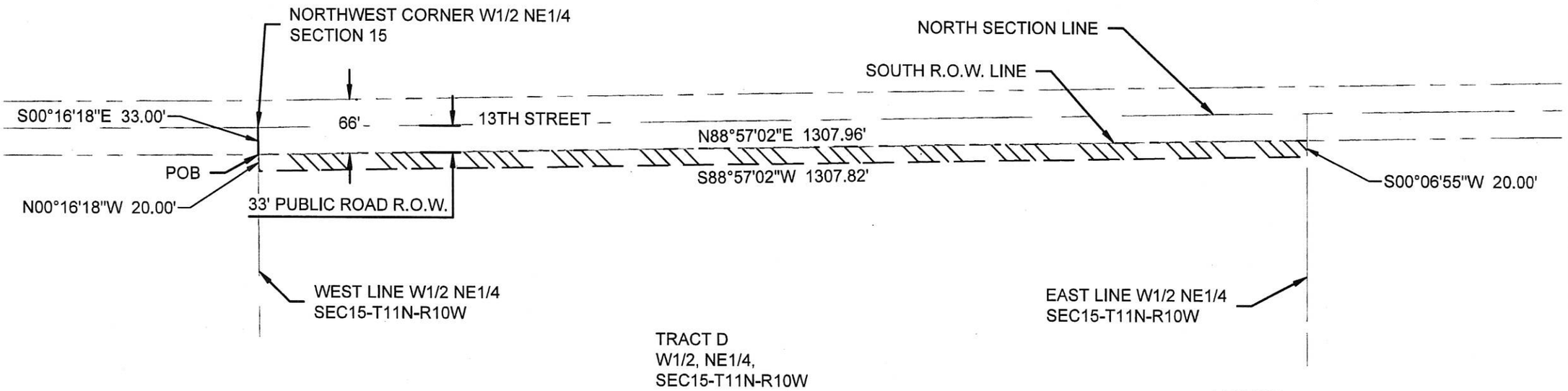
CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA

TRACT D

13TH STREET SANITARY SEWER EXTENSION

0' 75' 150'

SCALE IN FEET



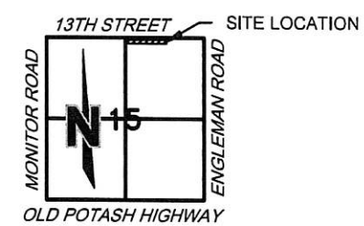
PERMANENT SANITARY SEWER EASEMENT DESCRIPTION

A PERMANENT SANITARY SEWER EASEMENT LOCATED IN THE WEST HALF OF THE NORTHEAST QUARTER (W1/2, NE1/4) OF SECTION FIFTEEN (15), TOWNSHIP ELEVEN (11) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF THE WEST HALF OF THE NORTHEAST QUARTER OF SECTION 15; THENCE ON AN ASSUMED BEARING OF S00°16'18"E, ALONG THE WEST LINE OF SAID WEST HALF OF THE NORTHEAST QUARTER, A DISTANCE OF 33.00 FEET TO A POINT ON THE SOUTH RIGHT OF WAY (R.O.W.) LINE OF 13TH STREET, ALSO BEING THE POINT OF BEGINNING; THENCE N88°57'02"E, ALONG SAID SOUTH R.O.W. LINE, A DISTANCE OF 1307.96 FEET TO A POINT ON THE EAST LINE OF SAID WEST HALF OF THE NORTHEAST QUARTER; THENCE S00°06'55"W, ALONG SAID EAST LINE, A DISTANCE OF 20.00 FEET; THENCE S88°57'02"W, A DISTANCE OF 1307.82 FEET TO A POINT ON SAID WEST LINE OF WEST HALF OF THE NORTHEAST QUARTER; THENCE N00°16'18"W ALONG SAID WEST LINE, A DISTANCE OF 20.00 FEET TO THE POINT OF BEGINNING. SAID PERMANENT EASEMENT CONTAINS 26160 SQUARE FEET OR 0.601 ACRES MORE OR LESS.

LEGEND

RIGHT OF WAY LINE (R.O.W.)
SECTION LINE
PROPOSED PERMANENT EASEMENT LINE
PROPOSED PERMANENT EASEMENT



LOCATION MAP
SEC. 15 T11N-R10W

DWG: F:\2025\01501-020000\025-01999\40-Design\Exhibits\ROW Legal\PE\PARCEL 457 PERM EASEMENT_02501999.dwg USER: ckeathley
DATE: Dec 01, 2025 9:37am XREFS: C_AERL_02501999 V_AERL_LDP_02501999 C_PBASE_02501999 V_XTOPO_LDP_02501999

PROJECT NO:	025-1999
DRAWN BY:	BF
DATE:	12.1.2025

PERMANENT SANITARY SEWER EASEMENT
TRACT D

olsson
201 East 2nd Street
Grand Island, NE 68801
olsson.com
TEL 308.384.8750
FAX 308.384.8752

EXHIBIT
D

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 9.a.

Subject: #10,075 - Consideration of Approving Rezoning Lot 2 of Sterling Estates Ninth Subdivision from RD Residential Development Zone to an amended RD Residential Development Zone to reconfigure the buildings and units permitted on the lot (Second and Final Reading)

Staff Contact: Chad Nabity, AICP

BACKGROUND:

An application has been made to amend the development plan for Lot 2 of Sterling Estates Ninth Subdivision. This property is located south of Capital Avenue and west of the Moore's Creek Drainway.

Changes approved in 2016 altered the original plan as follows: changes to the development plan would combine the two (10 unit) buildings on the northeast side of the lot into a single building with 30 units. This will allow for the creation of an additional 46 parking spaces on the property. The number of units in the second phase of this development changed from 140 as originally approved to 150 units. Sixty units of these approved with second phase (2016) were built and are in the building on the west side of the property. The central portion was approved for 90 units in 7 buildings in 2016. All of the proposed changes are in this central portion on lot 2.

The new proposed plan would include 4 building on lot 2 with 30 apartments in each unit. These buildings could be substantially similar to the Sterling apartment buildings immediately to the east (Phase 1 of this development).

Council held a public hearing at the May 26, 2026 meeting and the ordinance was read on first reading.

DISCUSSION:

OVERVIEW:

Site Analysis

***Current zoning designation*: RD- Residential Development**

Permitted and conditional uses: **RD**: The approved RD Zone development plan allows 300 units of apartments in 10 buildings.

***Comprehensive Plan Designation*:** Medium Density Residential-Office

***Existing land uses*:** Vacant Undeveloped Property

Adjacent Properties Analysis

***Current zoning designations*:**

- **West:** RD Residential Development Zone, Sterling Apartments part of Phase 2
- **East**: RD Residential Development Zone, Sterling Apartments Phase 1
- **South and North**: R2-Low Density Residential Zone

Permitted and conditional uses:

- **R2**- Residential uses at a density of 7 dwelling units per acre with 35% coverage, recreational uses, non-profit and institutional uses along with agricultural uses.
- **RD** The first phase of this apartment complex as built.

***Comprehensive Plan Designation*:**

- **East and South**: Medium Density Residential-Office
- **North and West:** Low to Medium Density Residential

***Existing land uses*:**

- **North:** Farm Ground
- **East**: Existing apartments as part of this development,
- **West**: Existing apartments as part of this development,
- **South**: Townhouse Residential and City Park

EVALUATION:

Positive Implications:

- *In general conformance with the City's Comprehensive Land Use Plan* : This particular site is designated Medium Density Residential to Office uses within the plan.

- *Uses would be consistent with the level of service intended for Capital Avenue* : Capital Avenue is an arterial street. Apartments using Capital as a primary street would be appropriate.
- *Monetary Benefit to Applicant*: As always this change has the potential to benefit the applicant monetarily.
- *New Market Rate Rental Housing:* One of the factors constraining growth within the community is the availability of housing. This would help relieve at least one section of that need. This is the second phase of the development and has been adjusted by the developer to fit what they believe the market is looking for at this time.

Negative Implications:

- *None foreseen*

Other

The developer is proposing to build four more apartment buildings with total of 120 dwelling units on this site (330 units total for the development including phase 1 and the western most building that was part of the original phase 2 approved in 2016). This revised plan only applies to Lot 2 in between the two phases of existing building. Instead of one 30 unit building and six 10 unit buildings they are proposing four 30 unit buildings for an increase of 30 units in the same space. At the proposed density, this development would be 25.57 units per acre for the overall development. This is significantly less development than could be allowed in the current RO zoning district (no limit as long a parking is provided) and less that can occur in the adjacent R4 zoning districts (43 units per acre). This development provides public utilities within the development. Road access from Capital Avenue into the development splits to provide a circular access pattern to the apartments. The access to the apartments south of Capital would be a private drive not a public street.

From the May 6, 2025 Planning Commission Meeting:

Nabity stated that application had been made to amend the development plan for Lot 2 of Sterling Estates Ninth Subdivision. The new proposed plan would include 4 buildings with a total of 120 dwelling units on lot 2. These buildings could be similar to the Sterling apartment buildings to the east. The revised plan only applies to Lot 2.

Ryan Kvan with JEO indicated that he was present to answer any questions regarding the planned development.

O'Neill closed the public hearing.

A motion was made by Rainforth and second by Nelson to approve the Rezoning of Lot 2 of Sterling Estates Ninth Subdivision from RD Residential Development Zone to an amended RD Residential Development Zone.

The motion carried with 10 members voting in favor (O'Neill, Ruge, Rainforth, Monter, Avery, Goplin, Ostermeier, Barnes, Nelson and Doane) with no members voting no and no members abstaining and two members absent (Robb and Simmerman).

FISCAL IMPACT: There is no fiscal impact.

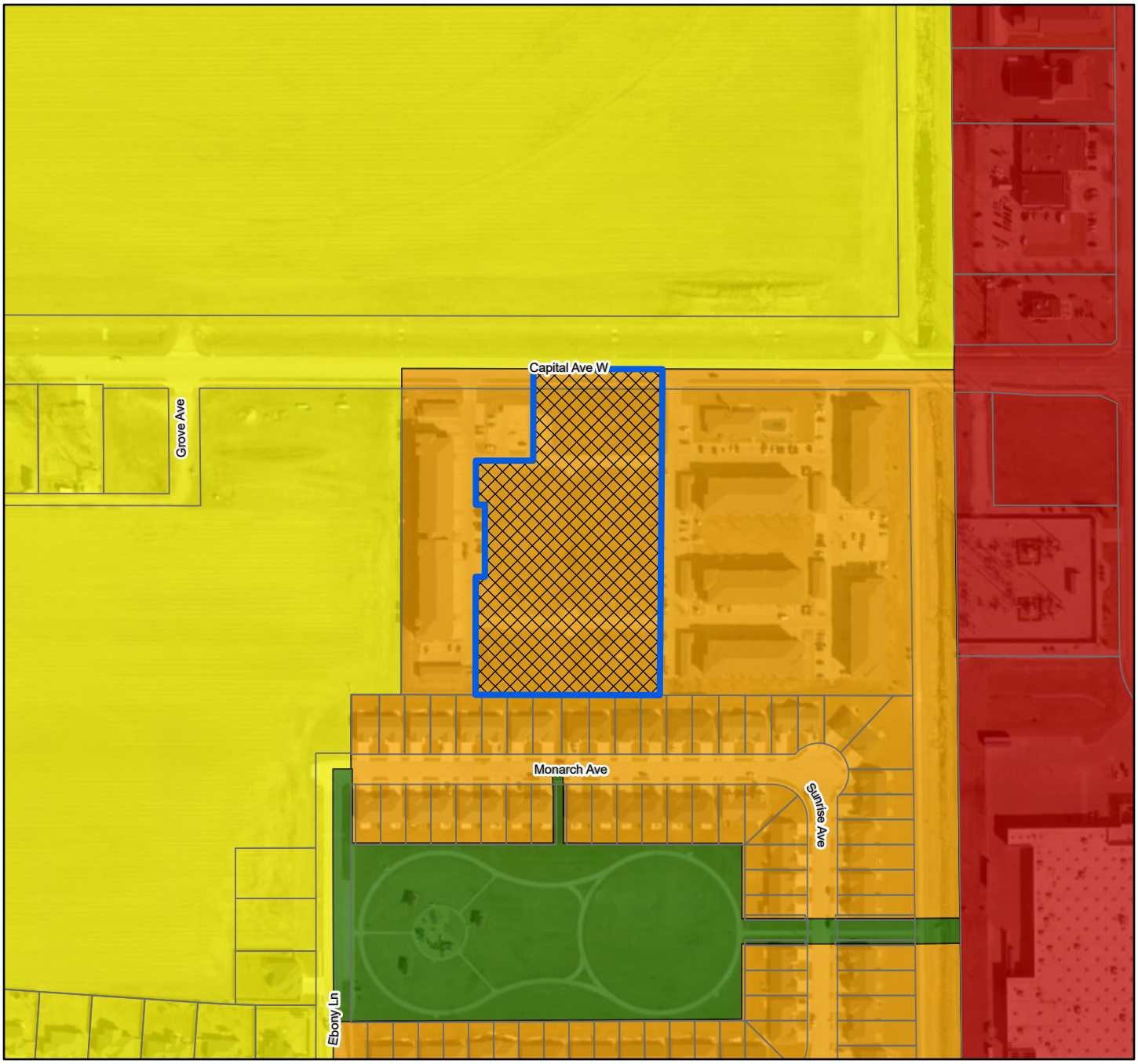
ALTERNATIVES: Approve the revised development plan and amending the Residential Development Zone.
Deny the revised development plan and amending the Residential Development Zone.

RECOMMENDATION: Approve the revised development plan and amending the Residential Development Zone.

SAMPLE MOTION: Move to approve of the proposed changes to the Residential Development Zone and development plan for Lot 2 of Sterling Estates Ninth Subdivision.

ATTACHMENTS:
1. Sterling Future Land-use Map
2. Prelim Site
3. Shive Elevations
4. Phase 2 Development plan
5. Sterling Rezone App
6. Ordinance

PROPOSED ZONING CHANGE SITE
GRAND ISLAND FUTURE LANDUSE MAP



Legend

Proposed Rezoning Location

Grand Island Future Land Use

- Low-Medium Density Residential
- Medium Density Residential-Office (MDO)
- General Commercial (GC)
- Parks/Recreation (P/R)

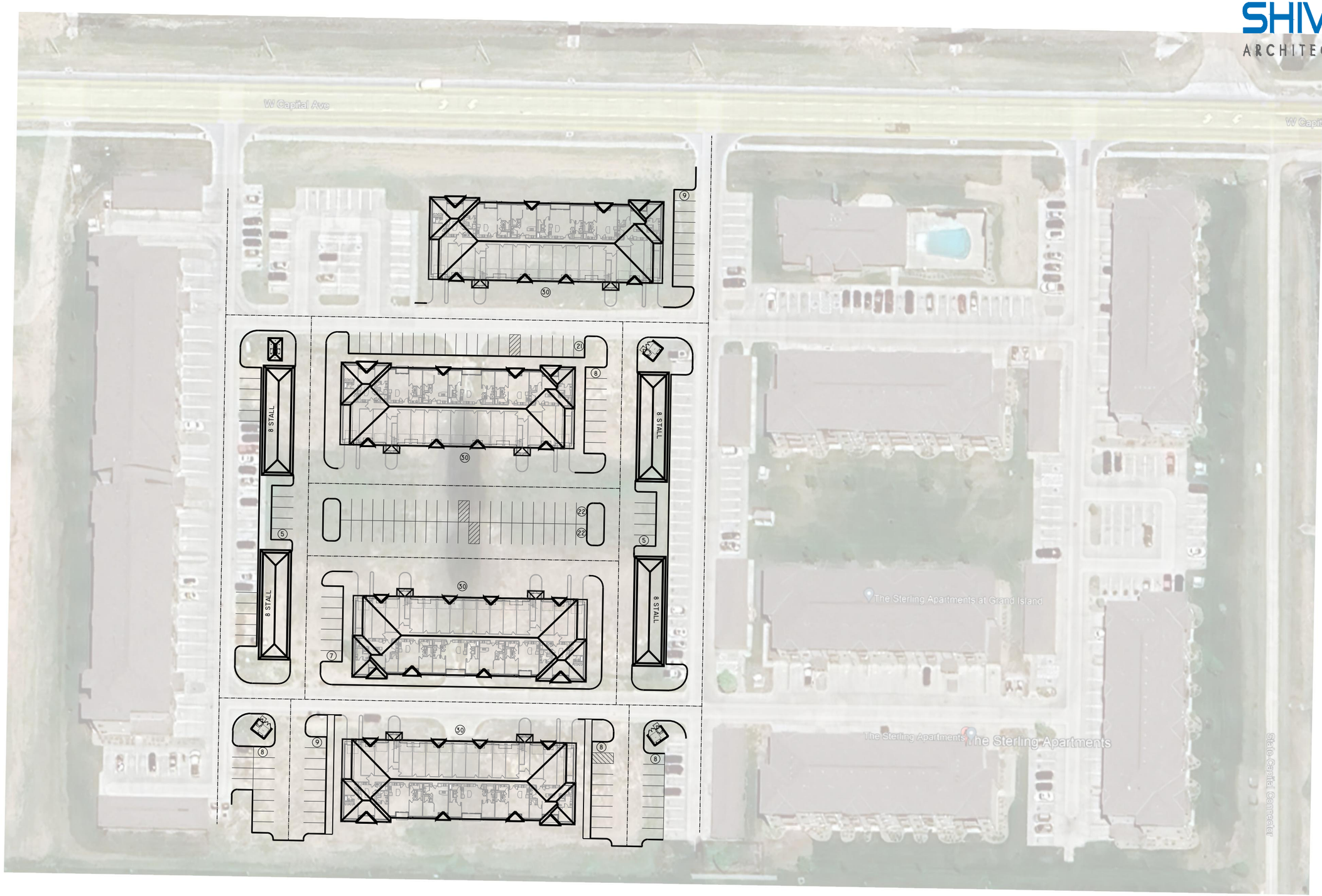
N

THE REGIONAL PLANNING COMMISSION of Hall County, Grand Island, Wood River and the Villages of Alda, Cairo and Doniphan, Nebraska

1 inch equals 300 feet

P:\MXD_Files\ArcGIS_Pro\Redevelopment_Rezoning\Redevelopment_Rezoning.aprx

SHIVEHATTERY
ARCHITECTURE+ENGINEERING



(4) 30-PLEXES: 120 UNITS
60 ATTACHED GARAGES
60 TANDEM STALLS
32 DETACHED GARAGES
132 SURFACE STALLS
TOTAL PARKING: 284
PARKING RATIO: 2.37:1

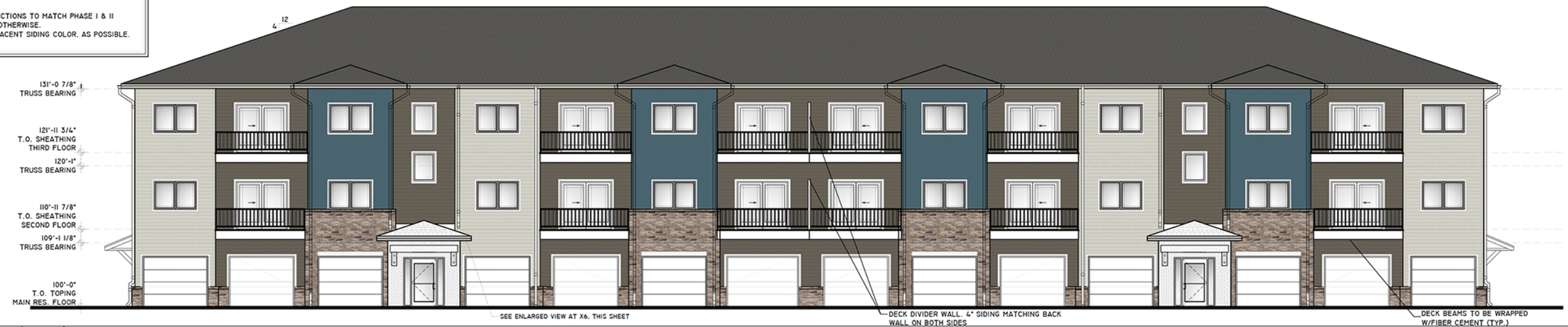
NORTH

OPTION 2
SITE PLAN

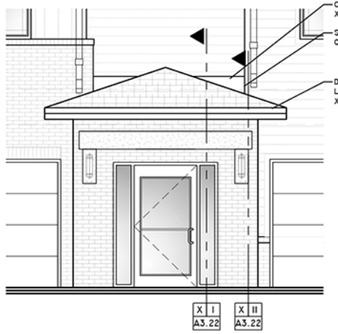
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0 40 80

Sterling G.I. Phase 3	GRAND ISLAND, NE	2024.10.15

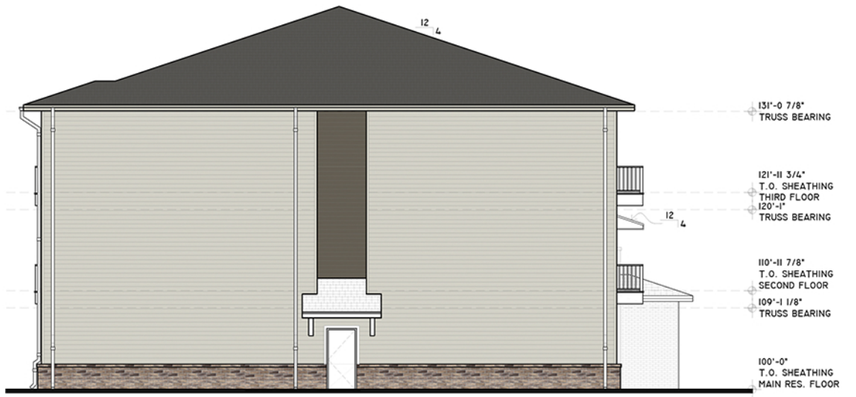
NOTES:
1.) FINAL MATERIAL SELECTIONS TO MATCH PHASE I & II UNLESS OWNER DECIDES OTHERWISE.
2.) VENTS TO MATCH ADJACENT SIDING COLOR, AS POSSIBLE.



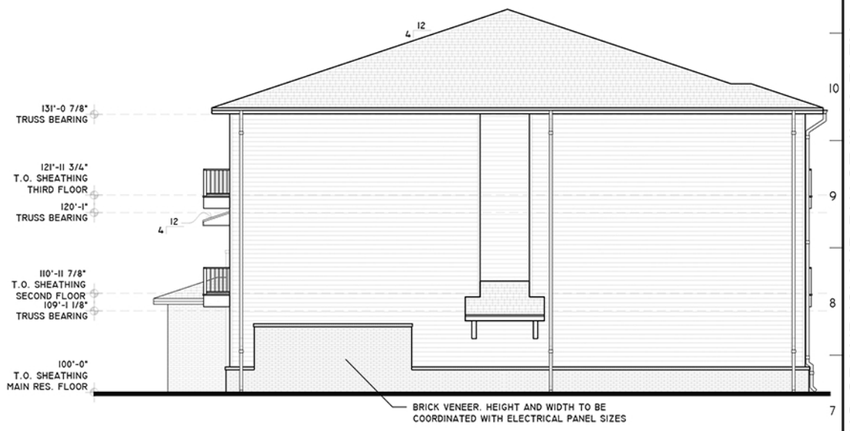
W | 11	FRONT ELEVATION
1/8" = 1'-0"	



X | 6	ELEVATION DETAIL
1/4"=1'-0"	AT ENTRY



S | 6	SIDE ELEVATION
1/8" = 1'-0"	



H | 6	SIDE ELEVATION
1/8" = 1'-0"	



W | I	REAR ELEVATION
1/8" = 1'-0"	

SHIVEHATTERY
ARCHITECTURE + ENGINEERING
800P St. Suite 203 | Lincoln, Nebraska 68508
402.477.1666 | www.shive-hattery.com
Iowa | Illinois | Indiana | Nebraska

SEAL

Preliminary not for construction

STERLING GRAND ISLAND PHASE III: 30-PLEX
Multi-Family
GRAND ISLAND, NEBRASKA
BUILDING ELEVATIONS - OPTION C

NO.>	ISSUED FOR>	DATE>
	ARCH PROGRESS SET	2026.02.27
	ELEVATION OPTIONS	2026.03.12

DRAWN: LR
APPROVED: DJ
ISSUED FOR: PERMIT
DATE:
PROJECT NO: 2260003390
FIELD BOOK:
CLIENT NO:

A3.01-C

STERLING ESTATES NINTH SUBDIVISION

PHASE 2 DEVELOPMENT PLAN

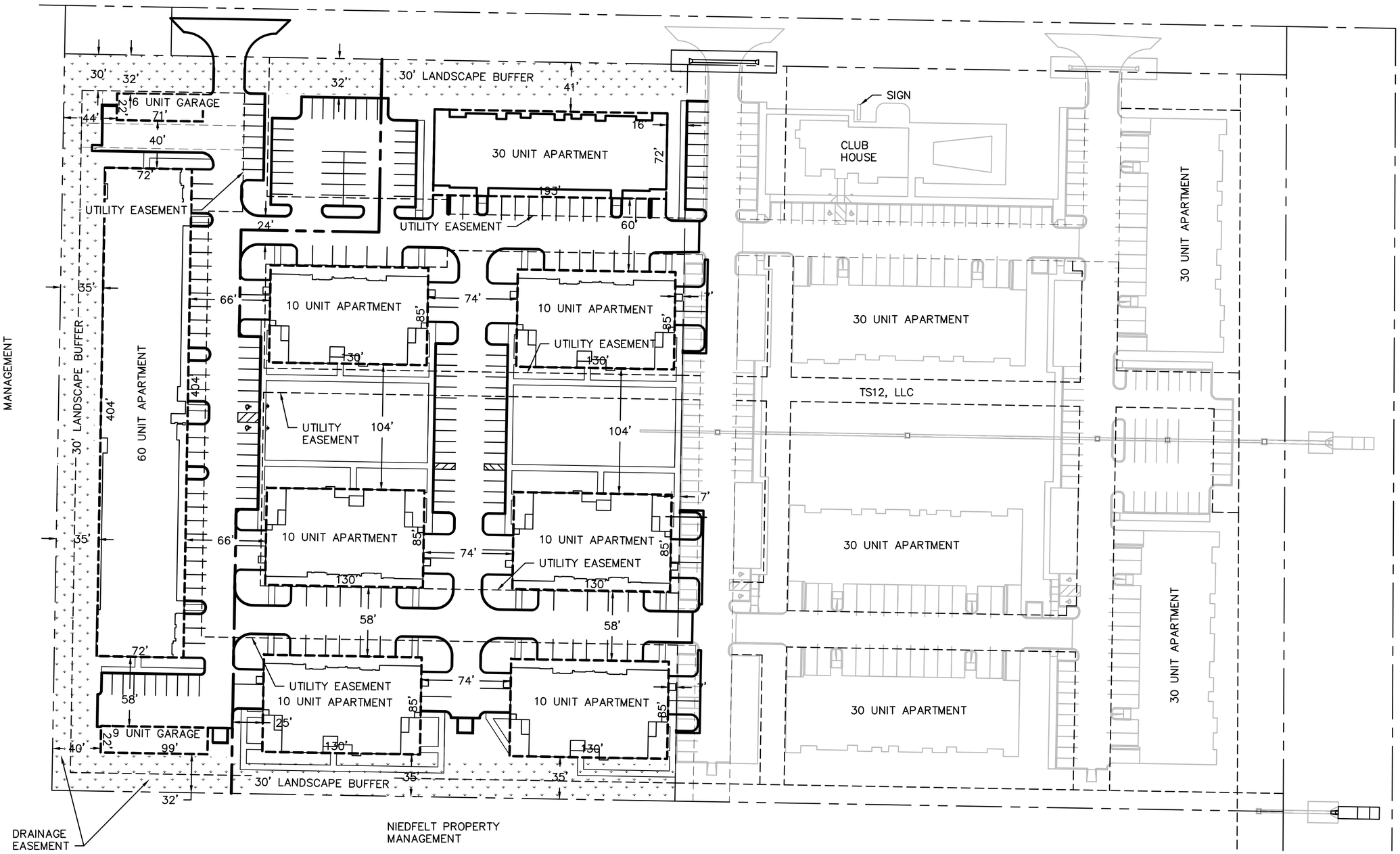


EXHIBIT A

OLSSON ASSOCIATES
201 East 2nd Street
P.O. Box 1072
Grand Island, NE 68802-1072
TEL 308.384.8750
FAX 308.384.8752

DWG: F:\Projects\014-2919_PBIN\Preliminary_Plat\2015\014-2919_DP_REV-3.dwg USER: atoupin
DATE: Feb 22, 2017 2:55pm XREFS: 014-2919_PBASE_EXISTING_PHASE-1 014-2919_ROW 014-2919_PBASE_REV-1

CITY OF GRAND ISLAND

100 East First Street Grand Island, NE 68801

FILE #: 26-001652
PERMIT #: RDA26-000002
ADDRESS: 3763 CAPITAL Avenue BLDG G, Grand Island, NE 68803
DESCRIPTION: Sterling -Development Plan Change: Building Envelopes

Permit Type
Residential Development Amendment

Subtype
Amendment

Work Description
Sterling -Development Plan Change: Building Envelopes

Applicant
SB Communities - Deborah Kline
deborah@sgrecommunities.com
Home Address: 3532 S 101 ST , Omaha, NE 68124
Primary Phone: (402) 253-5199
Cell Phone: (402) 253-5199
Work Phone: (402) 253-5199

Status
Under Review

Application Date
04/16/2026

Approval Date

Issue Date

Expiration Date

Close Date

This application must be submitted a minimum of 40 calendar days prior to a Regional Planning Commission meeting to be considered at that meeting. Planning Commission meetings are typically held on the first Wednesday of the month.

CONTACT INFORMATION

Property Owner
SB Communities - Deborah Kline
deborah@sgrecommunities.com
Home Address: 3532 S 101 ST , Omaha, NE 68124
Primary Phone: (402) 253-5199
Cell Phone: (402) 253-5199
Work Phone: (402) 253-5199

Surveyor/Engineers Information
JEO Consulting Group, Inc. - David Harnisch, Jr.
dharnisch@jeo.com
Mailing Address: 319 N Locust Street , Grand Island, NE 68801
Work Phone: ( ) -

APPLICATION INFORMATION

Subdivision Information

Number of Acres
4

Number of Out-Lots
0

Number of Public Out-Lots
0

Number of Out-Lots or Detention Cells Owned by Subdivision/ HOA
0

Number of Detention Cells
0

Number of Lots
1

Total Number of Lots
1.0

Number of Dedicated Public Streets
0

Right of Way Widths
0

Number of Dedicated Private Streets (if applicable)
0

Street Widths
0

Type of Sidewalks

Conventional Sidewalks
Unchecked

Curb Sidewalks
Unchecked

Type of Commercial Uses (If applicable)

Office Space
Unchecked

Retail Space
Unchecked

Hotel/ Motel
Unchecked

Assembly
Unchecked

Other
Multi-Family Residental

Number of Structures
8

Number of Units
120

Number of Parking Stalls (If applicable)

Current Zoning
RD

Proposed Zoning
RD

Sprinkled?
Yes

Identify on the Development Site Plan for Fire Services Sheet

Development schedule as to construction phases of buildings, open space, recreational areas, parking facilities, etc., and estimated completion time.
We plan to break ground this spring (Spring 2026). We estimate completion of the development in 2 years (Spring 2028)

LIST OF NEARBY PROPERTY OWNERS

OWNER NAME	OWNER ADDRESS	CITY, STATE, ZIP CODE
Irine/Pamela and Robs	77732 470th Ave	Ravenna, NE 68869
L&P Investments, LLC	429 Industrial Dr	Grand Island, NE 68803
Starostka-Lewis, LLC	429 Industrial Dr	Grand Island, NE 68803
Lewis-Starostka, Inc.	429 Industrial Dr	Grand Island, NE 68803
TS12, LLC c/o Access Commercial	10730 Pacific St Ste 230	Omaha, NE 68114
TS12 Phase II, LLC c/o Access Commercial	10730 Pacific St Ste 230	Omaha, NE 68114

ADDITIONAL CONTACTS

SUBMITTAL DOCUMENTS

List of Owners
List of Owners.pdf

Attach additional information as necessary for all parties listed as an owner on the plat and any other party such as partners, Deed of Trust holders, etc.

Combine Utilities Sheet
Utilities.pdf

Electric Service Sheet
Utilities.pdf

Development Site Plan
Prelim Site 2024-10-15 Option 2.pdf

As defined in Chapter 36 Zoning Sec. 36-78. (RD) Residential Development Zone or Sec. 36-76. (CD) Commercial Development Zone

Preliminary Building Design/Elevations and Architectural Renderings

Shive Elevations.pdf

Building Footprint/Envelope Sheet

30-plex Exhibit.pdf

Preliminary location and dimensions of all building areas & sign locations

Highlighting Building Footprints, Water Lines, Fire Hydrants, Drive Way & Truck Access

Closure Sheet

Closure and AutoCAD.pdf

AutoCAD file

Closure and AutoCAD.pdf

Additional Attachments

ACKNOWLEDGEMENT

All owners, lien holders, etc. will be required to sign the dedication certificate on the final plat. As the applicant for this subdivision I do hereby certify that I have provided complete information regarding the ownership of the property included in this application

Providing false information on this application will result in nullification of the application and forfeiture of all related fees. If you have any questions regarding this form or subdivision regulations administered by the Hall County Regional Planning Department call (308) 385-5240.

Signature

INTERNAL USE

MEETING DATE	SELECT TYPE
05/06/2026	Planning Commission

FEES

FEE	DESCRIPTION	QUANTITY	AMOUNT	TOTAL
Rezoning Application Fee				$1,000.00
			Plan Check Fees	$0.00
			Permit Fees	$1,000.00
			Total Fees	$1,000.00

PAYMENTS

DATE	TYPE	REFERENCE	NOTE	RECEIPT #	RECEIVED FROM	AMOUNT
04/21/2026	Credit	trn_649febc5-1269-41f4-b44c-5829004db3a6	RDA26-000002	1345	SB Communities - Deborah Kline	$1,000.00

Amount Paid	$1,000.00
Balance Due	$0.00

ORDINANCE NO. 10,075

An ordinance rezoning certain tracts of land within the zoning jurisdiction of the City of Grand Island; changing the land use classification of a tract of land a tract of land described as Lot 2 of Sterling Estates Ninth Subdivision in the City of Grand Island, Hall County, Nebraska, from RD-Residential Development Zone to an amended RD-Residential Development Zone approving a change in the development plan as shown on the updated plan approved with this ordinance; directing the such zoning change and classification be shown on the Official Zoning Map of the City of Grand Island; amending the provisions of Section 36-44; and providing for publication and an effective date of this ordinance.

WHEREAS, the Regional Planning Commission on May 6, 2026, held a public hearing and made a recommendation on the proposed zoning of such area; and

WHEREAS, notice as required by Neb. Rev. Stat. Section 19-923 (2022) has been given to the Board of Education of School District No. 2 in Hall County, Nebraska; and

WHEREAS, after public hearing on May 26, 2026, the City Council found and determined the change in zoning be approved and made.

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

SECTION 1. The following tract of land is hereby rezoned and reclassified and changed from RD-Residential Development Zone to an amended RD-Residential Development Zone: LOT 2 OF STERLING ESTATES NINTH SUBDIVISION IN THE CITY OF GRAND ISLAND, HALL COUNTY NEBRASKA

SECTION 2. That the Official Zoning Map of the City of Grand Island, Nebraska, as established by Section 36-44 of the Grand Island City Code be, and the same is,

hereby ordered to be changed, amended, and completed in accordance with this ordinance and that the amended development plan be kept in the records of the Hall County Regional Planning Department.

SECTION 3. That this ordinance shall be in force and take effect from and after its passage and publication, within fifteen days in one issue of the Grand Island Independent as provided by law.

Enacted: June 9, 2026.

_____
Roger G. Steele, Mayor

Attest:

_____
Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 9.b.

Subject: #10,076 - Consideration of Approving Water Cost of Service Based Rates (Second and Final Reading)

Staff Contact: Ryan Schmitz

BACKGROUND:

Cost of service/rate design studies for a Utility of the size of Grand Island are recommended to be conducted every three (3) to five (5) years. The last completed study was performed in 2023. On November 8, 2022, via Resolution No. 2022-315, Grand Island City Council approved award of the proposal by JK Energy Consulting of Smithfield, Nebraska, for a Cost of Service and Rate Design Study.

Keeping in mind that the last Cost of Service Study was undertaken after the completion of the 2022-2023 Fiscal Year and that a 1% increase in retail water rates realizes, approximately, $73,000 in new revenue, please see a few key points below.

1. LEAD SERVICE PROGRAM - Since the last Cost of Service Study was undertaken, the Lead Service Replacement Program has reached full implementation. This necessitated a 65% increase in inventoried material from what had typically been normal. On a parallel note, the lag between the cost of the work being performed and the reimbursement from the State creates a perpetual revenue lag until the program is completed. Additionally, we will begin making payments on the SRF loan from the State for this program beginning in FY2027.
2. COSTS - Since the last Cost of Service Study was undertaken, the Water Fund has realized the cost changes, between FY22-23 & Forecasted FY25-26, as noted below:
    - Administrative Costs – Up 44% (Largely due to the Water Funds share of covering the expansion of full time employee positions in Legal, HR, and City Hall Admin the past few years; Insurance cost increases are another notable contributor).
    - Distribution Costs – Up 10% (Largely due to the addition of two new Water Department employees in 2024 to support the lead service program. Note: Does not include lead service program costs which have a direct revenue offset.)
    - Production Costs – Up 6% (Largely due to the increased cost of chlorine,

polyphosphate, and uranium treatment).
    - Capital Costs – Down 31% (When O&M costs increase at a rate greater than our revenue coming in, the only mechanism to offset costs is cutting capital).
3. REVENUE & USAGE - Since the last Cost of Service Study was undertaken, the Water Fund has realized revenue and usage changes, between FY22-23 & Forecasted FY25-26, as noted below:
    - Retail Revenue – Up 8% (Metered Sales & Interdepartmental Sales; Rate increases of 7.2% in FY24-25 & 7.0% in FY25-26).
    - Usage – Down 6% between FY22-23 & FY24-25 Actuals. Currently down 2.5% YTD compared to FY24-25.

DISCUSSION:

The final Water cost of service-based rate study report is now complete and ready for council approval. The final report includes the aforementioned items, which includes average recommended rate increases for fiscal years 2027 through 2029, with effective dates as follows.

October 1, 2027- 8.0%

October 1, 2028- 8.0%

October 1, 2029- 8.0%

Supporting data is included as attachments to this memo. Descriptions are as follows:

Attachment A – Grand Island currently has the lowest water rates in the State. It

currently sits 8% lower than anyone else in regard to the typical

residential customer.

Attachment B – Even with recent rate increase, our current revenue stream,

unfortunately, remains at a level equal to that of 2015 when adjusted to current dollars.

Attachment C – To maintain sufficient capital investment in the system, and perform

needed O&M activities, a rate increase is required to keep the Water Fund above

its minimum cash reserve level.

Attachment D – An estimate of the effect the proposed rate increases will have on the

typical residential customers bill.

Attachment E – Due to Grand Island’s extremely low water rates, the requested rate

increase, optically, creates the impression of a steep cost increase to our customer

base. This graph shows what the same annual “dollar” increase to the customer bill equates to as a percentage rate increase in other Cities.

Attachment F – How do our proposed rates compare to others 2026 rates in 2027?

Attachment G – How do our proposed rates compare to others 2026 rates in 2028?

Attachment H – How do our proposed rates compare to others 2026 rates in 2029?

FISCAL IMPACT: N/A

ALTERNATIVES:

It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve.
2. Refer the issue to a Committee.
3. Postpone the issue to a future date.
4. Take no action on the issue.

RECOMMENDATION:

City Administration recommends that the Council approve the final water cost of service based rates.

SAMPLE MOTION:

Move to approve the ordinance.

ATTACHMENTS:
1. Graph
2. Attachments A-H
3. GIUD 2026 Water COS Report
4. Ordinance

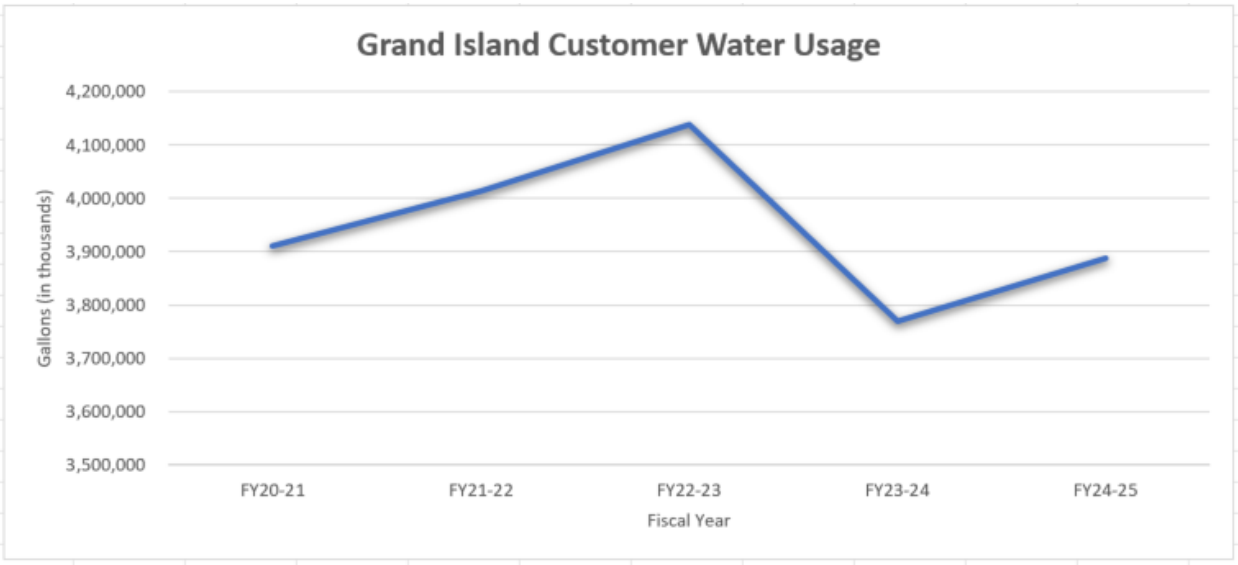
Council Agenda Memo Graph

From: Ryan Schmitz, Utilities Director

Meeting: May 26, 2026

Subject: Approving Water Cost of Service Based Rates

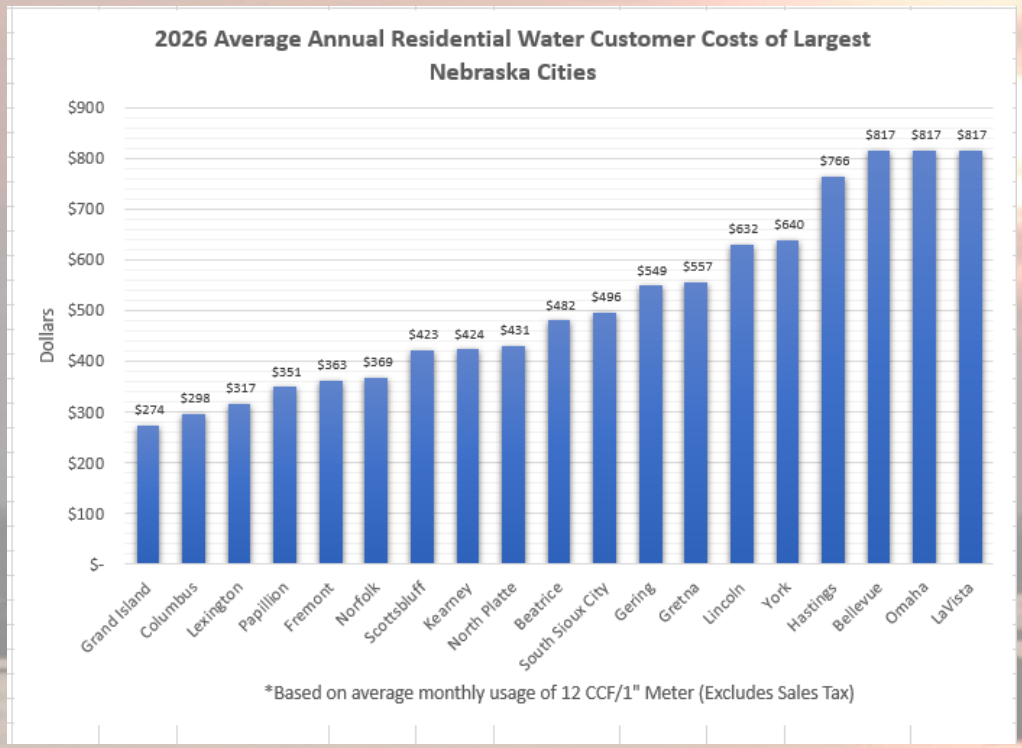
Presenter(s): Ryan Schmitz, Utilities Director

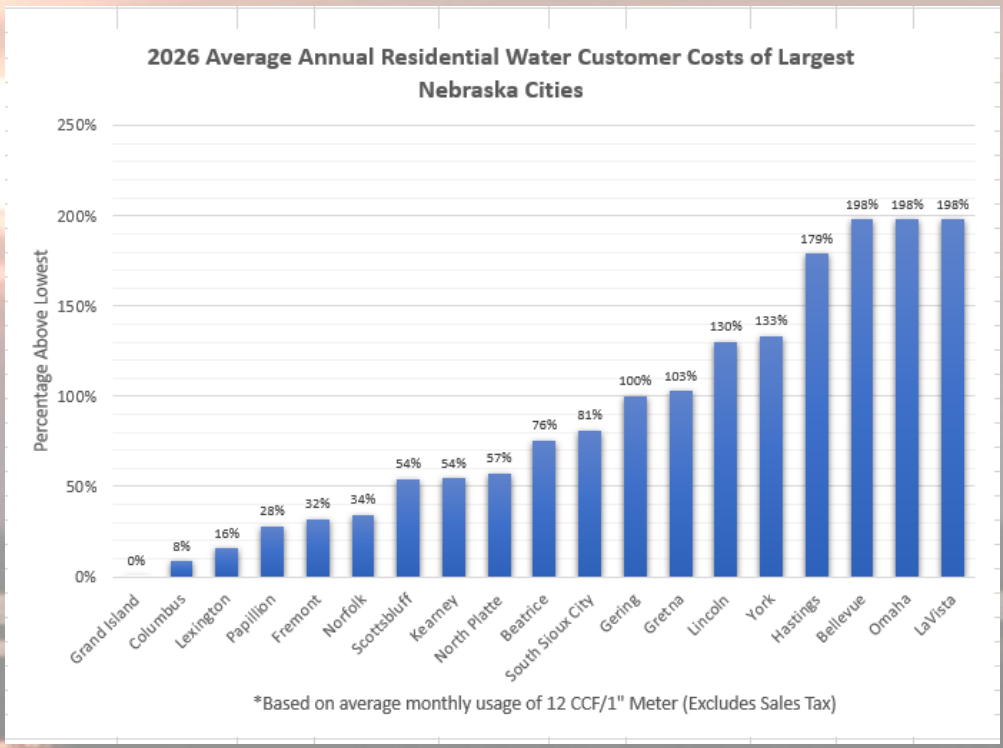


CITY OF Grand Island NEBRASKA

Attachment “A”

HOW DOES GRAND ISLAND COMPARE PRESENTLY?

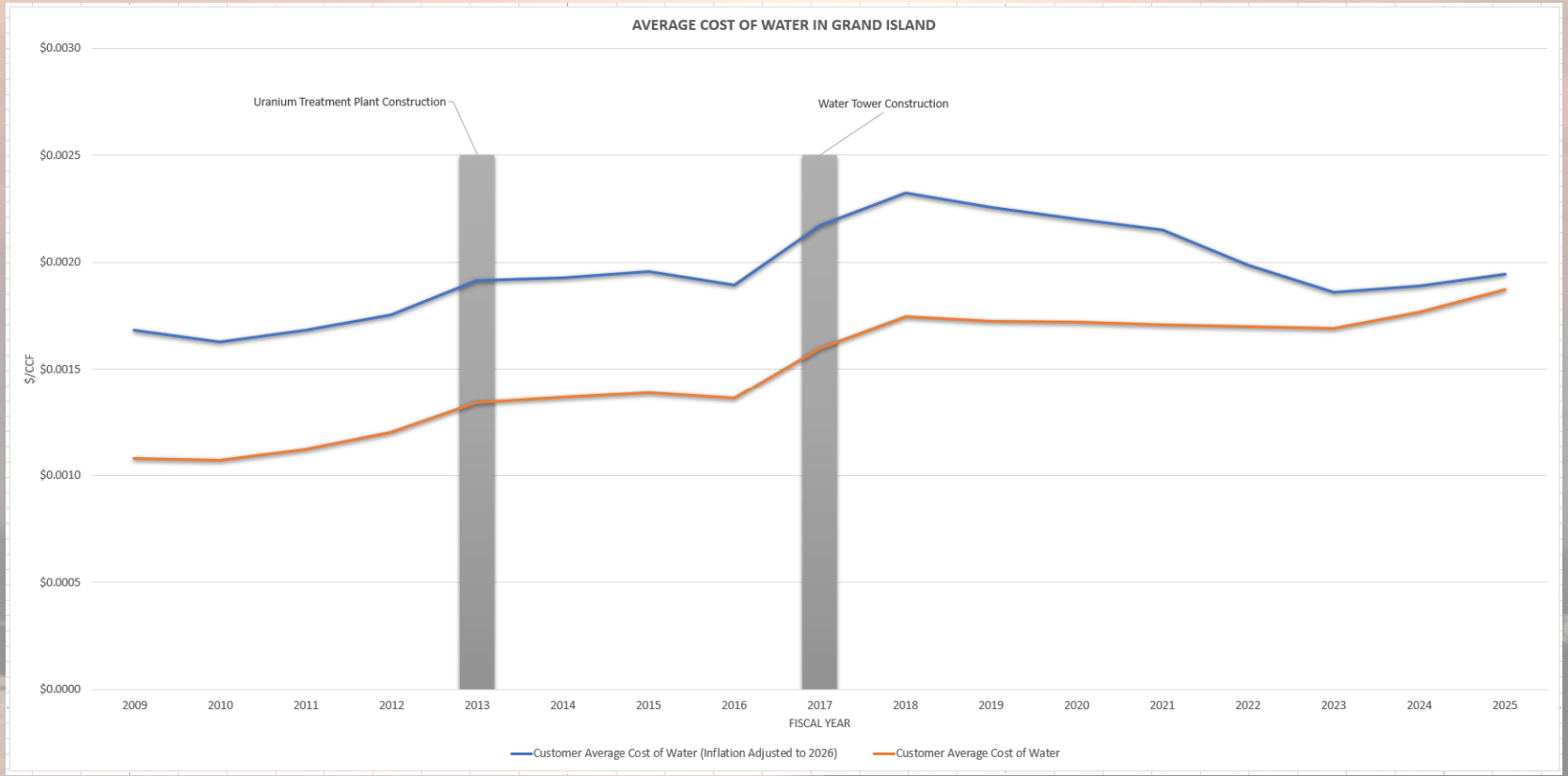




CITY OF Grand Island NEBRASKA

Attachment “B”

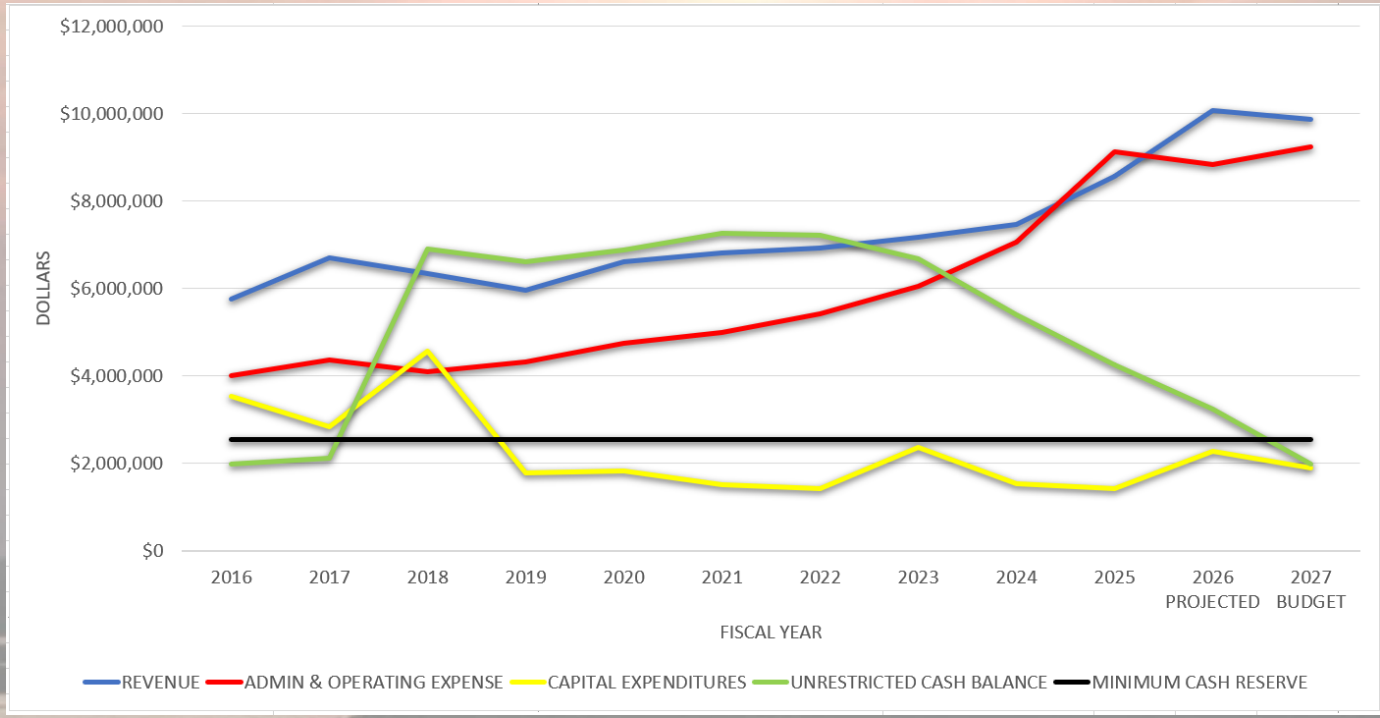
HISTORIC COST OF WATER IN GRAND ISLAND



CITY OF Grand Island NEBRASKA

Attachment “C”

CASH PROJECTIONS (Without a rate increase)



Note: The notable O&M ramped up increase from 2024-2026 was the implementation of the lead service replacement program.

CITY OF Grand Island NEBRASKA

Attachment “D”

COST OF SERVICE STUDY RECOMMENDATIONS

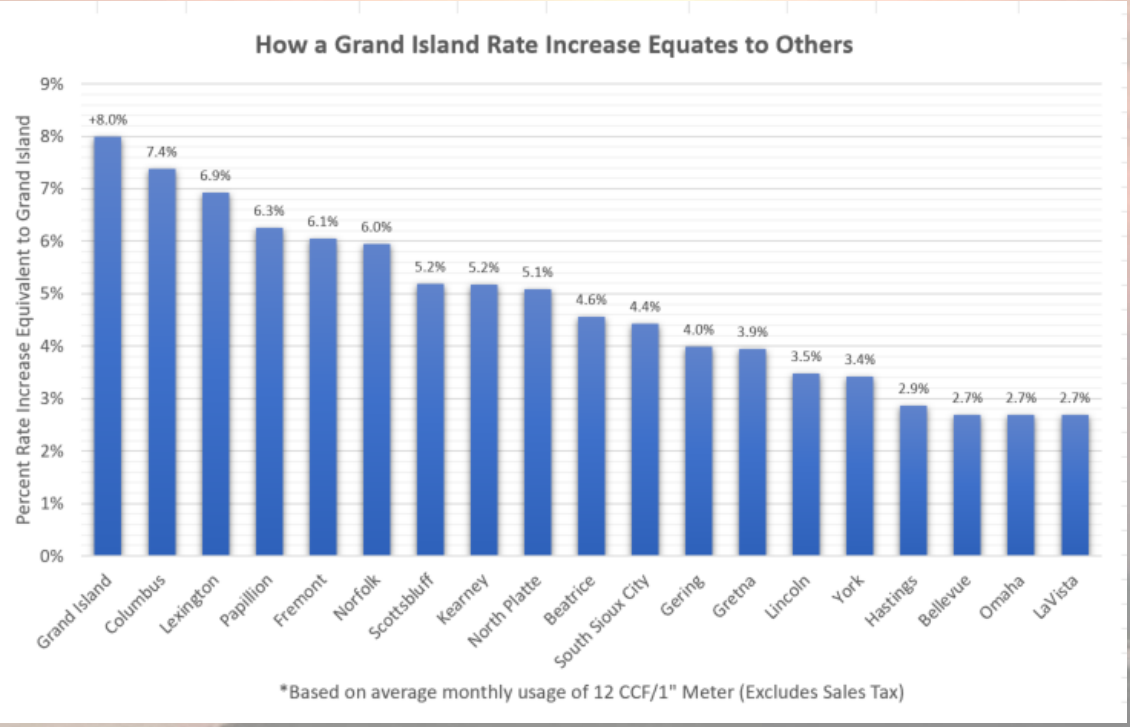
- Rate Increase
  - FY2027 – Average of $1.94/month per Residential Customer
  - FY2028 – Average of $1.97/month per Residential Customer
  - FY2029 – Average of $2.11/month per Residential Customer

  - In 3 years, this would raise the average residential water bill $6.02/month.

CITY OF Grand Island NEBRASKA

Attachment “E”

Comparative customer increase in other Cities



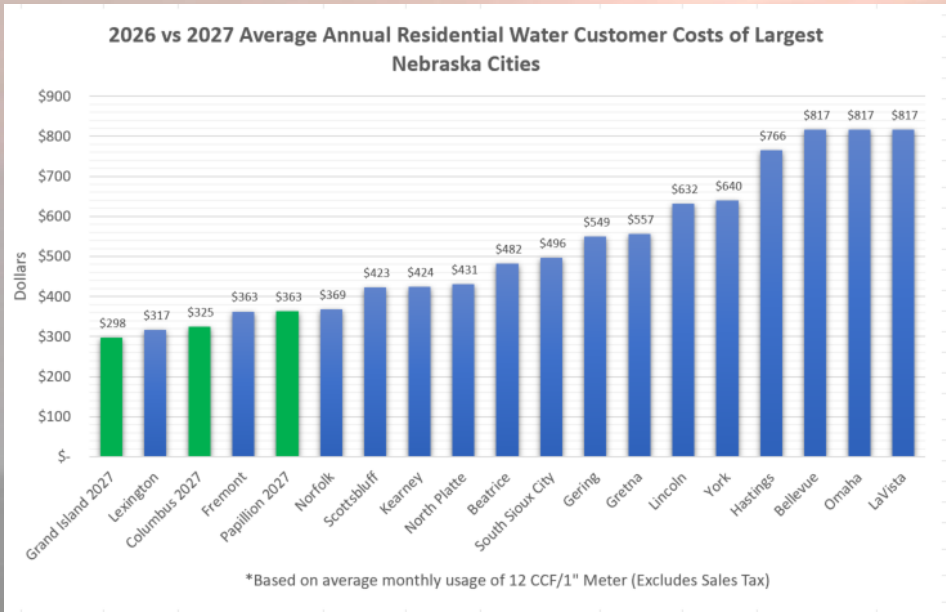
- This is the % increase, in other Cities, that would equate to the same effect on a customers bill that a 8.0% increase in Grand Island has.

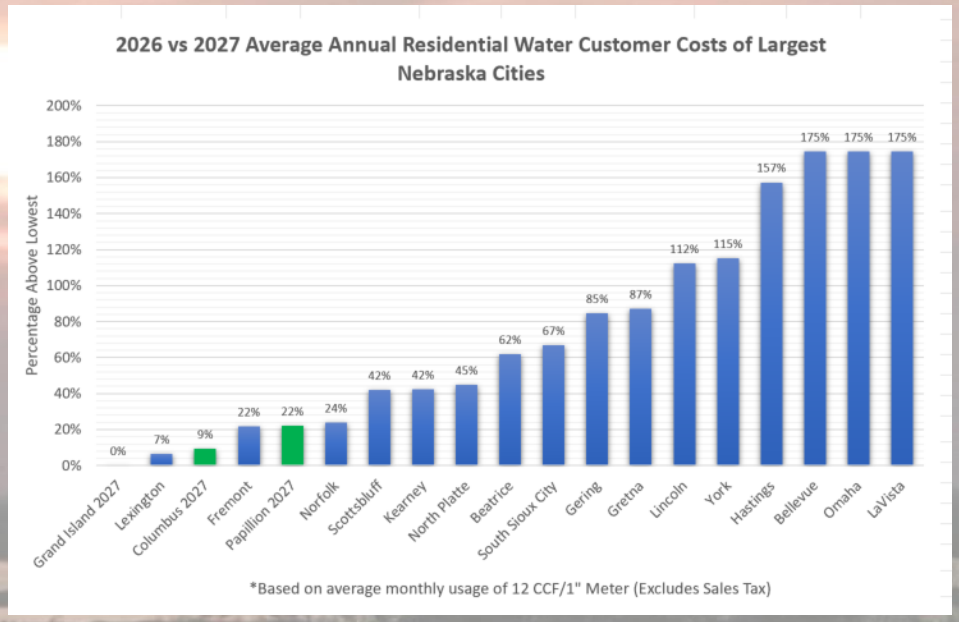
CITY OF Grand Island NEBRASKA

Attachment “F”

2026 vs 2027

(1st year rate increase included)





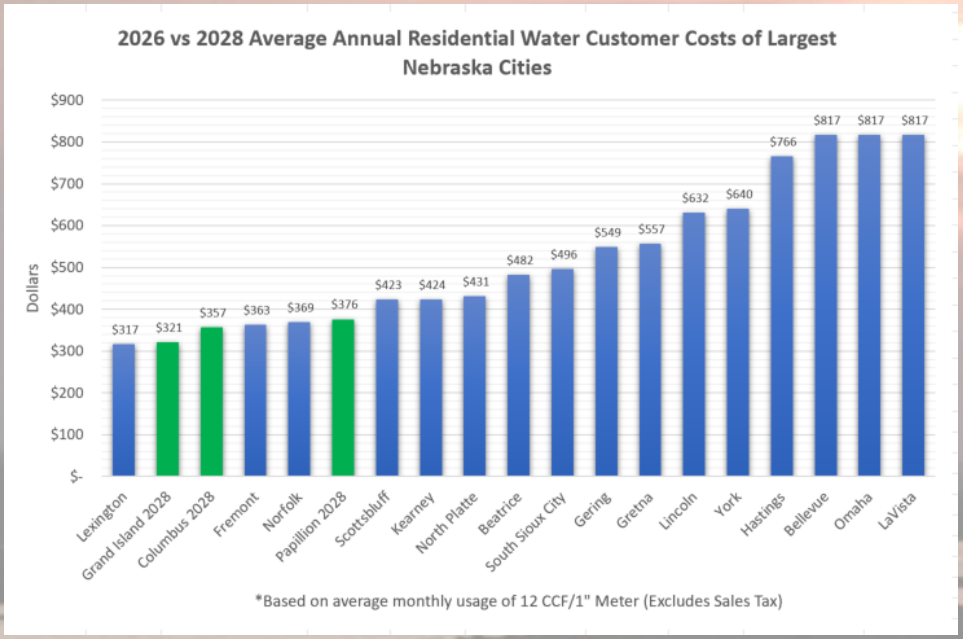
Note: Columbus & Papillion have already approved increases in the coming years. These have been included for reference. All other Cities Data is fixed at 2026 rates.

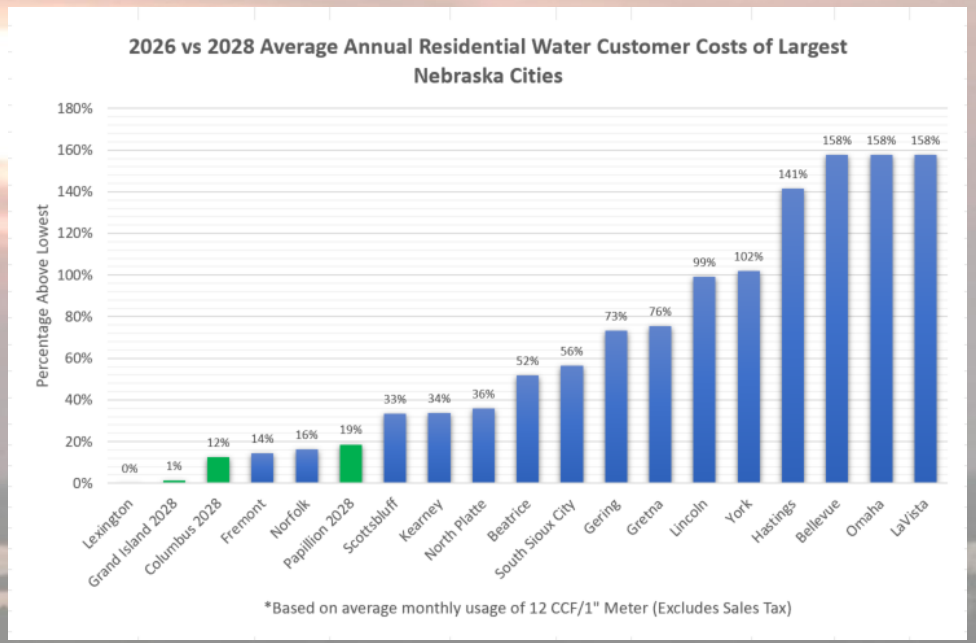
CITY OF Grand Island NEBRASKA

Attachment “G”

2026 vs 2028

(1st & 2nd year rate increase included)





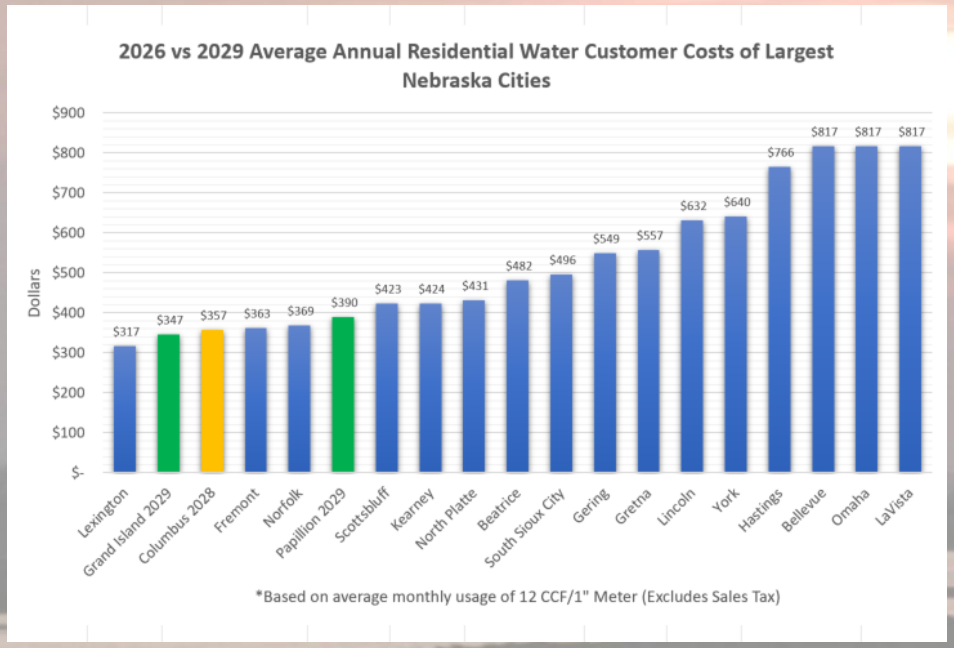
Note: Columbus & Papillion have already approved increases in the coming years. These have been included for reference. All other Cities Data is fixed at 2026 rates.

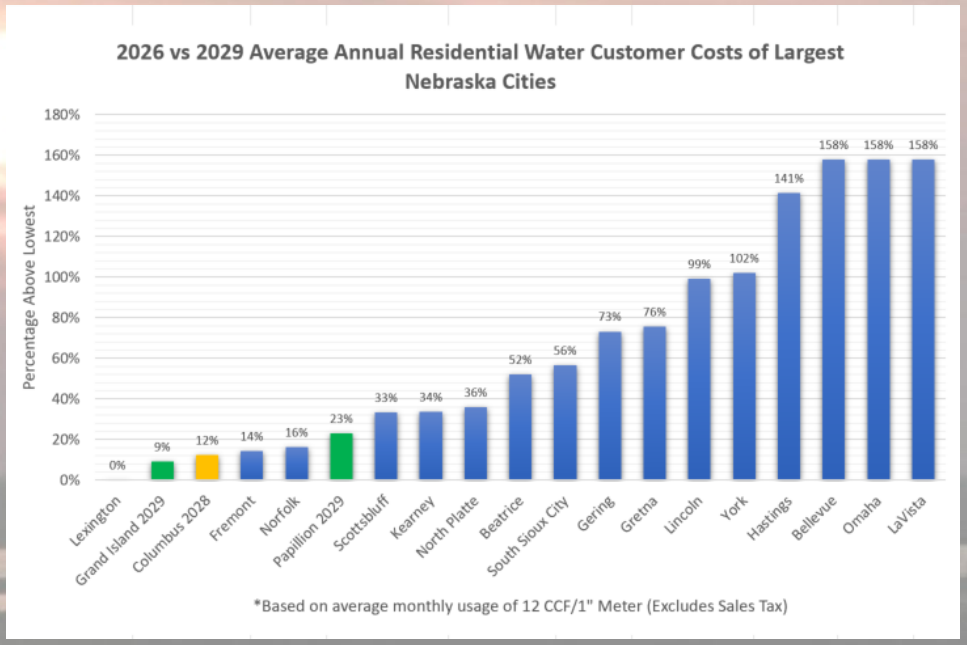
CITY OF Grand Island NEBRASKA

Attachment “H”

2026 vs 2029

(1st, 2nd, and 3rd year rate increase included)





Note: Columbus & Papillion have already approved increases in the coming years. These have been included for reference. All other Cities Data is fixed at 2026 rates.

FY 2026 Cost of Service / Rate Design Study

City of Grand Island, NE
Water Utility

City Council Review Draft

May 12, 2026

JKEC
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Appendix A – Rate Ordinance

CERTIFICATION

I hereby certify, as a Professional Engineer in the state of Nebraska, that the information in this document was assembled under by my direct personal charge. This report is not intended or represented to be suitable for reuse by the City of Grand Island, Nebraska, or others without specific verification or adaptation by the Engineer.

John A. Krajewski, P.E.
Nebraska, E-9992

Date: _____

Executive Summary

This study was prepared by JK Energy Consulting, LLC (JKEC) for the City of Grand Island Utilities Department (GIUD or Utility). The purpose of the study was to review the Utility's revenues and expenses and ensure water rates are adequate to pay for projected expenses.

Based on the analysis completed, the existing rates do not collect sufficient revenue to cover projected revenue requirements, including capital improvements and debt service payments, in fiscal year (FY) 2026 through FY 2030 on a cash basis (Table 1, Line 32). Based on the projected operating results, revenues for FY 2026 were approximately $7.7 million, with a shortfall of approximately $1.2 million (see Table 1, Line 32). Cash basis operating results indicated a need for a rate increase of approximately 15.8% (Table 1, Line 33). A series of rate increases is proposed to ensure adequate revenue to cover operating costs, debt service expenses, and capital improvement projects the Utility plans to fund from retail revenue. By FY 2030, a rate change of approximately 31.4% would be necessary to ensure breakeven cash flow (Table 1, Line 33).

The proposed rate plan would implement 8% rate increases in FY 2027, FY 2028, and FY 2029 by increasing the federal unfunded mandates fee for the Clean Water Act and by allocating changes to the service charge and usage rates based on the cost of service analysis. The Utility should consider an additional rate increase of 5% in FY 2030. Future rate increases should be assessed on a regular basis and should consider recent operating results, changes in operating and capital costs, regulatory and legal requirements, and changes in usage patterns.

The cost of service analysis was completed to assess the amount that each rate class should be paying, compared to the revenue that is being collected from existing rates. For purposes of this study, customers were divided between inside city (excluding the single largest customer) and outside city rate classes, and the largest customer as its own rate class. The cost of service indicated that all rate classes were paying less than the allocated cost of service. The indicated rate changes range between 7.1% and 9.0%, depending on the rate class and usage profile (Table 4).

The purpose of rate design is to develop rates that reflect the cost of service and accomplish other goals established by the Utility. In FY 2027, the proposed rate plan would increase the average monthly inside city water bill approximately $2.40 per month, effective October 2026 (Table 5). The increase consists of $0.15 per month for the federal mandates fee and $2.25 for the combined change in service charge and usage rates. Rate changes would not be uniform across all rate components. The proposed rate design includes a $0.37/month increase in the service charge for service sizes that are 1" or less. Larger service size monthly fees would be increased by a similar percentage (9%).

The existing volume charges are extremely complex. The stated purpose of the complexity is to collect additional revenue from discretionary usage, particularly lawn irrigation, during high use periods. This goal can be accomplished with fewer rate blocks by targeting the proposed rate increases at certain water usage blocks. Under the proposed rate structure, the number of volume blocks will decrease from four to three. It is also proposed to modify verbiage in the rate schedule to state all units in 100 cubic feet (cf) or $/100 cf. The proposed volume rates in FY 2027 would be as follows:

$/100 cf per month	Inside City ($/100 cf)	Outside City ($/100 cf)
First 8	$1.15	$1.38
Next 32	$1.60	$1.92
Excess	$0.79	$0.95

Changing the structure of the volume charges results in rate changes that are not uniform for all customers. While the overall revenue change is 8% in FY 2027, some users may have increases of more than 8% based on their usage level. These variations are consistent with the cost of service results.

Even with the proposed rate increase, the Utility's water rates are still the lowest among a peer group that includes Columbus, Fremont, Hastings, Kearney, Lincoln, Norfolk, and Omaha (Table 6).

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. Projected revenues from existing rates are approximately $7.7 million in FY 2026. This is less than the amount needed to fund operating costs, capital expenditure, and debt service requirements.
2. By FY 2030, existing rates would need to increase by approximately 31.4% to pay projected operating expenses, capital improvements, and debt service expenses.
3. Rate increases of 8% in FY 2027, FY 2028, and FY 2029 implemented by increasing the federal unfunded mandates fee and by allocating changes to the service charge and usage rates, would be necessary under the proposed rate plan.
4. An additional rate increase of 5% in FY 2030 would likely be required to ensure compliance with the minimum cash reserve policy for the water utility.
5. The cost of service analysis indicated all rate classes require a rate increase, varying between 7.1% and 9.0%, to reflect the cost of service.
6. The existing block structure is extremely complex. While it does collect additional revenue from discretionary use, particularly lawn irrigation in summer months, it can be simplified while continuing to charge a higher rate for lawn irrigation and other discretionary uses, particularly in high use months.

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. Water rates should be increased 8% effective October 1, 2026 (for FY 2027), 8% effective October 1, 2027 (for FY 2028), and 8% effective October 1, 2028 (for FY 2029). The proposed rate ordinance is included in Appendix A.
2. The consumption rate structure should be simplified from four blocks to three blocks. The sizes of some blocks should be modified to limit rate changes for certain usage levels while implementing a rate that charges higher costs to discretionary water usage, such as lawn watering, in the summer season.
3. The Utility should consider an additional rate increase of 5% in FY 2030.

Purpose and Approach

The purpose of this study was to review the water rates charged by the Utility. The goal of future water rates was to collect sufficient revenue to cover projected expenses, including debt service for water system improvements.

The approach to the study involved completing several tasks. Retail water sales, operating expenses, non-retail revenues, and other financial information were collected. Test year expenses were projected, and future expenses were projected through FY 2030. A rate plan was developed to meet the financial goals established by the Utility. The allocated cost of service for each rate class was calculated and compared to revenue from existing rates. The existing rates were reviewed and new rates were developed. A written report was prepared and presented to staff prior to submitting it to the City Council.

Background

Grand Island Utilities Department – Water

The Grand Island Utilities Department operates the water department (also referred to as water utility or Utility in this report), which serves approximately 18,300 customers located within the City and in some areas adjacent to the City. While most customers are residential and small commercial accounts, the Utility serves several large industrial customers. In particular, one large customer accounts for approximately 14% of the Utility's retail revenue.

Projected Financial Results

The purpose of preparing projected financial results is to compare projected revenues with expenses and determine the need for future rate increases. Projections were prepared for the period FY 2026 through FY 2030 based on information provided by the Utility.

Parameters

The following parameters were used to develop the test year budget and the projected financial results.

1. Historical and projected results were prepared based on the Utility's fiscal year (October 1 through September 30).
2. The water department budgets for FY 2026 were used as the basis for the FY 2026 test year budget, with normal escalation, adjustments for other known changes and inclusion of a transfer from cash reserves to minimize the required rate change.
3. Operating and maintenance expenses, administrative costs, and other internal expenses were projected to increase at a rate of 3% annually.
4. Water sales were projected to remain stable (no increase or decrease).
5. Projected financial results were presented on an "accrual basis" and "cash basis." Accrual basis accounting is consistent with Generally Accepted Accounting Principles (GAAP) and cash basis results were intended to reflect actual cash flow. Each approach is important for ratemaking purposes since the Utility's rates should ensure positive cash flow and positive net income.
6. The cost of service was prepared on a cash basis, including capital improvements and debt service payments, while excluding depreciation.
7. Depreciation expense was included in the accrual-based financial results.

Projected Financial Results

Table 1 (see page 6) shows the projected financial results for FY 2026 through FY 2030, along with historical financial results for FY 2024 and FY 2025. The projected financial results do not include any rate changes or use of available funds for rate stabilization. The projected deficit on a cash basis ranges from approximately $1.2 million in FY 2026 to $2.4 million in FY 2030. The utility would fall below its minimum cash reserve policy by the end of FY 2027 without any rate changes and remain out of compliance with the policy throughout the study period. The deficit is almost entirely caused by a forecasted increase in capital expenditure.

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Table 1
Grand Island Utilities Department
2026 Water COS Update
Projected Financial Results
Existing Rates

Line	Description	Actual (1) 2024	Actual (1) 2025	Test Year 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
1	**Operating Revenues**							
2	Sale of Water	$ 6,664,336	$ 7,274,121	$ 7,711,010	$ 7,711,010	$ 7,711,010	$ 7,711,010	$ 7,711,010
3	Sales from Non-Metered Uses	-	-	-	-	-	-	-
4	Forgivable Costs - Lead/Copper	-	-	930,000	930,000	930,000	930,000	930,000
5	Reimbursement - Loan Funds - Lead/Copper	-	-	570,000	570,000	570,000	570,000	570,000
6	Tap Fees	41,571	-	-	-	-	-	-
7	Other	317,467	193,999	260,200	260,200	260,200	260,200	260,200
8	**Total Operating Revenue**	**$ 7,023,374**	**$ 7,468,120**	**$ 9,471,210**	**$ 9,471,210**	**$ 9,471,210**	**$ 9,471,210**	**$ 9,471,210**
9	**Operating Expenses**							
10	Internal Costs	$ 6,569,282	$ 8,687,977	$ 6,917,376	$ 7,124,897	$ 7,338,644	$ 7,558,804	$ 7,785,568
11	Lead/Copper Replacement Costs		-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
12	Depreciation	1,237,397	1,264,516	1,301,400	1,301,400	1,301,400	1,301,400	1,301,400
13	**Total Operating Expenses**	**$ 7,806,679**	**$ 9,952,493**	**$ 9,718,776**	**$ 9,926,297**	**$ 10,140,044**	**$ 10,360,204**	**$ 10,586,968**
14	**Operating Income - GAAP Basis**	**$ (783,305)**	**$ (2,484,373)**	**$ (247,566)**	**$ (455,087)**	**$ (668,834)**	**$ (888,993)**	**$ (1,115,758)**
15	**Non-Operating Expense/(Revenue)**							
16	Interest Income	$ (200,762)	$ (147,944)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
17	Interest Expense	130,878	127,299	122,916	102,658	96,411	89,289	81,534
18	Lead/Copper Loan Payment	-	-	-	31,500	31,500	31,500	227,500
19	Gain on Disposal of Assets	(3,376)	-	-	-	-	-	-
21	Capital Contributions	-	(1,005,555)	-	-	-	-	-
22	**Total Non-Operating Expense/(Revenue)**	**$ (73,260)**	**$ (1,026,200)**	**$ (2,084)**	**$ 9,158**	**$ 2,911**	**$ (4,211)**	**$ 184,034**
23	**Net Income - GAAP Basis**	**$ (710,045)**	**$ (1,458,173)**	**$ (245,482)**	**$ (464,245)**	**$ (671,745)**	**$ (884,783)**	**$ (1,299,792)**
24	**Cash Basis**							
25	Net Income	**$ (710,045)**	**$ (1,458,173)**	**$ (245,482)**	**$ (464,245)**	**$ (671,745)**	**$ (884,783)**	**$ (1,299,792)**
26	Plus Depreciation	**1,237,397**	**1,264,516**	**1,301,400**	**1,301,400**	**1,301,400**	**1,301,400**	**1,301,400**
27	Less Debt Service Principal	**-**	**(350,000)**	**(355,000)**	**(360,000)**	**(365,000)**	**(375,000)**	**(380,000)**
28	Less Capital Contributions	**(185,920)**	**-**	**-**	**-**	**-**	**-**	**-**
29	Less Capital Expenditures	**(1,094,549)**	**(1,081,627)**	**(1,921,229)**	**(1,495,590)**	**(1,381,110)**	**(1,656,200)**	**(2,045,600)**
30	Less AMI Capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**
31	Transfer	**133,972**	**-**	**-**	**-**	**-**	**-**	**-**
32	**Net Income - Cash Basis**	**$ (619,145)**	**$ (1,625,284)**	**$ (1,220,311)**	**$ (1,018,435)**	**$ (1,116,455)**	**$ (1,614,583)**	**$ (2,423,992)**
33	**Rate Change for Breakeven Cash Flow**	9.3%	22.3%	15.8%	13.2%	14.5%	20.9%	31.4%
34	**Cash Balance**							
35	Starting Balance			**4,256,337**	**3,036,026**	**2,017,591**	**901,137**	**(713,446)**
36	Change in Cash			**(1,220,311)**	**(1,018,435)**	**(1,116,455)**	**(1,614,583)**	**(2,423,992)**
37	**Ending Cash Balance**			**$ 3,036,026**	**$ 2,017,591**	**$ 901,137**	**$ (713,446)**	**$ (3,137,437)**
38	**Minimum Cash Policy**			**$ 2,525,213**	**$ 2,587,469**	**$ 2,651,593**	**$ 2,717,641**	**$ 2,785,670**
39	**Surplus / (Deficit)**			**$ 510,813**	**$ (569,878)**	**$ (1,750,456)**	**$ (3,431,087)**	**$ (5,923,108)**

Notes:
(1) Based on audited financial statements.

JKEC
JK Energy Consulting, LLC

Future Rate Changes

Table 2, Line 1, shows the projected operating results with 8% rate increases in FY 2027, FY 2028, and FY 2029, and a 5% rate increase in FY 2030. The series of rate increases in FY 2027 through FY 2030 would result in sufficient revenue to cover projected operating expenses, debt service costs, and planned capital improvements. The rate increases would also ensure compliance with the minimum cash reserve policy throughout the study period.

Table 2
Grand Island Utilities Department
2026 Water COS Update
Projected Financial Results
Projected Rates

Line	Description	Test Year 2026	Projected 2027	2028	2029	2030
1	**Proposed Rate Increase**	0.00%	8.00%	8.00%	8.00%	5.00%
2	**Operating Revenues**					
3	Retail Sales - Existing Rates	$ 7,711,010	$ 7,711,010	$ 7,711,010	$ 7,711,010	$ 7,711,010
4	Rate Changes	-	616,881	1,283,112	2,002,642	2,488,324
5	Sales from Non-Metered Uses	-	-	-	-	-
6	Forgivable Costs - Lead/Copper	930,000	930,000	930,000	930,000	930,000
7	Reimbursement - Loan Funds - Lead/Copper	570,000	570,000	570,000	570,000	570,000
8	Tap Fees	-	-	-	-	-
9	Other	260,200	260,200	260,200	260,200	260,200
10	**Total Operating Revenue**	**$ 9,471,210**	**$ 10,088,091**	**$ 10,754,322**	**$ 11,473,852**	**$ 11,959,535**
11	**Operating Expenses**					
12	Internal Costs	$ 6,917,376	$ 7,124,897	$ 7,338,644	$ 7,558,804	$ 7,785,568
13	Lead/Copper Replacement Costs	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000
14	Depreciation	1,301,400	1,301,400	1,301,400	1,301,400	1,301,400
15	**Total Operating Expenses**	**$ 9,718,776**	**$ 9,926,297**	**$ 10,140,044**	**$ 10,360,204**	**$ 10,586,968**
16	**Operating Income - GAAP Basis**	**$ (247,566)**	**$ 161,794**	**$ 614,278**	**$ 1,113,648**	**$ 1,372,567**
17	**Non-Operating Expense/(Revenue)**					
18	Interest Income	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
19	Interest Expense	122,916	102,658	96,411	89,289	81,534
20	Lead/Copper Loan Payment	-	31,500	31,500	31,500	227,500
21	Capital Contributions	-	-	-	-	-
22	**Total Non-Operating Expense/(Revenue)**	**$ (2,084)**	**$ 9,158**	**$ 2,911**	**$ (4,211)**	**$ 184,034**
23	**Net Income - GAAP Basis**	**$ (245,482)**	**$ 152,636**	**$ 611,367**	**$ 1,117,859**	**$ 1,188,533**
24	**Cash Basis**					
25	Net Income	**$ (245,482)**	**$ 152,636**	**$ 611,367**	**$ 1,117,859**	**$ 1,188,533**
26	Plus Depreciation	**1,301,400**	**1,301,400**	**1,301,400**	**1,301,400**	**1,301,400**
27	Less Debt Service Principal	**(355,000)**	**(360,000)**	**(365,000)**	**(375,000)**	**(380,000)**
28	Less Capital Contributions	**-**	**-**	**-**	**-**	**-**
29	Less Non-AMI Capital Expenditures	**(1,921,229)**	**(1,495,590)**	**(1,381,110)**	**(1,656,200)**	**(2,045,600)**
30	Less AMI Capital	**-**	**-**	**-**	**-**	**-**
31	Transfers	-	-	-	-	-
32	**Net Income - Cash Basis**	**$ (1,220,311)**	**$ (401,554)**	**$ 166,657**	**$ 388,059**	**$ 64,333**
33	**Rate Change for Breakeven Cash Flow**	15.8%	4.8%	-1.9%	-4.0%	-0.6%
34	**Cash Balance**					
35	Starting Balance	**4,256,337**	**3,036,026**	**2,634,472**	**2,801,130**	**3,189,189**
36	Change in Cash	**(1,220,311)**	**(401,554)**	**166,657**	**388,059**	**64,333**
37	**Ending Cash Balance**	**$ 3,036,026**	**$ 2,634,472**	**$ 2,801,130**	**$ 3,189,189**	**$ 3,253,522**
38	**Minimum Cash Policy**	**$ 2,525,213**	**$ 2,587,469**	**$ 2,651,593**	**$ 2,717,641**	**$ 2,785,670**
39	**Surplus / (Deficit)**	**$ 510,813**	**$ 47,003**	**$ 149,536**	**$ 471,548**	**$ 467,852**

Cost of Service

The purpose of the cost of service analysis is to identify the costs related to serving each class of customers. Several steps were completed to prepare the cost of service analysis. A test year budget was prepared based on the FY 2026 operating budget, with adjustments for known changes. Each expense item was identified and assigned to a utility function and further classified within each of those functions based on the method used to allocate those costs to retail rate classes. This process is called "functionalization" and "classification."

The costs related to each function were allocated to each customer class based on generally accepted cost allocation principles for municipal water utilities. The allocated costs were compared to revenues based on existing rates. The comparison of the cost of service to revenue from existing rates was used as a factor in designing rates.

Test Year Budget

The FY 2026 operating budgets were used as the basis for the test year budget. The purpose of preparing a test year budget is to create a scenario that is as close to "normal" operating conditions as possible, reflecting known changes for the Utility. The test year budget for FY 2026 included the following adjustments:

1. Normalized water sales based on typical historical water sales.
2. Including use of cash reserves to reduce the revenue requirements to a level that would require a rate increase to approximately 8%.

The test year budget for FY 2026 was approximately $8.3 million and is summarized in Table 3 (see page 9). The test year budget represents the amount that needs to be collected from retail rates. It includes all operating expenses, debt service payments, capital improvements funded from rates, and is reduced for revenue from interest income and other non-retail revenue.

Functionalization and Classification

Functionalization and classification involve assigning the expense items to function and classifying those expenses on the basis of a reasonable allocation method. The following functions were used for the Utility:

1. Water Production
2. Water Distribution
3. Customer service
4. Metering
5. Other (interest income, other charges)

Production and distribution costs were split between base costs, which vary in proportion to water usage, and extra capacity costs. Extra capacity costs were divided between extra peak day capacity and extra peak hour capacity. These costs vary in proportion to the amount the peak usage exceeds the average usage. Customer and metering costs include those costs associated with serving a particular customer, regardless of the customer's water usage. This would include expenses like customer billing, meter reading, customer accounting expenses, and maintenance costs related to these functions.

Table 3 summarizes the classification of test year expenses, including the allocation to the various retail rate classes. Approximately $7.8 million is production and distribution related, $1.5 million is customer and meter related, and a credit of approximately $1.0 million which includes other revenue, a transfer from cash reserves. and expenses that are not easily allocated to a particular function. Based on this classification, 94% of the Utility's test year budget is production and distribution related, 18% is customer and meter related, and -12% is considered other.

Table 3
Grand Island Utilities Department
2026 Water COS Update
Test Year Budget by Function
Annual

Rate Class	Production / Distribution	Customer / Metering	Other	Total
Inside City	$ 6,377,653	$ 1,476,233	$ (837,284)	$ 7,016,602
Outside City	118,203	18,466	(14,570)	122,099
Large Customer	1,330,877	2,142	(142,110)	1,190,910
Total	**$ 7,826,734**	**$ 1,496,841**	**$ (993,964)**	**$ 8,329,611**
Percentage	**94%**	**18%**	**-12%**	**100%**

Cost Allocation

The functionalized costs were allocated to the various rate classes using generally accepted methods for preparing embedded cost of service studies. There is no standard cost of service methodology that the Utility is required to follow by a regulatory agency.

The Utility's rates are based on a usage rate (expressed in $/100 cubic feet) with a meter charge based on the size of the customer meter plus a storm water fee and a federal mandated charge. The rate classes established by the Utility are consistent with industry guidelines, including publications issued by the American Water Works Association. Cost allocation of functionalized costs to the various rate classes was completed using industry guidelines. For example, customer-related costs were allocated based on weighted

meters in each class. Volume-related costs were allocated based on sales volumes for each rate class. Peak-day and peak-hour costs were allocated based on estimated peak-day and peak-hour usage for each rate class.

Comparison of Revenues to Cost of Service

Revenues collected from existing rates were compared to the allocated cost of service. The purpose of this comparison was to provide guidance on the adequacy of the existing rates for each rate class. This comparison can be used to assess the general magnitude of rate changes needed for each rate class and is one factor in determining the need for rate adjustments for individual rate classes.

Table 4 compares the revenue from existing rates to the calculated cost of service. Overall, the cost of service was 8.0% more than revenues from existing rates. The cost of service ranged from 7.1% to 9.0%.

Table 4
Grand Island Utilities Department
2026 Water COS Update
Comparison of Cost of Service
to Revenue from Existing Rates
Annual

Rate Class	Revenue Existing Rates	Cost of Service	Difference $	Difference %
Inside City	$ 6,504,295	$ 7,016,602	$ 512,307	7.9%
Outside City	113,983	122,099	8,116	7.1%
Large Customer	1,092,732	1,190,910	98,178	9.0%
Total	**$ 7,711,010**	**$ 8,329,611**	**$ 618,601**	**8.0%**

Rate Design

The proposed rate plan would increase rates by 8% in FY 2027, FY 2028, and FY 2029. Rate changes were directed at both the service charge and usage rates. The blocks to which the rate changes were applied are based on the cost of service as well as a goal to simplify the block structure.

The proposed rate design would simplify rates and help ensure all customers are paying at or near the cost of service. The proposed rate changes are:

[Intentionally left blank.]

1. Increase the Service Charge for all customers. For meters of 1" or less the following rates are proposed ($ per month):

Existing Rate	FY 2027	FY 2028	FY 2029
$7.30	$7.67	$8.28	$8.94

   The Service Charge would be increased for larger service sizes by a similar percentage as the increase for meters of 1" or less.

2. Increase revenue from the volume charge and simplify the block structure. The current rate structure includes four blocks: First 5 ccf, next 35 ccf, next 960 ccf and excess. The proposed structure includes three blocks: First 8 ccf, next 32 ccf and excess. The proposed rate would maintain higher rates for usage that is typically discretionary during higher usage periods, primarily lawn irrigation. A rate differential for outside city usage is maintained based on the current differential percentages.

   The proposed volume rates for inside city customers are shown below ($/100 cf):

Usage	FY 2027	FY 2028	FY 2029
First 8 ccf	$1.15	$1.24	$1.34
Next 32 ccf	$1.60	$1.73	$1.86
Excess	$0.79	$0.86	$0.93

3. Increase the unfunded federal mandates fee ($ per month). This increase is based on a cost of service assessment recently completed and a prior review of this amount by Utility staff. The calculation of the federal mandates charge is shown in Table 5.

Existing Rate	FY 2027	FY 2028	FY 2029
$0.89	$1.04	$1.12	$1.21

   The Utility has historically established a separate "federal mandates charge" to recover the cost of a federally mandated backflow prevention program. These costs are separately identified in a specific operating account. The costs associated with the program are recovered through a fixed customer charge adders designed to recover that cost in a fixed amount for each customer. Table 5 (see page 12) shows this calculation based on the previously used methodology.

[Intentionally left blank.]

Table 5
Grand Island Utilities Department
2026 Water COS Update
Calculation of Backflow Prevention Rate

Description	Amount
Number of Customers	18,306
Direct Backflow Prevention Cost	$ 227,800
Allocated A&G Adder	0.00%
Total Backflow Prevention Cost	$ 227,800
Monthly Rate	$ 1.04

The proposed rate changes are not uniform for all customers and usage levels since some rate components are increasing more than 8% while other rate components are increasing less than 8%. While the overall revenue change is 8%, some users may have increases of more than 8% based on their usage level. These variations are consistent with the cost of service results.

The proposed rate change would increase the average inside city customer water bill by $2.40 per month in FY 2027, taking into account changes in federal mandates charge, service charge and usage rate changes combined. A customer using 12 ccf with a 1" or smaller meter would receive an increase of $1.90 per month. Table 6 shows the revenue from existing rates and the proposed FY 2027 rates by rate class, effective October 2026.

Table 6
Grand Island Utilities Department
2026 Water COS Update
Proposed Rate Change by Rate Class - October 2026
Annual

Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference $	Difference Bill (1)	Difference %
Inside City	$ 6,504,295	$ 7,024,866	$ 520,571	$ 2.40	8.0%
Outside City	113,983	123,111	9,127	3.53	8.0%
Large Customer	1,092,732	1,180,369	87,637		8.0%
Total	**$ 7,711,010**	**$ 8,328,345**	**$ 617,335**	**$ 2.81**	**8.0%**

Notes:
(1) Change in average monthly bill for customers within rate class.

With the proposed rate increases, the Utility's inside city water rates in FY 2027 would still be the lowest among a peer group of municipal utilities in eastern Nebraska. Table 7 provides a comparison of existing rates for the cities of Columbus, Fremont, Hastings, Kearney, Lincoln, Norfolk, and Omaha to the proposed FY 2027 rates for GIUD. The comparisons were prepared for usage of 500 cf, 700 cf, and 1,000 cf.

Table 7
Grand Island Utilities Department
2026 Water COS Update
Typical Bill Comparison
Rate Comparisons - Based on Proposed FY 2027
Residential <1" Meter, Summer Season

Rate Comparisons			
Utility	**500 cf**	**700 cf**	**1,000 cf**
Grand Island	**$ 14.74**	**$ 17.09**	**$ 21.52**
Columbus	$ 15.53	$ 18.18	$ 22.15
Fremont	$ 22.47	$ 24.77	$ 28.41
Kearney	$ 22.15	$ 25.91	$ 31.55
Norfolk	$ 27.07	$ 30.82	$ 35.47
Hastings	$ 29.64	$ 33.94	$ 40.39
Omaha	$ 31.08	$ 35.70	$ 43.55
Lincoln	$ 35.06	$ 39.10	$ 46.88

Note: Typical bill sorted based on 700 cf usage.

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. Projected revenues from existing rates are approximately $7.7 million in FY 2026. This is less than the amount needed to fund operating costs, capital expenditure, and debt service requirements.
2. By FY 2030, existing rates would need to increase by approximately 31.4% to pay projected operating expenses, capital improvements, and debt service expenses.
3. Rate increases of 8% in FY 2027, FY 2028, and FY 2029 implemented by increasing the federal unfunded mandates fee and by allocating changes to the service charge and usage rates, would be necessary under the proposed rate plan.
4. An additional rate increase of 5% in FY 2030 would likely be required to ensure compliance with the minimum cash reserve policy for the water utility.

5. The cost of service analysis indicated all rate classes require a rate increase, varying between 7.1% and 9.0%, to reflect the cost of service.
6. The existing block structure is extremely complex. While it does collect additional revenue from discretionary use, particularly lawn irrigation in summer months, it can be simplified while continuing to charge a higher rate for lawn irrigation and other discretionary uses, particularly in high use months.

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. Water rates should be increased 8% effective October 1, 2026 (for FY 2027), 8% effective October 1, 2027 (for FY 2028), and 8% effective October 1, 2028 (for FY 2029). The proposed rate ordinance is included in Appendix A.
2. The consumption rate structure should be simplified from four blocks to three blocks. The sizes of some blocks should be modified to limit rate changes for certain usage levels while implementing a rate that charges higher costs to discretionary water usage, such as lawn watering, in the summer season.
3. The Utility should consider an additional rate increase of 5% in FY 2030.

Appendix A – Rate Ordinance

ORDINANCE NO. _____

An ordinance to amend the Grand Island City Code; Section 35-30, pertaining to water utility rates; to repeal Section 35-30, as now existing, and any ordinance or parts of ordinances in conflict herewith; and to provide for publication and the effective date of this ordinance.

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

SECTION 1. Section 35-30 of the Grand Island City Code is hereby amended to read as follows:

§35-30. Schedule of Rates

Schedule of Rates Within City

The service fee and usage rate to be charged for water furnished within the corporate limits of the City shall be as follows:

Service Fee

Rates Effective: October 1, 2026

Meter Size	Service Fee
Less than 1”	$7.67
1-1/2”	$14.28
2”	$34.13
3”	$58.38
4”	$79.28
6”	$270.90
8”	$1,508.43
10”	$4,822.55
12”	$6,771.35

Rates Effective: October 1, 2027

Meter Size	Service Fee
Less than 1”	$8.28
1-1/2”	$15.42
2”	$36.86
3”	$63.05
4”	$85.62
6”	$292.57
8”	$1,629.10
10”	$5,208.35
12”	$7,313.05

Rates Effective: October 1, 2028

Meter Size	Service Fee
Less than 1”	$8.94
1-1/2”	$16.66
2”	$39.80
3”	$68.09
4”	$92.47
6”	$315.98
8”	$1,759.43
10”	$5,625.02
12”	$7,898.10

Usage Fee

Rates Effective: October 1, 2026

$/100 cf per month	($/100 cf)
First 8	$1.15
Next 32	$1.60
Over 40	$0.79

Rates Effective: October 1, 2027

$/100 cf per month	($/100 cf)
First 8	$1.24
Next 32	$1.73
Over 40	$0.86

Rates Effective: October 1, 2028

$/100 cf per month	($/100 cf)
First 8	$1.34
Next 32	$1.86
Over 40	$0.93

Schedule of Rates Outside City

The service fee and usage rate to be charged for water furnished outside and beyond the corporate limits of the City shall be as follows:

Service Fee

Rates Effective: October 1, 2026

Meter Size	Service Fee
Less than 1”	$9.13
1-1/2”	$17.01
2”	$40.46
3”	$69.19
4”	$93.99
6”	$321.08
8”	$1,788.37

10”	$5,717.53
12”	$8,028.13

Rate Effective: October 1, 2027

Meter Size	Service Fee
Less than 1”	$9.86
1-1/2”	$18.37
2”	$43.70
3”	$74.73
4”	$101.51
6”	$346.76
8”	$1,931.44
10”	$6,174.93
12”	$8,670.38

Rate Effective: October 1, 2028

Meter Size	Service Fee
Less than 1”	$10.65
1-1/2”	$19.84
2”	$47.19
3”	$80.71
4”	$109.63
6”	$374.50
8”	$2,085.96
10”	$6,668.92
12”	$9,364.01

Usage Fee

Rates Effective: October 1, 2026

$/100 cf per month	($/100 cf)
First 8	$1.38
Next 32	$1.92
Over 40	$0.95

Rates Effective: October 1, 2027

$/100 cf per month	($/100 cf)
First 8	$1.50
Next 32	$2.08
Over 40	$1.03

Rates Effective: October 1, 2028

$/100 cf per month	($/100 cf)
First 8	$1.62
Next 32	$2.24
Over 40	$1.11

Plus

A customer charge for unfunded federal mandates for the Clean Water Act and the City's backflow program, in addition to the regular rates charged for water furnished to the customer as follows:

Effective October 1, 2026:	$1.04 per month
Effective October 1, 2027:	$1.12 per month
Effective October 1, 2028:	$1.21 per month

Plus City Dividend for Utility Ownership

All water services provided by the Grand Island Utilities Department will be subject to a City Dividend for Utility Ownership. The City Dividend for Utility Ownership will be set by resolution in the City of Grand Island Fee Schedule and calculated as a percentage of the total water usage bill. The City Dividend for Utility Ownership will be identified as a separate line item on the water bill and will be calculated as follows:

City Dividend = Water Usage Bill Before Sales Tax * Water City Dividend Rate

The City Dividend for Utility Ownership will be subject to applicable sales tax.

SECTION 2. Those portions of Section 35-30, as now existing, and any ordinances or parts of ordinances in conflict herewith be, and hereby are, repealed.

SECTION 3. The validity of any section, subsection, sentence, clause or phrase of this ordinance shall not affect the validity or enforceability of any other section, subsection, sentence, clause or phrase thereof.

SECTION 4. That this ordinance shall be in force and take effect from and after its passage and publication, in pamphlet form, within fifteen (15) days in one issue of the Grand Island Independent as provided by law.

Enacted:_____

_____
Roger G. Steele, Mayor

ATTEST:

_____
Jill Granere, City Clerk

ORDINANCE NO. 10,076

An ordinance to amend Grand Island City Code Section 35-30, pertaining to water utility rates; to create or modify such section as necessary; to clarify and/or make general corrections to various sections therein; to repeal any ordinance or parts of ordinances in conflict herewith; and to provide for publication and the effective date of this ordinance.

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

SECTION 1. Section 35-30 of the Grand Island City Code is hereby amended to read as follows:

35-30 Schedule of Rates

SCHEDULE OF RATES WITHIN CITY

The monthly service fee and monthly usage rate to be charged for water furnished within the corporate limits of the City shall be as follows:

Plus Water City Dividend

Rates Effective: October 1, 2025	
Meter Size	**Service Fee**
Less than I"	$7.30
1-1/2"	$13.60
2"	$32.50
3"	$55.60
4"	$75.50
6"	$258.00
8"	$1,436.60
10"	$4,592.90
12"	$6,448.90

Rates Effective: October 1, 2026	
Meter Size	**Service Fee**
Less than 1"	$7.67
1-1/2"	$14.28
2"	$34.13
3"	$58.38
4"	$79.28
6"	$270.90
8"	$1,508.43
10"	$4,822.55
12"	$6,771.35

Plus Water City Dividend

Rates Effective: October 1, 2027	
Meter Size	**Service Fee**
Less than 1"	$8.28
1-1/2"	$15.42
2"	$36.86
3"	$63.05
4"	$85.62

6"	$292.57
8"	$1,629.10
10"	$5,208.35
12"	$7,313.05

Plus Water City Dividend.

Rates Effective: October 1, 2028	
Meter Size	**Service Fee**
Less than 1"	$8.94
1-1/2"	$16.66
2"	$39.80
3"	$68.09
4"	$92.47
6"	$315.98
8"	$1,759.43
10"	$5,625.02
12"	$7,898.10

Plus Water City Dividend

Monthly Usage Rate:

Rates Effective: October 1, 2025

$/100 cf per month	($/100 ct)
First 5	$0.93
Next 35	$1.37
Next 960	$0.89
Over 1,000	$0.73

Plus Water City Dividend.

Rates Effective: October 1, 2026	
$/100 cf per month	($/100 ct)
First 8	$0.W 1.15
Next 32	$-h;'.7 1.60
Next-960	
Over -l-;-000 40	$0.-H.79

Plus Water City Dividend.

Rates Effective: October 1, 2027	
$/100 cf per month	($/100 ct)
First 8	$1.24
Next 32	$1.73
Over 40	$0.86

Plus Water City Dividend.

Rates Effective: October 1, 2028	
$/100 cf per month	**($/100 ct)**
First 8	$1.34
Next 32	$1.86
Over40	$0.93

Plus Water City Dividend.

~~Plus:~~

A customer charge for unfunded federal mandates for the Clean Water Act and the City's backflow program, in addition to the regular rates charged for water furnished to the customer as follows:

Effective October 1, 2024: $0.83 per month

Effective October 1, 2025: $0.89 per month

SCHEDULE OF RATES OUTSIDE CITY

The monthly service fee and monthly usage rate to be charged for water furnished outside and beyond the corporate limits of the City shall be as follows:

Monthly Service Fee:

Rate Effective: October 1, 2025	
Meter Size	**Service Fee**
Less than 1"	$8.80
1-1/2"	$16.40
2"	$39.00
3"	$66.70
4"	$90.60

6"	$309.50
8"	$1,723.90
10"	$5,511.40
12"	$7,738.70

Plus Water City Dividend.

Rate Effective: October 1, 2026	
Meter Size	**Service Fee**
Less than 1"	$9.13
1-1/2"	$17.01
2"	$40.46
3"	$69.19
4"	$93.99
6"	$321.08
8"	$1,788.37
10"	$5,717.53
12"	$8,028.13

Plus Water City Dividend.

Rate Effective: October 1, 2027	
Meter Size	**Service Fee**
Less than 1"	$9.86

1-1/2"	$18.37
2"	$43.70
3"	$74.73
4"	$101.51
6"	$346.76
8"	$1,931.44
10"	$6,174.93
12"	$8,670.38

Plus Water City Dividend

Rate Effective: October 1, 2028	
Meter Size	**Service Fee**
Less than 1"	$10.65
1-1/2"	$19.84
2"	$47.19
3"	$80.71
4"	$109.63
6"	$374.50
8"	$2,085.96
10"	$6,668.92
12"	$9,364.01

Plus Water City Dividend.

Monthly Usage Rate:

Rates Effective: October 1, 2025	
$/100 cf per month	**($/100 ct)**
First 5	$1.12
Next 35	$1.65
Next 960	$1.07
Over 1,000	$0.88

Plus Water City Dividend.

Rates Effective: October 1, 2026	
$/100 cf per month	**($/100 ct)**
First 8	$1.38
Next 32	$1.92
Next 960	
Over 1,000	$0.95

Plus Water City Dividend.

Rates Effective: October 1, 2027	
$/100 cf per month	**($/100 ct)**
First 8	$1.50
Next 32	$2.08

Over40	$1.03

Plus Water City Dividend.

Rates Effective: October 1, 2028	
$/100 cf per month	**($/100 cf)**
First 8	$1.62
Next 32	$2.24
Over40	11J1

Plus Water City Dividend.

Plus:

A customer charge for unfunded federal mandates for the Clean Water Act and the City's backflow program, in addition to the regular rates charged for water furnished to the customer as follows:

Effective October 1, 2024: $0.83 per month

Effective October 1, 2025: $0.89 per month

Effective October 1, 2026: $1.04 per month

Effective October 1, 2027: $1.12 per month

Effective October 1, 2028: $1.21 per month

CITY DIVIDEND FOR UTILITY OWNERSHIP

All water services provided by the Grand Island Utilities Department will be subject to a City Dividend for Utility Ownership. The City Dividend for Utility Ownership will be set by resolution in the City of Grand Island Fee Schedule and calculated as a percentage of the total bill. The City

Dividend for Utility Ownership will be identified as a separate line item on an electric bill and will be calculated as follows:

Water City Dividend= Water Bill Before Sales Tax* Water City Dividend Rate

The City Dividend for Utility Ownership will be subject to applicable sales tax.

SECTION 2. Any ordinance or parts of ordinances in conflict herewith be, and hereby are, repealed.

SECTION 3. This ordinance shall be in force and take effect after its passage and publication, in one issue of the Grand Island Independent as provided by law.

Enacted: June 9, 2026

Roger G. Steele, Mayor

Attest:

Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 9.c.

Subject: #10,077 - Consideration of Approving Salary Ordinance

Staff Contact: Aaron Schmid

BACKGROUND:

The City of Grand Island's Salary Ordinance establishes the authorized classifications and corresponding pay ranges for all City employees. Periodic amendments are presented to City Council when adjustments are necessary due to collective bargaining agreements, market adjustments, or other administrative updates.

DISCUSSION:

The proposed amendment transfers the Water Distribution Crew Chief classification from the Non-Union employee group to the bargaining unit represented by the International Brotherhood of Electrical Workers (IBEW) Utilities collective bargaining agreement. This change aligns the Water Crew Chief classification with the Electric Distribution Crew Chief and Electric Underground Crew Chief classifications, which are currently covered under the IBEW Utilities collective bargaining agreement. The amendment promotes consistency in the administration of similarly situated supervisory and crew leadership positions within the Utilities Department.

FISCAL IMPACT:

No fiscal impact.

ALTERNATIVES:

It appears that the Council has the following alternatives concerning the issue at hand. The Council may:

1. Move to approve
2. Refer the issue to a Committee
3. Postpone the issue to future date
4. Take no action on the issue

RECOMMENDATION:

City Administration recommends approval of Salary Ordinance No. 10,077 to create the classification of Water Crew Chief and the associated wage.

SAMPLE MOTION:

Move to approve Salary Ordinance No. 10,077.

ATTACHMENTS:

1. Ordinance

An ordinance of the City of Grand Island, Nebraska, amending Ordinance No. 100715~~7~~, commonly referred to as the Salary Ordinance, which identifies the currently occupied classifications of officers and employees of the City of Grand Island, Nebraska, and establishes the ranges of compensation for such officers and employees;

to ~~add a Water Distribution Crew Chief position~~reclassify Water Distribution Crew Chief position to IBEW Utilities Union position

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

SECTION I - NON-UNION

The classifications currently occupied by officers and general employees of the City of Grand Island, along with the corresponding ranges of compensation (salary and wages, excluding shift differentials as provided in the Personnel Rules and Regulations), and the designated number of hours and work periods required before eligibility for overtime, are as follows:

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Accountant	32.9500/47.1210	Exempt
Administrative Coordinator – Public Works	30.0000/42.7300	40 hrs/week
Assistant City Administrator	85.7000/99.4700	Exempt
Assistant Public Works Director/Engineering	59.1100/87.9000	Exempt
Assistant Public Works Director of Wastewater	59.1100/87.9000	Exempt
Assistant Utilities Director	82.6900/113.7300	Exempt
Attorney	48.9300/70.6500	Exempt
Budget & Purchasing Manager	40.3800/55.2700	Exempt
Cemetery Superintendent	33.8500/49.2300	Exempt
Chief Building Official	50.4900/68.8000	Exempt
City Administrator	107.1300/124.3300	Exempt
City Attorney	77.8100/108.3900	Exempt
City Clerk	43.2400/58.0700	Exempt
Civil Engineer I – PW/Eng., PW/WWTP	34.8600/48.6000	Exempt
Civil Engineer II – PW/Eng., PW/WWTP	42.2700/60.2600	Exempt
Collection System Supervisor	34.1300/49.2600	40 hrs/week
Communications Manager	36.3300/53.6800	Exempt

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Community Development Director	58.4600/88.2600	Exempt
Community Development Administrator	33.5100/48.7500	40 hrs/week
Community Service Officer – Part time	20.3500/26.7600	40 hrs/week
Controller	43.2700/72.1200	Exempt
Custodian –Police Part Time	21.0200/26.4800	40 hrs/week
Customer Service Team Leader	28.4200/39.1700	Exempt
Deputy City Clerk	34.5900/46.4600	40 hrs/week
Electric Distribution Superintendent	56.5300/75.0200	Exempt
Electric Distribution Supervisor	51.4400/68.1100	Exempt
Electric Underground Superintendent	56.5300/75.0200	Exempt
Electrical Engineer I	37.5734/55.6973	Exempt
Electrical Engineer II	45.7386/64.6979	Exempt
Emergency Management Deputy Director	40.3100/58.7000	Exempt
Emergency Management Director	57.5800/83.8600	Exempt
Energy Supply Supervisor	50.6100/78.2900	Exempt
Engineering Technician I – PW/WWTP	27.3200/35.1300	40 hrs/week
Engineering Technician II – PW/WWTP	33.9100/43.9500	40 hrs/week
Equipment Operator – Solid Waste	27.7300/34.7100	40 hrs/week
Field Operations Supervisor	54.0300/64.0600	Exempt
Finance Director	60.1400/90.9500	Exempt
Finance Operations Supervisor	33.4400/46.0800	Exempt
Fire Chief	63.3100/89.4400	Exempt
Fire EMS Division Chief	51.9500/71.9100	Exempt
Fire Operations Division Chief	51.9500/71.9100	Exempt
Fire Prevention Division Chief	51.9500/71.9100	Exempt
Fleet Services Shop Foreman	33.9900/47.4700	40 hrs/week
GIS Administrator	48.9600/65.3400	Exempt
GIS Coordinator – PW	37.5700/53.3600	Exempt
Grants Administrator	35.7900/49.6000	40 hrs/week
Grounds Management Crew Chief – Cemetery	28.8100/38.4500	40 hrs/week
Grounds Management Crew Chief – Parks	31.6900/42.3000	40 hrs/week
Human Resources Director	57.5800/83.8600	Exempt
Human Resources Benefits/Risk Mgmt Coordinator	34.3300/48.3100	40 hrs/week
Human Resources Recruiter	34.3300/48.3100	40 hrs/week

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Human Resources Specialist	34.3300/48.3100	40 hrs/week
Information Technology Manager	52.4800/76.8700	Exempt
Interpreter/Translator	21.9000/31.8900	40 hrs/week
IT Infrastructure Engineer	50.4200/64.2900	Exempt
Lead EIC Technician	44.3400/64.8700	Exempt
Legal Secretary	28.0000/39.7200	40 hrs/week
Librarian I	31.0600/41.7100	Exempt
Librarian II	33.7300/45.4900	Exempt
Library Assistant I – Part Time	22.3253/28.7732	40 hrs/week
Library Director	56.8700/84.4000	Exempt
Library Page – Part Time	18.0000/24.0000	40 hrs/week
Library Secretary	23.7700/29.9500	40 hrs/week
Maintenance Worker – Cemetery Part Time	24.3395/31.4926	40 hrs/week
Meter Reader – Part Time	27.1007/34.6503	40 hrs/week
Meter Reader Supervisor	36.3600/52.1200	Exempt
MPO Program Manager	41.7000/61.8800	Exempt
Office Manager	32.4300/41.3200	40 hrs/week
Operations Training & Planning Coordinator	48.8000/69.6700	Exempt
Paralegal	28.0000/39.7200	40 hrs/week
Parks and Recreation Director	58.2300/86.7000	Exempt
Parks Superintendent	42.1000/62.4100	Exempt
Payroll Specialist	28.7200/40.1200	40 hrs/week
Planner I	35.4800/50.9400	40 hrs/week
Planner II	39.0200/56.0400	40 hrs/week
Police Captain	52.7000/70.5000	Exempt
Police Chief	67.5200/92.6400	Exempt
Police Division Chief	58.7400/79.4300	Exempt
Power Plant Maintenance Supervisor	52.2700/74.3000	Exempt
Power Plant Operations Supervisor	54.8300/78.2800	Exempt
Power Plant Manager	70.7000/96.0700	Exempt
Process Financial Analyst	41.8700/57.2800	Exempt
Protection and Controls Supervisor	44.3400/64.8700	Exempt
Public Safety Apprentice – Part Time	25.0700/32.3400	40 hrs/week
Public Works Director	93.7200/120.5000	Exempt

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Records Supervisor	28.0700/38.2000	40 hrs/week
Recreation Coordinator	30.4000/43.3600	Exempt
Recreation Superintendent	40.6300/59.1900	Exempt
Regulatory and Environmental Manager	53.6500/75.4200	Exempt
Safety Coordinator	52.1900/64.4600	Exempt
Senior Civil Engineer – PW/Eng., PW/WWTP	51.4900/71.9300	Exempt
Senior Electrical Engineer	52.9100/78.7336	Exempt
Senior Engineering Technician – PW/WWTP	37.7000/47.0300	40 hrs/week
Senior Public Safety Dispatcher	30.5800/39.6600	40 hrs/week
Solid Waste Division Clerk	25.8500/33.4400	40 hrs/week
Solid Waste Foreman	33.1400/46.2300	40 hrs/week
Solid Waste Superintendent	43.2000/63.6700	Exempt
Street Superintendent	43.2000/63.6700	Exempt
Street Foreman	33.9900/47.4700	40 hrs/week
Transit Program Manager	41.7000/61.8800	Exempt
Utilities Director	122.1300/163.3400	Exempt
Utility Manager	68.0500/93.2700	Exempt
Utility Production Engineer	58.5500/79.8200	Exempt
Utility Warehouse Supervisor	38.0000/51.4100	Exempt
Victim Assistance Unit Coordinator	26.8800/36.8200	40 hrs/week
Victim/Witness Advocate	20.1600/27.6100	40 hrs/week
Wastewater Plant Chief Operator	34.1300/49.2600	40 hrs/week
Wastewater Plant Operations Engineer	51.5000/71.9300	Exempt
Wastewater Plant Maintenance Supervisor	34.1300/49.2600	40 hrs/week
Wastewater Plant Regulatory Compliance Manager	37.2500/53.0600	Exempt
Water Superintendent	48.8600/63.7800	Exempt
Water Supervisor	39.2400/53.3400	40 hrs/week
Worker / Seasonal	15.0000/32.4450	Exempt
Worker / Seasonal	15.0000/32.4450	40 hrs/week
Worker / Temporary	15.0000/32.4450	40 hrs/week
Worker / Parks & Recreation Part time	15.0000/32.4450	40 hrs/week
~~Water Distribution Crew Chief~~	~~34.5900/45.2900~~	~~40 hrs/week~~

Aquatics staff who refer new lifeguard candidates shall be eligible for a referral stipend, provided the following conditions are met:

- The referred individual has not previously been employed as a lifeguard by the City of Grand Island;
- The referred individual successfully passes a background check, completes and passes a City-sponsored lifeguard certification course, and works a minimum of 80 hours;
- Eligible aquatics staff shall receive referral stipends as follows:
    - One (1) referral: Fifty dollars ($50.00);
    - Two (2) referrals: Seventy-five dollars ($75.00);
    - Three (3) or more referrals: One hundred dollars ($100.00).

SECTION II - AFSCME

The classifications currently occupied by employees of the City of Grand Island who are covered under the American Federation of State, County and Municipal Employees (AFSCME) collective bargaining agreement (CBA), along with the applicable ranges of compensation (salary and wages, excluding shift differentials as provided by contract), and the designated number of hours and work periods required before becoming eligible for overtime, are as follows:

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Equipment Operator – Streets	24.2000/32.8200	40 hrs/week
Fleet Services Mechanic	27.2100/37.6200	40 hrs/week
Horticulturist	29.5400/37.6500	40 hrs/week
Library Assistant I	22.3300/28.7800	40 hrs/week
Library Assistant II	25.2300/31.6800	40 hrs/week
Maintenance Worker – Cemetery	24.3400/31.5000	40 hrs/week
Maintenance Worker – Parks	23.6000/31.0600	40 hrs/week
Maintenance Worker – Streets	23.2200/31.3500	40 hrs/week
Senior Equipment Operator – Streets	26.7400/36.1700	40 hrs/week
Senior Maintenance Worker – Streets	26.5600/35.7400	40 hrs/week
Traffic Signal Technician	28.5500/37.0900	40 hrs/week

SECTION III – IBEW UTILITIES

The classifications currently occupied by employees of the City of Grand Island who are covered under the International Brotherhood of Electrical Workers (IBEW) Utilities collective bargaining agreement (CBA), along with the corresponding ranges of compensation (salary and wages, excluding shift differentials as provided by contract), and the designated number of hours and work periods required before qualifying for overtime, are as follows:

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Administrative Assistant-Utilities	26.1793/38.7792	40 hrs/week
Custodian	21.3266/26.2516	40 hrs/week
Electric Distribution Crew Chief	42.3052/60.2782	40 hrs/week
Electric Underground Crew Chief	42.3052/60.2782	40 hrs/week
Engineering Technician I	29.6737/42.1175	40 hrs/week
Engineering Technician II	35.2503/50.2295	40 hrs/week
Instrument Technician	40.0218/55.0178	40 hrs/week
Lineworker Apprentice	33.0749/45.5023	40 hrs/week
Lineworker First Class	40.2481/53.3118	40 hrs/week
Materials Handler	36.0591/49.1183	40 hrs/week
Meter Reader	27.1007/34.6503	40 hrs/week
Meter Technician	35.2800/42.5341	40 hrs/week
Power Plant Maintenance Mechanic	37.1314/49.2289	40 hrs/week
Power Plant Operator	42.6498/52.5457	40 hrs/week
Senior Engineering Technician	38.2800/53.0810	40 hrs/week
Senior Materials Handler	41.0161/57.7316	40 hrs/week
Senior Power Dispatcher	47.1549/69.9213	40 hrs/week
Senior Power Plant Operator	46.5362/63.8513	40 hrs/week
Senior Substation Technician	41.5600/55.5560	40 hrs/week
Senior Water Maintenance Worker	31.4435/41.1649	40 hrs/week
Substation Technician	41.3500/51.5858	40 hrs/week
Systems Operator I	38.3100/55.4566	40 hrs/week
Systems Operator II	42.7400/62.6654	40 hrs/week
Systems Technician	44.1200/53.2842	40 hrs/week
Tree Trim Crew Chief	40.5222/54.6267	40 hrs/week
Underground Technician	29.0277/45.9580	40 hrs/week
Utility Electrician	39.0198/49.6369	40 hrs/week
Utility Groundman	30.9121/41.5314	40 hrs/week

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Utility Technician	39.4954/54.6946	40 hrs/week
Utility Warehouse Clerk	27.8400/36.4418	40 hrs/week
Water Maintenance Worker	30.1068/39.4661	40 hrs/week
Wireworker I	29.0277/45.9580	40 hrs/week
Wireworker II	40.2481/53.3118	40 hrs/week
Water Distribution Crew Chief	34.5900/45.2900	40 hrs/week

SECTION IV - FOP

The classifications currently occupied by employees of the City of Grand Island who are covered under the Fraternal Order of Police (FOP) collective bargaining agreement (CBA), together with the applicable ranges of compensation (salary and wages, excluding shift differentials as provided by contract), and the designated number of hours and work periods required before becoming eligible for overtime, are as follows:

Classification	Hourly Pay Range Min/Max	
Police Officer	32.5100/47.3800	
Police Sergeant	46.0300/57.7400	
Police Lieutenant	49.9700/66.2300	

OVERTIME ELIGIBILITY

The City reserves the right to utilize the 207(k) FLSA exemption. For purposes of calculating overtime, the pay period shall consist of a fourteen (14)-day cycle aligned with the City's current payroll schedule. "Hours worked" shall include actual hours worked, vacation, annual personal leave, bereavement leave, holiday pay, time worked by essential personnel during a declared weather event, and hours worked on a holiday that extend beyond the employee's regularly scheduled shift.

Employees become eligible for overtime when their total hours worked exceed their scheduled hours within the fourteen (14)-day cycle, with a minimum threshold of eighty (80) hours. Any work performed beyond eighty (80) hours in a pay period that is funded by grants from outside entities shall be compensated at overtime rates, provided the grant funding includes overtime pay.

Field Training Officer

Any Police Officer assigned as a Field Training Officer shall receive an additional two dollars ($2.00) per hour, in addition to their regular salary, for all hours actively spent training or directly supervising a trainee.

Lateral Hiring Incentive

A lateral hiring incentive shall be provided to certified applicants, consisting of a five-thousand-dollar ($5,000) certification credit and, if eligible, fifty (50) hours of compensatory time.

Referral Incentive

Referral incentives shall be available to existing Officers who refer applicants for sworn positions, subject to the terms and limitations set forth in this Section.

Referral incentives shall be paid one (1) time per individual applicant. An applicant may generate a referral incentive only upon the applicant's initial placement on a Civil Service eligibility list or upon hire, as applicable, and shall not generate additional referral incentives in any subsequent recruitment cycle, examination, or eligibility list placement.

For avoidance of doubt, an applicant who is removed from, expires from, or is later re-placed on a Civil Service eligibility list, or who applies or tests again in a later recruitment process, shall not generate an additional referral incentive for the same referring Officer or for any other Officer.

Subject to the limitations set forth above, referral incentives shall be paid as follows:

1. Three hundred dollars ($300) for the referral of one (1) non-certified applicant who is initially placed on the Civil Service eligibility list;
2. Five hundred dollars ($500) for the referral of two (2) or more distinct non-certified applicants who are initially placed on the Civil Service eligibility list;
3. Five hundred dollars ($500) for the referral of one (1) or more distinct certified applicants who are initially placed on the Civil Service eligibility list;
4. One thousand seven hundred dollars ($1,700) if one (1) or more referred applicants are hired by the City.

Tier Pay

Designated Officers covered under the FOP CBA who are assigned to specialized duties involving schedule adjustments, call-ins, or specialized training and certifications shall receive additional compensation as follows:

- Tier I assignments: one dollar ($1.00) per hour.
- Tier II assignments: fifty cents ($0.50) per hour.

Maximum specialty pay is $2.50 per hour, combining one (1) Tier I, one (1) Tier II, and Bilingual assignment. Bilingual shall be paid at one dollar ($1.00) per hour added to their hourly rate.

Tier I

- TRT
- Police K9
- Drug Recognition Expert (DRE)
- Accident Reconstruction Team
- CERT/Hostage Negotiator
- Drone
- Bilingual

Tier II

- Police Chief Requested Specialty Assignments
- Firearms
- Defensive Tactics
- Less Lethal
- Emergency Vehicle Operations
- DRE Instructor

SECTION V - IAFF

The classifications currently occupied by employees of the City of Grand Island who are covered under the International Association of Fire Fighters (IAFF) collective bargaining agreement (CBA), along with the applicable ranges of compensation (salary and wages, excluding shift differentials as provided by contract), and the designated number of hours and work periods required before becoming eligible for overtime, are as follows:

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Fire Captain	29.3914/34.9746	182 hrs/24 days
Firefighter / EMT	21.1082/28.6296	182 hrs/24 days
Firefighter / Paramedic	23.9529/30.9343	182 hrs/24 days
Life Safety Inspector	33.1000/38.8900	40 hrs/week
Battalion Chief	35.0904/42.3129	182 hrs/24 days

IAFF employees, with the exception of the Life Safety Inspector, shall be eligible for overtime compensation for hours worked in excess of one hundred eighty-two (182) hours within each twenty-four (24)-day work period, unless recall or mandatory overtime is required as outlined in the IAFF labor agreement.

Employees assigned as Apparatus Operators (excluding ambulance or service vehicles) shall receive an additional fifty cents ($0.50) per hour.

Firefighter/Paramedics designated as the primary ambulance attendant shall receive an additional one dollar and fifty cents ($1.50) per hour.

Fire Captains who are required to perform in a dual-role capacity, functioning as both a Captain and an engine paramedic, shall receive an additional one dollar and fifty cents ($1.50) per hour.

SECTION VI – IBEW WWTP

The classifications currently occupied by employees of the City of Grand Island who are covered under the International Brotherhood of Electrical Workers Wastewater Treatment Plant (IBEW WWTP) collective bargaining agreement (CBA), along with the applicable ranges of compensation (salary and wages, excluding shift differentials as provided by contract), and the designated number of hours and work periods required before becoming eligible for overtime, are as follows:

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Administrative Assistant – WWTP	24.2900/33.9200	40 hrs/week
Biosolids Technician	30.3100/42.3100	40 hrs/week
Equipment Operator – WWTP	27.2300/34.0900	40 hrs/week
FOG Program Manager	33.7800/44.4400	40 hrs/week
Lead Maintenance Mechanic	32.3700/43.2300	40 hrs/week
Lead Maintenance Worker	31.0500/41.5500	40 hrs/week
Lead Wastewater Plant Operator	32.4200/41.7500	40 hrs/week
Maintenance Mechanic I	28.0400/35.0000	40 hrs/week
Maintenance Worker – WWTP	24.9600/33.2100	40 hrs/week
Senior Equipment Operator	29.9900/38.2400	40 hrs/week
Stormwater Program Manager	34.4000/50.2100	40 hrs/week
Wastewater Plant Laboratory Technician	29.9900/38.2900	40 hrs/week

Wastewater Plant Operator I	25.6300/33.4500	40 hrs/week
Wastewater Plant Operator II	29.8600/37.6000	40 hrs/week

SECTION VII – IBEW SCF

The classifications currently occupied by employees of the City of Grand Island who are covered under the International Brotherhood of Electrical Workers Service/Clerical/Finance (IBEW SCF) collective bargaining agreement (CBA), along with the applicable ranges of compensation (salary and wages), and the designated number of hours and work periods required before becoming eligible for overtime, are as follows:

Classification	Hourly Pay Range Min/Max	Overtime Eligibility
Accounting Clerk	20.9300/29.1400	40 hrs/week
Accounting Technician – Streets	21.9200/30.6200	40 hrs/week
Accounts Payable Clerk	22.9400/31.7400	40 hrs/week
Administrative Assistant-Bldg, Fire, Parks, Planning, Streets	21.9000/31.8900	40 hrs/week
Audio Video Technician	27.6300/37.9300	40 hrs/week
Building Inspector	28.8900/40.5200	40 hrs/week
Cashier	20.6700/27.8400	40 hrs/week
Community Service Officer	20.3500/26.7600	40 hrs/week
Community Service Officer Lead	22.3900/30.1700	40 hrs/week
Computer Technician	25.6100/37.9700	40 hrs/week
Crime Analyst	29.9700/39.5100	40 hrs/week
Electrical Inspector	28.8900/40.5200/	40 hrs/week
Emergency Management Coordinator	29.5400/38.3200	40 hrs/week
Engineering Technician I – Public Works	26.0200/33.9600	40 hrs/week
Engineering Technician II – Public Works	32.3000/41.8500	40 hrs/week
Evidence Technician	22.9700/33.1100	40 hrs/week
Evidence Technician Lead	25.2700/36.7000	40 hrs/week
Maintenance Worker I – Building, Library, Police	19.9500/27.0100	40 hrs/week
Maintenance Worker II – Building, Library, Police	23.1200/30.4100	40 hrs/week
Mechanical Inspector	28.3900/39.9500	40 hrs/week
Payroll Clerk	24.3700/33.8400	40 hrs/week
Plans Examiner	31.6200/44.6100	40 hrs/week
Plumbing Inspector	28.3900/39.9500/	40 hrs/week
Police Records Clerk	21.3100/28.6700	40 hrs/week

Public Safety Apprentice	25.0700/32.3400	40 hrs/week
Public Safety Dispatcher	26.5900/34.4900	40 hrs/week
Senior Accounting Clerk	22.8500/31.0100	40 hrs/week
Senior Engineering Technician – Public Works	35.9000/47.1500	40 hrs/week
Systems Technician	44.1200/52.9900	40 hrs/week
Wastewater Secretary	21.8200/31.1200	40 hrs/week

Community Service Officers assigned to train newly hired Community Service Officers shall receive a three percent (3%) increase to their hourly rate for the duration of the training period.

SECTION VII – SHIFT PAY, UNIFORMS, STIPENDS, MEALS, BOOT ALLOWANCE, OTHER

Shift Differential Pay

Non-union employees in the classification of Senior Public Safety Dispatcher shall receive a shift differential of fifty cents ($0.50) per hour for any hours worked between 3:00 p.m. and 11:00 p.m., and seventy-five cents ($0.75) per hour for any hours worked between 11:00 p.m. and 7:00 a.m.

This differential shall apply only to hours actually worked and shall not apply to paid leave. Day shift hours are not eligible for shift differential.

Employees in the classification of Public Safety Dispatcher covered by the **IBEW SCF** CBA shall receive:

- Fifty cents ($0.50) per hour for working a complete shift between 3:00 p.m. and 11:00 p.m.;
- Seventy-five cents ($0.75) per hour for working a complete shift between 11:00 p.m. and 7:00 a.m.

This differential shall not apply to day shifts and shall only apply to actual hours worked.

Employees covered by the **IBEW Utilities** CBA in the classifications of Systems Operator I, Systems Operator II, Power Plant Operator, Senior Power Dispatcher, and Senior Power Plant Operator shall receive a shift differential of sixty cents ($0.60) per hour for working rotating shifts.

Employees covered by the **FOP** CBA who are regularly assigned to a shift in which the majority of hours fall between 1800 and 0600 hours shall receive a shift differential of two dollars ($2.00) per hour.

Full-time employees covered under the **AFSCME** CBA who are temporarily assigned to a schedule beginning before 4:00 a.m. or after 11:00 a.m., but who are normally assigned to a shift between 4:00 a.m. and 11:00 a.m., shall receive a shift differential of one dollar ($1.00) per hour for hours worked during the temporary assignment.

Employees covered under the **IBEW WWTP** CBA who are regularly scheduled to work the night shift shall receive a shift differential of one dollar ($1.00) per hour for hours worked during those shifts.

Uniform and Clothing Allowances

- **IAFF** employees, except the Life Safety Inspector, shall receive a semi-annual uniform allowance of two hundred seventy-five dollars ($275.00) after completing probation.
- New **IAFF** hires shall receive a four hundred dollar ($400.00) credit for initial uniforms and an additional five hundred dollars ($500.00) after probation for a Class A uniform or other approved items.
- **FOP** employees shall receive a semi-annual uniform allowance of seven hundred fifty dollars ($750.00).

Employees required to wear fire-retardant (FR) clothing under the **IBEW Utilities** CBA:

- New employees: one-time reimbursement up to one thousand five hundred dollars ($1,500.00).
- Other eligible employees: up to nine hundred dollars ($900.00) in Year 1.
- Reimbursements require proof of purchase.

Non-union employees in the Community Service Officer (Part-Time) and Public Safety Apprentice (Part-Time) positions shall receive a prorated uniform allowance not to exceed twenty-five dollars ($25.00) per pay period, based on hours worked.

Employees in the **IBEW SCF** collective bargaining unit in the classifications of Community Service Officer, Community Service Officer Lead, and Public Safety Apprentice shall receive a uniform allowance of twenty-five dollars ($25.00) per pay period.

Clothing allowances for **public safety command staff** include:

- Fire Chief and Fire Division Chiefs: nine hundred dollars ($900.00) annually, distributed over twenty-four (24) pay periods.

- Police Chief and Police Division Chiefs: one thousand one hundred dollars ($1,100.00) annually, distributed over twenty-six (26) pay periods.

Specialty Stipends

- Employees covered under any City CBA and the non-union group may be eligible to receive **Bilingual Pay** in an amount not to exceed one thousand five hundred dollars ($1,500.00) annually. Non-union part time employees will be pro-rated the amount based on average hours. Employees covered by the FOP CBA shall receive Bilingual Pay in the form of a one dollar ($1.00) per hour supplement to their base hourly rate. Employees covered by the AFSCME CBA shall receive Bilingual Pay in an amount not to exceed two thousand dollars ($2,000.00) annually.
- The City may designate one employee covered under the IBEW Utilities and IBEW WWTP CBA to hold a **City Electrical Contractor's License** or **City Master Plumber's License**. Each designated employee shall receive an annual stipend of one thousand five hundred dollars ($1,500.00), prorated by pay period.
- Power Plant Maintenance Mechanics covered by the **IBEW Utilities** collective bargaining agreement and Maintenance Mechanics covered by the **IBEW Wastewater Treatment Plant** collective bargaining agreement who obtain **ASME Section IX Shielded Metal Arc Welding (SMAW) certification** shall be eligible to receive an annual stipend of one thousand dollars ($1,000.00), prorated by pay period.

Meal Allowances

- **AFSCME** Employees required to work two (2) consecutive hours of unscheduled overtime immediately following their regular working hours shall be eligible for a meal allowance. The allowance shall cover the actual meal cost or an amount up to the current lunch per diem rate for Nebraska, as established by the U.S. General Services Administration, whichever is lower. **IBEW Utilities** and **IBEW WWTP** employees shall receive reimbursement for actual cost or the current U.S. GSA per diem lunch rate for Nebraska.
    - Meal allowances also apply if the employee is required to return to work within one (1) hour of ending a shift.
- **Direct supervisors** of employees covered by eligible agreements shall receive the same meal allowance benefit.
- **Non-exempt direct supervisors** of employees who are covered by labor agreements which allow stand-by pay shall be entitled to the same stand-by pay benefit.

Other Allowances

- **IBEW Utility** employees in the classifications of Meter Reader Supervisor, Power Plant Manager, Power Plant Maintenance Supervisor, Power Plant Operations Supervisor, Electric Distribution Superintendent, Electric Distribution Supervisor, Water Superintendent, Water Supervisor, and Electric Underground Superintendent may participate in a voluntary uniform program with an allowance of up to eighteen dollars ($18.00) per month.
- When protective clothing is required, the City shall contribute sixty percent (60%) of the total cost, and the employee shall be responsible for the remaining forty percent (40%). This provision applies to employees covered by the **IBEW Utilities** and **AFSCME** collective bargaining agreements (excluding Fleet Services), as well as the **non-union** Meter Reader – Part-Time classification.
- For employees covered under the **IBEW Wastewater Treatment Plant** collective bargaining agreement, the City shall contribute ninety percent (90%) of the cost of required protective clothing, and the employee shall contribute the remaining ten percent (10%).
- Full-time **Fleet Services** personnel shall receive a uniform allowance of twelve dollars ($12.00) biweekly.
- **Fleet Services Shop Foremen and Mechanics** shall receive a tool allowance of one hundred dollars $100.00) biweekly.

Boot Reimbursement

- Eligible **IBEW Utilities** classifications shall receive a safety boot reimbursement of:
    - Up to five hundred dollars ($500.00) for **Line** Department employees (City: $375.00 / Employee: $125.00);
- Eligible **IBEW WWTP** classifications shall receive a safety boot reimbursement of up to three hundred dollars ($300.00) per calendar year;
    - Up to two hundred fifty dollars ($250.00) for **all other** eligible employees (City: $187.50 / Employee: $62.50).

SECTION IX – COMPENSATION FOR UNUSED MEDICAL LEAVE

(A) General Provisions by Bargaining Unit or Employment Status

Employees shall receive compensation for unused medical leave through contributions made on their behalf to a **VEBA** (Voluntary Employees' Beneficiary Association) account, based on the following provisions:

- **IBEW Utilities:**
  Fifty-three percent (53%) of accumulated medical leave at the time of retirement, early retirement, or death, not to exceed five hundred eighty-six and eighteen-hundredths (586.18) hours [calculated at 53% of 1,106 hours].

  Contribution based on the employee's salary at the time of retirement or death.

- **IAFF:**

  - **Firefighters (excluding Life Safety Inspector):** Thirty-eight percent (38%) of accumulated leave, not to exceed six hundred five and three-tenths (605.3) hours [calculated at 38% x 1,593 hours].

  - **Life Safety Inspector:** Fifty percent (50%) of accumulated leave, not to exceed five hundred forty-two (542) hours [calculated at 50% x 1,084 = 542].

  Contributions based on the employee's salary at the time of retirement.

- **IBEW SCF:**
  Thirty-five percent (35%) of accumulated leave at the time of retirement, early retirement, or death, not to exceed four hundred sixty-eight and sixty-five hundredths (468.65) hours [calculated at 35% x 1,339 hours].

  Contribution based on salary at time of retirement.

- **IBEW WWTP:**
  Thirty-six percent (36%) of accumulated leave at the time of retirement, early retirement, or death, not to exceed four hundred eighty-six (486) hours [calculated at 36% x 1,350 hours].

  Contribution based on salary at time of retirement.

- **AFSCME:**
  Thirty-five percent (35%) of accumulated medical leave at retirement, not to exceed four hundred sixty-eight and sixty-five-hundredths (468.65) hours [calculated at 35% x 1,339 hours].

  Contribution based on salary at time of retirement.

- **Non-Union Employees:**
  Fifty-three percent (53%) of accumulated medical leave at retirement, not to exceed

six hundred sixty-two and one-half (662.5) hours [calculated at 53% x 1,250 hours]. Contribution based on salary at time of retirement.

- **FOP:**
  Employees shall be paid:
  - Forty percent (40%) of accumulated medical leave upon separation with a minimum of sixteen (16) years of sworn officer service or age fifty (50).
  - Fifty percent (50%) of accumulated medical leave upon separation with at least twenty (20) years of sworn officer service or age fifty-five (55).
  - **In the event of death:**
    - If **not in the line of duty**: beneficiary shall receive fifty percent (50%) of accumulated medical leave.
    - If **in the line of duty**: beneficiary shall receive one hundred percent (100%) of accumulated medical leave.

The compensation shall be based on the employee's salary at time of separation. Verified sworn officer service from previous agencies shall count toward the service requirement. Payment shall be made to a VEBA on the employee's behalf in lieu of direct payment.

(B) City Administrator and Department Directors

The City Administrator and Department Directors shall receive a VEBA contribution equal to one-half (1/2) of their accumulated Medical Leave, not to exceed the equivalent of thirty (30) days of pay, upon resignation.

The compensation shall be based on the salary at the time of separation.

For purposes of retirement, compensation for unused Medical Leave shall follow the provisions outlined above for non-union employees.

(C) Death of an Employee

The death of a non-union employee shall be treated as a retirement. Fifty-three (53%) percent of the employee's unused medical leave shall be paid to the employee's beneficiary or estate. For all other employees, death benefits for unused Medical Leave shall be provided in accordance with the applicable collective bargaining agreement.

SECTION X - VEBA CONTRIBUTIONS

The City shall make biweekly contributions to employee VEBA (Voluntary Employees' Beneficiary Association) accounts as follows:

- **Non-union employees**: Fifty dollars ($50.00) per pay period
- **Employees covered by the IBEW Utilities, IBEW SCF, IBEW WWTP, and FOP CBAs:** Twenty dollars ($20.00) per pay period
- **Employees covered by the IAFF CBA:** Ten dollars ($10.00) per pay period

SECTION XI – LONGEVITY PAY

Employees covered under the following CBAs shall receive annual longevity pay based on total length of service with the City. Payment shall begin with the first full pay period following completion of the specified years of service. Unless otherwise stated, payment shall be made on a prorated basis each regular pay period.

FOP (Fraternal Order of Police)

Based on service with the City or as a sworn officer with another agency (verified):

Officers:

- Five (5) years (beginning 6th year): $350.00
- Ten (10) years (beginning 11th year): $650.00
- Fifteen (15) years (beginning 16th year): $1,000.00
- Twenty (20) years (beginning 21st year): $1,350.00
- Twenty-five (25) years (beginning 26th year): $1,750.00

Sergeants and Lieutenants:

- Five (5) years (beginning 6th year): $375.00
- Ten (10) years (beginning 11th year): $650.00
- Fifteen (15) years (beginning 16th year): $1,250.00
- Twenty (20) years (beginning 21st year): $1,700.00
- Twenty-five (25) years (beginning 26th year): $2,400.00

Non-Union Employees

Paid on a prorated basis each regular pay period:

- Five (5) years (beginning 6th year): $250.00
- Ten (10) years (beginning 11th year): $500.00
- Fifteen (15) years (beginning 16th year): $750.00
- Twenty (20) years (beginning 21st year): $1,150.00
- Twenty-five (25) years (beginning 26th year): $1,650.00

AFSCME

- Five (5) years (beginning 6th year): $300.00
- Ten (10) years (beginning 11th year): $525.00
- Fifteen (15) years (beginning 16th year): $750.00
- Twenty (20) years (beginning 21st year): $1,000.00
- Twenty-five (25) years (beginning 26th year): $1,500.00

IBEW WWTP

- Five (5) years (beginning 6th year): $250.00
- Ten (10) years (beginning 11th year): $500.00
- Fifteen (15) years (beginning 16th year): $750.00
- Twenty (20) years (beginning 21st year): $1,150.00
- Twenty-five (25) years (beginning 26th year): $1,160.00

IAFF

Longevity pay shall be awarded annually, beginning with the first full pay period in October:

- Ten (10) years (beginning 11th year): $750.00
- Fifteen (15) years (beginning 16th year): $1,000.00
- Twenty (20) years (beginning 21st year): $1,250.00
- Twenty-five (25) years (beginning 26th year): $1,500.00

IBEW SCF

Longevity pay shall be paid as a lump-sum on the payroll that includes the employee's anniversary date:

- Five (5) years (beginning 6th year): $250.00
- Ten (10) years (beginning 11th year): $500.00
- Fifteen (15) years (beginning 16th year): $750.00
- Twenty (20) years (beginning 21st year): $1,150.00
- Twenty-five (25) years (beginning 26th year): $1,450.00

SECTION XII - SEVERABILITY

If any section, subsection, sentence, clause, or phrase of this ordinance is found to be invalid or unenforceable by a court of competent jurisdiction, such determination shall not affect the validity or enforceability of the remaining provisions of this ordinance.

SECTION XII – EFFECTIVE DATE

The compensation adjustments and provisions set forth in this ordinance pertaining to the American Federation of State, County, and Municipal Employees (AFSCME) collective bargaining unit shall take effective upon passage and publication in pamphlet form, in accordance with law, and shall be effective January 26, 2026 . The Nebraska minimum wage increase and the FOP Referral Incentive clarification shall be made retroactive to January 1, 2026.

SECTION XIV – REPEALER CLAUSE

All portions of Ordinance No. 10057, and any other ordinances or parts of ordinances in conflict with the provisions of this ordinance, are hereby repealed.

Enacted: _____

_____

Roger G. Steele, Mayor

Attest:

_____

Jill Granere, City Clerk

AGENDA MEMO

To: The Mayor and City Council

Agenda: City Council Meeting

Date: June 9, 2026

Item #: 10.a.

Subject: #10,074 - Consideration of Approving Rezoning 40 acres west of Hwy 281 and south of Guenther Road from TA Transitional Agriculture to CD Commercial Development Zone

#2026-139 - Approving the preliminary and final plat for Guenther SID Subdivision in the Grand Island ETJ

Staff Contact: Chad Nabity, AICP

BACKGROUND: An application has been made to rezone 40 acres west of Hwy 281 and south of Guenther Road from TA Transitional Agriculture to CD Commercial Development Zone and Consider the preliminary and final plat for Guenther SID Subdivision in the Grand Island ETJ. The stated purpose of this rezoning is to allow the applicant to subdivide the property for commercial development such as retail and lodging.

The applicant is in the process of creating a Sanitary and Improvement District (SID) to finance the cost of infrastructure improvements. Nebraska Revised Statute 31-727 states: "a sanitary and improvement district for the purposes of installing electric service lines and conduits, a sewer system, a water system, an emergency management warning system, a system of sidewalks, public roads, streets, and highways, public waterways, docks, or wharfs, and related appurtenances, contracting for water for fire protection and for resale to residents of the district, contracting for police protection and security services, contracting for solid waste collection services, contracting for access to the facilities and use of the services of the library system of one or more neighboring cities or villages, and contracting for gas and for electricity for street lighting for the public streets and highways within such proposed district, constructing and contracting for the construction of dikes and levees for flood protection for the district, acquiring, improving, and operating public parks, playgrounds, and recreational facilities, and acquiring, purchasing, leasing, owning, erecting, constructing, equipping, operating, or maintaining all or a portion of offstreet motor vehicle public parking facilities located in the district to serve business."

The applicant is seeking to utilize a Sanitary and Improvement District to construct critical infrastructure for the development such as water service, electric, sanitary and storm sewer services that directly impact the site.

The applicant is requesting approval of the preliminary plat, final plat, development plan and zoning change. The preliminary plat consists of 10 lots and the final plat as presented consist of 8 lots and 3 outlots.

All sewer, water, storm sewer and streets will be constructed to City standards with the plan for the city to accept dedication of those improvements upon annexation. Until such time as the City annexes the development they will be maintained as private improvements and will be the responsibility of the property owners or the SID.

The developer will be responsible for providing temporary cul-de-sacs at the dead end of each of the streets. They will grant an temporary easement for the cul-de-sacs and place and aggregate to create an all weather surface for turning movements. The aggregate and easements will no longer be required when the streets are extended onto adjoining properties.

The Grand Island City Council held a public hearing and the ordinance to rezone was read on first reading at the May 26, 2026 meeting. The resolution to approve the subdivision has to be approved after passage of the ordinance.

DISCUSSION: Site Analysis

Current zoning designation: TA Transitional Agriculture in a Gateway Corridor Zone Overlay

Intent of zoning district: The intent of this zoning district is to provide for a transition from rural to urban uses, and is generally located on the fringe of the urban area. This zoning district permits both farm and non-farm dwellings, as well as other open space and recreational activities. The intent of the zoning district also would allow the raising of livestock to a limit and within certain density requirements.

Proposed zoning designation: CD Commercial Development Zone

Intent of zoning district: The intent of this zoning district is to permit a more flexible regulation of land use so as to more fully implement comprehensive planning for large parcels of land proposed for commercial use.

Comprehensive Plan Designation: Mixed-Use Commercial.

General Purpose: The Mixed-Use Commercial land use area is intended to provide for a mix of commercial and residential uses, within and between development projects. Mixed-use areas are conveniently located to meet the daily retail and service needs of nearby residents, and often serve as a buffer zone. These area typically are located along arterial and collector streets and roads. Several different zoning districts may be appropriate for this land use area, such as R-3, R-3SL, R4, R-O, and B1, or as part of a planned development. A planned development is required in the Gateway Corridor Overlay.

Existing land uses: Vacant Undeveloped Property.

Adjacent Properties Analysis

Current zoning designations:

- **South:** TD Travel Development Zone w Gateway Corridor Overlay
- **North, East & West:** TA Transitional Agricultural Zone

Permitted and conditional uses:

TD: Permits commercial uses such as motels, restaurants, lounges, automobile services, motor homes/ travel trailer parks and recreational activities. The intent of this zoning district is to provide for only those trade and service uses in connection with federal interstate highway interchanges as are needed and considered appropriate to the location.

TA: Permits both farm and non-farm dwellings at a maximum density of two dwelling units per acre, as well as other open space and recreational activities. The intent of the zoning district also would allow the raising of livestock to a limit and within certain density requirements.

Comprehensive Plan Designation:

- **North & South:** General Commercial
- **East:** Rural Residential
- **West:** Mixed-use Commercial

Existing land uses:

- N**orth:** Vacant/ Agricultural
- **South & East:** Farmstead/ Agricultural
- **West:** Rural Acreage

Evaluation

Positive Implications:

Consistent with the City's Comprehensive Land Use Plan: This particular site is designated for mixed use commercial uses within the plan. This would typically be a combination of commercial and residential uses. The Site is located in the Gateway Corridor Overlay which allows for uses such a motel and lodging a use being proposed with the application.

Increases density of development between Wildwood Road and I-80: For more than 20 years Grand Island City Councils and Mayors have been trying to extend the City along U.S. Highway 281 to Interstate 80. This development will increase the density of development

between I-80 and the City to the north. Development creates the corridor that welcomes people traveling through the area into the City.

Will result in extension of water mains: The SID is planning to extend an 8 or 12 inch main from the southern most point of City Water by GI Trailer to and throughout this subdivision.

Will utilize sanitary sewer infrastructure that is already in place: The City extended a sanitary sewer line along U.S. Highway 281 several years ago to server Bosselman's and the hotels south of I-80. Development of this property and additional properties to the west was anticipated with the construction of that line. This development will pay assessments when they hook up and extend sewer to properties to the west.

Negative Implications:

- *Creates an SID on property without existing development to support bond payments: S*ID's are used extensively and successfully around the Omaha Metro area to pay for infrastructure. Both Grand Island and Lincoln have had much less success with SID's in the past. The last residential SID in Grand Island was created in the mid-1970's and resulted in the City annexing the SID and paying off the SID bonds when it was brought into the City. Lincoln had a similar experience in the early 1990's with the Highlands subdivision in northwest Lincoln. SID's can be a very good way to finance infrastructure outside of the City limits and have been used extensively in the Omaha Metro area.
- *Creates a customer base for Southern Public Power within the Grand Island Jurisdiction:* Upon annexation the typically extends the Grand Island Utilities district to cover annexed properties. The City utility department is required to purchase the customers in the annexed area if they wish to extend their service territory. As undeveloped farm ground there are no significant customers on the property. When fully developed with commercial entities like hotels there will be a significant cost to buying that customer base.

Other Considerations:

This proposal is consistent with the 2025 comprehensive plan and then general desire of the City to extend development to I-80.

The current plan as submitted has only one proposed user for the space, a Hyatt Hotel. General building envelopes have been established on each lot and uses permitted in the CD zone could be built within those spaces and lot coverage limits. Any significant changes to either the use, for example building apartments without first floor retail, or the shape or size of lots would require amending the CD zone and would include new public hearing and approvals.

The following is from the May 6 Regional Planning Commission Meeting:

O'Neill opened the public meeting.

Nabity stated that the developer is requesting to rezone approximately 40 acres located west of Hwy 281 and south of Guenter Road from TA Transitional Agriculture to CD Commercial Development Zone. He explained that the area is planned for commercial development and the applicant is in the process of creating a Sanitary and Improvement District (SID) to finance

the cost of infrastructure improvements associated with the project. The SID would be utilized to construct infrastructure improvements, including water service, electric, sanitary and storm sewer services to support the development. Mr. Nabity also stated that the applicant is also requesting approval of the preliminary plat, final plat. The request is consistent with the comprehensive plan.

Jennifer Klanecky- 9200 W. Abbott Rd – Mrs. Klanecky inquired whether the proposed water line north of her property would be located on the west or east side of Hwy 281. Mrs. Klanecky noted that the existing sewer lines are already located on the west side of the highway and asked about the required separation distance between the proposed water line and the existing sewer line. She also expressed concerns regarding potential increases in traffic generated by the development and asked whether a turning lane would be added as part of the project.

Brian Degan – Mr. Degan responded that one possible option would be to extend the water line along the corridor while maintaining the required minimum 10-foot separation from the existing sanitary sewer line. Mr. Degan also discussed addition options under consideration including a private well with a pressure tank to serve the development. He indicated that the private system seems to the most beneficial.

Adam Fla – Adam with Lewiston Capital Partners was available for questions.

O'Neill closed the public hearing

A motion was made by Ruge and second by Goplin to approve the Rezoning of 40 acres west of Highway 281 and south of Guenther Road from TA Transitional Agriculture to CD Commercial Development Zone and the preliminary plat and final plat.

The motion was carried with 10 members voting in favor (O'Neill, Nelson, Monter, Ruge, Barnes, Doane, Rainforth, Ostermeier, Avery and Goplin) and no members voting no, no members abstaining and 2 members absent (Robb and Simmerman).

FISCAL IMPACT: This will create additional valuation in Hall County and the Northwest Public School District. The planned development with private roads will not increase the liabilities for the Hall County Roads Department.

Existing sewer assessments will be paid with this development. The City will gain new sewer customers and expand the use of the line extended past I-80..

Long term City Utilities will have to buy out the customer base from Southern Public Power if they wish to extend their service territory with a future annexation.

ALTERNATIVES: Approve the Rezoning, the Preliminary Plat, the Development Plan and Final Plat.
Deny the Rezoning, the Preliminary Plat, the Development Plan and Final Plat.
Recommend Changes to the Plan.

RECOMMENDATION: Approve the Rezoning, the Preliminary Plat, the Development Plan and Final Plat with findings.

SAMPLE MOTION: Move the ordinance for the Rezoning and Development Plan.
Move to approve the the Preliminary Plat and Final Plat and authorize the Mayor to sign the plat and subdivision agreement..

ATTACHMENTS:

1. Proposed Aerial Map
2. Proposed zone change map
3. Guenther SID Preliminary Plat
4. Final Plat
5. Development Plan
6. Building Design
7. Building Site Plan
8. Guenther Rezoning CD Final App
9. Guenther Subdivision Agreement
10. Ordinance
11. Resolution

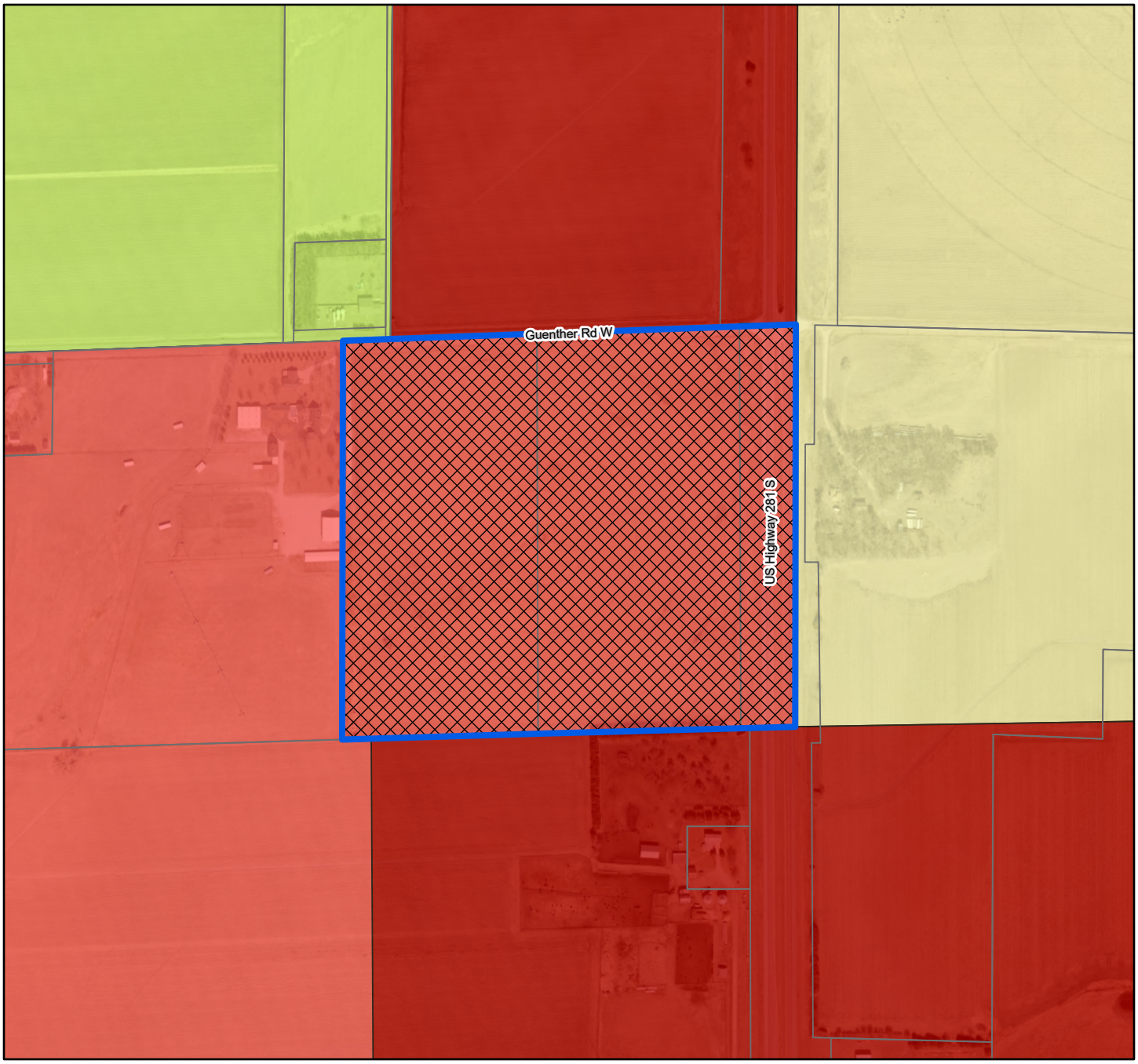
PROPOSED SUBDIVISION
AERIAL MAP



THE REGIONAL PLANNING COMMISSION of Hall County, Grand Island, Wood River and the Villages of Alda, Cairo and Doniphan, Nebraska

400
Feet

PROPOSED ZONING CHANGE SITE
GRAND ISLAND FUTURE LANDUSE MAP



Legend

Proposed Rezoning Location

Grand Island Future Land Use

- Transitional Agriculture (TA)
- Rural Residential (RR)
- Mixed-Use Commercial (MUC)
- General Commercial (GC)

N

THE REGIONAL PLANNING COMMISSION of Hall County, Grand Island, Wood River and the Villages of Alda, Cairo and Doniphan, Nebraska

1 inch equals 500 feet

P:\MXD_Files\ArcGIS_Pro\Redevelopment_Rezoning\Redevelopment_Rezoning.aprx

SECTION LINE

GUENTHER ROAD

PROPOSED 50.0' ROW

270.51'

PROPOSED 7' UTILITY EASEMENT

595.33'

PROPOSED 7' UTILITY EASEMENT

310.17'

PROPOSED 20.0' UTILITY EASEMENT

LOT : 5
98852.78 SQ FT
2.27 ACRES

313.75'

324.01'

EXISTING 30.0' UTILITY EASEMENT

310.00'

ELK DRIVE

ANTELOPE DRIVE

HWY 281

706.32'

LOT : 1
192696.29 SQ FT
4.42 ACRES

708.30'

708.85'

OUTLOT : 11
423097.74 SQ FT
9.71 ACRES

713.47'

PROPOSED 41.0' ROAD

LOT : 6
111599.67 SQ FT
2.56 ACRES

360.00'

360.00'

PROPERTY LINE

PROPOSED 41.0' ROAD

PROPOSED 70.0' OUTLOT

SECTION LINE

PROPOSED 70.0' OUTLOT

PROPOSED 7' UTILITY EASEMENT

310.00'

PROPOSED 13' TEMP ACCESS EASEMENT

PROPOSED 7' UTILITY EASEMENT

PROPOSED 70.0' OUTLOT

PROPOSED 41.0' ROAD

595.06'

OUTLOT : 2
49599.91 SQ FT
1.14 ACRES

160.00'

160.00'

PROPOSED 60.0' DRAINAGE EASEMENT

274.65'

OUTLOT : 1
204948.11 SQ FT
4.70 ACRES

WHITETAIL DRIVE

310.00'

E — E — 505.99' — E — E — E — E — 434.29' — E — E

EXISTING 30.0' UTILITY EASEMENT

PROPOSED 20' UTILITY EASEMENT

LOT : 7
71300.02 SQ FT
1.64 ACRES

230.00'

230.00'

PROPOSED 13' TEMP ACCESS EASEMENT

PROPOSED 20' UTILITY EASEMENT

310.00'

494.69'

LOT : 3
254016.25 SQ FT
5.83 ACRES

494.45'

LOT : 4
211724.42 SQ FT
4.86 ACRES

495.00'

PROPERTY LINE

LOT : 8
65402.26 SQ FT
1.50 ACRES

214.90'

207.05'

PROPERTY LINE

521.48'

421.76'

310.10'

PROPOSED 13' TEMP ACCESS EASEMENT

OWNER:
TRIPLE CROWN INVESTMENTS, LLC
447 H Rd, CHAPMAN, NE 68827

ENGINEER:
PINTAIL ENGINEERING
1309 W 3RD St.
GRAND ISLAND, NE 68801

N

PINTAIL ENGINEERING

1" = 70'
0' 35' 70'

DEVELOPMENT INFORMATION:
TOTAL AREA = 40.15 ACRES
PROPOSED ROW = 1.51 ACRES

LOTS= 8
OUTLOTS= 2

LEGAL DESCRIPTION

A TRACT OF LAND COMPRISING A PART OF THE NORTHEAST QUARTER (NE1/4) OF SECTION THIRTEEN, TOWNSHIP TEN (10) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., HALL COUNTY, NEBRASKA, TO BE MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION THIRTEEN; THENCE ON AN ASSUMED BEARING OF S88°03'07"W ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 187.00 FEET TO A POINT ON THE WESTERLY RIGHT OF WAY LINE OF US HIGHWAY NO. 281, SAID POINT BEING THE ACTUAL POINT OF BEGINNING; THENCE S00°03'08"E ALONG SAID WESTERLY RIGHT OF WAY LINE A DISTANCE OF 1331.09 FEET TO A POINT, SAID POINT BEING ON THE SOUTH LINE OF THE NORTH HALF OF THE NORTHEAST QUARTER OF SAID SECTION 13; THENCE S88°29'49"W ALONG THE SOUTH LINE OF THE NORTH HALF OF SAID NORTHEAST QUARTER A DISTANCE OF 1323.37 FEET TO A POINT; THENCE, N00°17'23"E A DISTANCE OF 1321.09 FEET TO A POINT, SAID POINT IS ON THE NORTH LINE OF THE NORTHEAST QUARTER OF SAID SECTION 13; THENCE N88°03'07"E ALONG SAID NORTH LINE OF THE NORTHEAST QUARTER A DISTANCE OF 1315.78 FEET TO THE POINT OF BEGINNING.

SAID TRACT CONTAINS A CALCULATED AREA OF 1748949 SQUARE FEET OR 40.15 ACRES, MORE OR LESS, OF WHICH 52636 SQUARE FEET OR 1.21 ACRES, MORE OR LESS, ARE DEDICATED AS COUNTY ROAD RIGHT OF WAY.

PINTAIL ENGINEERING
1309 WEST 3RD STREET
GRAND ISLAND, NE 68801
WWW.PINTAILENG.COM
TEL: 308-227-9922
NEBRASKA COA #CA-5650

#	DATE	REVISIONS

LOT LAYOUT

GUENTHER RD. SID
PRELIMINARY PLAT

LOCATION: 40.844272, -98.379919

DRAWN BY: BD
ENGINEER: BD
PROJECT #: 26-201
DATE: 4/27/2026

SHEET
PP 1.0

FILE: C:\Users\BrianDegen\Pintail Engineering\Pintail Files - Documents\Projects\26-201_Guenther SID\30-Design\CAD\Sheets\PRE PLAT_2601.dwg
DATE: 4/27/2026 2:53:17 PM USER: Brian Degen

GUENTHER ROAD

PROPOSED 18" SANITARY MAIN

PROPOSED FIRE HYDRANT

48" RCP Culvert
FL. EL = 1871.93

48" RCP Culvert
FL. EL = 1872.08

24" SD

PROPOSED 10" WATER MAIN, TO CONNECT TO EXISTING 16" MAIN ~4400' NORTH

48" RCP / F.E.S.
FL. EL = 1871.52

PROPOSED 24" STORM DRAIN

PROPOSED SANITARY MANHOLE
RIM=1877.25
FL=1863.18

18" Sanitary

SANITARY SEWER
RIM ELEVATION = 1874.73
(N) FLOWLINE ELEV. = 1862.23
(S) FLOWLINE ELEV. = 1862.37
(W) FLOWLINE ELEV. = 1862.87

ELK DRIVE

ANTELOPE DRIVE

LOT : 5
98852.78 SQ FT
2.27 ACRES

PROPOSED 20'
UTILITY EASEMENT

PROPOSED ELECTRICAL
PRIMARY

PROPOSED FIRE HYDRANT

PROPOSED SANITARY MANHOLE
RIM=1877.30
FL=1868.56

PROPOSED SANITARY MANHOLE
RIM=1877.04
FL=1864.09

LOT : 1
192696.29 SQ FT
4.42 ACRES

OUTLOT : 11
423097.74 SQ FT
9.71 ACRES

SANITARY SEWER
RIM ELEVATION = 1873.51
FLOWLINE ELEV. = 1862.68

HWY 281

PROPOSED 10" WATER MAIN

PROPOSED 10" SANITARY MAIN

LOT : 6
111599.67 SQ FT
2.56 ACRES

18" Sanitary

PROPOSED 8" WATER MAIN

PROPOSED 24" STORM DRAIN

SANITARY SEWER
RIM ELEVATION = 1874.37
FLOWLINE ELEV. = 1863.12

CONNECT TO EXISTING
SANITARY MANHOLE

PROPOSED FIRE HYDRANT

PROPOSED 10" WATER MAIN

PROPOSED FIRE HYDRANT

PROPOSED SANITARY MANHOLE
RIM=1876.77
FL=1866.23

PROPOSED SANITARY MANHOLE
RIM=1878.00
FL=1867.16

PROPOSED 10" SANITARY MAIN

PROPOSED 10" SANITARY MAIN

PROPOSED FIRE HYDRANT

PROPOSED FIRE HYDRANT

OUTLOT : 2
49599.91 SQ FT
1.14 ACRES

OUTLOT : 1
204948.11 SQ FT
4.70 ACRES

WHITETAIL DRIVE

18" Sanitary

PROPOSED 18" STORM DRAIN

PROPOSED 30" STORM DRAIN

PROPOSED ELECTRICAL
PRIMARY

PROPOSED 20'
UTILITY EASEMENT

PROPOSED SANITARY MANHOLE
RIM=1878.04
FL=1865.30

PROPOSED 10" SANITARY MAIN

LOT : 7
71300.02 SQ FT
1.64 ACRES

PROPOSED 10" WATER MAIN

SANITARY SEWER
RIM ELEVATION = 1874.46
FLOWLINE ELEV. = 1863.51

LOT : 3
254016.25 SQ FT
5.83 ACRES

LOT : 4
211724.42 SQ FT
4.86 ACRES

18" Sanitary

LOT : 8
65402.26 SQ FT
1.50 ACRES

PROPOSED SANITARY MANHOLE
RIM=1878.64
FL=1866.60

PROPOSED 24" STORM DRAIN

PROPOSED FIRE HYDRANT

UTILITY INFORMATION:
TOTAL AREA = 40.15 ACRES
PROPOSED ROW = 1.21 ACRES

PUBLIC UTILITIES:
SANITARY MAIN

PRIVATE UTILITIES:
WATER MAIN

N

PINTAIL ENGINEERING

1" = 70'
0' 35' 70'

PINTAIL ENGINEERING
1309 WEST 3RD STREET
GRAND ISLAND, NE 68801
WWW.PINTAILENG.COM
TEL: 308-227-9922
NEBRASKA COA #CA-5650

#	DATE	REVISIONS

UTILITY LAYOUT

GUENTHER RD. SID
PRELIMINARY PLAT

LOCATION: 40.844272, -98.379919

DRAWN BY: BD
ENGINEER: BD
PROJECT #: 26-201
DATE: 4/27/2026

SHEET
PP 2.0

FILE: C:\Users\BrianDegen\Pintail Engineering\Pintail Files - Documents\Projects\26-201_Guenther SID\30-Design\CAD\Sheets\PRE PLAT_2601.dwg
DATE: 4/27/2026 2:53:17 PM USER: Brian Degen

PROPOSED 18" SANITARY MAIN

48" RCP Culvert
FL. EL = 1871.93

48" RCP Culvert
FL. EL = 1872.08

24" SD

GUENTHER ROAD

48" RCP / F.E.S.
FL. EL = 1871.52

18" Sanitary

SANITARY SEWER
RIM ELEVATION = 1874.73
(N) FLOWLINE ELEV. = 1862.23
(S) FLOWLINE ELEV. = 1862.37
(W) FLOWLINE ELEV. = 1862.87

PROPOSED SANITARY MANHOLE
RIM=1877.25
FL=1863.18

LOT : 5
98852.78 SQ FT
2.27 ACRES

ELK DRIVE

PROPOSED SANITARY MANHOLE
RIM=1877.30
FL=1868.56

PROPOSED SANITARY MANHOLE
RIM=1877.04
FL=1864.09

ANTELOPE DRIVE

OUTLOT : 11
423097.74 SQ FT
9.71 ACRES

SANITARY SEWER
RIM ELEVATION = 1873.51
FLOWLINE ELEV. = 1862.68

HWY 281

LOT : 1
192696.29 SQ FT
4.42 ACRES

l & Irrigation Ease.

PROPOSED 10" SANITARY MAIN

PROPOSED 10" SANITARY MAIN

LOT : 6
111599.67 SQ FT
2.56 ACRES

18" Sanitary

SANITARY SEWER
RIM ELEVATION = 1874.37
FLOWLINE ELEV. = 1863.12

CONNECT TO EXISTING
SANITARY MANHOLE

PROPOSED SANITARY MANHOLE
RIM=1876.77
FL=1866.23

PROPOSED 10" SANITARY MAIN

PROPOSED SANITARY MANHOLE
RIM=1878.00
FL=1867.16

PROPOSED 10" SANITARY MAIN

OUTLOT : 2
49599.91 SQ FT
1.14 ACRES

OUTLOT : 1
204948.11 SQ FT
4.70 ACRES

WHITETAIL DRIVE

18" Sanitary

PROPOSED SANITARY MANHOLE
RIM=1878.04
FL=1865.30

LOT : 7
71300.02 SQ FT
1.64 ACRES

PROPOSED 10" SANITARY MAIN

SANITARY SEWER
RIM ELEVATION = 1874.46
FLOWLINE ELEV. = 1863.51

LOT : 3
254016.25 SQ FT
5.83 ACRES

LOT : 4
211724.42 SQ FT
4.86 ACRES

18" Sanitary

LOT : 8
65402.26 SQ FT
1.50 ACRES

PROPOSED SANITARY MANHOLE
RIM=1878.64
FL=1866.60

PROPOSED FIRE HYDRANT

N

PINTAIL ENGINEERING

1" = 70'
0' 35' 70'

PINTAIL ENGINEERING
1309 WEST 3RD STREET
GRAND ISLAND, NE 68801
WWW.PINTAILENG.COM
TEL: 308-227-9922
NEBRASKA COA #CA-5650

#	DATE	REVISIONS

SANITARY LAYOUT

GUENTHER RD. SID
PRELIMINARY PLAT

LOCATION: 40.844272, -98.379919

DRAWN BY: BD
ENGINEER: BD
PROJECT #: 26-201
DATE: 4/27/2026

SHEET
PP 2.1

FILE: C:\Users\BrianDegen\Pintail Engineering\Pintail Files - Documents\Projects\26-201_Guenther SID\30-Design\CAD\Sheets\PRE PLAT_2601.dwg
DATE: 4/27/2026 2:53:20 PM USER: Brian Degen

PROPOSED 10" WATER MAIN, TO CONNECT TO EXISTING 16" MAIN ~4400' NORTH

GUENTHER ROAD

PROPOSED FIRE HYDRANT

ELK DRIVE

ANTELOPE DRIVE

HWY 281

WHITETAIL DRIVE

LOT : 1
192696.29 SQ FT
4.42 ACRES

OUTLOT : 11
423097.74 SQ FT
9.71 ACRES

LOT : 5
98852.78 SQ FT
2.27 ACRES

LOT : 6
111599.67 SQ FT
2.56 ACRES

OUTLOT : 1
204948.11 SQ FT
4.70 ACRES

OUTLOT : 2
49599.91 SQ FT
1.14 ACRES

LOT : 7
71300.02 SQ FT
1.64 ACRES

LOT : 8
65402.26 SQ FT
1.50 ACRES

LOT : 3
254016.25 SQ FT
5.83 ACRES

LOT : 4
211724.42 SQ FT
4.86 ACRES

PROPOSED 8" WATER MAIN

PROPOSED 10" WATER MAIN

PROPOSED FIRE HYDRANT

PROPOSED 10" WATER MAIN

PROPOSED FIRE HYDRANT

PROPOSED FIRE HYDRANT

PROPOSED FIRE HYDRANT

PROPOSED FIRE HYDRANT

PROPOSED 10" WATER MAIN

PROPOSED FIRE HYDRANT

PROPOSED FIRE HYDRANT

N

PINTAIL ENGINEERING

1" = 70'

0' 35' 70'

PINTAIL ENGINEERING

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#	DATE	REVISIONS

WATER LAYOUT

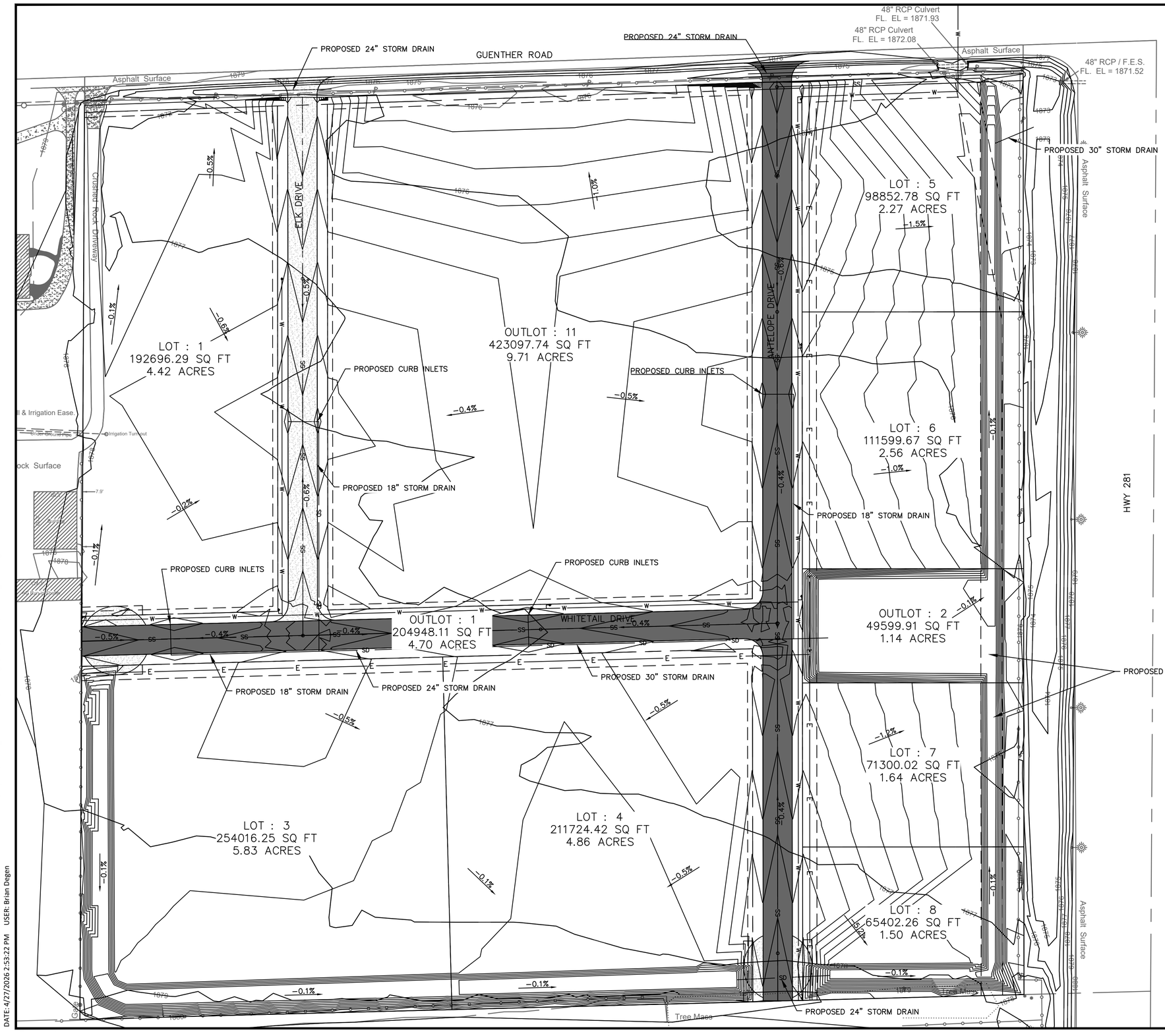
GUENTHER RD. SID
PRELIMINARY PLAT

LOCATION: 40.844272, -98.379919

DRAWN BY: BD
ENGINEER: BD
PROJECT #: 26-201
DATE: 4/27/2026

SHEET
PP 2.2

FILE: C:\Users\BrianDegen\Pintail Engineering\Pintail Files - Documents\Projects\26-201_Guenther SID\30-Design\CAD\Sheets\PRE PLAT_2601.dwg
DATE: 4/27/2026 2:53:23 PM USER: Brian Degen



EARTHWORK:
CUT=23,000 CY
FILL=40,000 CY
NET=17,000 CY of BORROW

DRAINAGE INFORMATION:

EXISTING RUNOFF (50 YR):
AREA= 40.15 ACRES
TOTAL RUNOFF=90.73 CFS

PROPOSED RUNOFF (50 YR):
AREA= 40.15 ACRES
UN-DETAINED RUNOFF= 11.4 CFS
DETAINED RUNOFF= 26.8 CFS
TOTAL RUNOFF=38.2 CFS

DETENTION INFORMATION:
MAX VOLUME= 80,000 CF
50YR VOLUME= 51,800 CF

PINTAIL ENGINEERING
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GRAND ISLAND, NE 68801
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TEL: 308-227-9922
NEBRASKA COA #CA-5650

#	DATE	REVISIONS

GRADING & DRAINAGE LAYOUT

GUENTHER RD. SID
PRELIMINARY PLAT

LOCATION: 40.844272, -98.379919

DRAWN BY: BD
ENGINEER: BD
PROJECT #: 26-201
DATE: 4/27/2026

SHEET
PP 3.0

FILE: C:\Users\BrianDegen\Pintail Engineering\Pintail Files - Documents\Projects\26-201_Guenther SID\30-Design\CAD\Sheets\PRE PLAT_2601.dwg
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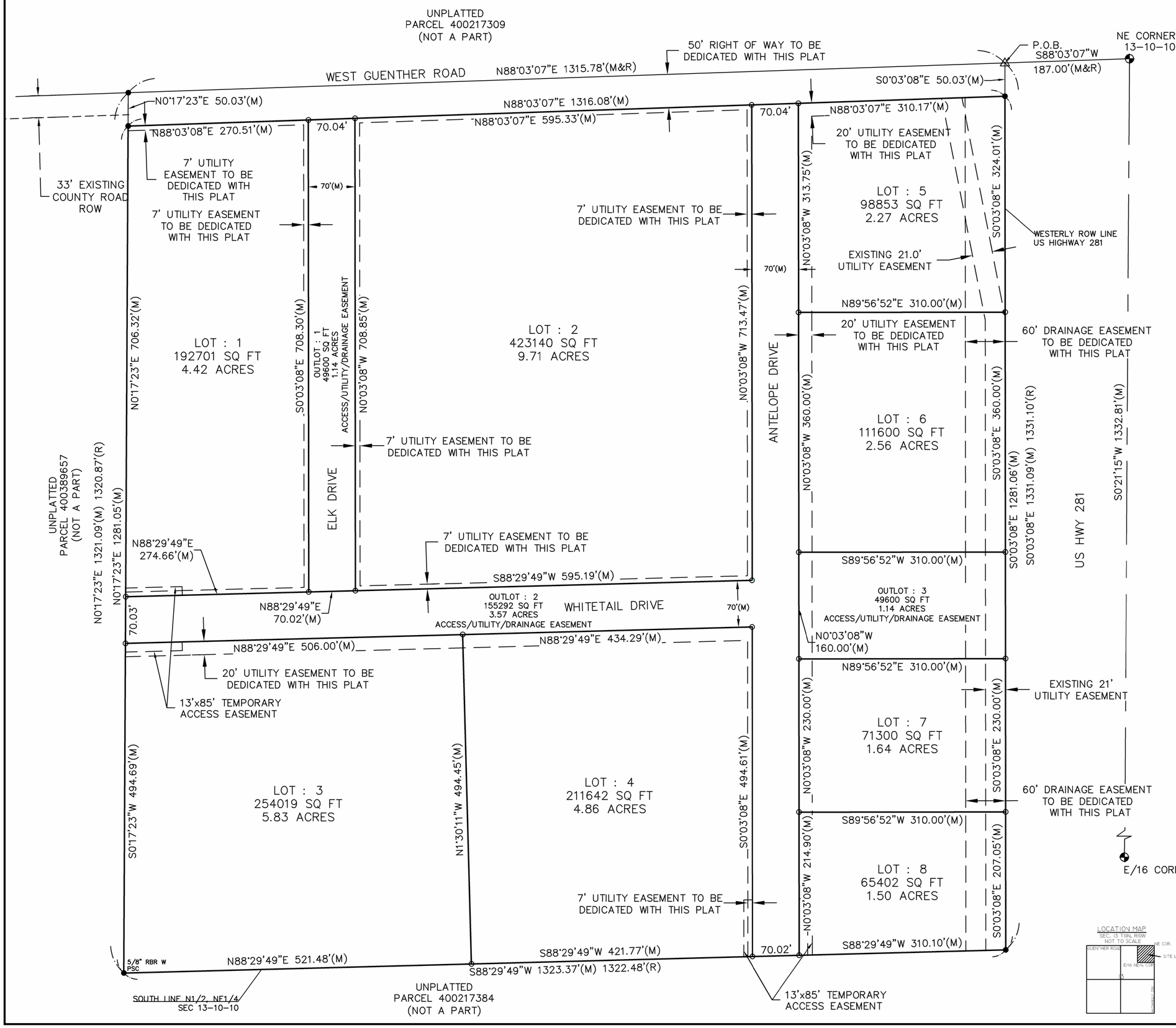
GUENTHER ROAD SID SUBDIVISION

GRAND ISLAND, HALL COUNTY, NEBRASKA

FINAL PLAT

SURVEY OF: PART OF THE NOR~HEAST QUARTER,

SEC 13 T 10 N, R 10 W OF THE 6TH P.M.



SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT ON MARCH 5TH, 2026, I, BRYAN ADAM BROWN, A NEBRASKA PROFESSIONAL LAND SURVEYOR NO. 852, DULY LICENSE UNDER THE LAND SURVEYOR'S REGULATION ACT, DO HEREBY STATE THAT I HAVE PERFORMED A SURVEY OF THE LAND DEPICTED ON THE ACCOMPANYING PLAT; THAT SAID PLAT IS A TRUE DELINEATION OF SAID SURVEY PERFORMED PERSONALLY OR UNDER MY DIRECT SUPERVISION; THAT SAID SURVEY WAS MADE WITH REFERENCE TO KNOWN AND RECORDED MONUMENTS MARKED AS SHOWN, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND IN ACCORDANCE WITH THE LAND SURVEYOR'S REGULATION ACT IN EFFECT AT THE TIME OF THIS SURVEY.

_____

BRYAN ADAM BROWN
PROFESSIONAL LAND SURVEYOR NUMBER, PLS-852

NEBRASKA PROFESSIONAL PLS-852 LAND SURVEYOR BRYAN ADAM BROWN

LEGEND

- SURVEYED PROPERTY LINE
- SECTION LINE
- PROPOSED EASEMENT LINE
- EXISTING EASEMENT LINE
- M — MEASURED DISTANCE
- R — RECORD DISTANCE
- SECTION CORNER
- FOUND CORNER (1/2" IRON PIPE UNLESS NOTED)
- SET CORNER (MAG NAIL W TH ID WASHER LS 852 UNLESS NOTED)

SECTION CORNER TIES

NORTHEAST CORNER, SECTION 13 T10N R10W
FOUND SURVEY MARKER NAIL
NNE 61.31' X IN CONCRETE CULVERT PIPE
SE 70.42' NAIL IN POWER POLE
SSE 60.44' X IN CONCRETE CULVERT PIPE
W 11.5' EDGE OF HIGHWAY LANE

EAST 1/16 CORNER OF THE NORTHEAST QUARTER SECTION 13 T10N R10W
FOUND MAG NAIL W ID WASHER AT GRADE
NNE 110.81' NAIL & TAG IN POWER POLE
SE 76.67' NAIL & TAG IN POWER POLE
E 4.0' EDGE OF SHOULDER
W 6.5' EDGE OF HIGHWAY LANE

OWNER: TRIPLE CROWN INVESTMENTS, LLC
SUBDIVIDER: TRIPLE CROWN INVESTMENTS, LLC
SURVEYOR: BROWN SURVEYING SERVICES
ENGINEER: PINTAIL ENGINEERING
NUMBER OF LOTS: 8 LOTS / 3 OUTLOTS

LOCATION MAP
SEC. 13 T10N, R10W
NOT TO SCALE
GUENTHER ROAD
NE COR.
SITE LOCATION
E/16 NE1/4
13
NEBRASKA 281

N
PINTAIL ENGINEERING
1" = 100'
0' 50' 100'

BROWN SURVEYING SERVICES
P.O. Box 116, Shelton, Nebraska 68876 - (308) 216-0582

PINTAIL ENGINEERING
1309 WEST 3RD STREET
GRAND ISLAND, NE 68801
WWW.PINTAILENG.COM
NEBRASKA COA #CA-5650

PT PROJECT: 26-201	DATE: 3/9/2026	SHEET 1 OF 2

GUENTHER ROAD SID SUBDIVISION

GRAND ISLAND, HALL COUNTY, NEBRASKA

FINAL PLAT

SURVEY OF: PART OF THE NORTHEAST QUARTER,

SEC 13 T 10 N, R 10 W OF THE 6TH P.M.

LEGAL DESCRIPTION

A TRACT OF LAND COMPRISING A PART OF THE NORTHEAST QUARTER (NE1/4) OF SECTION THIRTEEN, TOWNSHIP TEN (10) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., HALL COUNTY, NEBRASKA, TO BE MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION THIRTEEN; THENCE ON AN ASSUMED BEARING OF S88°03'07"W ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 187.00 FEET TO A POINT ON THE WESTERLY RIGHT OF WAY LINE OF US HIGHWAY NO. 281, SAID POINT BEING THE ACTUAL POINT OF BEGINNING; THENCE S00°03'08"E ALONG SAID WESTERLY RIGHT OF WAY LINE A DISTANCE OF 1331.09 FEET TO A POINT, SAID POINT BEING ON THE SOUTH LINE OF THE NORTH HALF OF THE NORTHEAST QUARTER OF SAID SECTION 13; THENCE S88°29'49"W ALONG THE SOUTH LINE OF THE NORTH HALF OF SAID NORTHEAST QUARTER A DISTANCE OF 1323.37 FEET TO A POINT; THENCE, N00°17'23"E A DISTANCE OF 1321.09 FEET TO A POINT, SAID POINT IS ON THE NORTH LINE OF THE NORTHEAST QUARTER OF SAID SECTION 13; THENCE N88°03'07"E ALONG SAID NORTH LINE OF THE NORTHEAST QUARTER A DISTANCE OF 1315.78 FEET TO THE POINT OF BEGINNING.

SAID TRACT CONTAINS A CALCULATED AREA OF 1748949 SQUARE FEET OR 40.15 ACRES, MORE OR LESS, OF WHICH 65836 SQUARE FEET OR 1.51 ACRES, MORE OR LESS, ARE DEDICATED AS COUNTY ROAD RIGHT OF WAY.

APPROVALS

SUBMITTED TO AND APPROVED BY THE REGIONAL PLANNING COMMISSION OF HALL COUNTY, CITIES OF GRAND ISLAND, WOOD RIVER, AND THE VILLAGES OF ALDA, CAIRO, AND DONIPHAN, NEBRASKA.

_____ _____

CHAIRPERSON DATE

APPROVED AND ACCEPTED BY THE CITY OF GRAND ISLAND, NEBRASKA THIS ____ DAY OF _____ , 2026.

_____

MAYOR

_____

CITY CLERK

DEDICATION OF PLAT

KNOW ALL MEN BY THESE PRESENTS, THAT TRIPLE CROWN INVESTMENTS, LLC, BEING THE OWNER OF THE LAND DESCRIBED HEREON, HAVE CAUSED SAME TO BE SURVEYED, SUBDIVIDED, PLATTED AND DESIGNATED AS "***GUENTHER ROAD SID SUBDIVISION***" IN PART OF THE NORTHEAST QUARTER (NE1/4) OF SECTION THIRTEEN (13), TOWNSHIP TEN (10) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., HALL COUNTY, NEBRASKA, AS SHOWN ON THE ACCOMPANYING PLAT THEREOF AND HEREBY DEDICATE THE EASEMENTS, AS SHOWN THEREON TO THE PUBLIC FOR THEIR USE FOREVER FOR THE LOCATION, CONSTRUCTION AND MAINTENANCE FOR PUBLIC SERVICE UTILITIES, TOGETHER WITH THE RIGHTS OF INGRESS AND EGRESS HERETO, AND HEREBY PROHIBITING THE PLANTING OF TREES, BUSHES AND SHRUBS, OR PLACING OTHER OBSTRUCTIONS UPON, OVER, ALONG OR UNDERNEATH THE SURFACE OF SUCH EASEMENTS; AND THAT THE FOREGOING SUBDIVISION AS MORE PARTICULARLY DESCRIBED IN THE DESCRIPTION HEREON AS APPEARS ON THIS PLAT IS MADE WITH THE FREE CONSENT AND IN ACCORDANCE WITH THE DESIRES OF THE UNDERSIGNED OWNERS AND PROPRIETORS.

IN WITNESS WHEREOF, I HAVE AFFIXED MY SIGNATURE HERETO, AT _____, NEBRASKA, THIS ____ DAY OF _____, 2026.

_____

MIKE STOPPKOTTE, MEMBER

TRIPLE CROWN INVESTMENTS, LLC

ACKNOWLEDGMENT

STATE OF NEBRASKA
COUNTY OF HALL SS

ON THIS ____ DAY OF _____, 2026, BEFORE ME, A NOTARY PUBLIC WITHIN AND FOR SAID COUNTY, PERSONALLY APPEARED MIKE STOPPKOTTE, PARTNER, TRIPLE CROWN INVESTMENTS, LLC, TO BE PERSONALLY KNOWN TO BE THE IDENTICAL PERSON WHOSE SIGNATURES ARE AFFIXED HERETO AND ACKNOWLEDGED THE EXECUTION THEREOF TO BE THEIR VOLUNTARY ACT AND DEED. IN WITNESS WHEREOF, I HAVE HEREUNTO SUBSCRIBED MY NAME AND AFFIXED MY OFFICIAL SEAL AT _____ , NEBRASKA, ON THE DATE LAST ABOVE WRITTEN.

MY COMMISSION EXPIRES _____

_____

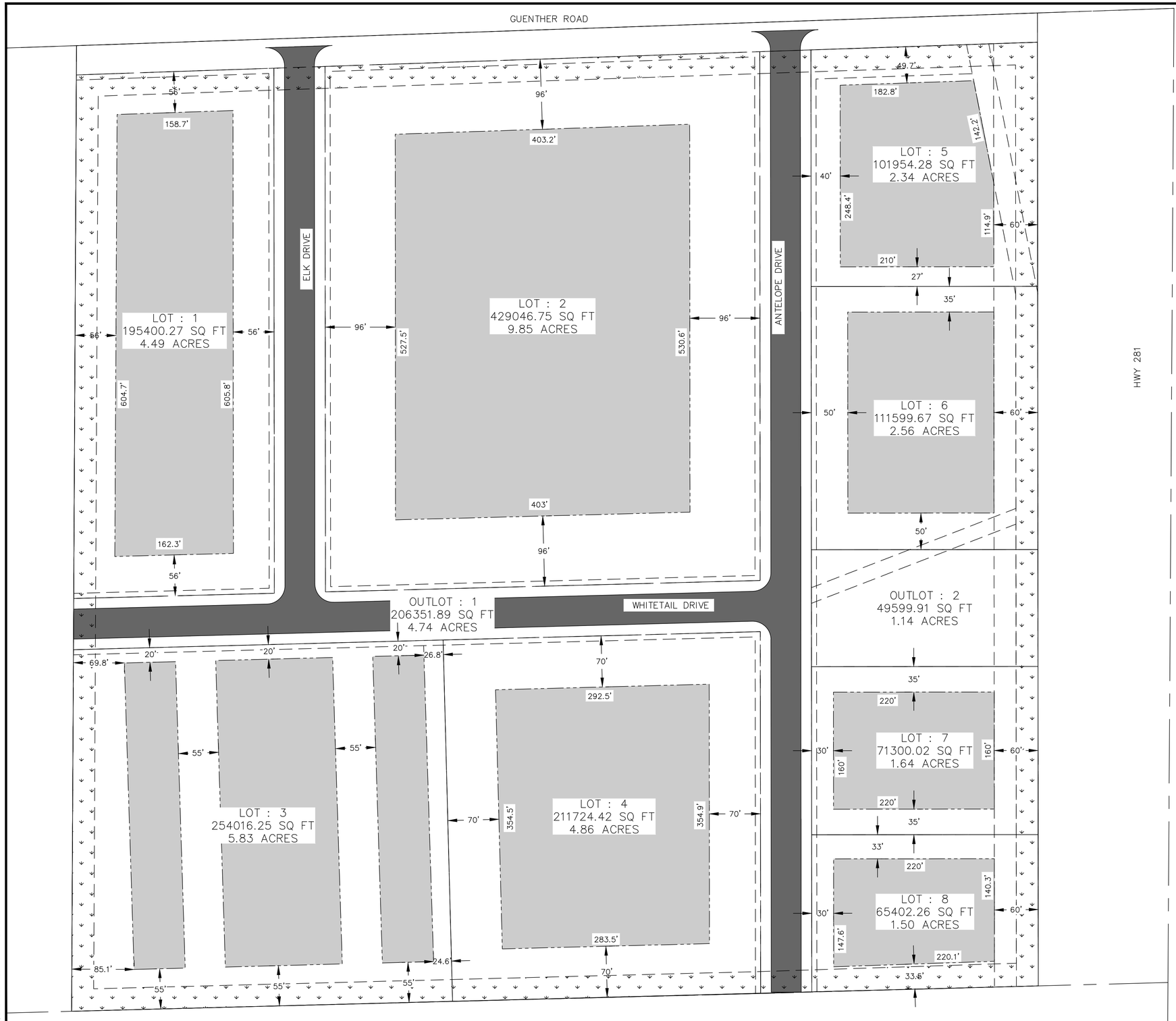
NOTARY PUBLIC

OWNER: TRIPLE CROWN INVESTMENTS, LLC
SUBDIVIDER: TRIPLE CROWN INVESTMENTS, LLC
SURVEYOR: BROWN SURVEYING SERVICES
ENGINEER: PINTAIL ENGINEERING
NUMBER OF LOTS: 8 LOTS / 3 OUTLOTS

BROWN SURVEYING SERVICES
P.O. Box 116, Shelton, Nebraska 68876 - (308) 216-0582

PINTAIL ENGINEERING
1309 WEST 3RD STREET
GRAND ISLAND, NE 68801
WWW.PINTAILENG.COM
NEBRASKA COA #CA-5650

GUENTHER ROAD SID
DEVELOPMENT PLAN
MARCH 2026



LEGEND

- SECTION LINE
- PROPERTY LINE
- EASEMENT LINE
- BUILDING ENVELOPE
- 30' LANDSCAPE BUFFER

CD COVERAGE

ITEM	VALUE	UNIT
CD AREA	1,694,875.79	S.F.
BUILDING ENVELOPE	711,090.62	S.F.
COVERAGE	41.96	%

PINTAIL ENGINEERING

1309 WEST 3RD STREET
GRAND ISLAND, NE 68801

WWW.PINTAILENG.COM
TEL: 308-XXX-XXXX
NEBRASKA COA #XX-XXXX

#	DATE	REVISIONS

DEVELOPMENT PLAN

GUENTHER RD. SID
PRELIMINARY PLAT

LOCATION: 40.844272, -98.379919

DRAWN BY: BD
ENGINEER: BD
PROJECT #: 26-201
DATE: 3/2/2026

SHEET
1

FILE: C:\Users\User\Pintail Engineering\Pintail Files - Documents\Projects\26-201_Guenther SID\30-Design\CAD\Sheets\DEVPLAN_2601.dwg
DATE: 3/2/2026 11:57:16 AM USER: User

HYATT FRANCHISING, LLC

PRE-DEVELOPMENT
ARCHITECTURAL & DESIGN CRITERIA
PROTOTYPE DRAWINGS



VOLUME 2.0 ISSUE 1.0
RELEASE DATE: MAY 17, 2024

HYATT
studios

HYATT FRANCHISING LLC.
150 N. RIVERSIDE PLAZA
CHICAGO, IL 60606 USA

NOTE OF CAUTION

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The plans, criteria, design data, and other information contained in this document (collectively, the "Plans") are provided to the owner(s) of an in-development Hyatt Studios hotel or site, and their contractors, agents, or any other person(s) receiving the Plans (collectively, "Owner") by Hyatt Franchising, L.L.C. and its affiliates (collectively, "Hyatt").

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Note #3:

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REVISIONS

DATE
05.17.2024

VOLUME **2.0** ISSUE **1.0**

SHEET TITLE
COVER

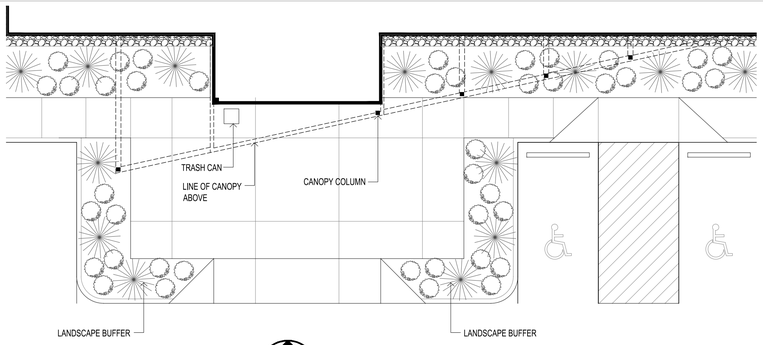
SHEET NO.
COVER

GENERAL NOTES:

1. PARKING SHALL MEET GLOBAL TECHNICAL STANDARDS AND LOCAL CODE OR ZONING REQUIREMENTS.
2. PROVIDE MINIMUM 1 PARKING STALL PER GUESTROOM OR LOCAL CODE OR ZONING REQUIREMENTS, WHICHEVER IS GREATER.
3. PROVIDE EMPLOYEE PARKING PER GLOBAL TECHNICAL STANDARDS AND LOCAL CODE OR ZONING REQUIREMENTS.
4. SITE LIGHTING AND BUILDING UPLIGHTING SHALL MEET GLOBAL TECHNICAL STANDARDS AND LOCAL CODE OR ZONING REQUIREMENTS. ADDITIONAL LANDSCAPE LIGHTING MAY BE REQUIRED FOR OUTDOOR PATIO AREAS.
5. REFER TO GLOBAL TECHNICAL STANDARDS FOR LIGHT POLES REQUIREMENTS.
6. PROVIDE GENERAL AREA LIGHTING FOR OUTDOOR PATIOS PER GLOBAL TECHNICAL STANDARDS. FIXTURE SHALL BE CHOSEN BY OWNER AND SUBMITTED TO HYATT FOR REVIEW AND APPROVAL. IF AN ALTERNATE MEANS OF LIGHTING IS DESIRED, THEN IT TOO SHALL BE SUBMITTED FOR REVIEW AND APPROVAL.
7. PROVIDE DOG WALK AREA PER GLOBAL TECHNICAL STANDARDS. LOCATION DECIDED BY OWNER.
8. PROVIDE BICYCLE RACKS PER GLOBAL TECHNICAL STANDARDS AND LOCAL CODE OR ZONING REQUIREMENTS.
9. REFER TO HYATT STUDIOS POLICIES AND PROCEDURES FOR FLAG POLE REQUIREMENTS.
10. ALL PAVING SLOPES 2% MAXIMUM AWAY FROM BUILDING. SLOPE SURROUNDING GRADE 5% MAXIMUM TO MEET FLUSH WITH PAVING.
11. ENSURE COORDINATION OF SIGNAGE, SITE LIGHTING, LANDSCAPING, AND SETBACKS WITH LOCAL JURISDICTION.
12. CONFIRM DRIVE AISLE WIDTH AND PARKING STALL DIMENSIONS WITH LOCAL CODE OR ZONING REQUIREMENTS.
13. PROVIDE EV CHARGING STATION STALLS PER GLOBAL TECHNICAL STANDARDS AND LOCAL CODE OR ZONING REQUIREMENTS.

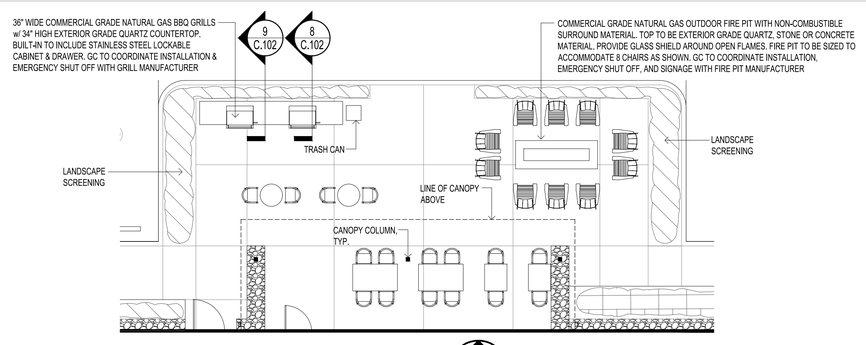
LANDSCAPING GENERAL NOTES:

1. SEE GLOBAL TECHNICAL STANDARDS FOR LANDSCAPING REQUIREMENTS.
2. PROVIDE AN AUTOMATIC IRRIGATION SYSTEM IN ALL LANDSCAPED AREAS PER GLOBAL TECHNICAL STANDARDS AND LOCAL CODE REQUIREMENTS.
3. LANDSCAPING DESIGN MUST BE SUBMITTED TO HYATT FRANCHISING, LLC FOR REVIEW AND APPROVAL.
4. PROVIDE HOSE BIBS AROUND BUILDING PERIMETER GLOBAL TECHNICAL STANDARDS.



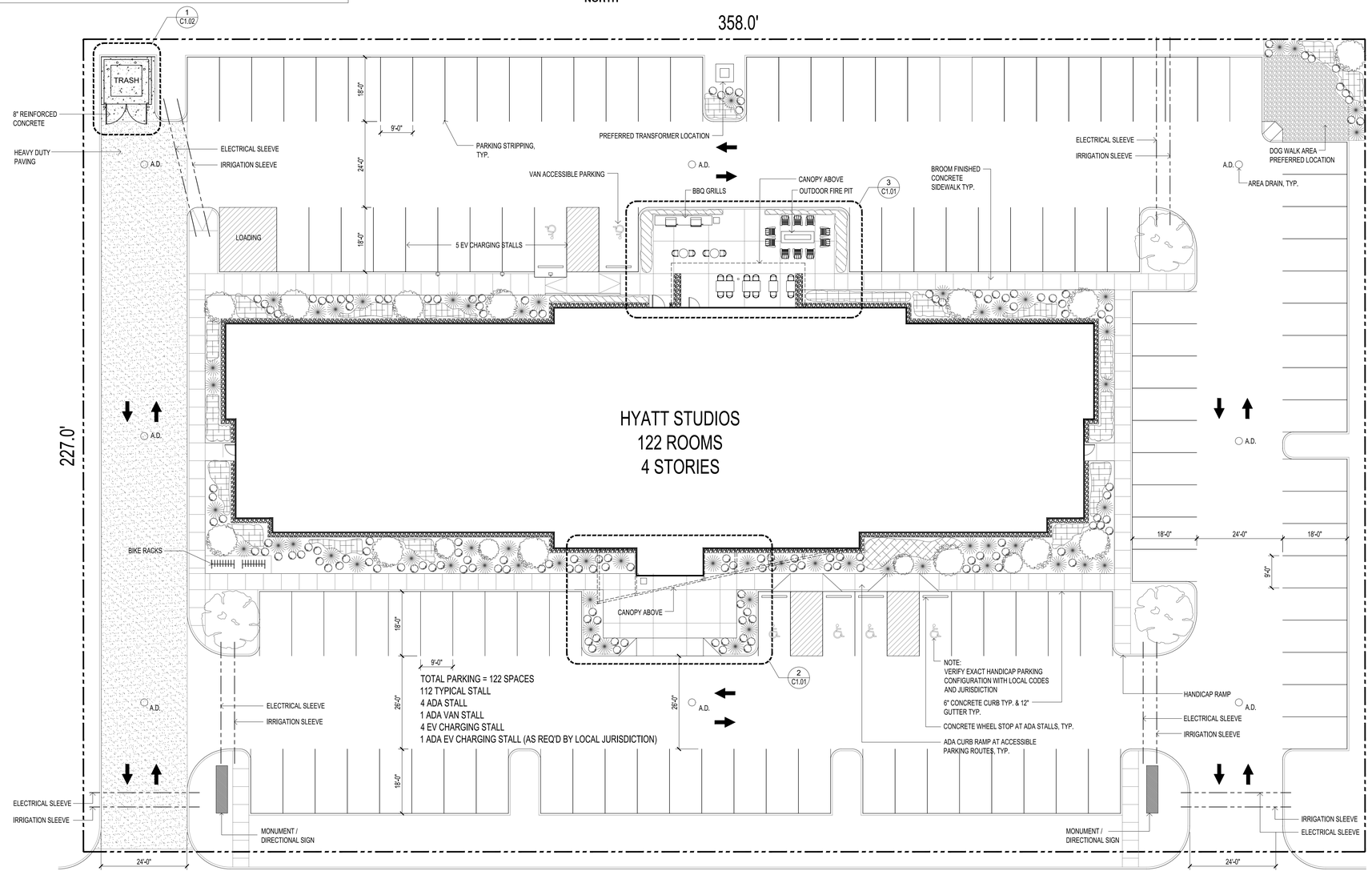
2 ENTRY OUTDOOR PLAN
SCALE : 1/8" = 1'-0"

PLAN NORTH



3 OUTDOOR PATIO AND GRILLS PLAN
SCALE : 1/8" = 1'-0"

PLAN NORTH



1 SITE PLAN
SCALE : 1/16" = 1'-0"

PLAN NORTH

LANDSCAPE LEGEND

- LARGE SHADE TREE
- ORNAMENTAL / FLOWERING MULTI TRUNK TREE
- EVERGREEN TREE
- EVERGREEN ACCENT
- SEASONAL PLANTING
- GROUND COVER
- SOD - NON SEEDED GRASS
- GRAVEL STRIP

HYATT studios

HYATT FRANCHISING LLC.
150 N. RIVERSIDE PLAZA
CHICAGO, IL 60606 USA

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REVISIONS

DATE
05.17.2024

VOLUME **2.0** ISSUE **1.0**

SHEET TITLE
SITE PLAN

SHEET NO.
C1.01

CITY OF GRAND ISLAND

100 East First Street Grand Island, NE 68801

FILE #: 26-001029
PERMIT #: CD26-000002
ADDRESS: , Grand Island, NE 68801
DESCRIPTION: Guenther Rd SID

Permit Type
Commercial Development Application

Subtype
Final Plat

Work Description
Guenther Rd SID

Applicant
Pintail Engineering - Brian Degen
bdegen@pintaileng.com
Mailing Address: 1309 W 3rd , Grand Island, NE 68801
Primary Phone: 3082279922
Cell Phone: 3082279922

Status
Under Review

Application Date
03/18/2026

Approval Date

Issue Date

Expiration Date

Close Date

This application must be submitted a minimum of 40 calendar days prior to a Regional Planning Commission meeting to be considered at that meeting. Planning Commission meetings are typically held on the first Wednesday of the month.

CONTACT INFORMATION

Property Owner
Triple Crown Investments, LLC - Mike Stoppkotte
mlstoppkotte@gmail.com
Mailing Address: 447 H Road , Chapman, NE 68827
Primary Phone: (308) 390-4422

Surveyor/Engineers Information
Pintail Engineering - Brian Degen
bdegen@pintaileng.com
Mailing Address: 1309 W 3rd , Grand Island, NE 68801
Primary Phone: 3082279922
Cell Phone: 3082279922

APPLICATION INFORMATION

Subdivision Information

Number of Acres
40

Number of Out-Lots
3

Number of Public Out-Lots
0

Number of Out-Lots or Detention Cells Owned by Subdivision/ HOA
3

Number of Detention Cells
1

Number of Lots
8

Number of Dedicated Public Streets
0

Total Number of Lots
11.0

Right of Way Widths
70, 80

Number of Dedicated Private Streets (if applicable)
3

Street Widths
41

Type of Sidewalks

Conventional Sidewalks
Checked

Curb Sidewalks
Unchecked

Type of Commercial Uses (If applicable)

Office Space
Unchecked

Retail Space
Checked

Hotel/ Motel
Checked

Assembly
Unchecked

Other

Number of Structures
1

Number of Units
180

Number of Parking Stalls (If applicable)
122

Current Zoning
TA

Proposed Zoning
CD

Sprinkled?
Yes

Identify on the Development Site Plan for Fire Services Sheet

Is the smallest lot 3 acres or more?
No

Are you proposing an individual well or municipal water?
Yes, municipal water

Development schedule as to construction phases of buildings, open space, recreational areas, parking facilities, etc., and estimated completion time.

ADDITIONAL CONTACTS

TYPE	CONTACT
Co-owner	Triple Crown Investments, LLC - Johnny Dorn Email Address: jdorn@collabcre.com Mailing Address: 447 H Road , Chapman, Ne 68827
Co-owner	Triple Crown Investments, LLC - Erick Tjarks Email Address: etjarks@collabcre.com Mailing Address: 447 H Road , Chapman, NE 68827

LIST OF NEARBY PROPERTY OWNERS

OWNER NAME	OWNER ADDRESS	CITY, STATE, ZIP CODE
Kenneth L Clausen	3050 W Guenther Rd	Grand Island, NE 68803
Jay D Bockmann, Eric T Bockmann	4151 W Guenther Rd	Grand Island, NE 68803
James P Majerus	3493 Guenther Rd	Grand Island, NE 68803
JR4 Farm LLC	5362 S Hwy 281	Grand Island, NE 68803
Curt & Christine Smith	3468 W Guenther Rd	Grand Island, NE 68803
Leslie Stelk	5681 South North Road	Grand Island, NE 68803

SUBMITTAL DOCUMENTS

List of Owners
List of Owners.pdf

Attach additional information as necessary for all parties listed as an owner on the plat and any other party such as partners, Deed of Trust holders, etc.

Combine Utilities Sheet
COMBINED UTILITY PLAN.pdf

Electric Service Sheet
COMBINED UTILITY PLAN.pdf

Water Service Sheet
WATER UTILITY PLAN.pdf

Development Site Plan
DEVELOPMENT PLAN_26.3.17.pdf

As defined in Chapter 36 Zoning Sec. 36-78. (RD) Residential Development Zone or Sec. 36-76. (CD) Commercial Development Zone

Preliminary Building Design/Elevations and Architectural Renderings
Building Design.pdf

Building Footprint/Envelope Sheet
Building Footprint.pdf

Preliminary location and dimensions of all building areas & sign locations

Development Site Plan for Fire Services Sheet
Building Siteplan.pdf

Highlighting Building Footprints, Water Lines, Fire Hydrants, Drive Way & Truck Access

Closure Sheet
026-014 003 Parcel Closure Report.pdf

AutoCAD file
Final PLAT_2601.dwg

Additional Attachments
026-014 001 FINAL PLAT 3-18-26.pdf

ACKNOWLEDGEMENT

All owners, lien holders, etc. will be required to sign the dedication certificate on the final plat. As the applicant for this subdivision I do hereby certify that I have provided complete information regarding the ownership of the property included in this application

Providing false information on this application will result in nullification of the application and forfeiture of all related fees. If you have any questions regarding this form or subdivision regulations administered by the Hall County Regional Planning Department call (308) 385-5240.

Signature

INTERNAL ONLY

FEES

FEE	DESCRIPTION	QUANTITY	AMOUNT	TOTAL
Rezoning Application Fee				$1,000.00
Final Application Fee				$600.00
			Plan Check Fees	$0.00
			Permit Fees	$1,600.00
			Total Fees	$1,600.00

PAYMENTS

DATE	TYPE	REFERENCE	NOTE	RECEIPT #	RECEIVED FROM	AMOUNT
04/08/2026	Credit	trn_9949b6b3-a09f-4815-aa03-dd70a0b4b951	CD26-000002	1154	Triple Crown Investments, LLC - Erick Tjarks	$1,600.00
					Amount Paid	$1,600.00
					Balance Due	$0.00

* This Space Reserved for Register of Deeds *

SUBDIVISION AGREEMENT

GUENTHER ROAD SID SUBDIVISION

Lots 1-8 Inclusive and Outlots 1-3 Inclusive

In the City of Grand Island, Hall County Nebraska

The undersigned, TRIPLE COUNT INVESTMENTS, L.L.C., hereinafter called the Subdivider, as owner of a tract of land in the City of Grand Island, Hall County, Nebraska, more particularly described as follows:

A TRACT OF LAND COMPRISING A PART OF THE NORTHEAST QUARTER (NE1/4) OF SECTION THIRTEEN, TOWNSHIP TEN (10) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., HALL COUNTY, NEBRASKA, TO BE MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION THIRTEEN; THENCE ON AN ASSUMED BEARING OF S88°03'07"W ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 187.00 FEET TO A POINT ON THE WESTERLY RIGHT OF WAY LINE OF US HIGHWAY NO. 281, SAID POINT BEING THE ACTUAL POINT OF BEGINNING; THENCE S00°03'08"E ALONG SAID WESTERLY RIGHT OF WAY LINE A DISTANCE OF 1331.09 FEET TO A POINT, SAID POINT BEING ON THE SOUTH LINE OF THE NORTH HALF OF THE NORTHEAST QUARTER OF SAID SECTION 13; THENCE S88°29'49"W ALONG THE SOUTH

LINE OF THE NORTH HALF OF SAID NORTHEAST QUARTER A DISTANCE OF 1323.37 FEET TO A POINT; THENCE, N00°17'23"E A DISTANCE OF 1321.09 FEET TO A POINT, SAID POINT IS ON THE NORTH LINE OF THE NORTHEAST QUARTER OF SAID SECTION 13; THENCE N88°03'07"E ALONG SAID NORTH LINE OF THE NORTHEAST QUARTER A DISTANCE OF 1315.78 FEET TO THE POINT OF BEGINNING. SAID TRACT CONTAINS A CALCULATED AREA OF 1748949 SQUARE FEET OR 40.15 ACRES, MORE OR LESS, OF WHICH 65836 SQUARE FEET OR 1.51 ACRES, MORE OR LESS, ARE DEDICATED AS COUNTY ROAD RIGHT OF WAY.;

desires to have subdivided as a subdivision the foregoing tract of land located within the corporate limits of the City of Grand Island, Nebraska, and hereby submits to the City Council of such City for acceptance as provided by law an accurate map and plat of such proposed subdivision, to be known as GUENTHER ROAD SID SUBDIVISION, designating explicitly the land to be laid out and particularly describing the lots, easements, and streets belonging to such subdivision, with the lots designated by number, easements by dimensions, and streets by name, and proposes to cause the plat of such subdivision when finally approved by the Regional Planning Commission and the City Council to be acknowledged by such owner, certified as to accuracy of survey by a registered land surveyor, and to contain a dedication of the easements to the use and benefit of public utilities, and of the street to the use of the public forever. In consideration of the acceptance of the plat of said GUENTHER ROAD SID SUBDIVISION, the Subdivider hereby consents and agrees with the City of Grand Island, Nebraska, that it will install or provide at its expense the following improvements:

1. **Commercial Development Zone**. This subdivision is within a designated Commercial Development Zone and shall be regulated in accordance with Chapter 36 of the Grand Island City Code. A Development Plan as attached hereto and incorporated herein by reference is hereby approved for such parts of the Subdivision. Any amendments to such Development Plan shall be approved by the City of Grand Island in accordance with the Grand Island City Code. The official

Development Plan shall be on file with the City's Planning Department.

The initial approval of this subdivision includes a hotel to be built upon lot six (6). The height of the hotel shall not exceed eighty (80) feet above Antelope Drive at the midpoint of lot six (6). Development on Lots one through five (1-5) and lots seven (7) and eight (8) shall not be permitted without a development plan approved by the Grand Island City Council as an amendment to the CD Commercial Development Zoning District.

2. **Paving**. The Subdivider agrees Elk Drive, Antelope Drive and Whitetail Drive are planned as private roads to be owned and maintained by the developer or a property owners association created for that purpose. If Elk Drive, Antelope Drive and Whitetail Drive are built in accordance with plans and specifications approved by the City's Director of Public Works, and subject to the City's inspection the City may choose to accept the streets into the public system at or after annexation into the City.

If the Subdivider fails to pave Elk Drive, Antelope Drive and Whitetail Drive, the City may create a paving district to perform such work prior to acceptance into the City's public street system.

The Subdivider shall be responsible for improvements to Guenther Road as required by Hall County Department of Roads prior to approval of access to Antelope Drive and/or Elk Drive onto Guenther Road. The Subdivider agrees to waive the right to object to the creation of any paving district for Guenther Road where it abuts the subdivision.

The Subdivider waives the right to protest the creation, expansion, modification, or correction of any future paving district within or abutting the subdivision.

Developer agrees to maintain temporary aggregate turnarounds at dead end roads longer than 150' (west end of Whitetail Drive and south end of Antelope Drive). Temporary access easements

will allow access to the turnarounds as shown on the final plat. Temporary access easements will be considered vacated and no longer needed or required upon extension of Whitetail Drive and/or Antelope Drive is extended into the adjoining property.

3. **Water**. Public water supply provided by the City of Grand Island is not available to the subdivision. The developer will be responsible for providing a private water system for domestic and fire protection uses to all lots and their own expense. If the private water system is built in accordance with plans and specifications approved by the City, and subject to the City's inspection the City may choose to accept the system into the public system at or after annexation into the City. The Subdivider waives the right to protest the creation, expansion, modification, or correction of any future water district within or abutting the subdivision.

4. **Sanitary Sewer**. Public sanitary sewer is available to the subdivision and the Subdivider agrees to extend, connect and provide sanitary sewer service to all lots in the subdivision in accordance with plans and specifications approved by the Director of Public Works, and subject to the City's inspection. The Subdivider waives the right to protest the creation, expansion, modification, or correction of any future sanitary sewer district within or abutting the subdivision.

This property is subject to a sewer tap assessment associated with Sewer District 530T. The tap assessment of $236,539.57 is due and payable prior to final approval of sanitary sewer design plans for the subdivision.

5. **Storm Drainage**. The Subdivider agrees to grade all lots in the subdivision according to the approved Guenther Road SID Subdivision Preliminary Plat drainage plan or later approved modifications to said plan so that storm drainage is conveyed to a public right-of-way or to other drainage systems so approved by the Director of Public Works. If the Subdivider fails to grade and maintain such drainage the City may create a drainage district to perform such work. The

Subdivider agrees to waive the right to object to the creation of any drainage district benefitting the subdivision.

All drainage easements without any public drainage structures dedicated with this subdivision are to protect a drainage route per the approved preliminary plat grading plan, and all modifications approved with subsequent subdivisions. It shall be the property owners responsibility to allow water to drain in these areas and maintain accordingly. All drainage issues in these areas are considered civil matters between property owners.

The Subdivider agrees to provide and maintain positive drainage from all lots, according to the approved Guenter Road SID Subdivision Preliminary Plat drainage plan or later approved modifications to said plan, so that storm drainage is conveyed to a public right-of-way or to other drainage systems so approved by the Director of Public Works. If the Subdivider fails to grade and maintain such drainage the City may create a drainage district to perform such work. The Subdivider agrees to waive the right to object to the creation of any drainage district benefitting the subdivision.

Outlot 3 is a private detention cell and shall be maintained as a private detention cell. The Subdivider or an owners association shall be responsible for maintenance and care of Outlot 3.

6. **Sidewalks.** The Subdivider shall install and maintain all public sidewalks required by the City of Grand Island when the lots are built upon, and such sidewalk shall be regulated and required with the building permit for each such lot.

The Subdivider must select curb or conventional sidewalk for each street unless the requirement has been waived by Council.

Street Name	Curb sidewalk	Conventional Sidewalk	Sidewalk Requirement Waived by Council
Elk Drive		X	NO
Antelope Drive		X	NO
Whitetail Drive		X	NO

Immediate sidewalk construction adjacent to Guenther Road shall be waived. However, the sidewalks shall be constructed when the property owner is directed to do so by the City Council. In the event a Street Improvement District is created to pave any public street in the subdivision, the Subdivider agrees to install public sidewalks within one year of the completion of such street improvement district in accordance with the City of Grand Island Sidewalk Policy.

7. **Flood Plain.** Since portions of the subdivision are within a delineated flood plain, all structures within areas identified as a special flood hazard area constructed shall have the lowest floor elevation to a minimum of one foot above the elevation of the 100-year flood as determined by the building permit received by the Subdivider or successors from the City of Grand Island under the provisions of applicable Federal, State, or local laws and regulations. No basement shall be constructed in connection with any structure in the flood plain unless such basement is floodproofed and certified as such by a qualified engineer or architect.

8. **Landscaping.** The Subdivider agrees to comply with the requirements of the Landscaping Regulations of the City of Grand Island, and plans as approved with the issuance of a building permit.

9. **Annexation.** The Subdivider agrees to waive the right to protest the annexation of the subdivision into the City of Grand Island.

10. **Easements**. Any easements shall be kept free of obstructions and the Subdivider shall indemnify the City for any removal or repair costs caused by any obstructions. In addition, the duty to maintain the surface of any easements to keep them clear of any worthless vegetation or nuisance shall run with the land.

11. **Engineering Data**. All final engineering plans and specifications for public improvements shall bear the signature and seal of a professional engineer registered in the State of Nebraska and shall be furnished by the Subdivider to the Department of Public Works for approval prior to contracting for construction of any improvements. Inspections of improvements under construction shall be performed under the supervision of a professional engineer registered in the State of Nebraska, and upon completion shall be subject to inspection and approval by the Department of Public Works prior to acceptance by the City of Grand Island. An "as built" set of plans and specifications including required test results bearing the seal and signature of a professional engineer registered in the State of Nebraska shall be filed with the Director of Public Works by the Subdivider prior to acceptance of these improvements by the City.

12. **Warranty**. The undersigned owner, as Subdivider, warrants that it is the owner in fee simple of the land described and proposed to be known as GUENTHER ROAD SID SUBDIVISION, and that an abstract of title or title insurance commitment will be submitted for examination, if necessary, upon request of the City of Grand Island.

13. **Successors and Assigns**. This agreement shall run with the land and shall be binding upon and inure to the benefit of the parties hereto, their successors, assigns, heirs, devisees, and legatees. Where the term "Subdivider" is used in this agreement, the subsequent owners of any lots in the subdivision shall be responsible to perform any of the conditions of this agreement if the Subdivider has not performed such conditions.

14. **Care and Maintenance.** Subdivider acknowledges and understands that at all times during the development process and at all times thereafter the property must be maintained in compliance with City Code including insuring that no grass, weeds, or worthless vegetation accumulates and that the property remains free and clear of any prohibited garbage, waste, rubbish or

construction debris except for construction materials as allowed by law. Subdivider will ensure all contractors, subcontractors, current and subsequent owners, or successors and assigns are notified of their obligations to maintain the property as required by City Code.

Dated _____, 2026.

TRIPLE CROWN INVESTMENTS, L.L.C.,
Subdivider

By: _____
Mike Stoppkotte, Member

STATE OF NEBRASKA)
) ss
COUNTY OF HALL)

On _____, 2026, before me, the undersigned, a Notary Public in and for said County and State, personally appeared Mike Stoppkotte, Member of Triple Crown L.L.C., known personally to me to be the identical person and such officer who signed the foregoing Subdivision Agreement and acknowledged the execution thereof to be his voluntary act and deed for the purpose therein expressed on behalf of Triple Crown, L.L.C.

WITNESS my hand and notarial seal the date above written.

_____
Notary Public

My commission expires: _____

CITY OF GRAND ISLAND, NEBRASKA
A Municipal Corporation

By: _____
Roger G. Steele, Mayor

Attest: _____
Jill Granere, City Clerk

STATE OF NEBRASKA)
) ss
COUNTY OF HALL)

On _____, 2026, before me, the undersigned,, a Notary Public in and for said County and State, personally came Roger G. Steele, Mayor of the City of Grand Island, Nebraska, a municipal corporation, known to me to be such officer and the identical person who signed the foregoing Subdivision Agreement and acknowledged that the foregoing signature was his voluntary act and deed pursuant to Resolution 2026-____, and that the City's corporate seal was thereto affixed by proper authority.

WITNESS my hand and notarial seal the date above written.

_____
Notary Public

My commission expires: _____

ORDINANCE NO. 10,074

An ordinance rezoning certain tracts of land within the zoning jurisdiction of the City of Grand Island; changing the land use classification of a tract of land comprising part of the Northeast Quarter (NE ¼) of Section Thirteen (13), Township Ten (10) North, Range Ten (10) West of the 6th P.M., in Hall County, Nebraska. Located south of Guenther Road and west of U.S. Highway 281 in the zoning jurisdiction of Grand Island, Nebraska from TA Transitional Agriculture to CD Commercial Development Zone in the zoning jurisdiction of Grand Island, Hall County, Nebraska as more particularly described below, and directing that such zoning changes and classifications be shown on the Official Zoning Map of the City of Grand Island; amending the provisions of Section 36-44; and providing for publication and an effective date of this ordinance.

WHEREAS, the Regional Planning Commission on May 6, 2026, held a public hearing and made a recommendation on the proposed zoning of such area; and

WHEREAS, notice as required by Neb. Rev. Stat. Section 19-923 (2022), has been given to the Board of Education of School District No. 2 in Hall County, Nebraska; and

WHEREAS, on May 26, 2026, the City Council held a public hearing on the proposed zoning of such area and all persons who desired to speak were heard and any comments were made a part of the record. NOW THEREFORE,

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

SECTION 1. The City Council makes the following findings with regards to the proposed zoning changes:

A. The proposed change to the zoning from TA Transitional Agriculture Zone to CD Commercial Development Zone is consistent with the Future Land Use Map of the City of Grand Island.

B. The proposed changes to the zoning from TA Transitional Agriculture Zone to CD Commercial Development Zone is consistent with the preliminary plat proposed for approval for the development of the area with this application.

SECTION 2. The following tract of land is hereby rezoned and reclassified and changed TA Transitional Agriculture Zone to CD Commercial Development Zone:

A TRACT OF LAND COMPRISING A PART OF THE NORTHEAST QUARTER (NE1/4) OF SECTION THIRTEEN, TOWNSHIP TEN (10) NORTH, RANGE TEN (10) WEST OF THE 6TH P.M., HALL COUNTY, NEBRASKA, TO BE MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION THIRTEEN; THENCE ON AN ASSUMED BEARING OF S88°03'07"W ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER A DISTANCE OF 187.00 FEET TO A POINT ON THE WESTERLY RIGHT OF WAY LINE OF US HIGHWAY NO. 281, SAID POINT BEING THE ACTUAL POINT OF BEGINNING; THENCE S00°03'08"E ALONG SAID WESTERLY RIGHT OF WAY LINE A DISTANCE OF 1331.09 FEET TO A POINT, SAID POINT BEING ON THE SOUTH LINE OF THE NORTH HALF OF THE NORTHEAST QUARTER OF SAID SECTION 13; THENCE S88°29'49"W ALONG THE SOUTH LINE OF THE NORTH HALF OF SAID NORTHEAST QUARTER A DISTANCE OF 1323.37 FEET TO A POINT; THENCE, N00°17'23"E A DISTANCE OF 1321.09 FEET TO A POINT, SAID POINT IS ON THE NORTH LINE OF THE NORTHEAST QUARTER OF SAID SECTION 13; THENCE N88°03'07"E ALONG SAID NORTH LINE OF THE NORTHEAST QUARTER A DISTANCE OF 1315.78 FEET TO THE POINT OF BEGINNING.

SAID TRACT CONTAINS A CALCULATED AREA OF 1748949 SQUARE FEET OR 40.15 ACRES, MORE OR LESS, OF WHICH 65836 SQUARE FEET OR 1.51 ACRES, MORE OR LESS, ARE DEDICATED AS COUNTY ROAD RIGHT OF WAY.;

SECTION 3. That the proposed development plan for the above described real estate, as shown on the plan submitted with the rezoning request is approved.

SECTION 4. That the Official Zoning Map of the City of Grand Island, Nebraska, as established by Section 36-44 of the Grand Island City Code be, and the same is, hereby ordered to be changed, amended, and completed in accordance with this ordinance and that the approved development plan be kept in the records of the Hall County Regional Planning Department.

SECTION 5. That this ordinance shall be in force and take effect from and after its passage and publication, within fifteen days in one issue of the Grand Island Independent as provided by law.

Enacted: June 9, 2026.

_____
Roger G. Steele, Mayor

Attest:

_____
Jill Granere, City Clerk

R E S O L U T I O N 2026-139

WHEREAS know all men by these presents, that Triple Crown Investments, LLC, being the owner of the land, described hereon, have caused same to be surveyed, subdivided, platted and designated as "GUENTHER ROAD SID SUBDIVISION", a tract of land comprising a part of the Northeast Quarter (NE ¼) of Section Thirteen, Township Ten (10) North, Range Ten (10) West of the 6th P.M., Hall County.

WHEREAS, a copy of the plat of such subdivision has been presented to the Boards of Education of the various school districts in Grand Island, Hall County, Nebraska, as required by Section 19-923, Nebraska Revised Statue; and

WHEREAS, a form of subdivision agreement has been agreed to between the owner of the property and the City of Grand Island.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, that the form of subdivision agreement herein before described is hereby approved, and the Mayor is hereby authorized to execute such agreement on behalf of the City of Grand Island.

BE IT FURTHER RESOLVED that the preliminary and final plat of GUENTHER ROAD SID SUBDIVISION, as made out, acknowledged, and certified, is hereby approved by the City Council of the City of Grand Island, Nebraska, and the Mayor is hereby authorized to execute the approval and acceptance of such plat by the City of Grand Island, Nebraska.

- - -

Adopted by the City Council of the City of Grand Island, Nebraska, June 9, 2026.

_____
Roger G. Steele, Mayor

Attest:

_____
Jill Granere, City Clerk