

City Council Minutes, August 18th, 2025

A regular meeting of the City Council of the City of Alma, Nebraska was held at City Hall on Monday, August 18, 2025, at 5:30 p.m.

Present was Council Members: Larry Casper, Tom Moulton, Joel Wheeler, and Mayor Hal Haeker. Absent: None, City Clerk Janet Dietz, Treasurer Tashia Butterfield, City Attorney Doug Walker, and City Superintendent Russell Pfeil, Kent Fleischmann, Allan Brugh, Cody Simmons, Chris Simmons, Jon Davis, Dyann Collins, Rick Calkins, Dave Schofield, Chris Mahalek were also in attendance. Notification of this meeting and the agenda was given in advance by posting, a designated method for giving notice. Advance notice of the meeting and the agenda was given to the Mayor and all members of the City Council. All proceedings hereinafter were taken while the convened meeting was open to the attendance of the public.

Mayor Haeker advised the public of the Open Meetings Act posted on the east wall of the meeting room, and then proceeded to call the regular meeting of August 18, 2025, at 5:30 p.m. and the following business was transacted:

Roll call: Larry Casper-present, Tom Moulton-present, Joel Wheeler-present, and Mayor Haeker-present. Motion by Moulton, second by Wheeler to determine this meeting as previously publicized, duly convened and in open session. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Moulton, Wheeler, and Casper. Voting no: None. Motion carried.

Mayor Haeker opened the floor to approve the minutes of August 4, 2025, council meeting. Motion by Casper, second by Moulton, to approve the regular minutes of August 4, 2025, council meeting with the correction that the placement of Caring Cupboard sign and Pelicans will be placed east of the auditorium as previously determined. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Moulton, Wheeler. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the claims and invoices for August 5, 2024, through August 18, 2025, for \$195,416.92. Motion made by Wheeler, second by Casper, to approve the claims. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Wheeler, Casper, and Moulton. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss and or approve the Treasurer's report. Motion by Moulton, second by Joel, to accept the Treasurer's report as presented. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Moulton, Wheeler, and Casper. Voting no: None. Motion carried.

Mayor opened the floor for discussion the request for one percent increase in restricted funds for 2025-2026 fiscal year. City Treasurer advised the council this is something that is done every year at budget time, also is recommended by the auditor. Motion made by Wheeler to approve the request for one percent increase for 2025-2026 fiscal year, second by Casper. There being no further discussion upon the motion made the following voted yes: Wheeler, Casper, and Moulton. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the appointment to fill the vacancy of East Ward.(formally held by Dyann Collins) Councilman Wheeler questioned the approval tonight, there was no time for consideration, no knowledge of whom, the appointment would be, no information in packet, didn't like the process. Mayor Haeker stated it is the intention per Statutes and Ordinances that it is the Mayor's job to bring the name forward. Wheeler questioned should this be added this to the next meeting agenda. Mayor Haeker proposed the new council member to be Chris Mahalek. Motion by Casper to accept Chris Mahalek as the new councilmember, second by Moulton. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Moulton, and Wheeler. Voting no: None. Motion carried. Chris Mahalek read and signed the oath and was appointed as the new council member and took his place at the council chamber's desk. All welcomed him aboard.

Mayor Haeker opened floor for the discussion for the Schofield Conditional Use Permit. Motion was made by Casper to open the public hearing, at 5:55 pm, second by Wheeler. Roll call vote,

Casper, Wheeler, Moulton, and Mahalek. Motion carried. Public Hearing was to consider a request for a conditional use permit for Dave Schofield to build a 21KW Solar System on property located at 11478 Cornhusker Drive. (previously approved by Planning Commission on 07.23.2025) Public input was sought, Fleischmann advised Dave has followed the zoning permit and has followed the rules, and regulations. No one was present in opposition of the permit. Motion to close the public hearing at 5:57 by Moulton second by Casper. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Moulton, Casper, Mahalek, and Wheeler. Motion to approve conditional use permit for Dave Schofield made by Moulton, second by Wheeler. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Moulton, Wheeler, Casper, and Mahalek. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss/approve the Resolution #10-2025, Municipal Annual Certification Program Compliance to Nebraska of Public Roads Classification and Standards, 2025. City Administrator advised the council this is a standard formality for city road mileage and ROW within the city limits. Motion made by Wheeler to approve Resolution 10-2025, Municipal Annual Certification of Program Compliance to Nebraska Board of Public Roads Classification and Standards 2025, second by Mahalek. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Wheeler, Mahalek, Casper and Moulton. Voting no: None. Motion carried.

Mayor opened the floor to discuss the painting of the NPPD poles in the downtown area. City Administrator brought forth several color options. Motion made by Wheeler to allow the decision to be made by City Administrator second by Moulton. There being no further discussion upon the motion made and upon roll call vote: the following voted yes: Wheeler, Moulton, Casper, and Mahalek. Voting no: None. Motion carried.

Mayor opened the floor for discussion on the Land Deed to the City of Alma Golf Course. City Administrator requested to move the Dick Brown Road plat ahead of the Land Deed to the City of Alma. Mayor then proceeded with the Dick Brown Road plat and survey to end at property pin# discussion. City administrator advised the council that there are (3) options in your packet. Through discussion with the City Street Superintendent Reed Miller, Dick Brown Memorial Drive has never been platted, or has a designated right of way. Option (1) would survey and plat "Dick Brown Memorial Drive" and create a "Public right of Way" from State Highway 183 to the property pin on 142.02 feet west from pin N 89'58E. This would become the entrance into the City of Alma Parking lot at the Ball fields and golf course. Option (2) Stop Dick Brown Drive at the west side of Cardinal Lane. Survey and plat Dick Brown Memorial Drive and create a Public Right of Way" from State Highway 183 to property pin N89'58E. this would become the entrance into the City of Alma parking lot at the Ball fields and golf course. Option (3) do nothing. The property is City Property, with no "Public Right of Way." It would the access to the City of Alma ball fields and the Municipal Golf Course. City Administrator Ardiana recommended option (1) as it adds flexibility on parking and potential driveway issues and seems most logical to fix all the issues with Dick Brown Memorial Drive, (with the zoning, the driveway issues would be fixed, public hearing is not required at this time) . Motion was made by Wheeler to approve option (1), survey and plat Dick Brown Memorial Drive and create a public right of way from State highway 183 to the property pin on 142".02 feet west from pin N 89'.58" east, second by Casper. There being no further discussion upon the motion made and upon roll call vote: the following voted yes: Wheeler, Casper, Mahalek and Moulton. Voting no: None, Motion carried.

Mayor Haeker opened the floor for discussion on the Land Deed to the City of Alma Golf Course. City Administrator thanked the Teri Brugh family for the proposed donation located east and north of the golf clubhouse. City administrator discussed the proposal that would maximize parking lot issues, create improvements to the golf club house, (donated parcel would not be used for parking). Rick Calkins advised that this is contingent on the approval of the Dick Brown Drive becoming a street. Motion was made by Moulton to accept the Brugh land gift contingent that is not used for parking, second by Wheeler. There being no further discussion and upon roll call vote: the following voted yes: Moulton, Wheeler, Mahalek and Casper. Voting no: None. Motion carried.

Mayor Haeker opened the floor for the discussion/approve of the Leonard Zoning permit issue. (Leonard's were in attendance.) City Administrator advised with the replatting, making Dick Brown Memorial a street, and forming a corner lot per Zoning, the Leonard's could have an exit drive coming out on Dick Brown Memorial Drive. City Administrator will move forward with the survey and replatting. Motion was made by Wheeler to approve the request to put a driveway in the south entrance driveway to enter and exit second by Mahalek. There being no further discussion upon the motion made and upon roll call vote: the following voted yes: Wheeler, Mahalek, Moulton and Casper. Voting no: None. Motion carried.

Mayor Haeker opened the meeting to the City Administrator report. First item was already discussed to get a comprehensive parking plan with the Ball fields and golf course. Harlan County Hospital is looking at replat and zoning for expansion, making it a campus, possibility to relocate a high-pressure gas line. Scooters and e-bikes, Harlan County Sheriff would like to work with the Council to create an ordinance and look at city options, having a public meeting.

Motion to adjourn the meeting by Moulton second by Wheeler. There being no further discussion upon the motion made the following voted yes: Moulton, Wheeler, Mahalek, and Casper. Voting no: None. Meeting adjourned at 6:57 pm.

Hal Haeker , Mayor

I the undersigned Clerk hereby certify that the forgoing is a true and correct copy of the proceedings had and done by the Mayor and Council; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advanced notification of the time place and of said meeting and the subjects to be discussed at said meeting.

Janet Dietz, City Clerk

City of Alma
Unpaid Claims by Vendor

August 19, 2025 thru September 3, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
BARCO Municipal Products, Inc.						
Bill	08/13/2025	09/03/2025	street sign	30.1100 · Signs & Posts	Street Department	86.38
Total BARCO Municipal Products, Inc.						86.38
Big Booty Transport						
Bill	08/14/2025	09/03/2025	Freight delivery	20.1160 · Postage & Freight Expense	Golf Fund	110.00
Total Big Booty Transport						110.00
Broken Bar C Electric, LLC						
Bill	08/19/2025	09/03/2025	labor to repair business sign	20.1200 · Repairs & Maint. Equipmen	Park Department	425.00
Total Broken Bar C Electric, LLC						425.00
Cash Wa Distributing						
Bill	08/21/2025	09/03/2025	fundraiser food	30.1044 · Purchases Food	Golf Fund	136.05
Total Cash Wa Distributing						136.05
Chesterman Company-glf						
Bill	08/20/2025	09/03/2025	Pop Purchased	30.1047 · Purchases Pop	Golf Fund	421.00
Total Chesterman Company-glf						421.00
City Alma Utilities						
Bill	08/25/2025	09/03/2025	Water, Sewer-Dump Station	20.1090 · Gas, Water, & Wastewater	Wastewater Utility	34.00
Bill	08/25/2025	09/03/2025	Gas, Water, Sewer - Johnson Center	20.1090 · Gas, Water, & Wastewater	Community Buildi	31.94
Bill	08/25/2025	09/03/2025	Trash - Johnson Center	20.1250 · Trash Removal	Community Buildi	99.93
Bill	08/25/2025	09/03/2025	Gas, Water, Sewer-Library	20.1090 · Gas, Water, & Wastewater	Library Departme	89.50
Bill	08/25/2025	09/03/2025	Trash - Library	20.1250 · Trash Removal	Library Departme	7.99
Bill	08/25/2025	09/03/2025	Gas, Water, Sewer - Office	20.1090 · Gas, Water, & Wastewater	General Fund	37.35
Bill	08/25/2025	09/03/2025	Trash - Office	20.1250 · Trash Removal	General Fund	7.99
Bill	08/25/2025	09/03/2025	Trash - Trail (on City office stmt)	20.1250 · Trash Removal	Pheasant Ridge T	7.99
Bill	08/25/2025	09/03/2025	Water - Park	20.1090 · Gas, Water, & Wastewater	Park Department	268.60
Bill	08/25/2025	09/03/2025	Trash - Park	20.1250 · Trash Removal	Park Department	31.96
Bill	08/25/2025	09/03/2025	Water - Recreation	20.1090 · Gas, Water, & Wastewater	Recreation Depart	830.00
Bill	08/25/2025	09/03/2025	Gas, Water, Sewer - RV Park	20.1090 · Gas, Water, & Wastewater	RV Park Fund	213.43
Bill	08/25/2025	09/03/2025	Trash - RV Park	20.1250 · Trash Removal	RV Park Fund	142.88
Bill	08/25/2025	09/03/2025	Gas, Water, Sewer - Swimming Pool	20.1090 · Gas, Water, & Wastewater	Pool Department	1,196.25
Bill	08/25/2025	09/03/2025	Trash - Swimming Pool	20.1250 · Trash Removal	Pool Department	31.96
Bill	08/25/2025	09/03/2025	Gas, Water, Sewer - Workshop	20.1090 · Gas, Water, & Wastewater	Shop Department	93.83

City of Alma
Unpaid Claims by Vendor

August 19, 2025 thru September 3, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
Bill	08/25/2025	09/03/2025	Trash - Workshop	20.1250 · Trash Removal	Shop Department	64.50
Bill	08/25/2025	09/03/2025	Trash - Boat Dock (on Office Bill)	20.1250 · Trash Removal	Recreation Depart	7.99
Total City Alma Utilities						3,198.09
City of Alma Utilities-Glf						
Bill	08/25/2025	09/03/2025	Utilities	20.1090 · Gas, Water, & Wastewater	Golf Fund	355.60
Bill	08/25/2025	09/03/2025	Trash	20.1250 · Trash Removal	Golf Fund	122.20
Total City of Alma Utilities-Glf						477.80
City of Holdrege						
Bill	08/15/2025	09/03/2025	Landfill fees	20.1250 · Trash Removal	Sanitation Depart	330.30
Bill	08/19/2025	09/03/2025	Landfill fees	20.1250 · Trash Removal	Sanitation Depart	421.93
Bill	08/22/2025	09/03/2025	Landfill fees	20.1250 · Trash Removal	Sanitation Depart	311.68
Bill	08/14/2025	09/03/2025	Landfill fees	20.1250 · Trash Removal	Sanitation Depart	462.11
Total City of Holdrege						1,526.02
Downey Drilling Inc.						
Bill	08/12/2025	09/03/2025	replace pump motor on well #2	20.1220 · Repairs & Maint. Wells	Water Utility Depa	9,976.07
Bill	08/12/2025	09/03/2025	Annual Well Maint and Pump EFF Testing (5 wel	20.1220 · Repairs & Maint. Wells	Water Utility Depa	1,536.93
Total Downey Drilling Inc.						11,513.00
Dutton-Lainson Company						
Bill	08/26/2025	09/03/2025	21 ERT's	50.1300 · Cap Outlay - Equip & fixture	Water Utility Depa	3,185.03
Total Dutton-Lainson Company						3,185.03
Eakes Office Solutions						
Bill	08/20/2025	09/03/2025	Contract 05/20/25 to 08/19/25	20.1200 · Repairs & Maint. Equipmen	General Fund	640.05
Bill	08/15/2025	09/03/2025	Contract 05/15/25 to 08/14/25	20.1200 · Repairs & Maint. Equipmen	Library Departmen	257.03
Total Eakes Office Solutions						897.08
First National Bank Omaha-CC 5410						
Bill	07/29/2025	09/03/2025	USPS-Water Samples Postage	20.1160 · Postage & Freight Expense	Water Utility Depa	32.70
Bill	08/04/2025	09/03/2025	USPS-Water Samples Postage	20.1160 · Postage & Freight Expense	Water Utility Depa	33.75
Bill	08/11/2025	09/03/2025	USPS-Water Samples Postage	20.1160 · Postage & Freight Expense	Water Utility Depa	48.05
Bill	08/13/2025	09/03/2025	Zoom subscription	20.1025 · Computer Services & Softw	General Fund	15.99
Bill	08/16/2025	09/03/2025	Hulu subscription	20.1015 · Cable Television Expense	Golf Fund	103.19
Bill	08/19/2025	09/03/2025	USPS-envelopes	20.1160 · Postage & Freight Expense	General Fund	195.77
Bill	08/19/2025	09/03/2025	USPS-envelopes	20.1160 · Postage & Freight Expense	Gas Utility Depart	195.77
Bill	08/19/2025	09/03/2025	USPS-envelopes	20.1160 · Postage & Freight Expense	Water Utility Depa	195.77

City of Alma
Unpaid Claims by Vendor

August 19, 2025 thru September 3, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
Bill	08/19/2025	09/03/2025	USPS-envelopes	20.1160 · Postage & Freight Expense	Wastewater Utility	195.77
Bill	08/19/2025	09/03/2025	USPS-envelopes	20.1160 · Postage & Freight Expense	Sanitation Depart	195.77
Total First National Bank Omaha-CC 5410						1,212.53
Harlan County						
Bill	09/01/2025	09/03/2025	Law Enforcement-Sep	20.1020 · Contractual Services	Police Protection I	3,468.00
Total Harlan County						3,468.00
Hometown Leasing						
Bill	08/24/2025	09/03/2025	Sharp Copy Machine	40.1100 · Equipment Rentals	General Fund	228.54
Total Hometown Leasing						228.54
Koons Gas Measurement						
Bill	08/12/2025	09/03/2025	dresser piping	20.1120 · Line Maintenance	Gas Utility Depart	1,472.08
Total Koons Gas Measurement						1,472.08
Main Street Variety-gov't						
Bill	08/16/2025	09/03/2025	storage tote	30.1120 · Supplies	Pool Department	14.99
Total Main Street Variety-gov't						14.99
Miller & Associates						
Bill	08/14/2025	09/03/2025	South St Lift Station Rehab - 50% complete	20.1050 · Engineering Fees	Wastewater Utility	8,685.00
Total Miller & Associates						8,685.00
Municipal Supply Inc. of Nebraska						
Bill	08/26/2025	09/03/2025	line maintenance supplies - ford wrap cl	20.1120 · Line Maintenance	Gas Utility Depart	132.65
Bill	08/26/2025	09/03/2025	line maintenance supplies - curb stop	20.1120 · Line Maintenance	Water Utility Depa	1,247.37
Bill	08/26/2025	09/03/2025	line maintenance supplies - ss repair cl	20.1120 · Line Maintenance	Gas Utility Depart	147.57
Total Municipal Supply Inc. of Nebraska						1,527.59
Nebraska Public Health Environmental Lab						
Bill	08/12/2025	09/03/2025	Nitrate, EPA 504.1, Coliform	20.1280 · Water Testing	Water Utility Depa	378.00
Total Nebraska Public Health Environmental Lab						378.00
Nebraska Public Power District,lby						
Bill	08/21/2025	09/03/2025	211010052496 August 2025	20.1040 · Electric Expense	Library Departmer	131.78
Total Nebraska Public Power District,lby						131.78
Nebraska Public Power District.						
Bill	08/27/2025	09/03/2025	New elec service for Auditorium	50.1200 · Cap Outlay - Buildings	Community Buildi	1,000.00
Total Nebraska Public Power District.						1,000.00

City of Alma
Unpaid Claims by Vendor

August 19, 2025 thru September 3, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
Nebraska Rural Water Association						
Bill	08/27/2025	09/03/2025	2025 Membership Renewal-Scott, Travi	20.1035 · Dues & Fees	Water Utility Depa	350.00
Total Nebraska Rural Water Association						350.00
OnSolve LLC						
Bill	08/26/2025	09/03/2025	CodeRED 10-1-25 to 9-30-26	20.1035 · Dues & Fees	General Fund	2,179.27
Total OnSolve LLC						2,179.27
The Library Store						
Bill	08/25/2025	09/03/2025	book tape, labels, acrylic frame, easels	30.1120 · Supplies	Library Departmen	135.66
Total The Library Store						135.66
TNT Tracy A. Weak						
Bill	08/27/2025	09/03/2025	Park Mowing - 2nd half of August	20.1020 · Contractual Services	Park Department	1,200.00
Bill	08/27/2025	09/03/2025	Ball Field mowing - Park Mowing - 2nd	20.1020 · Contractual Services	Recreation Depart	1,600.00
Bill	08/27/2025	09/03/2025	South Street Mowing - Park Mowing - 2	20.1020 · Contractual Services	Street Departmen	1,600.00
Total TNT Tracy A. Weak						4,400.00
Vestis (Aramark Uniform Services)						
Bill	08/20/2025	09/03/2025	laundry bag	30.1120 · Supplies	Shop Department	1.65
Bill	08/20/2025	09/03/2025	Uniforms-Russ	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	08/20/2025	09/03/2025	Uniforms - Kent	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	08/20/2025	09/03/2025	Uniforms - Travis	20.1270 · Uniform Expense	Street Departmen	5.88
Bill	08/20/2025	09/03/2025	Uniforms - Scott	20.1270 · Uniform Expense	Water Utility Depa	4.48
Bill	08/20/2025	09/03/2025	Uniforms - Jeff	20.1270 · Uniform Expense	Gas Utility Depart	6.62
Bill	08/20/2025	09/03/2025	Service Charge	20.1270 · Uniform Expense	General Fund	7.66
Bill	08/20/2025	09/03/2025	Mops	30.1120 · Supplies	Community Buildin	45.93
Bill	08/20/2025	09/03/2025	EasyCare Charge	20.1150 · Miscellaneous Other Expen	General Fund	12.36
Total Vestis (Aramark Uniform Services)						97.82
Waggoner Insurance Agency						
Bill	08/27/2025	09/03/2025	endorsement adding 2 EV Charging Stations	20.1100 · Insurance Expense	General Fund	311.00
Total Waggoner Insurance Agency						311.00
Warren-T Plumbing Services						
Bill	08/18/2025	09/03/2025	repair leak in pool house ceiling	20.1120 · Line Maintenance	Pool Department	653.72
Total Warren-T Plumbing Services						653.72

City of Alma
Unpaid Claims by Vendor

August 19, 2025 thru September 3, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
EFT'S						
Eagle Distributing of Grand Island	07/31/2025	07/31/2025	Beer	30.1041 - Purchases Beer	Golf Fund	1,222.71
Eagle Distributing of Grand Island	07/31/2025	07/31/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	417.20
Eagle Distributing of Grand Island	08/14/2025	08/14/2025	Beer	30.1041 - Purchases Beer	Golf Fund	1,076.68
Eagle Distributing of Grand Island	08/14/2025	08/14/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	576.65
Eagle Distributing of Grand Island	08/21/2025	08/21/2025	Beer	30.1041 - Purchases Beer	Golf Fund	292.20
Eagle Distributing of Grand Island	08/21/2025	08/21/2025	Liquor	30.1041 - Purchases Beer	Golf Fund	212.60
Johnson Brothers of Nebraska	07/29/2025	08/28/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	616.50
Nebraskaland Distributors	08/13/2025	08/13/2025	Beer	30.1041 - Purchases Beer	Golf Fund	572.25
Nebraskaland Distributors	08/20/2025	08/20/2025	Beer	30.1041 - Purchases Beer	Golf Fund	186.71
Republic National Distrubuting Co	07/30/2025	08/29/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	849.00
Republic National Distrubuting Co	08/13/2025	09/12/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	785.50
Southern Glazer's of NE	07/30/2025	08/29/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	1,418.34
Southern Glazer's of NE	08/13/2025	09/12/2025	Liquor	30.1045 - Purchases Liquor	Golf Fund	982.50
						<u>9,208.84</u>

City of Alma
Unpaid Claims by Vendor

August 19, 2025 thru September 3, 2025

Type	Date	Due Date	Memo	Account	Class	Amount
PAYROLL & BENEFITS	08/28/2025	08/28/2025	Payroll & Benefits		Gas Utility Depart	9,941.10
	08/28/2025	08/28/2025	Payroll & Benefits		General Fund	3,918.36
	08/28/2025	08/28/2025	Payroll & Benefits		Golf Fund	6,841.57
	08/28/2025	08/28/2025	Payroll & Benefits		Library Departmer	1,270.78
	08/28/2025	08/28/2025	Payroll & Benefits		Pool Department	4,981.85
	08/28/2025	08/28/2025	Payroll & Benefits		Sanitation Dept	1,961.96
	08/28/2025	08/28/2025	Payroll & Benefits		Wastewater Utility	20,986.28
	08/28/2025	08/28/2025	Payroll & Benefits		Water Utility Depa	4,532.21
						<u>54,434.11</u>

Total Expenditures

9/3/2025 111,864.38

 Mayor Hal Haeker

 Councilman Chris Mahalek

 Councilman Tom Moulton

 Councilman Joel Wheeler

 Councilman Larry Casper

City of Alma
First Meeting Treasurer's Report
re : Quickbooks Actual Balances - not reconciled
August 28, 2025

Cash & CD's	Interest Rate	Maturity Date	8/28/2025	7/31/2025	INC/DEC	
Petty Cash			\$ 300.00	\$ 300.00	\$ -	
City of Alma Checking - 0410			\$ 1,994,811.00	\$ 2,020,117.69	\$ (25,306.69)	
Municipal Golf Checking/Comm. Bank - 957		as of 6/23	\$ 31,983.20	\$ 25,871.54	\$ 6,111.66	
Hospital Sinking Fund Savings - 5320			\$ 1,666.67	\$ 8,359.34	\$ (6,692.67)	
CRA Checking - 2010			\$ 138.18	\$ 138.18	\$ -	
Credit Card Banking - 3010			\$ 31,820.45	\$ 46,672.22	\$ (14,851.77)	
Subtotal			<u>\$ 1,974,040.48</u>	<u>\$ 2,101,458.97</u>	<u>\$ (127,418.49)</u>	
						INTEREST PAID OUT
Community Bank CD 417024 5 mo.	1.99%	11/7/2025	\$ 84,825.31	\$ 84,825.31	\$ -	
Banner Capital Bank CD 40499 12 mo.	4.45%	10/11/2025	\$ 52,832.45	\$ 52,832.45	\$ -	
Banner Capital Bank CD 47033 12 mo.	4.45%	10/11/2025	\$ 52,832.45	\$ 52,832.45	\$ -	
Banner Capital Bank CD 45750 18 mo.	4.65%	1/9/2026	\$ 118,030.06	\$ 118,030.06	\$ -	
Banner Capital Bank CD 48218 18 mo.	4.65%	1/9/2026	\$ 118,030.06	\$ 118,030.06	\$ -	
Banner Capital Bank CD 47002 18 mo.	4.65%	1/13/2026	\$ 117,216.49	\$ 117,216.49	\$ -	
Banner Capital Bank CD 7595 24 mo.	4.50%	4/7/2026	\$ 40,000.00	\$ 40,000.00	\$ -	
First State Bank CD 310412 5 mo. Hospital	4.18%	8/1/2025	\$ 288,494.72	\$ 278,210.37	\$ 10,284.35	
First State Bank CD 40026 12 mo.	3.94%	10/27/2025	\$ 219,978.54	\$ 219,978.54	\$ -	
First State Bank CD 410328 13 mo.	3.94%	4/5/2026	\$ 113,456.90	\$ 113,456.90	\$ -	
First State Bank CD 410329 13 mo.	3.94%	4/5/2026	\$ 113,456.90	\$ 113,456.90	\$ -	
First State Bank CD 410330 13 mo.	3.94%	4/5/2026	\$ 118,527.30	\$ 118,527.30	\$ -	
First State Bank CD 410331 13 mo.	3.94%	4/5/2026	\$ 55,448.96	\$ 55,448.96	\$ -	
First State Bank CD 410310 11 mo.	3.94%	6/14/2026	\$ 107,575.47	\$ 107,575.47	\$ -	\$ 244.98
CD Total			<u>\$ 1,600,705.61</u>	<u>\$ 1,590,421.26</u>	<u>\$ 10,284.35</u>	\$ 244.98
			<u>\$ 3,574,746.09</u>	<u>\$ 3,691,880.23</u>	<u>\$ (117,134.14)</u>	
Debt						
Sewer Relocate Forcemain w/DEQ	1.50%	6/15/2037	\$ 83,926.62	\$ 83,926.62	\$ -	
Sanitation Truck CB #0233-51469	1.89%	8/15/2026	\$ 31,095.32	\$ 62,826.41	\$ (31,731.09)	
Street Sweeper - Kinetic Leasing	3.00%	12/1/2025	\$ 45,335.43	\$ 45,335.43	\$ -	
Swimming Pool Bond	3.055% Ave	6/15/2034	\$ 955,000.00	\$ 955,000.00	\$ -	
Wastewater Bond	2.407% Ave	6/15/2034	\$ 155,000.00	\$ 155,000.00	\$ -	
Various Purpose - Annex & Subdivision	3.25% Ave	6/15/2039	\$ 690,000.00	\$ 690,000.00	\$ -	
Street Improvement Bond - Brown Street	3.26% Ave	9/1/2026	\$ 33,000.00	\$ 33,000.00	\$ -	
Street Improvement Bond - South St	.620% % Ave	4/15/2028	\$ 120,000.00	\$ 120,000.00	\$ -	
			<u>\$ 2,113,357.37</u>	<u>\$ 2,145,088.46</u>	<u>\$ (31,731.09)</u>	

City of Alma
Utility Billing Balances as of August 25, 2025

Past Due

1-0080-2008	Mighty Tidy	148.48
1-0560-0056	First State Bank	19.71
1-1120-1112	Charlotte & Chad Jay	167.19
1-1360-3136	John Odle	0.05
1-1760-1760	Greg & Julie Ellenwood	132.97
2-2080-2208	Kevin & Dana Molzahn	11.98
2-2800-1149	Savanah Wells	64.03
2-2840-3348	Charity Kindler	11.65
2-2920-1292	Jessi Zade	7.90
2-3060-4306	Emily Vredevelt	117.79
2-3530-1353	Bryan & Chere Gibreal	17.64
3-4130-1214	Jerry Mapes	98.98
3-4870-4487	Love Hotels Alma NE, LLC	1,112.38
3-5280-0528	Lyle Stabenow	3.98
4-5640-7564	Heidi Dieter	9.04
4-5650-1565	Ron Anderson	6.90
4-5710-2571	Charlotte & Chad Jay	20.03
4-7300-0735	Mike Brown	5.62
		<u>\$ 1,956.32</u>

Disc/Lien

1-0300-0091	Kurt Peterson	358.74
4-6905-2690	Erin Gehrig	180.10
		<u>\$ 538.84</u>

Past Due	1,956.32
Liens	538.84
Budget Billing	8,131.14
	<u>\$ 10,626.30</u>

Collections

1-1170-1243C	Eric Sealander	287.79
1-139D-4139C	Kacie Boydston	319.38
1-1470-1470C	Joshua Low	914.42
2-1860-0186C	Kristine Osborne	176.47
2-1980-3198C	Shawn Anderson	151.98
2-2000-1200C	Morgan Hoppe	100.99
2-2450-0002C	Jesse Goracke	238.79
2-2570-0800C	Chad & Leslie Mickel	254.52
2-2810-1176C	Shawn Harrison	607.97
2-2950-1125C	Janet Rockey	3,327.23
2-3040-0833C	Brenda Zimmerman	136.18
2-3260-1189C	Mark Mazuch	4.38
3-4390-0440C	Heidi Knox	150.99
3-4420-1172C	Denise Wolf	581.45
3-4450-0001C	Dan Marcum	69.55
3-4550-0460C	Courtney Noland	60.17
3-4630-0001C	Harlan County Auto & Bo	299.81
3-4760-1199C	Theresa White	1,383.78
3-4980-2498C	Benders Motorcycle Sen	202.76
4-6170-5617C	Jesse Hughes	11.59
4-6180-0001C	Richard Carter	8.67
4-6410-0125C	Ted Aregi	522.59
4-6560-1257C	Mark Stead	448.94
4-6650-0665C	Scott Haeker	352.71
4-7180-1225C	Shiela Nielsen	474.72
	Marilyn Anderson	146.43
	Shawn Feam	272.30
	Alisa Kovar	636.92
	Heidi Mackey	487.01
	Bobby McCarley	277.77
	Jamie Miller	740.83
	Shannon Palmer	45.63
	Cathy Swenson	417.89
	Joe Voyles	749.61

\$ 14,862.22

City of Alma
By Fiscal Year
Monthly Gas Sales & Usage

	\$	Usage
October '22	\$ 27,750.18	19051
November '22	\$ 60,216.83	47158
December '22	\$ 102,233.03	89850
January '23	\$ 121,127.64	90714
February '23	\$ 111,851.75	85655
March '23	\$ 73,011.93	64825
April '23	\$ 42,633.47	36554
May '23	\$ 28,015.07	20695
June '23	\$ 17,376.32	9387
July '23	\$ 17,890.75	9366
August '23	\$ 17,117.97	8651
September '23	\$ 17,032.34	9496
	\$ 636,257.28	491402

Budget **\$ 530,000.00**

	\$	Usage
October '23	\$ 22,050.56	13521
November '23	\$ 60,445.98	49681
December '23	\$ 74,089.13	62574
January '24	\$ 111,434.45	98716
February '24	\$ 76,746.35	63982
March '24	\$ 55,549.09	44904
April '24	\$ 44,981.05	33775
May '24	\$ 23,304.31	15246
June '24	\$ 16,933.53	9116
July '24	\$ 17,757.72	9274
August '24	\$ 16,854.21	8432
September '24	\$ 17,140.15	8916
	\$ 537,286.53	418137

Budget **\$ 550,000.00**

	\$	Usage
October '24	\$ 25,255.19	14072
November '24	\$ 51,513.96	33360
December '24	\$ 93,315.40	67893
January '25	\$ 121,885.03	87848
February '25	\$ 127,631.42	93177
March '25	\$ 61,930.31	42335
April '25	\$ 35,960.99	24017
May '25	\$ 22,690.70	12399
June '25	\$ 23,656.89	12582
July '25	\$ 18,927.27	8611
August '25	\$ 20,772.17	9979
September '25		
	\$ 603,539.33	406273

Budget **\$ 550,000.00**

Gas Rates

	Residential	General Services		Residential	General Services
October '22		0.9770	October '23		0.9600
November '22		0.9980	November '23		0.9960
December '22		0.9920	December '23		0.9950
January '23		1.1780	January '24		0.9890
February '23		1.1460	February '24		1.0140
March '23		0.9450	March '24		0.9980
April '23		0.8920	April '24	1.0060	1.0610
May '23		0.9030	May '24	0.8800	0.9630
June '23		0.9120	June '24	0.8522	0.9352
July '23		0.9640	July '24	0.9162	0.9992
August '23		0.9620	August '24	0.9082	0.9912
September '23		0.9730	September '24	0.8854	0.9684
October '24		1.2370	October '24	1.2370	1.0500
November '24		1.3086	November '24	1.3086	1.1216
December '24		1.2695	December '24	1.2695	1.0825
January '25		1.3010	January '25	1.3010	1.1140
February '25		1.2918	February '25	1.2918	1.1048
March '25		1.2792	March '25	1.2792	1.0922
April '25		1.1703	April '25	1.1703	0.9833
May '25		1.1868	May '25	1.1868	0.9998
June '25		1.2514	June '25	1.2514	1.0644
July '25		1.2560	July '25	1.2560	1.0690
August '25		1.2804	August '25	1.2804	1.0934
September '25			September '25		

Delivery Charge updated for the 2024-2025 fiscal year: Residential \$0.943, General Services \$0.756

Minimum Charge restructured October 1, 2014: Residential \$12.25, General Services \$28.70

Purchase Gas Charge varies monthly based on direct pricing from our natural gas supplier, NPGA

** Amounts are in month they are read, not due.*

Includes Taxes

City of Alma
By Fiscal Year
Monthly Water Sales & Usage

	\$	Usage
October '22	\$ 28,072.99	9,054
November '22	\$ 18,823.10	4,040
December '22	\$ 16,660.80	2,935
January '23	\$ 17,250.06	3,259
February '23	\$ 16,283.07	2,730
March '23	\$ 16,102.65	2,636
April '23	\$ 19,499.93	4,512
May '23	\$ 32,467.27	10,536
June '23	\$ 32,528.35	8,188
July '23	\$ 34,281.03	9,020
August '23	\$ 43,203.92	13,266
September '23	\$ 36,347.48	10,457
	\$ 311,520.65	80,633

Budget **\$ 280,000.00**

	\$	Usage
October '23	\$ 30,390.85	7,594
November '23	\$ 19,826.01	3,149
December '23	\$ 18,497.62	2,566
January '24	\$ 18,273.32	2,489
February '24	\$ 19,319.88	3,042
March '24	\$ 17,694.26	2,227
April '24	\$ 22,256.48	4,293
May '24	\$ 26,570.13	5,248
June '24	\$ 35,548.00	7,742
July '24	\$ 46,698.91	12,466
August '24	\$ 49,241.47	13,494
September '24	\$ 44,261.17	11,897
	\$ 348,578.10	76,207

Budget **\$ 315,000.00**

	\$	Usage
October '24	\$ 44,088.07	11,857
November '24	\$ 24,039.94	3,754
December '24	\$ 20,340.29	2,329
January '25	\$ 21,437.52	2,825
February '25	\$ 21,077.39	2,719
March '25	\$ 22,336.46	3,142
April '25	\$ 31,817.39	7,171
May '25	\$ 43,094.72	10,938
June '25	\$ 51,448.88	14,435
July '25	\$ 46,917.81	12,538
August '25	\$ 50,281.12	13,968
September '25		
	\$ 376,879.59	85,676

Budget **\$ 345,000.00**

Water Rate

New Water Rates have been in effect since June 25, 2024

\$21.50 Customer Charge

2.35 per 1,000 gal

** Amounts are in month they are read, not billed.*

Includes taxes

City of Alma
A/R Aging Summary

As of August 28, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
CDBG Owner	60.62	0.00	0.00	0.00	0.00	60.62
CDBG Owner	93.98	0.00	0.00	0.00	0.00	93.98
Matt Harrison	110.00	0.00	0.00	0.00	0.00	110.00
Mustang Aviation, LLC	110.00	0.00	0.00	0.00	0.00	110.00
Roger Tischner	185.00	0.00	0.00	0.00	0.00	185.00
Royce Bose	0.00	413.00	0.00	0.00	0.00	413.00
TOTAL	559.60	413.00	0.00	0.00	0.00	972.60

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Alma passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the City of Alma resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	\$	262,973.70
Bond Fund:	\$	79,790.00

2. The total assessed value of property differs from last year's total assessed value by 1.73 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.298952 per \$100 of assessed value.
4. The City of Alma proposes to adopt a property tax request that will cause its tax rate to be 0.304119 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Alma will increase (or decrease) last year's budget by 0.76 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

CITY OF ALMA, NEBRASKA

**BUDGET FORM AND INDEPENDENT
ACCOUNTANT'S COMPILATION REPORT**

Year Ending September 30, 2026



INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial forecasts of the City of Alma, which comprise forecasted information for the years ended September 30, 2026 and 2025, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the City of Alma, which comprise the financial information for the year ended September 30, 2024, included in the accompanying prescribed form.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast or the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial forecasts and historical financial statements included in the accompanying prescribed form.

The financial forecasts and historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Budget Act, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

SHAREHOLDERS:

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

3123 W. Stolley Park Rd.
Suite A
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

Management has elected to omit the summary of significant accounting policies and substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant forecast assumptions. If the omitted summary of significant accounting policies and disclosures were included in the forecast, they might influence the user's conclusions about the City's results of operations for the forecast periods. Accordingly, this forecast is not designed for those who are not informed about such matters.

This report is intended solely for the information and use of management of the City of Alma and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

AM GL, P.C.

Grand Island, Nebraska
August 21, 2025

2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Alma
TO THE COUNTY BOARD AND COUNTY CLERK OF
Harlan County

This budget is for the Period October 1, 2025 through September 30, 2026

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20%; border: 1px solid black; text-align: center;">262,973.70</td><td style="border: none;">Property Taxes for Non-Bond Purposes</td></tr><tr><td style="border: 1px solid black; text-align: center;">79,790.00</td><td style="border: none;">Principal and Interest on Bonds</td></tr><tr><td style="border: 1px solid black; text-align: center;">342,763.70</td><td style="border: none;">Total Personal and Real Property Tax Required</td></tr></table>	262,973.70	Property Taxes for Non-Bond Purposes	79,790.00	Principal and Interest on Bonds	342,763.70	Total Personal and Real Property Tax Required	<p>Projected Outstanding Bonded Indebtedness as of October 1, 2025 <i>(As of the Beginning of the Budget Year)</i></p> <table style="width: 100%; border-collapse: collapse;"><tr><td style="width: 70%; border: none;">Principal</td><td style="border: 1px solid black; text-align: right;">1,939,000.00</td></tr><tr><td style="border: none;">Interest</td><td style="border: 1px solid black; text-align: right;">326,972.70</td></tr><tr><td style="border: none;">Total Bonded Indebtedness</td><td style="border: 1px solid black; text-align: right;">2,265,972.70</td></tr></table>	Principal	1,939,000.00	Interest	326,972.70	Total Bonded Indebtedness	2,265,972.70
262,973.70	Property Taxes for Non-Bond Purposes												
79,790.00	Principal and Interest on Bonds												
342,763.70	Total Personal and Real Property Tax Required												
Principal	1,939,000.00												
Interest	326,972.70												
Total Bonded Indebtedness	2,265,972.70												
<table style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20%; border: 1px solid black; text-align: center;">112,707,033.00</td><td style="border: none;">Total Certified Valuation (All Counties)</td></tr></table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	112,707,033.00	Total Certified Valuation (All Counties)	<p style="text-align: center;">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?</p> <p style="text-align: center;"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="text-align: center;"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>										
112,707,033.00	Total Certified Valuation (All Counties)												
<p style="text-align: center; background-color: yellow;">County Clerk's Use ONLY</p>	<p style="text-align: center;">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?</p> <p style="text-align: center;"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p style="text-align: center;"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>												
<p style="text-align: center; background-color: #f2f2f2;">APA Contact Information</p> <p style="text-align: center;">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p style="text-align: center;">Website: auditors.nebraska.gov</p> <p>Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p style="text-align: center; background-color: yellow;">Submission Information</p> <p style="text-align: center; font-size: 1.2em; font-weight: bold; margin-top: 10px;">Budget Due by 9-30-2025</p> <p>Submit budget to:</p> <ol style="list-style-type: none">1. Auditor of Public Accounts -Electronically on Website or Mail2. County Board (SEC. 13-508), C/O County Clerk												

City of Alma in Harlan County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Net Cash Balance	1,701,605.00	2,106,698.00	1,800,659.00
2	Investments	1,452,356.00	1,528,959.00	1,575,000.00
3	County Treasurer's Balance	19,232.00	20,325.00	20,500.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	-	-	-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	3,173,193.00	3,655,982.00	3,396,159.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	297,602.00	316,150.00	339,370.00
7	Federal Receipts	-	-	-
8	State Receipts: Motor Vehicle Pro-Rate	669.00	650.00	650.00
9		-	-	-
10	State Receipts: Highway Allocation and Incentives	183,023.00	183,227.00	184,994.00
11	State Receipts: Motor Vehicle Fee	12,871.00	12,207.00	12,000.00
12	State Receipts: State Aid	-	-	
13	State Receipts: Municipal Equalization Aid	15,136.00	3,192.00	1,023.00
14	State Receipts: Other	-	-	-
15	State Receipts: Property Tax Credit	19,608.00	20,000.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	27,930.00	27,798.00	28,000.00
18	Local Receipts: Local Option Sales Tax	501,730.00	465,000.00	490,000.00
19	Local Receipts: In Lieu of Tax	17,980.00	23,000.00	20,000.00
20	Local Receipts: Other	2,168,092.00	2,736,039.00	4,758,992.00
21	Transfers In of Surplus Fees	116,934.00	151,000.00	184,000.00
22	Transfers In Other Than Surplus Fees	486,659.00	768,282.00	2,040,053.00
23	Proprietary Function Funds (Only if Page 6 is Used)	-	-	-
24	Total Resources Available (Lines 5 thru 23)	7,021,427.00	8,362,527.00	11,455,241.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	3,365,445.00	4,966,368.00	8,665,687.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	3,655,982.00	3,396,159.00	2,789,554.00
27	Cash Reserve Percentage			85%
PROPERTY TAX RECAP		Tax from Line 6		339,370.00
		County Treasurer Commission at 1%		3,393.70
		Total Property Tax Requirement		342,763.70

City of Alma in Harlan County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 262,973.70
Bond Fund	\$ 79,790.00
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 342,763.70

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Special Revenue Funds	\$ 618,240.00
Enterprise Funds	\$ 1,636,699.00

Total Special Reserve Funds	\$ 2,254,939.00
Total Cash Reserve	\$ 2,789,554.00
Remaining Cash Reserve	\$ 534,615.00
Remaining Cash Reserve %	16%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
<u>Electric Fund</u>	<u>General Fund</u>
Amount: \$	148,000.00

Reason: Transfer of surplus fees

Transfer From:	Transfer To:
<u>Electric Fund</u>	<u>Street Fund</u>
Amount: \$	36,000.00

Reason: Transfer of surplus fees

Transfer From:	Transfer To:
_____	_____
Amount:	

Reason:

City of Alma in Harlan County

Line No.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	397,585.00	101,000.00	5,000.00	-	-	2,020,053.00	2,523,638.00
3	Public Safety - Police	41,616.00	-	-	-	-	-	41,616.00
3a	Public Safety - Fire	13,250.00	-	-	-	-	-	13,250.00
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	299,750.00	-	49,000.00	131,384.00	-	-	480,134.00
6	Public Works - Other	22,165.00	-	-	-	-	-	22,165.00
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	371,675.00	1,051,736.00	12,000.00	122,885.00	-	-	1,558,296.00
9	Community Development	71,000.00	-	-	-	-	-	71,000.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	51,912.00	540,667.00	-	-	-	-	592,579.00
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	7,491.00	-	184,000.00	191,491.00
16	Solid Waste	192,008.00	-	14,600.00	31,731.00	-	-	238,339.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	104,041.00	600,000.00	-	27,298.00	-	-	731,339.00
19	Water	244,935.00	12,800.00	82,000.00	30,588.00	-	-	370,323.00
20	Other	1,077,943.00	616,274.00	85,300.00	32,000.00	-	20,000.00	1,831,517.00
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	2,887,880.00	2,922,477.00	247,900.00	383,377.00	-	2,224,053.00	8,665,687.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Alma in Harlan County

Line No.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	381,269.00	106,000.00	5,000.00	-	-	718,282.00	1,210,551.00
3	Public Safety - Police	41,616.00	-	-	-	-	-	41,616.00
3a	Public Safety - Fire	2,375.00	-	-	-	-	-	2,375.00
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	283,371.00	-	12,352.00	122,286.00	-	-	418,009.00
6	Public Works - Other	13,415.00	-	-	-	-	-	13,415.00
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	346,515.00	488,264.00	11,000.00	119,548.00	-	-	965,327.00
9	Community Development	41,799.00	-	-	-	-	-	41,799.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	79,451.00	110,318.00	-	-	-	-	189,769.00
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	7,647.00	-	181,000.00	188,647.00
16	Solid Waste	171,366.00	-	51,000.00	31,731.00	-	-	254,097.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	108,199.00	-	-	27,684.00	-	-	135,883.00
19	Water	242,881.00	48,574.00	88,750.00	31,225.00	-	-	411,430.00
20	Other	1,046,048.00	10,000.00	12,000.00	5,402.00	-	20,000.00	1,093,450.00
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	2,758,305.00	763,156.00	180,102.00	345,523.00	-	919,282.00	4,966,368.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Alma in Harlan County

Line No.	2023-2024 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	182,941.00	-	-	-	-	368,506.00	551,447.00
3	Public Safety - Police	41,616.00	-	-	-	-	-	41,616.00
3a	Public Safety - Fire	4,434.00	-	-	-	-	-	4,434.00
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	187,653.00	-	-	122,193.00	-	-	309,846.00
6	Public Works - Other	10,950.00	-	-	-	-	4,690.00	15,640.00
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	312,113.00	101,739.00	-	145,862.00	-	23,626.00	583,340.00
9	Community Development	79,811.00	-	-	-	-	-	79,811.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	39,511.00	44,131.00	-	-	-	-	83,642.00
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	7,184.00	-	181,934.00	189,118.00
16	Solid Waste	149,889.00	-	-	31,731.00	-	-	181,620.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	84,410.00	-	-	28,003.00	-	4,061.00	116,474.00
19	Water	220,288.00	9,202.00	-	29,332.00	-	-	258,822.00
20	Other	906,678.00	-	16,559.00	5,622.00	-	20,776.00	949,635.00
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	2,220,294.00	155,072.00	16,559.00	369,927.00	-	603,593.00	3,365,445.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	-	-	-	-
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	City of Alma
ADDRESS	PO Box 468
CITY & ZIP CODE	Alma, 68920
TELEPHONE	308-928-2242
WEBSITE	www.almacity.com

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Hal Haeker	Tashia Butterfield	Michael Hoback, CPA
TITLE /FIRM NAME	Mayor	Treasurer	AMGL, P.C.
TELEPHONE	308-920-0102	308-928-2242	308-381-1810
EMAIL ADDRESS	halhaeker@hbmweb.com	treas@almacity.com	mhoback@gicpas.com

For Questions on this form, who should we contact (please ☒ one): Contact will be via email if supplied.

- ☐ Board Chairperson
- ☐ Clerk / Treasurer / Superintendent / Other
- ☒ Preparer

City of Alma
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (from prior year budget - Cover Page submitted to the State Auditor)	(1) \$	336,940.04
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year of new cap)		
Approved Bonds (prior year line 16)	(2)	-
Emergency Response (prior year line 17)	(3)	-
Public Safety Services (prior year line 18)	(4)	-
County Attorneys (prior year line 19)	(5)	-
County Public Defenders (prior year line 20)	(6)	-
Response to Public Safety Threat (prior year line 21)	(7)	-
Public Safety Interlocal Agreements (prior year line 22)	(8)	-
Voter Approved Increase (prior year line 23)	(9)	-
Unused authority used in the prior year (prior year line 24)	(10)	-
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	(11)	-
Preliminary Property Tax Request Authority (line 1 - line 11)	(12)	336,940.04

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) <i>See instructions below for where to find this amount</i>		336,940.78 (13)
Growth Percentage per County Assessor		
1,019,120.00 / 110,792,179.00 = 0.92%		
2025 Growth Value 2024 Total Valuation	(14a)	3,099.34
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)		Increase due to Growth (14)
Inflation Percentage (Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	5.17% (15a)	17,419.84 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds (Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	-
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 (MUST attach sample ballot language and certified election results)	(23)	-
Prior Year's Unused Property Tax Request Authority used this year (Cannot exceed amount on Supporting Schedule 1, line 1)	(24)	-
Total Exceptions Utilized (Total lines 16 thru 24)	(25)	-
2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)	(26)	357,459.22
2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1)	(27)	342,763.70
Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (Line 26 - Line 27, MUST be greater than or equal to \$0.00)	(28)	14,695.52

City of Alma
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority (See instructions below for how to determine this amount)	(1)	\$ 16,847.04
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	-
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	14,695.52
Total Unused Property Tax Request Authority available for future years (cannot be less than \$0.00)	(4)	31,542.56

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception (must agree to Computation Form, line 17)			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception (must agree to Computation Form, line 18)	-

Municipality Levy Limit Form

City of Alma in Harlan County

Municipality Levy

Personal and Real Property Tax Request	(1)		342,763.70
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	79,790.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		79,790.00
Tax Request Subject to Levy Limit	(8)		262,973.70
Valuation	(9)		112,707,033
Municipality Levy Subject to Levy Authority	(10)		0.233325
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.233325 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		0.450000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

☐

This budget is for a **VILLAGE**; therefore the allowable growth provisions of the Property Tax Request Act **DO NOT** apply.

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 336,940.04
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{1,019,120.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{110,792,179.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.92} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.92 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 9,838.65

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 346,778.69
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 342,763.70
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

City of Alma
IN
Harlan County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY
--

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 3rd day of September 2025, at 5:30 o'clock P.M., at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 3,365,445.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 4,966,368.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 8,665,687.00
2025-2026 Necessary Cash Reserve	\$ 2,789,554.00
2025-2026 Total Resources Available	\$ 11,455,241.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 342,763.70
Unused Budget Authority Created For Next Year	\$ 31,542.56

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 262,973.70
Personal and Real Property Tax Required for Bonds	\$ 79,790.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 3rd day of September 2025, at 5:30 o'clock P.M., at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	8,600,236.00	8,665,687.00	1%
Property Tax Request	\$ 336,940.04	\$ 342,763.70	2%
Valuation	110,792,179	112,707,033	2%
Tax Rate	0.304119	0.304119	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.298952		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Alma

Harlan County

SUBDIVISION NAME		COUNTY
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Harlan County Sheriff	Yearly - automatic renewal	Law enforcement
Alma Public School	12/7/16 - indefinite	Maintenance of school tennis court
Alma Rural Fire Protection District	4/18/17 - indefinite	Fire and EMT services

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: ALMA CITY

TAXABLE VALUE LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
ALMA CITY GENERAL	City	\$1,019,120	\$112,707,033	\$110,792,179	0.91985%
ALMA CITY POOL BOND (2014)	City	\$1,019,120	\$112,707,033	\$110,792,179	0.91985%

* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended. Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act. b) Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I, Kim Fouts, Harlan County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Kim Fouts
(signature of county assessor)



08/18/2025
(date)

CC: County Clerk, Harlan County, NE County

CC: County Clerk where district is headquartered, if different county, Harlan County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

**CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS
(TIF) BASE AND EXCESS VALUE**

TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF ALMA CITY,
LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

	TIF BASE VALUE	TIF EXCESS VALUE
NAME of TIF PROJECT		
180061500 BOSSELMAN'S	\$644,781	\$821,947

I, Kim Fouts, Harlan County, NE County Assessor, hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. § 18-2148, § 18-2149, and § 13-509.


(signature of county assessor)



08/18/2025
(date)

CC: County Clerk, Harlan County, NE County
County Treasurer, Harlan County, NE County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS
(TIF) BASE AND EXCESS VALUE

TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF ALMA CITY,
LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
180083200 SIMMONS	\$90,418	\$1,465,983

I, Kim Fouts, Harlan County, NE County Assessor, hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. § 18-2148, § 18-2149, and § 13-509.



Kim Fouts
(signature of county assessor)

08/18/2025
(date)

CC: County Clerk, Harlan County, NE County
County Treasurer, Harlan County, NE County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

**CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS
(TIF) BASE AND EXCESS VALUE**

TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF ALMA CITY,
LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

	TIF BASE VALUE	TIF EXCESS VALUE
NAME of TIF PROJECT		
180083700 MROCZEK	\$25,631	\$431,827

I, Kim Fouts, Harlan County, NE County Assessor, hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. § 18-2148, § 18-2149, and § 13-509.



(signature of county assessor)



08/18/2025

(date)

CC: County Clerk, Harlan County, NE County
County Treasurer, Harlan County, NE County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

**CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS
(TIF) BASE AND EXCESS VALUE**

TAX YEAR 2025

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF ALMA CITY,
LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

	TIF BASE VALUE	TIF EXCESS VALUE
NAME of TIF PROJECT		
180083900 STARK 180083500 IMM 180083900 EPP	\$130,780	\$1,138,362

I, Kim Fouts, Harlan County, NE County Assessor, hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. § 18-2148, § 18-2149, and § 13-509.



(signature of county assessor)



08/18/2025

(date)

CC: County Clerk, Harlan County, NE County
County Treasurer, Harlan County, NE County

**CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS
(TIF) BASE AND EXCESS VALUE**

TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF ALMA CITY,
LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

	TIF BASE VALUE	TIF EXCESS VALUE
NAME of TIF PROJECT 180084400 SPADY	\$640	\$427,084

I, Kim Fouts, Harlan County, NE County Assessor, hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. § 18-2148, § 18-2149, and § 13-509.


(signature of county assessor)



08/18/2025
(date)

CC: County Clerk, Harlan County, NE County
County Treasurer, Harlan County, NE County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

**CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS
(TIF) BASE AND EXCESS VALUE**

TAX YEAR 2025

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF ALMA CITY,
LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

	TIF BASE VALUE	TIF EXCESS VALUE
NAME of TIF PROJECT		
180084500 FERGUSON	\$31,872	\$0

I, Kim Fouts, Harlan County, NE County Assessor, hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. § 18-2148, § 18-2149, and § 13-509.


(signature of county assessor)



08/18/2025

(date)

CC: County Clerk, Harlan County, NE County
County Treasurer, Harlan County, NE County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

**CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS
(TIF) BASE AND EXCESS VALUE**

TAX YEAR 2025

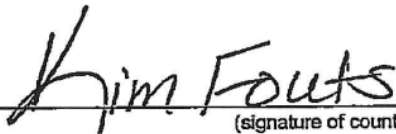
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF ALMA CITY,
LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

	TIF BASE VALUE	TIF EXCESS VALUE
NAME of TIF PROJECT 180084900 DAVIS	\$35,286	\$357,736

I, Kim Fouts, Harlan County, NE County Assessor, hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. § 18-2148, § 18-2149, and § 13-509.



(signature of county assessor)



08/18/2025

(date)

CC: County Clerk, Harlan County, NE County
County Treasurer, Harlan County, NE County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CITY OF ALMA, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2026 and 2025

Forecast results for years ending September 30, 2026 and 2025, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2026 and 2025, and input from management.

The forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the City of Alma for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 21, 2025, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.