2024-2025
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, 2024 through September 30, 2025

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

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$	257,150.04	Property Taxes for Non-Bond Purposes
$	79,790.00	Principal and Interest on Bonds
$	336,940.04	**Total Personal and Real Property Tax Required**

$	110,792,179	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2024
(As of the Beginning of the Budget Year)

Principal	$	2,138,000.00
Interest	$	299,821.75
Total Bonded Indebtedness	$	2,437,821.75

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

City of Alma in Harlan County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	Net Cash Balance	$ 2,010,082.00	$ 1,701,605.00	$ 1,694,875.00
2	Investments	$ 1,200,985.00	$ 1,452,356.00	$ 1,495,000.00
3	County Treasurer's Balance	$ 15,396.00	$ 19,232.00	$ 20,000.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	$ -	$ -	$ -
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**$ 3,226,463.00**	**$ 3,173,193.00**	**$ 3,209,875.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 290,174.00	$ 311,551.00	$ 333,604.00
7	Federal Receipts	$ -	$ -	$ 450,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 704.00	$ 650.00	$ 650.00
9		$ -	$ -	$ -
10	State Receipts: Highway Allocation and Incentives	$ 175,739.00	$ 182,264.00	$ 191,346.00
11	State Receipts: Motor Vehicle Fee	$ 11,775.00	$ 12,871.00	$ 12,000.00
12	State Receipts: State Aid	$ -	$ -	
13	State Receipts: Municipal Equalization Aid	$ 38,917.00	$ 15,150.00	$ 3,557.00
14	State Receipts: Other	$ -	$ -	$ -
15	State Receipts: Property Tax Credit	$ 17,193.00	$ 18,000.00	
16	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
17	Local Receipts: Motor Vehicle Tax	$ 27,024.00	$ 27,000.00	$ 27,000.00
18	Local Receipts: Local Option Sales Tax	$ 488,684.00	$ 486,165.00	$ 465,000.00
19	Local Receipts: In Lieu of Tax	$ 20,810.00	$ 23,000.00	$ 23,000.00
20	Local Receipts: Other	$ 2,264,300.00	$ 2,118,136.00	$ 4,756,378.00
21	Transfers In of Surplus Fees	$ 120,500.00	$ 122,000.00	$ 151,500.00
22	Transfers In Other Than Surplus Fees	$ 426,101.00	$ 409,990.00	$ 1,779,782.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**	$ -	$ -	$ -
24	**Total Resources Available** **(Lines 5 thru 23)**	**$ 7,108,384.00**	**$ 6,899,970.00**	**$ 11,403,692.00**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**$ 3,935,191.00**	**$ 3,690,095.00**	**$ 8,600,236.00**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**$ 3,173,193.00**	**$ 3,209,875.00**	**$ 2,803,456.00**
27	Cash Reserve Percentage			92%

PROPERTY TAX RECAP

Tax from Line 6	$ 333,604.00
County Treasurer Commission at 1%	$ 3,336.04
Total Property Tax Requirement	$ 336,940.04

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	$	257,150.04
Bond Fund	$	79,790.00
_____ Fund		
_____ Fund		
Total Tax Request	** $	336,940.04

** 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	$ 596,240.00
Enterprise Funds	$ 1,144,623.00
Total Special Reserve Funds	$ 1,740,863.00
Total Cash Reserve	$ 2,803,456.00
Remaining Cash Reserve	$ 1,062,593.00
Remaining Cash Reserve %	35%

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: Electric Fund
Transfer To: General Fund
Amount: $ 121,000.00
Reason: Transfer of surplus fees

Transfer From: Electric Fund
Transfer To: Street Fund
Amount: $ 30,000.00
Reason: Transfer of surplus fees

Transfer From:
Transfer To:
Amount:
Reason:

City of Alma in Harlan County

Line No.	2024-2025 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	$ 389,526.00	$ 106,000.00	$ 5,000.00	$ -	$ -	$ 1,730,282.00	$ 2,230,808.00
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	$ 270,061.00	$ -	$ 10,825.00	$ 122,286.00	$ -	$ -	$ 403,172.00
6	Public Works - Other	$ 13,281.00	$ -	$ -	$ -	$ -	$ -	$ 13,281.00
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 327,167.00	$ 1,374,000.00	$ 12,000.00	$ 119,548.00	$ -	$ -	$ 1,832,715.00
9	Community Development	$ 41,799.00	$ -	$ -	$ -	$ -	$ -	$ 41,799.00
10	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Business-Type Activities:							
12	Airport	$ 81,037.00	$ 500,000.00	$ -	$ -	$ -	$ -	$ 581,037.00
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ -	$ -	$ -	$ 7,647.00	$ -	$ 181,000.00	$ 188,647.00
16	Solid Waste	$ 169,642.00	$ -	$ 51,000.00	$ 31,731.00	$ -	$ -	$ 252,373.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 99,904.00	$ 450,000.00	$ -	$ 27,684.00	$ -	$ -	$ 577,588.00
19	Water	$ 226,730.00	$ 13,123.00	$ 88,750.00	$ 31,225.00	$ -	$ -	$ 359,828.00
20	Other	$ 1,027,376.00	$ 1,010,000.00	$ 12,000.00	$ 5,621.00	$ -	$ 20,000.00	$ 2,074,997.00
21	Proprietary Function Funds **(Page 6)**					$ -		$ -
22	**Total Disbursements & Transfers** **(Lns 2 thru 21)**	$ 2,690,514.00	$ 3,453,123.00	$ 179,575.00	$ 345,742.00	$ -	$ 1,931,282.00	$ 8,600,236.00

(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/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	$ 266,641.00	$ 1,290.00	$ -	$ -	$ -	$ 324,990.00	$ 592,921.00
3	Public Safety - Police	$ 41,616.00	$ -	$ -	$ -	$ -	$ -	$ 41,616.00
3a	Public Safety - Fire	$ 3,993.00	$ -	$ -	$ -	$ -	$ -	$ 3,993.00
4	Public Safety - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Public Works - Streets	$ 287,585.00	$ -	$ 1,989.00	$ 122,192.00	$ -	$ -	$ 411,766.00
6	Public Works - Other	$ 14,640.00	$ -	$ 1,000.00	$ -	$ -	$ -	$ 15,640.00
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 355,460.00	$ 85,768.00	$ 2,000.00	$ 144,524.00	$ -	$ -	$ 587,752.00
9	Community Development	$ 28,000.00	$ -	$ -	$ -	$ -	$ -	$ 28,000.00
10	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Business-Type Activities:							
12	Airport	$ 39,354.00	$ 44,131.00	$ -	$ -	$ -	$ -	$ 83,485.00
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ -	$ -	$ -	$ 7,184.00	$ -	$ 187,000.00	$ 194,184.00
16	Solid Waste	$ 167,972.00	$ -	$ 5,900.00	$ 31,731.00	$ -	$ -	$ 205,603.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 100,956.00	$ -	$ -	$ 28,002.00	$ -	$ -	$ 128,958.00
19	Water	$ 252,656.00	$ 42,761.00	$ 16,841.00	$ 29,333.00	$ -	$ -	$ 341,591.00
20	Other	$ 996,676.00	$ 11,000.00	$ 21,289.00	$ 5,621.00	$ -	$ 20,000.00	$ 1,054,586.00
21	Proprietary Function Funds							$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 2,555,549.00	$ 184,950.00	$ 49,019.00	$ 368,587.00	$ -	$ 531,990.00	$ 3,690,095.00

(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.	2022-2023 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	$ 327,116.00	$ 5,300.00	$ -	$ -	$ -	$ 301,889.00	$ 634,305.00
3	Public Safety - Police	$ 41,616.00	$ -	$ -	$ -	$ -	$ -	$ 41,616.00
3a	Public Safety - Fire	$ 1,959.00	$ -	$ -	$ -	$ -	$ -	$ 1,959.00
4	Public Safety - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Public Works - Streets	$ 246,439.00	$ 159,983.00	$ 7,900.00	$ 129,088.00	$ -	$ 40,415.00	$ 583,825.00
6	Public Works - Other	$ 10,419.00	$ -	$ -	$ -	$ -	$ -	$ 10,419.00
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 267,227.00	$ 213,625.00	$ -	$ 140,284.00	$ -	$ -	$ 621,136.00
9	Community Development	$ 16,399.00	$ -	$ -	$ -	$ -	$ -	$ 16,399.00
10	Miscellaneous	$ 10.00	$ -	$ -	$ -	$ -	$ -	$ 10.00
11	Business-Type Activities:							
12	Airport	$ 35,391.00	$ 200,338.00	$ -	$ -	$ -	$ -	$ 235,729.00
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ -	$ -	$ -	$ 14,350.00	$ -	$ 180,500.00	$ 194,850.00
16	Solid Waste	$ 150,777.00	$ -	$ -	$ 31,731.00	$ -	$ -	$ 182,508.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 67,315.00	$ -	$ 41,274.00	$ 28,318.00	$ -	$ 4,247.00	$ 141,154.00
19	Water	$ 203,682.00	$ 35,125.00	$ 16,677.00	$ 29,890.00	$ -	$ -	$ 285,374.00
20	Other	$ 878,906.00	$ -	$ 79,233.00	$ 8,218.00	$ -	$ 19,550.00	$ 985,907.00
21	Proprietary Function Funds							$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 2,247,256.00	$ 614,371.00	$ 145,084.00	$ 381,879.00	$ -	$ 546,601.00	$ 3,935,191.00

(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

2024-2025 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	308-928-2900	308-928-2242	308-381-1810
EMAIL ADDRESS	halhaeker@hhmweb.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
- [X] Preparer

City of Alma in Harlan County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	336,940.04
Motor Vehicle Pro-Rate		(2)	$	650.00
In-Lieu of Tax Payments		(3)	$	23,000.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))	$ -	(4)		
LESS: Amount Spent During 2023-2024	$ -	(5)		
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(6)		
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***		(7)	$	-
Motor Vehicle Tax		(8)	$	27,000.00
Local Option Sales Tax		(9)	$	465,000.00
Transfers of Surplus Fees		(10)	$	151,500.00
Highway Allocation and Incentives		(11)	$	191,346.00
		(12)		
Motor Vehicle Fee		(13)	$	12,000.00
Municipal Equalization Fund		(14)	$	3,557.00
Insurance Premium Tax		(15)	$	-
Nameplate Capacity Tax		(15a)	$	-
TOTAL RESTRICTED FUNDS (A)		(16)	**$**	**1,210,993.04**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ -	(17)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6).	$ -	(18)		
Allowable Capital Improvements		(19)	$	-
Bonded Indebtedness		(20)	$	195,139.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(21)		
Interlocal Agreements/Joint Public Agency Agreements		(22)	$	41,616.00
Public Safety Communication Project (Statute 86-416)		(23)		
Benefits Paid Under the Firefighter Cancer Benefits Act		(23a)		
Local Option Sales and Use Tax within Good Life District		(23b)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(24)		
Judgments		(25)		
Refund of Property Taxes to Taxpayers		(26)		
Repairs to Infrastructure Damaged by a Natural Disaster		(27)		
TOTAL LID EXCEPTIONS (B)		(28)	**$**	**236,755.00**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28*	**$**	**974,238.04**

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

City of Alma

IN

Harlan County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form — 1,046,785.05 (Option 1 - (Line 1))

OPTION 2

Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form — (Option 2 - (A))

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) — % (Option 2 - (B))

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) — - (Option 2 - (C))

Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C) — - (Option 2 - (Line 1))

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

1,228,719.00 (2024 Value Attributable to Growth per Assessor) / 94,535,566.00 (2023 Valuation) = 1.30 % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE** — 1.00 % (4)

4 (# of Board Members voting "Yes" for Increase) / 4 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least 75% (.75) of the Governing Body)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) — 3.50 % (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — 36,637.48 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 1,083,422.53 (8)

Less: Restricted Funds from Lid Supporting Schedule — 974,238.04 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 109,184.49 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

City of Alma in Harlan County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
None	

Total - Must agree to Line 17 on Lid Support Page 8	$ -

Municipality Levy Limit Form

City of Alma in Harlan County

Municipality Levy

Personal and Real Property Tax Request	(1)		336,940.04	
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)		257,150.04	
Valuation	(9)		110,792,179	
Municipality Levy Subject to Levy Authority	(10)		0.232101	
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)		0.232101	**(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.

City of Alma in Harlan County

2024-2025 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) $ 332,846.51
*(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

1,228,719.00	/	91,075,673.00	=	1.35 % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds(§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.35 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 11,150.36

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 343,996.87**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 336,940.04
(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 4th day of September 2024, 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.

2022-2023 Actual Disbursements & Transfers	$	3,935,191.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	3,690,095.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	8,600,236.00
2024-2025 Necessary Cash Reserve	$	2,803,456.00
2024-2025 Total Resources Available	$	11,403,692.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	336,940.04
Unused Budget Authority Created For Next Year	$	109,184.49

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	257,150.04
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 4th day of September 2024, 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.

	2023	2024	Change
Operating Budget	6,065,592.00	8,600,236.00	42%
Property Tax Request	$ 332,846.51	$ 336,940.04	1%
Valuation	94,535,566	110,792,179	17%
Tax Rate	0.352086	0.304119	-14%
Tax Rate if Prior Tax Request was at Current Valuation	0.300424		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Alma — SUBDIVISION NAME

Harlan County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Harlan County Sheriff	Yearly - automatic renewal	Law enforcement	$ 41,616.00
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	$ -

Total Amount used as Lid Exemption $ 41,616.00

See Independent Accountant's Compilation Report and Summary of Significant Forecast Assumptions

City of Alma in Harlan County

2024-2025 Bonded Indebtedness Lid Exception Explanation

Pool Bonds	$	119,548.00	paid using $79,790 tax asking and $39,758 sales tax
Street Bonds	$	75,591.00	paid using highway allocation and motor vehicle sales tax
Lid Exception	$	195,139.00	

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2024

{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	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
ALMA CITY GENERAL	City	$1,228,719	$110,792,179	$1,228,719	$91,075,673	1.34912%
ALMA CITY POOL BOND (2014)	City	$1,228,719	$110,792,179	$1,228,719	$91,075,673	1.34912%

* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.

a) Real Growth Value is determined pursuant to Neb. Rev. Stat. § 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; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

b) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real 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)

08/15/2024
(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 2023)

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

TAX YEAR 2024

{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
ALMA AUTO PARTS	$12,400	$520,572

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)

08/15/2024
(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 2023)

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

TAX YEAR 2024

{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
NEW TRIPE DEALERSHIP	$39,915	$1,191,090

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)

08/15/2024
(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 2023)

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

TAX YEAR 2024

{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
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.



Kim Fouts
(signature of county assessor)

08/15/2024
(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 2023)

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

TAX YEAR 2024

{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)

08/15/2024
(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 2023)

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

TAX YEAR 2024

{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
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.



Kim Fouts
(signature of county assessor)

08/15/2024
(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 2023)

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

TAX YEAR 2024

{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
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.



Kim Fouts
(signature of county assessor)

08/15/2024
(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 2023)

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

TAX YEAR 2024

{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
180084900 DAVIS	$35,286	$196,755

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)

08/15/2024
(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 2023)

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

TAX YEAR 2024

{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
180083900 STARK 180083500 IMM 180083900 EPP	$130,780	$1,130,617

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)

08/15/2024
(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 2023)

CITY OF ALMA, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2025 and 2024

Forecast results for years ending September 30, 2025 and 2024, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2025 and 2024, 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 23, 2024, 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.

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 06-2024

WHEREAS; Nebraska Revised Statute §77-1632 and 77-1633 provides that the City Council of the City of Alma, Nebraska pass by a majority vote a Resolution or Ordinance setting the property 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, IT IS HEREBY RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALMA, NEBRASKA AS FOLLOWS:

1. The 2024-2025 General Fund property tax request be set at $257,150.04 and the 2024-2025 Bond Fund property tax request be set at $79,790.00.

2. The total assessed value of the property differs from last year's total assessed value by 17.80%.

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 $0.300424 per $100.00 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 $100.00 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 from last year's budget by 41.79%.

6. That a copy of this Resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

7. That the Mayor of the City of Alma is hereby authorized to sign said Property Tax Request on behalf of the City of Alma.

PASSED AND APPROVED this 4th day of September, 2024.

(Seal) CITY OF ALMA SEAL HARLAN CO., NEBRASKA

CITY OF ALMA, NEBRASKA

By: _____
Hal Haeker, Mayor

ATTEST:

_____
Dawn McNulty, City Clerk

MINUTE RECORD FOR CITY OF ALMA
REGULAR CITY COUNCIL MEETING
September 4, 2024

A regular meeting of the City Council of the City of Alma, Nebraska was held at City Hall on Monday, September 4, 2024, at 5:56 p.m.

Present were Council Members: Dyann Collins, Chris Tripe, Larry Casper, and Mayor and Acting Administrator Hal Haeker. Absent: Tom Moulton. City Clerk Dawn McNulty, Treasurer Tashia Butterfield, City Attorney Doug Walker, Deputy City Attorney Jaclyn Daake, and City Superintendent Russell Pfeil 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 September 4, 2024, at 5:56 p.m. and the following business was transacted:

Roll call: Tom Moulton-Absent, Dyann Collins-Present, Chris Tripe-present, Larry Casper-present, and Mayor Haeker-present. Motion by Casper, second by Tripe 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: Casper, Collins, and Tripe, and. Voting no: None. Motion carried.

Mayor Haeker opened the floor to approve the minutes of the August 19, 2024, council meeting. Motion by Tripe, second by Casper, to approve the regular minutes of the August 19, 2024, council meeting. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, and Tripe. Collins Abstained. Mayor Haeker voted yes. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the claims and invoices for August 20, 2024, through September 4, 2024, for $109,747.02. Motion made by Collins, 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: Collins, Tripe, and Casper. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss and or approve the Treasurer's report. Motion by Collins, second by Tripe, 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: Casper, Collins, Tripe. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss Resolution 06-2024 Setting the Property Tax Request for Fiscal Year 2024-2025. Motion by Tripe, second by Collins to approve Resolution 06-2024 Setting the Property Tax Request for Fiscal Year 2024-2025 There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Tripe, and Casper. Voting no: none. Motion carried.

Motion by Collins, second by Tripe to open the Public Hearing. Mayor Haeker opened a Public Hearing at 6:02 to discuss the One- and Six-Year Street Improvement Plan. Bernie Straetker from Miller and Associates addressed the Council stating the public hearing gives opportunity to hear comments on the 1- & 6-Year Street Plan. He informed the council that Alma received $165,076.10 in funds allocated by the State and is estimated to be at $188,346.00 for the next fiscal year. Bernie pointed out the proposed red markings such as the Seventh street extension and James's street repaving. The remaining blue marks are for the Six-year plan and can be addressed as funding allows. Bernie also explained to the Council the Plan is just that – a plan that is allowed to be changed as needed. However, any changes would require another public hearing. Bernie explained to the council the difference in the colors of the circles on the map. The circles do not necessarily mean intersections as some may be small curb or street section repairs. Motion by Tripe, second by Casper to close

the Public Hearing. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Casper, and Tripe Voting no: None. Motion carried and the Public Meeting was closed at 6:09pm.

Mayor opened the floor for Resolution 07-2024 for the One- and Six-Year Street Improvement Plan. Motion by Tripe, second by Casper to approve Resolution 07-2024 One- and Six-Year Street Improvement Plan as presented. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Casper, and Tripe. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the Golf Board concerning building expansion. Jason Bach Stated that the Golf Course is looking at adding on to the building so that it would seat up to 450 people. They are in the first stages and want to make sure that the City is behind them. It would be around $500,000 project if they do everything that they want. Bach gave a list of proposed costs. Tripe asked about the current building and Bach stated that there is one payment left their current building. Bach stated that it would be a 50 x 80 metal building with eventually a bar and a cooler, two more bathrooms, and black ceiling. Tripe stated that we probably miss five or more weddings a year due to our current lack of space. Tripe said that he encouraged Bach to get some harder numbers to bring to the council from contractors. Bach stated that he was hoping that the council would be able to give the Golf Course more money in the next fiscal year. Bach talked about moving the cart storage and the driving range for additional parking. Mayor Haeker stated that if the golf course could put something together to show the people of Alma how it was going to be paid for, then he was all for it. Haeker stated that he would definitely move forward with it if we could get it in the budget. Bach stated that he would go get bids and get something more concrete for the council.

Mayor Haeker opened the floor to discuss the Auditorium Press Release. Motion made by Collins, second by Casper to approve of the Auditorium Press Release. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, and Casper Voting no: Tripe Mayor Haeker voted yes. Motion carried.

Mayor Haeker opened the floor to discuss and or approve Bid for Electric Charging Station Equipment. Motion made by Tripe, second by Collins, to accept Bid for Electric Charging Station Equipment. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Tripe, and Casper. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss TIF Tripe – Nissen. Brandi Nissen stated her husband Matt and Craig Tripe are all working together on the TIF Issue. Nissen stated that they had received a letter dated July 22, 2024, from the City of Alma, stating Notice of Termination of Tax Increment Financing. Jaclyn Daake Deputy City Attorney, stated, you do not have a TIF agreement. The decision was made to terminate the TIF on these two projects because the City is not authorized to continue to divide these taxes. Daake stated, we talked with Cline Williams at multiple conferences to try to save the projects and we were told we were incapable of doing that without additional documentation. Nissen asked to whom those are reported? Daake replied to the State Auditor of Public Accounts and the State Treasurer. The problem is that the TIF that was granted, the City does not have the authority under state law to grant that TIF. Daake stated on these projects there were no public improvements or eligible costs that could have been TIF'ed. Nissen stated that she had spoken with Sarah Scott who is the Property Tax Administrator with the State of Nebraska and that she had requested all of their information as she does not believe that there are grounds for the TIF to be terminated. Daake stated that the authority that granted the approval is unlawful. There were no costs that were certified back to the City to prove the costs that were extended. The breakdown of costs for the project is missing from the redevelopment plan in substantial form. The second step is that once those costs are expended, those costs have to be certified back to the City for the City to continue to divide the taxes. Because there were no eligible costs, the certification did not occur. Nissen stated that Sarah Scott said that it is not the Departments role to decide if the TIF was properly granted and there is no oversite from the state on how the cities and the

redevelopment authorities use the programs. Nissen stated that they are in a contract with the city and that a resolution was passed granting them the TIF. Daake stated that the City did not have the authority to do that and it was an unlawful act, and you do not have eligible costs. It is improper use of taxpayer money. Daake stated the legislature changed the metrics that have to be reported, it now requires the entities to report how much total indebtedness remains on the project. Because your TIF was extended unlawfully for 100% of the project costs we cannot certify or comply with that report to state what indebtedness remains on the project. Nissen stated that if the TIF was illegally granted and that if anyone were going to come after them in the State of Nebraska, it would be Sarah Scott and she was appointed by Governor Pillen. Daake stated that the liability is not limited to the Property Tax administrator, the liability is also extended to every taxing authority across the county. Nissen stated that there is no taxing authority that can come after us. Daake stated that that is not true, they cannot challenge the TIF. They can challenge improper use of taxpayer money moving forward. Daake stated they are eligible only for the costs that are authorized for the site acquisition, engineering fees, TIF application fees, public improvements, streets, utilities, parks, sidewalks, street lighting, and the reports that you are using are from previous years and that is why the legislature changed that report. The auditor of public accounts would say that this is a misuse of taxpayer money because we are stepping outside of the authority granted us by the state legislature and we are taking taxpayer dollars would be going to support Alma Public Schools or the fire department and we are giving those back to you under power that we do not have. Because we did not limit and make sure that what you spent that money on to be reimbursed for was eligible under the law. Nissen stated that according to Sarah Scott the Community Redevelopment Authority is the one who sets the standard for what the TIF can be used on. So that every community can do what they want. Daake stated within the confines of the state legislatures authority granted to them. Essentially the CRA level, we were missing key parts of the application that would be essential to be able to give proper notice to the taxing authorities to be able to ascent or disagree with the TIF that was being extended. The next level of that was when the City Council passed the resolution without those missing pieces and those missing pieces have led us to where we are. Nissen stated that the City passed a resolution read Matt & Brandi Nissen DBA Alma Auto Parts shall be refunded 100% of the additional real estate taxes after the development of this real estate for 15 years. Daake stated that the city did not have legal authority to pass that resolution. This is not a contract. Daake stated that there should have been contracts that obligated you and the city to certain terms that these redevelopment plans were followed. The redevelopment plans do not exist, so they are not statutorily compliant redevelopment plans provided by the applicants for that to even be considered a metric. Nissen states that the initial application did meet the City of Alma's requirements. Daake stated that the City of Alma was not at that time compliant with statute, the law of the state. Nissen asked why Sarah Scott has told them that each city has the authority to make their own rules. Daake stated that the CRA would be the first one to go to, they do not make their own rules, they would be the ones to decide if the project meets the requirements to subsidize the project. Tripe asked if you can TIF a building that is erected or you cannot? Daake stated that you can TIF the cost of the site prep, and the acquisition of the site, or utility extension, but not the building. Daake stated we had to take this action, it was necessary, the City could not continue to act outside their statutory limits. We would be happy to talk to the Property Tax Administrator. Nissen stated our entire project was approved due to the TIF for 15 years. Daake stated that she advised the Nissen's to get a tax attorney to help with this. Tripe asked who brought this to the city's attention. Daake stated Cline Williams. Nissen stated that he received a letter from the City of Alma stating that you have used up all of your TIF money. That it was illegally granted and that it opens up the City and us to a lawsuit. I was mislead with a letter, it is completely different than what I am hearing now. I have already submitted my entire project to Sarah Scott and she does not have a problem with it. Daake stated what has to happen for TIF to continue is that we have these plans but every time money is spent and reimbursed, we have to certify at the treasurer level. They have to continue to recertify those costs for the TIF to continue. Mayor

Haeker stated that no one wanted this to happen, the city, and city council would help in anyway that we can. But we cannot just ignore the advice of Council that being these guys or Cline Williams. You need to look into this and talk to the Department of Revenue. Daake stated that the City has definitively made the decision to terminate the TIF. We looked at this for a long time to try and figure out how to save this TIF and it is just not possible. That is why we had to stop immediately. I am happy to look at what you have received from the Property Tax Administrator. Casper stated that we hate that this has happened. But we cannot take any action. Collins stated but we can not do anything illegal. Haeker asked what you would like us to do . Tripe said to look into this and see what other cities and counties are doing. Nissen stated thank you for listening to us. Haeker said I am sorry that this is happening and we never wanted this. Nissen asked if he got a letterhead from Sarah Scott that says that he is in a legal binding contract. Is that sufficient? Daake said No. We would need that from the attorney general. Tripe left the meeting at 7:41 pm Motion to adjourn the meeting by Collins, second by Casper. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Collins, and Mayor Haeker. Voting no: None. The meeting was adjourned at 7:51 p.m.

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.

Dawn McNulty, City Clerk



MINUTE RECORD FOR CITY OF ALMA
REGULAR CITY COUNCIL MEETING
September 18, 2024

A regular meeting of the City Council of the City of Alma, Nebraska was held at City Hall on Monday, September 18, 2024, at 5:30 p.m.

Present were Council Members: Dyann Collins, Chris Tripe, Larry Casper, Tom Moulton and Mayor and Acting Administrator Hal Haeker. Absent: None. City Clerk Dawn McNulty, City Attorney Doug Walker, and City Superintendent Russell Pfeil 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 September 18, 2024, at 5:30 p.m. and the following business was transacted:

Roll call: Tom Moulton-Present, Dyann Collins-Present, Chris Tripe-present, Larry Casper-present, and Mayor Haeker-present. Motion by Moulton, second by Tripe 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, Casper, Collins, and Tripe, and. Voting no: None. Motion carried.

Mayor Haeker opened the floor to approve the minutes of the September 4, council meeting. Motion by Tripe, second by Casper, to approve the regular minutes of the September 4, 2024, council meeting. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Collins, Moulton and Tripe. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the claims and invoices for September 5, 2024, through September 18, 2024, for $ 117,491.16. Motion made by Tripe, second by Moulton, to approve the claims. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Moulton, Collins, Tripe, and Casper. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss and or approve the Treasurer's report. Motion by Tripe second by Moulton, 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: Casper, Collins, Tripe. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss Two Rivers Health Department Presentation. This presentation was cancelled by the Health Department and has been rescheduled for the October 16th meeting.

Mayor Haeker opened the floor to discuss Year End Report – Swimming Pool. No one was present to present the report. This was rescheduled for the October 2nd meeting.

Mayor Haeker opened the floor to discuss the RV Park Manager and Agreement for Position. Compensation would be $2100.00 per month from April 1, 2025, to October 31, 2025. The contract was approved by Leroy and Donna Bose with minor changes. Motion made by Moulton, second by Casper to approve of the RV Park Manager and Agreement for Position to Leroy and Donna Bose with changes. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Moulton, Tripe, Collins, and Casper Voting no: Motion carried.

Mayor Haeker opened the floor to discuss the Consider bids for Cleaning Contract Fiscal Year 2024-2025. Jeff Lynches bid was $650.00 per month and Ann Schroeders was $1000.00 per month. Moulton expressed concern of a conflict of interest and wanted to make sure that all work was done after shift hours with the City. Motion made by Tripe, second by Casper to approve of the Consider bids for Cleaning Contract Fiscal Year 2024-2025. There being no further discussion upon the motion made and upon roll

call vote, the following voted yes: Tripe, Collins, and Casper Voting no: Moulton Motion carried.

Council Member Tripe introduced **ORDINANCE 2024-09 Establish Salaries for Fiscal Year 2024-2025** and moved that the statutory rule requiring reading on three different dates be suspended. Council Member Collins seconded the motion that the statutory rule requiring three different dates be suspended. A roll call vote was then taken on the motion; the following Council Members voted yes: Collins, Casper, Tripe and Moulton. The following voted no: None. The motion to suspend the rules was adopted by three-fourths of the Council and the statutory rule was declared suspended for consideration of these ordinances. These ordinances were then read by title and thereafter Council Member Moulton moved for final passage of these ordinances and said motion was seconded by Council Member Tripe. The mayor then stated the questions, "Shall **Ordinance Number 2024-09 be passed and adopted**?" Upon roll call vote, the following Council members voted yes: Tripe, Collins, Casper, and Moulton. Voting no: None. The passage and adoption of these ordinances having been concurred in by a majority of all members of the Council, the Mayor declared the ordinances adopted; and the mayor in the presence of the City Council signed and approved the ordinances and the City Clerk attested the passage and approval of the ordinances and affixed her signature thereto and ordered the ordinances to be published as provided by law.

Mayor Haeker opened the floor to discuss the Annual Appropriation Bill (Budget) For Fiscal Year 2024-2025. Motion made by Collins, second by Casper to approve of the Annual Appropriation Bill (Budget) For Fiscal Year 2024-2025. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Tripe, Collins, Moulton and Casper Voting no: none. Motion carried.

Mayor Haeker opened the floor to discuss the Auditorium Roof Repair Bids. Motion made by Collins, second by Tripe, to postpone the issue until we can get representatives from Spartan and Midwest Roofing for further information on Auditorium Roof Repair Bids. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Moulton, Tripe, and Casper. Voting no: None. Motion carried.

Motion to adjourn the meeting by Tripe, second by Moulton. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Collins, and Mayor Haeker. Voting no: None. The meeting was adjourned at 6:19 p.m.

_____

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.

_____

Dawn McNulty, City Clerk

Casper. Voting no: None. Motion carried.

Council Member Moulton introduced **Ordinance 2024-8 to confirm the sale of 32 N John** and moved that the statutory rule requiring reading on three different dates be suspended. Council Member Casper seconded the motion that the statutory rule requiring three different dates be suspended. A roll call vote was then taken on the motion; the following Council Members voted yes: Collins, Casper, and Moulton. The following voted no: None. The motion to suspend the rules was adopted by three-fourths of the Council and the statutory rule was declared suspended for consideration of these ordinances. These ordinances were then read by title and thereafter Council Member Collins moved for final passage of these ordinances and said motion was seconded by Council Member Casper. The mayor then stated the questions, "Shall **Ordinance Number 2024-8 be passed and adopted**?" Upon roll call vote, the following Council members voted yes: Collins, Casper, and Moulton. Voting no: None. Absent: Chris Tripe. The passage and adoption of these ordinances having been concurred in by a majority of all members of the Council, the Mayor declared the ordinances adopted; and the mayor in the presence of the City Council signed and approved the ordinances and the City Clerk attested the passage and approval of the ordinances and affixed her signature thereto and ordered the ordinances to be published as provided by law.

Mayor Haeker opened the floor to discuss Request for 1% Increase in Restricted Funds for 2024-2025 Fiscal Year. Motion by Moulton, second by Casper, to approve Request for 1% Increase in Restricted Funds for 2024-2025 Fiscal Year. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Collins, and Moulton. Voting no: None. Motion carried.

Proof of Publication

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

I, Beverly Bayley, of lawful age, being duly sworn upon oath states that she is employeed by,

THE HARLAN COUNTY JOURNAL

A weekly newspaper printed in the State of Nebraska, and published in and of general circulation in Harlan County, Nebraska, with a generally paid circulation on a yearly basis in Harlan County, Nebraska, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Nebraska, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication hereof being made as aforesaid on the 29th day of Aug, 2024 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

in which 9 point type and 9.5 pica width was used in the setting of said notice.

Total Line Count:
Cost per line (1st insertion): $0.3684
Cost per line (subsequent insertion): $0.3206
Box Format Size - Column inch total:
Cost per box ($7.25 pci): 6.5
Notary Fee (total):
Total: $ 47.13

Sign Beverly Bayley

Subscribed and sworn before this 29th day of August, 20 24.

Maggie L. McConell
Notary Public

My Commission expires: Feb. 21, 2025

THIS IS NOT A STATEMENT

First published in the August 29, 2024 edition of the Harlan County Journal 1x

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 4th day of September 2024, 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.

2022-2023 Actual Disbursements & Transfers	$ 3,935,191.00
2023-2024 Actual/Estimated Disbursements & Transfers	$ 3,690,095.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 8,600,236.00
2024-2025 Necessary Cash Reserve	$ 2,810,442.00
2024-2025 Total Resources Available	$ 11,410,678.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 343,995.90
Unused Budget Authority Created For Next Year	$ 102,126.63
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 264,205.90
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 4th day of September 2024, 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.

	2023	2024	Change
Operating Budget	6,085,592.00	8,600,236.00	42%
Property Tax Request	$ 332,846.51	$ 343,995.90	3%
Valuation	94,535,666	110,792,179	17%
Tax Rate	0.352086	0.310488	-12%
Tax Rate if Prior Tax Request was at Current Valuation	0.300424		

ZNEZ

GENERAL NOTARY-State of Nebraska
MAGGIE L MCCONELL
My Comm. Exp. Feb. 21, 2025

City Treasurer

From: Dalynn.burgeson <dalynn.burgeson@harlancounty.ne.gov>
Sent: Wednesday, September 25, 2024 2:16 PM
To: City Treasurer
Subject: Re: City of Alma 2024-2025 Budget

You don't often get email from dalynn.burgeson@harlancounty.ne.gov. Learn why this is important

Caution: This email comes from outside the organization. Do not click links or open attachments unless it is an email you expected to receive.

Good afternoon, Tashia
I received the Budget.
Thanks, DaLynn

******THE HARLAN COUNTY CLERK'S OFFICE EMAILS HAVE CHANGED from .... "ne.com" to ".ne.gov". MY EMAILS ARE LISTED BELOW, PLEASE UPDATE YOUR RECORDS ACCORDINGLY. THANK YOU!***

Respectfully, *DaLynn Burgeson*
Harlan County Clerk, Clerk of the District Court,
Register of Deeds, & Elections Commissioner
PO Box 698
Alma NE 68920
308-928-2173
Dalynn.burgeson@harlancounty.ne.gov
Dalynn.burgeson@nejudicial.gov
clerk@harlancounty.ne.gov

From: City Treasurer <treas@almacity.com>
Sent: Wednesday, September 25, 2024 2:13 PM
To: Dalynn.burgeson <dalynn.burgeson@harlancounty.ne.gov>
Subject: City of Alma 2024-2025 Budget

Hi DaLynn,

Attached is the City of Alma's Budget for FY 2024-2025. Let me know if you need anything else. Please confirm that you have received it.

Thanks,

Tashia Butterfield
City Treasurer
City of Alma
614 Main Street, PO Box 468, Alma, NE 68920
Office: (308) 928-2242
treas@almacity.com

Alma is for YOU!

CONFIDENTIALITY NOTICE: *This email transmission and any documents, files or previous email messages attached to it may contain information that is confidential. It is intended to be conveyed only to the designated recipient(s) named above. Any unauthorized use, reproduction, forwarding, distribution or other dissemination of this transmission is strictly prohibited and may be unlawful. If you are not an intended recipient of this email transmission, please notify the sender by return email and permanently delete any record of this transmission. Your cooperation is appreciated.*

CITY OF ALMA, NEBRASKA

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending September 30, 2025

AMGL
CPAs & Advisors

SHAREHOLDERS:
Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans

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, 2025 and 2024, 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, 2023, 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.

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

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.

AMGL, P.C.

Grand Island, Nebraska
August 23, 2024