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:

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

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**

112,707,033.00	**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, 2025
(As of the Beginning of the Budget Year)

Principal	1,939,000.00
Interest	326,972.70
Total Bonded Indebtedness	2,265,972.70

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, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

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 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: Electric Fund
Transfer To: General Fund
Amount: $ 148,000.00
Reason: Transfer of surplus fees

Transfer From: Electric Fund
Transfer To: Street Fund
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

City of Alma in Harlan County

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@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

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)			336,940.78
See instructions below for where to find this amount			(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		5.17%	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)		(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.

City of Alma in Harlan County

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

1,019,120.00	/	110,792,179.00	=	0.92 %	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

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 — SUBDIVISION NAME

Harlan County — 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.

COUNTY ASSESSOR OFFICIAL SEAL HARLAN COUNTY NEBRASKA

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

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.

COUNTY ASSESSOR OFFICIAL SEAL HARLAN COUNTY NEBRASKA

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

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

COUNTY ASSESSOR * OFFICIAL SEAL * HARLAN COUNTY NEBRASKA

(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
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)

08/18/2025
(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
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.



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

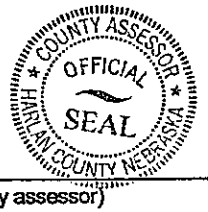
{certification required annually}

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

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)

08/18/2025
(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
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.

Kim Fouts

COUNTY ASSESSOR OFFICIAL SEAL HARLAN COUNTY NEBRASKA

(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
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.

Kim Fouts

COUNTY ASSESSOR * OFFICIAL SEAL * HARLAN COUNTY, NEBRASKA

(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.

CITY OF ALMA, NEBRASKA

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending September 30, 2026

AMGL
CPAs & Advisors

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

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.

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

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 21, 2025

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 11-2025

WHEREAS; Nebraska Revised Statute §77-1632 and 77-1633 provides that the City Council of the City of Alma, Nebraska pass by a majority votes 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 2025-2026 General Fund property tax request be set at $262,973.70 and the 2025-2026 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 1.73%

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 $100.00 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 0.76%

6. That a copy of this Resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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 3rd day of September 2025.

CITY OF ALMA, NEBRASKA

By: _____
Hal Haeker, Mayor

(seal)

ATTEST: _____
Janet Dietz, City Clerk

CITY OF ALMA SEAL HARLAN CO., NEBRASKA

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 11-2025

WHEREAS; Nebraska Revised Statute §77-1632 and 77-1633 provides that the City Council of the City of Alma, Nebraska pass by a majority votes 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 2025-2026 General Fund property tax request be set at $262,973.70 and the 2025-2026 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 1.73%

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 $100.00 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 0.76%

6. That a copy of this Resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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 3rd day of September 2025.

CITY OF ALMA, NEBRASKA

By: _____
Hal Haeker, Mayor

(seal)

ATTEST: _____
Janet Dietz, City Clerk

CITY OF ALMA SEAL HARLAN CO., NEBRASKA

MINUTE RECORD OF BUDGET & TAX REQUEST HEARING
CITY OF ALMA
September 3 ,2025

A special meeting of the City Council of the City of Alma, Nebraska was held at City Hall on Wednesday, September 3, 2025, at 5:30 pm for the Fiscal Year 2025-2026 Budget Hearing and the Property Tax Request Hearing. Present were Council Members: Tom Moulton, Larry Casper, Chris Mahalek, Joel Wheeler and Mayor Hal Haeker and Administrator Steve Ardiana. Absent: None. City Clerk Janet Dietz, Treasurer Tashia Butterfield, City Utility Superintendent Russ Pfeil, City Attorney Doug Walker, Cody Simmons, and Donna Bose 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 meeting of September 3, 2025, at 5:30 p.m. and the following business was conducted: Roll call: Larry Casper-present, Chris Mahalek-present, Tom Moulton-present, and Joel Wheeler-present, and Mayor Hal Haeker.

Motion by Moulton, second by Mahalek by 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, Mahalek, Wheeler, and Casper. Voting no: None. Motion carried.

Motion made by Casper, second by Moulton to open the Budget Hearing at 5:35 pm. There being no further discussion upon the motion made and upon roll call votes, the following voted yes, Casper, Moulton, Wheeler, and Mahalek. Voting no: None. Motion carried. Mayor opened the Budget Hearing for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the proposed budget.

Treasurer Butterfield presented the proposed 2025-2026 Budget. She noted the Property valuation of $112,707,033 has increased 2% from last year. The General Fund and Street Fund combined are above the auditor's cash reserve recommendation. The Enterprise (Utility) Funds are also above the recommended cash reserve. She presented the proposed revenues, expenditures and ending Cash Balances and Investments. Butterfield gave detailed information for the expenditures in comparison to the previous fiscal year and explained the increase or decrease for each department. Charts were shown detailing transfers from the General Fund to the other Departments, Sales Tax Receipts, and expenditures broken down by Expense categories.

Mayor Haeker closed the hearing at 5:58 pm. Motion by Moulton, second by Wheeler to close the budget hearing. There being no discussion upon the motion made, the following voted yes: Moulton, Wheeler, Mahalek and Casper. Voting no: None. Motion carried.

Motion made by Moulton, second by Casper to open the Special Hearing to set Final Tax Request. There being no further discussion upon the motion made and upon roll call votes, the following voted yes, Moulton, Casper, Mahalek, and Wheeler. Voting no: None . Motion carried. Mayor opened the Special Tax Request hearing at 5:59 p.m. for purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to setting the final tax request at a different amount. Treasurer Butterfield walked through the Accountant's Report that will be filed with the State Auditor and County Clerk. She explained that during the budget process we increased the tax asking by the 2% base limitation plus the .92% real growth increase, bringing the tax request to 2.92%. In doing this, we will increase the Property Tax Request by $3,252.00 for a total of $342,763.70 which is under the asking authority. Requesting for $ 262,973.00 for Non-Bond Purposes and $79,790.00 for Bond Purposes (Swimming Pool). Our operating budget will increase 1% from the previous year and the property valuation has increased by 2%. This will set the Tax Rate at 0.304119, which is the same current tax rate.

Mayor Haeker asking for any other questions or comments and hearing none, Motion by Moulton , second by Mahalek to close the tax request hearing. There being no discussion upon the motion made, the following voted yes: Moulton, Mahalek, Casper, and Wheeler. Voting no: None. Motion carried.

Tax request hearing was adjourned at 6:05 pm.

Mayor Hal Haeker

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 materials 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 (10) days and prior to the to the next meeting of said body; that all news media requesting notification concerning meetings of said body were provided advanced notification of the time and place of said meeting and the subjects to be discussed at the meeting

City Clerk, Janet Dietz

MINUTE RECORD FOR CITY OF ALMA
REGULAR CITY COUNCIL MEETING
September 17, 2025

A regular meeting of the City Council of the City of Alma, Nebraska was held at City Hall on Wednesday, September 17, 2025, at 5:30 p.m.

Present were Council Members: Larry Casper, Chris Mahalek, Tom Moulton, and Mayor Hal Haeker. Absent: Joel Wheeler. City Clerk Janet Dietz, City Treasurer Tashia Butterfield, City Attorney Doug Walker, City Superintendent Russell Pfeil, Cody Simmons, Leroy, and Donna Bose 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 17, 2025, at 5:30 p.m. and the following business was transacted:

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

Mayor Haeker opened the floor to approve the regular minutes of the September 3rd, council meeting. Motion by Moulton, second by Casper, to approve the regular minutes of the September 3rd, 2025, council meeting. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Moulton, Casper, and Mahalek. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the claims and invoices for September 4, 2025, through September 17, 2025, for $221,959.90. Motion made by Moulton, 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: Moulton, Casper, and Mahlek. Voting no: None. Motion carried.

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

Mayor Haeker opened the floor to approve the Budget Hearing and Tax Request Hearing minutes. Motion made by Casper, second by Moulton, to approve the Budget Hearing and Tax Request Hearing minutes from September 3rd, 2025. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Moulton, and Mahalek. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the Special Designated Liquor License application from the Bait Box for wedding reception at the Johnson Center October 11, 2025. Motion made by Moulton, second by Casper to approve. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Moulton, Casper, and Mahlek. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the Special Designated Liquor License application from Fisherman's Corner for a tailgate to be held October 18, 2025. Motion made by Mahlek, second by Casper to approve. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Mahalek, Casper and Moulton. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the Resolution 2025-#12, and the Interlocal Law Enforcement with Harlan County. Sheriff Langley was present for discussion. Current contract was approved in 2001. Sheriff Langley would like to provide good law enforcement, add additional deputies, handle city calls, ordinance, parking, violations, and upholding statutes. (Discussion held to remove

paragraph four in the Harlan County-City of Alma-Interlocal Law Enforcement Agreement,) Motion made by Moulton, second by Mahalek to sign Resolution 2025-12, (the Harlan County- City of Alma interlocal agreement contingent to paragraph four being removed and brought back for signage). There being no further discussion upon the motion made and upon roll vote, the following voted yes: Moulton, Mahalek and Casper. Voting no: none. Motion carried.

Mayor Haeker brought forth discussion to consider taking bids for the cleaning contract for the Johnson Center, City Office, and City Airport. City Administrator brought forth the specifications on September 3rd council meeting, contract would be for (3) years, reviewed each year, contract is up end of September ,2025. Motion made by Mahalek, second by Moulton to approve the specifications, and put out for bid. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Mahalek, Moulton and Casper. Voting no: None. Motion carried.

Mayor Haeker brought forth the discussion to approve Ordinance 2025-#4 Salaries for fiscal year 20252025.

Council Member Casper introduced **ORDINANCE 2025-04 Establish Salaries for Fiscal Year 2025-2026** and moved that the statutory rule requiring reading on three different dates be suspended. Council Member Moulton 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: Casper, Moulton, and Mahalek. 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 Casper. The mayor then asked the questions, "Shall **Ordinance Number 2025-04 be passed and adopted?**" Upon roll call vote, the following Council members voted yes: Moulton, Mahalek and Casper. 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 floor to discuss the Annual Appropriation Bill, (Budget) for Fiscal Year 20252026. Motion made by Moulton, second by Casper to approve. There being no further discussion upon the motion made , the following voted yes: Moulton, Casper, and Mahalek. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss crosswalk painting on Fifth Street, Division, John, and Jewell Streets. City Administrator had been contacted by the public with concerns of the high volume of traffic and school children crossing, and parking in the parking lots. Motion made by Moulton second by Mahalek to approve. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Moulton, Mahalek, and Casper. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the annual audit-terms of Engagement for fiscal year ending 2025, Michael Hoback, AMGL,PC. Motion made by Casper, second by Mahalek to approve. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Mahalek, and Moulton. Voting no: None. Motion carried.

City Administrator brought forth the repairs for the Hoesch Library Skylight, (waiting on delivery) concrete, curbing at the auditorium, EV station , painting the Parrot Theater, and City pool, sewer lift station specs/bids. Councilman Moulton was approached about pickleball court, (s) and placement.

Motion to adjourn the meeting by Casper, second by Moulton. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Moulton, and Mahalek. Voting no: None. The meeting was adjourned at 7: 00 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.

Janet Dietz, City Clerk

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 28th day of Aug, 2025 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: 13.5
Cost per box ($7.25 pci): ____
Notary Fee (total): ____
Total: $ 97.88

Sign Beverly Bayley

Subscribed and sworn before this 28 day of August, 2025.

Stacy D. Rogers
Notary Public

My Commission expires: March 30, 2028

THIS IS NOT A STATEMENT

GENERAL NOTARY - State of Nebraska
STACY D ROGERS
My Comm. Expires MARCH 30, 2028

First published in the August 28, 2025 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 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	$ 31,642.56

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

FINAL TAX REQUEST