Alliance City Council

Council Meetings

September 2, 2025 City Council Meeting

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Alliance Nebraska

Building the Best Hometown in America®

ALLIANCE, NEBRASKA
CITY COUNCIL SPECIAL MEETING
Alliance Learning Center
1750 Sweetwater Avenue
September 2, 2025 – 6:00 p.m.
AGENDA

- **Call to Order**
- **Roll Call**
- **Invocation and Pledge of Allegiance**
- **Open Meetings Act Announcement**
  For the public's reference a copy of the Open Meetings Law has been posted on the northeast corner of this room in the audience area. This posting complies with the requirements of the Nebraska Legislature.

A. Fill Council Vacancy

The City Council will nominate a candidate for the vacancy on the City Council to serve the term, ending November 2026.

Oath of Office

The City Clerk will administer the Oath of Office to the newly elected Council Member. The Clerk will call the roll.

- **Motion to Adjourn**

Respectfully submitted,
Ammie L. Bedient
City Clerk

† Added by addendum to agenda 24 hours prior to the meeting.
The City Council reserves the right to adjourn into closed session as per Section 84-1410 of the Nebraska Revised Statutes.

Alliance Nebraska

Building the Best Hometown in America®

ALLIANCE, NEBRASKA
CITY COUNCIL MEETING
Alliance Learning Center
1750 Sweetwater Avenue
September 2, 2025 – 6:15 p.m.
AGENDA

- **Call to Order**
- **Roll Call**
- **Invocation and Pledge of Allegiance**

- **Open Meetings Act Announcement**
  For the public's reference a copy of the Open Meetings Law has been posted on the north wall of this room in the audience area. This posting complies with the requirements of the Nebraska Legislature.

A. Public Hearing on the Proposed 2025-26 Budget

Now is the date, time and place to conduct a Public Hearing on the proposed 2025-26 Budget. The proposed budget contains anticipated and estimated revenues and expenses for the next fiscal year.

- **Adjournment**

Respectfully submitted,

Ammie L. Bedient

Ammie L. Bedient
City Clerk

† Added by addendum to agenda 24 hours prior to the meeting.

The City Council reserves the right to adjourn into closed session as per Section 84-1410 of the Nebraska Revised Statutes.

Alliance Nebraska
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ALLIANCE, NEBRASKA
CITY COUNCIL MEETING
Alliance Learning Center
1750 Sweetwater Avenue
September 2, 2025 – 7:00 p.m.
AGENDA

- **Call to Order**
- **Roll Call**
- **Invocation and Pledge of Allegiance**
- **Open Meetings Act Announcement**
  For the public's reference a copy of the Open Meetings Law has been posted on the northeast corner of this room in the audience area. This posting complies with the requirements of the Nebraska Legislature.

A. Consent Calendar
Approval of Minutes, Payroll, Claims and Council Proceedings
Resolution No. 25-96 – 2024/2025 Charge-Offs
Resolution No. 25-97 – Quick Med Claims Termination
Resolution No. 25-98 – One Billing Solutions Contract
Resolution No. 25-99 – Police Officer Retirement Plan – Amendment 1

B. Ordinance No. 3003 – 2025/2026 Appropriation – Second Reading

Ordinance No. 3003 is on second reading, which will approve the City of Alliance annual appropriation bill for the fiscal year beginning October 1, 2025. The proposed budget contains anticipated and estimated revenues and expenses for the next fiscal year.

C. Ordinance No. 3004 – Terry L. and Juli A. Garton Lot Purchases – Second Reading

Ordinance No. 3004 is on second reading, which will authorize the sale of Lots 1, 2, 5, 6, 13, 14, 15, 16, and 17, Block 4; Lot 1, Block 6; Lot 1, Block 7; Lots 1, 11 and 12, Block 5; and Lot 10A, Block 5, a Replat of Lots 9 and 10, all in Replat of Homestead Second Addition and a Portions of Homestead Third Addition, City of Alliance, Box Butte County Nebraska. City Staff is requesting the third reading be waived.

D. Resolution No. 25-100 – Classification and Compensation Plan

Resolution No. 25-100 will adopt an updated City of Alliance Classification and Compensation Plan.

E. Public Hearing – Blighted & Substandard Study – Area A

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for the area bordered by 28th Street Terrace to the North, Cheyenne Avenue to the East, West 25th Street to the South and Emerson Avenue to the West. The "AREA A" area consists of 11.6 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-101 – Blighted & Substandard Study – Area A

Resolution No. 25-101 will accept and approve the Blighted & Substandard Study for the area bordered by 28th Street Terrace to the North, Cheyenne Avenue to the East, West 25th to the South and Emerson Avenue to the West.

F. Public Hearing - Blighted & Substandard Study – Area B

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for the area bound by Fourteenth Street to the North, Nebraska Highway 87 to the East, Tenth Street to the South and Missouri Avenue to the West except for those areas already included in Blighted and Substandard Area "5" in the Southeast corner. The "AREA B" area consists of 49.87 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-102 – Blighted & Substandard Study – Area B

Resolution No. 25-102 will accept and approve the Blighted & Substandard Study for the area bound by Fourteenth Street to the North, Nebraska Highway 87 to the East, Tenth Street to the South and Missouri Avenue to the West except for those areas already included in Blighted and Substandard Area "5" in the Southeast corner.

G. Public Hearing – Blighted & Substandard Study – Area H

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for area bound by Emerson Avenue to the West, West Tenth Street to the North, Box Butte Avenue to the East, and West Seventh Street to the South. The "AREA H" area consists of 54.8 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-103 – Blighted & Substandard Study – Area H

Resolution No. 25-103 will accept and approve the Blighted & Substandard Study for the area bound by Emerson Avenue to the West, West Tenth Street to the North, Box Butte Avenue to the East, and West Seventh Street to the South.

H. Public Hearing - Blighted & Substandard Study – Area I

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for the area bound by Tenth Street to the North, Mississippi to the East, East Seventh Street to the South, and Box Butte Avenue to the West, except for those areas already included in Blighted and Substandard Area "9" in the Southwest corner. The "AREA I" area consists of 50.19 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-104 – Blighted & Substandard Study – Area I

Resolution No. 25-104 will accept and approve the Blighted & Substandard Study for the area bound by Tenth Street to the North, Mississippi to the East, East Seventh Street to the South, and Box Butte Avenue to the West, except for those areas already included in Blighted and Substandard Area "9" in the Southwest corner.

I. Public Hearing - Blighted & Substandard Study – Area M

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for the area bound by Emerson Avenue to the West, West Seventh Street to the North, Laramie Avenue to the East, and West Third Street to the South. The "AREA M" area consists of 52.4 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-105 – Blighted & Substandard Study – Area M

Resolution No. 25-105 will accept and approve the Blighted & Substandard Study for the area bound by Emerson Avenue to the West, West Seventh Street to the North, Laramie Avenue to the East, and West Third Street to the South.

J. Public Hearing – Blighted & Substandard Study – Area N

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for the area bordered by East Seventh Street to the North, Mississippi Avenue to the East, East First Street to the

South, and Niobrara Avenue to the West. The "AREA N" area consists of 81.88 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-106 – Blighted & Substandard Study – Area N

Resolution No. 25-106 will accept and approve the Blighted & Substandard Study for the area bordered by East Seventh Street to the North, Mississippi Avenue to the East, East First Street to the South, and Niobrara Avenue to the West.

K. Public Hearing – Blighted & Substandard Study – Area E

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for the area bordered by lands owned by Leonard and Kathryn Jedlicka to the North, BNSF railroad tracks to the East, West Third Street to the South and Cody Avenue to the West. The "AREA E" area consists of approximately 37.5 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-107 – Blighted & Substandard Study – Area E

Resolution No. 25-107 will accept and approve the Blighted & Substandard Study for the area bordered by lands owned by Leonard and Kathryn Jedlicka to the North, BNSF railroad tracks to the East, West Third Street to the South and Cody Avenue to the West.

L. Public Hearing – Blighted & Substandard Study – Area J

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for the area bordered by Tenth Street to the North, Area "5" to the East, Seventh Street to the South and Mississippi Avenue to the West. The "AREA J" area consists of approximately 40 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-108 – Blighted & Substandard – Area J

Resolution No. 25-108 will accept and approve the Blighted & Substandard Study for the area bordered by Tenth Street to the North, Area "5" to the East, Seventh Street to the South and Mississippi Avenue to the West.

M. Public Hearing – Blighted & Substandard Study – Area P

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for the area bordered by First Street to the North, lands owned by Western Potatoes, Inc. to the East, Kansas Street to the South and South Mississippi Avenue to the West. The "AREA P" area consists of approximately 44.9 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-109 – Blighted & Substandard Study – Area P

Resolution No. 25-109 will accept and approve the Blighted & Substandard Study for the area bordered by First Street to the North, lands owned by Western Potatoes, Inc. to the East, Kansas Street to the South and South Mississippi Avenue to the West.

N. Public Hearing – Blighted & Substandard Study – Area Q

Now is the date, time and place to conduct a public hearing for the Blighted & Substandard Study for the area bordered by Kansas Street to the North, County Road 59 to the East, lands owned by Joseph Weber to the South and lands owned by City of Alliance to the West. The "AREA Q" area consists of approximately 101.8 acres area meeting the minimum requirements to be designated as Blighted & Substandard.

Resolution No. 25-110 – Blighted & Substandard Study – Area Q

Resolution No. 25-110 will accept and approve the Blighted & Substandard Study for the area bordered by Kansas Street to the North, County Road 59 to the East, lands owned by Joseph Weber to the South and lands owned by City of Alliance to the West.

O. Discussion Item – School Zone Speed Restrictions

City of Alliance received a request from Police Chief Leavitt to speak before the Council of the current School Zone Speed Restrictions, with proposed changes to School Zones Sec. 26-52(b).

- **Motion to Adjourn**

Respectfully submitted,

Ammie L. Bedient
City Clerk

† Added by addendum to agenda 24 hours prior to the meeting.
The City Council reserves the right to adjourn into closed session as per Section 84-1410 of the Nebraska Revised Statutes.

CONSENT CALENDAR – September 2, 2025

1. Approval: Minutes of the Regular Meeting, August 19, 2025.

2. Approval: Payroll from August 22, 2025 in the total amount of $289,869.18.

3. Approval: Claims against the following funds: General, General Debt Service, Trust and Agency, Street, Electric, Refuse Collection and Disposal, Sanitary Sewer, Water, Golf Course, Downtown Improvement Districts, R.S.V.P., Keno, and Capital Improvement; $1,573,964.54.

4. Approval: Resolution No. 25-96 which will authorize the City to write-off charges that have remained uncollected over the past year, including Accounts Receivable $8,955.53, Utilities Accounts $14,767.65 and Ambulance Billings $249,851.62 for the total charge-off amount in $273,574.80 for the 2024-2025 fiscal year.

5. Approval: Resolution No. 25-97 which will authorize the Finance Director or City Manager to terminate the City's contract of services with Quick Med Claims with an effective date of December 1, 2025.

6. Approval: Resolution No. 25-98 which will authorize the Mayor to enter into a contract of service with One Billing Solutions with an effective date of December 1, 2025.

7. Approval: Resolution No. 25-99 which will authorizes the changes required by applicable law or as otherwise determined to be necessary and appropriate by the City, the City of Alliance Police Officers Retirement Plan.

NOTE: City Manager Sorensen and City Treasurer Baker have reviewed these expenditures and to the best of their knowledge confirm that they are within budgeted appropriations to this point in the fiscal year.

Any item listed on the Consent Calendar may, by the request of any single Council Member, be considered as a separate item in the Regular Agenda.

ALLIANCE CITY COUNCIL

REGULAR MEETING, TUESDAY, AUGUST 19, 2025

STATE OF NEBRASKA)
)
COUNTY OF BOX BUTTE) §
)
CITY OF ALLIANCE)

The Alliance City Council met in a Regular Meeting, August 19, 2025 at 7:00 p.m. in the Alliance Learning Center Community Meeting Room, 1750 Sweetwater Avenue. A notice of meeting was published in the Alliance Times Herald on August 13, 2025. The notice stated the date, hour and place of the meeting, that the meeting was open to the public, and that an agenda of the meeting, kept continuously current, was available for public inspection at the office of the City Clerk in City Hall; provided the Council could modify the agenda at the meeting if it determined an emergency so required. A similar notice, together with a copy of the agenda, also had been provided to each of the City Council Members. An agenda, kept continuously current, was available for public inspection at the office of the City Clerk during regular business hours from the publication of the notice to the time of the meeting.

Mayor McGhehey opened the August 19, 2025 regular meeting of the Alliance, Nebraska City Council at 7:00 p.m. Present were Mayor McGhehey, Vice Mayor Mashburn and Council Members Weisgerber, and Turman. Also present were City Manager Sorensen, City Treasurer Baker, City Attorney Selzer and City Clerk Bedient.

- Mayor McGhehey read the Open Meetings Act Announcement.

- Vice Mayor Mashburn proclaimed the week of August 17, 2025 – August 23, 2025 as Carnegie Art Center Appreciation Week. Vice Mayor Mashburn read the following proclamation:

PROCLAMATION

WHEREAS, We are here today to express special thanks and recognition to Carnegie Art Center. We honor them for thirty-two years of artistic and economic support to our community; and,

WHEREAS, Carnegie Art Center has become a vital asset to our community and its citizens, bringing opportunities to foster pride for Alliance, educate our youth, enrichment for our seniors, and support economic growth; and,

WHEREAS, Carnegie Art Center is dedicated to growing community outreach through its workshops, cooperation with local organizations and businesses to provide creative experiences, giving spaces for artistic expression and storytelling that provide a sense of social belonging, and the addition of the annual Carhenge Mural Festival; and,

WHEREAS, Carnegie Art Center works to increase the vitality of our economy through the creation of a Creative Art District, demonstrating resilience, reinvention, and confidence in our community. The arts have proven to revitalize towns by attracting more visitors, retaining local creative professionals, and inspire youth to remain to build their lives and careers.

NOW, THEREFORE, the City Council of Alliance, Nebraska, does hereby proclaim:

The week of August 17, 2025 – August 23, 2025 as:

Carnegie Art Center Appreciation Week

In the City of Alliance, Nebraska, we urge all residents of our community to visit Carnegie Art Center, support their outreach programs for residents, and appreciate the beauty of art they bring to our community and lives.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the City of Alliance to be affixed on this 19th day of August in the year of the Lord Two Thousand Twenty-Five.

- The Consent Calendar was the first item on the agenda. A motion was made by Councilman Turman, seconded by Vice Mayor Mashburn to approve the Consent Calendar as follows:

CONSENT CALENDAR – August 19, 2025

1. Approval: Minutes of the Budget Workshop, July 31, 2025, and Regular Meeting, August 5, 2025.

2. Approval: Payroll from August 8, 2025 in the total amount of $441,146.36.

3. Approval: Claims against the following funds: General, General Debt Service, Trust and Agency, Street, Electric, Refuse Collection and Disposal, Sanitary Sewer, Water, Golf Course, Downtown Improvement Districts, R.S.V.P., Keno, and Capital Improvement; $510,061.25.

4. Approval: Alliance Volunteer Fire Department Roster Update.

5. Approval: Resolution No. 25-94 which will authorize the purchase of a 2025 Ford F-550 with an Altec AT41M Articulating Telescopic Aerial Device from Altec Inc., in the amount of $220,884.00 from Capital Outlay-Vehicles Account No. 05-51-53-59-960.

6. Approval: Resolution No. 25-95 which will accept and approve the amendments to the City of Alliance Personnel Policy.

NOTE: City Manager Sorensen and City Treasurer Baker have reviewed these expenditures and to the best of their knowledge confirm that they are within budgeted appropriations to this point in the fiscal year.

Any item listed on the Consent Calendar may, by the request of any single Council Member, be considered as a separate item in the Regular Agenda.

Council Turman requested clarification on Resolution No. 25-95, after which Human Resources Director Mayhew provided the Council with an overview of Resolution No. 25-95.

Vice Mayor Mashburn inquired during discussion of Resolution No. 25-94 whether the City would be able to recover any costs from selling the current Electric Bucket Truck. Electric Superintendent Bridge addressed the Council and confirmed that the City would recover funds from the sale of the existing unit.

Council Turman requested that Resolution No. 25-95 Item 6 be considered as a separate item, instead of a Consent Calendar item.

A motion was made by Council Turman, seconded by Councilman Weisgerber to remove Consent Calendar Item 6 Resolution No. 25-95 to be considered as a separate item, instead of a Consent Calendar item.

Roll call vote with the following results:

Voting Aye: Mashburn, Weisgerber, Turman and McGhehey.

Voting Nay: None.

Motion carried.

- The next item on the agenda for Council was Item 6 – Approval of Resolution No. 25-95. This resolution will accept and approve the amendments to the City of Alliance Personnel Policy. The following information was provided:

[**RESOLUTION – PERSONNEL HANDBOOK UPDATED**
We are pleased to present the following changes to employee benefits. These updates aim to enhance the compensation and benefit package and overall well-being of our dedicated employees.

1. **On-Call Daily Rate -** Effective October 1, 2025
   The daily rate for on-call work will increase from $15 to $20. This adjustment recognizes the commitment and availability of our on-call personnel, ensuring they are fairly compensated for their readiness to respond to work needs outside regular hours.

   Potential Budget Impact: $10,000-added cost

2. **Christmas Eve as a Full-Day Holiday -** Effective October 1, 2025
   Christmas Eve is recognized as a full-day holiday. This change allows our employees to enjoy more time with their families during the festive season, promoting work-life balance and overall morale.

	Current	Proposed
Designated (Closed)	8.5	9
Floating Holiday	3	3
	11.5	12

Potential Budget Impact: $12,000-added cost

As an alternative, we consider swapping one floating holiday for Christmas Eve as a designated holiday.

	Current	Proposed
Designated (Closed)	8.5	9

Floating Holiday	3	2
	11.5	11

Potential Budget Impact: **$12,000 decreased cost**

3. **Vacation Leave – Increase Accrual and Add Max Accrual -** Effective January 1, 2026
We are revising the vacation leave accrual rates to improve the amount of vacation leave for new employees and also reward long-term service.

- General Employees: Increased monthly accrual rates based on years of service, with a maximum accrual limit of 240 hours.
- Fire Department: Adjusted accrual rates for employees working 24-hour shifts, with a maximum accrual limit of 350 hours.
- Police Department: Accrual rates will continue as per the contract with the FOP Police Officers' Association (which includes dispatchers).

Potential Budget Impact: **This change will be reflected in the yearly accruals according to GASB 101. No impact would be felt for employees exercising vacation benefits in any given year, as those hours are already budgeted for in wages or salaries. Impact felt would be when an employee leaves the organization and is paid out for unused vacation. That increased cost would be mitigated by the temporary vacancy created as the hiring process begins for replacement. Total negative impact would be negligible. There could be positive impact. (One employee in 2023-24 was paid out for 340 hours of vacation leave—this policy would have saved $3,000 for one employee alone.)**

4. **Employee Referral Bonus Policy -** Effective October 1, 2025
Recruitment remains challenging, and referrals from current employees can help attract high-quality candidates while reducing recruitment costs and vacancy durations. Under the proposed policy, all regular employees would be eligible to participate, except HR and hiring decision makers. Only referrals for regular, full-time positions would qualify; referrals for temporary, seasonal, or intern positions would not be eligible. A $500 referral bonus would be offered, paid in two installments—$250 after the new hire completes 60 days of employment and $250 after the successful completion of probation. Referral bonuses would be funded through salary savings from vacant positions. HR recommends approval of the Employee

Referral Bonus Policy to strengthen the City's recruitment efforts and reward employee engagement.

Potential Budget Impact: **Taking into consideration the specificity of the policy, resulting in a maximum of up to eight new employee referrals meeting all criteria, the total increased cost would be up to $4,000, which would be absorbed by savings due to vacancies. No additional budget would be needed.**

These proposals reflect our commitment to providing competitive benefits that support the health, happiness, and retention of our workforce. We believe these updates will positively impact our employees and contribute to a more motivated and productive work environment. Thank you for your consideration.

RECOMMENDATION: APPROVE RESOLUTION AUTHORIZING CHANGES TO THE CITY OF ALLIANCE PERSONNEL HANDBOOK.]

A motion was made by Vice Mayor Mashburn, seconded by Mayor McGhehey to approve Resolution No. 25-95, with nine Paid Holidays and three Floating Holidays. Which follows in its entirety:

RESOLUTION NO. 25-95

WHEREAS, The City of Alliance desires to revise certain Personnel Policies in order to create and preserve our place as an employer of choice; and

WHEREAS, The proposed policy revisions provide additional benefits to City employees with minimal fiscal impact; and

WHEREAS, These revisions have been reviewed by management and legal staff; and

WHEREAS, The following Policies are proposed to be revised and made part of the Personnel Policies of the City of Alliance effective October 1, 2025:

11.11 On-Call and On-Call Pay
14.1 Holidays
12.16 Employee Referral Bonus Program

WHEREAS, The following Policies are proposed to be revised and made part of the Personnel Policies of the City of Alliance effective January 1, 2026:

14.3 Vacation Leave
5.5 Vacation Awarded After Probation

WHEREAS, City Council has reviewed the proposed Policies and finds them appropriate to improve the employee experience, encouraging recruitment and allowing us to retain the employees of the City of Alliance.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of Alliance, Nebraska, that the City of Alliance Personnel Policies set forth herein, and attached by reference, are hereby approved, and adopted effective October 1, 2025 and January 1, 2026, as the Policy of the City of Alliance.

Roll call vote with the following results:

Voting Aye: Weisgerber, Turman, Mashburn and McGhehey.

Voting Nay: None.

Motion carried.

- The next item on the agenda for Council was the presentation of the Quarterly Financial Report.

City Treasurer Baker presented the third quarter financial report to Council.

- The next item on the agenda for Council was the first reading of Ordinance No. 3003 which presents to Council the proposed 2025-2026 budget beginning October 1, 2025. The proposed budget contains anticipated and estimated revenues and expenses for the next fiscal year. The following information was provided:

[**FY25 Budget Hearing Narrative for August 19, 2025**

The submitted overall budget ordinance in front of Council today is $71.13 million, up from $64.69 million last fiscal year. The proposed budget is balanced in that planned revenue is greater than or equal to expenditures. The budget ordinance reflects planned expenditures, but does not include all transfers or loans as reflected in State reporting forms.

The budget includes assuming new debt of $11,750,000 for capital improvement projects. The net total debt of the city at the end of the FY26 fiscal year would be $19,654,462 if new debt is assumed.

The submitted budget includes capital projects of $21.57 million. Primary city-wide projects include approximately:

- $1,000,000 for decommissioning of the old electric power plant
- $500,000 toward the design of an alternate power source
- $1,500,000 for Lakefield Addition street overlay
- $1,750,000 for paving and drainage improvements from 2nd Street/Cody to RR Tracks
- $2,040,000 toward a new well at 12th & Missouri Well
- $235,000 for well upgrades at the golf course
- $300,000 for Airport Layout Plan
- $90,000 for Public Safety Center planning
- $300,000 for Central Park playground replacement
- $235,000 for purchase of a new ambulance (carryover from FY23-24)
- $200,000 for replacement patrol vehicles

City employee salaries are budgeted with a 3% cost-of-living adjustment. Due to compression resulting from an increased minimum wage, a new wage scale has been prepared with the goal of being within ±5% of regional municipal salaries. Salary changes resulting from this transition will go into effect on the employee's anniversary date. Police and Dispatch increase are unknown at this time as FOP negotiations are underway but not completed. No new positions are created as part of this budget.

Property valuations increased to $669,670,915, up from $638,893,397. Property valuations are set by the County Assessor and not by the City of Alliance. The budget assumes that the City will move forward with seeking a 10% increase to property tax revenue over the previous, exceeding the 2.5% cap and which will require a public hearing – the date of which is yet to be determined. Therefore, the budgeted mill levy for the City is $0.326018 per $100 of valuation.

The budget also includes an estimated 35% increase to refuse revenues coming from fee increases and a 9% increase to electric revenues through a fee increase. The cost of purchasing electricity is going up 9%, so the City's increase is a simple pass-through.

This year's general fund budget includes enterprise fees collected in-lieu of a right-of-way usage charge. This source will provide approximately $2.75 million toward the general fund operations.

Electric	$2,038,302	14% of Revenues

Refuse	283,908	12% of Revenues
Sewer	71,760	12% of Revenues
Water	227,100	12% of Revenues
Qwest Phone	1,500	
Cell Phone	25,000	
Cable TV	50,000	
Natural Gas	30,000	
Gross Franchise Fees	**$2,752,570**	

Included in the Gross Expenditures are the following funding from “Contingency Reserves”. Expenditures from any Contingency Reserve will not be authorized without an affirmative vote of the City Council for each amount to be expended.

General	$325,000
Electric	200,000
Refuse	5,000
Water	50,000
Airport Operations	50,000

Due to extensive lead times in procuring vehicles and equipment , some funds are designated for future purchase. Of note is $835,000 for fire department equipment (Class A pumper) is still not expected until FY27 and not included in this budget, however $650,000 is budgeted for a new sewer jet/vac truck and $485,000 for an electric bucket truck, neither of which is anticipated to arrive during the fiscal year but which require purchasing authority. Some vendors are requiring down payments well in advance as a show of good faith and to offset costs during the lengthy build time.
Fees will come to council for approval in September.]

A motion was made by Vice Mayor Mashburn, seconded by Councilman Turman to approve the first reading of Ordinance No. 3003. Which follows in its entirety:

ORDINANCE NO. 3003

AN ORDINANCE TERMED "THE ANNUAL APPROPRIATION BILL" TO PROVIDE REVENUE FOR MUNICIPAL PURPOSES OF THE CITY OF ALLIANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, BY IMPOSING A TAX ON ALL PROPERTY WITHIN THE CITY, ADOPTING A BUDGET, AND ADOPTING APPROPRIATIONS.

WHEREAS, The City Manager, in accordance with the requirements of the Nebraska R.R.S.

1943, §19-646, has submitted to the City Council a preliminary budget to the City Council at a workshop that was held on July 31, 2025 with a proposed budget being produced thereafter. A public hearing will be held on said proposed budget on September 2, 2025, as required by law; and

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ALLIANCE, NEBRASKA:

SECTION 1. The following budget for the fiscal year beginning October 1, 2025, submitted to and amended by the City Council, is hereby adopted.

SECTION 2. In order to provide revenue for municipal purposes, the following property tax revenues are established for the City of Alliance for the 2025-26 Fiscal Year:

	City	MFO	Public Safety	Airport	Airport Reserves	Total
Approved Budget Amount	1,471,492	173,117	201,248	260,757	57,345	2,163,959
County Treasurer's Fee (1%)	14,715	1,731	2,012	2,608	573	21,639
Total Property Tax Request	1,486,207	174,848	203,260	263,365	57,918	2,185,598
Using the following levies	0.221931	0.02611	0.030000	0.039327	0.00865	0.326018
Approved Mill Levy for 2025	0.326018					
Based on Assessed Valuation	669,670,915					

Which includes an increase to property tax revenue of 10%.

SECTION 3. This budget assumes revenue due to an increase to fees (considered under separate resolution) of:

Refuse Fees	35%
Electric Fees	9%

SECTION 4. Anticipated Franchise Fees paid to the General Fund:

Electric	$2,038,302
Refuse	283,908
Sewer	71,760
Water	227,100
Qwest	1,500
Phone	25,000
Cell Phone	25,000
Cable TV	50,000
Natural Gas	30,000
Gross Franchise Fees	$2,752,570

SECTION 5. In accordance with Reissue Revised Statutes Nebraska Chapter 16, Section 704, the following amounts shall be and hereby recognized as the budget of expenditures for the City of Alliance, Nebraska for the fiscal year 2025-26.

General	$11,240,952
Electric	17,916,134
Refuse	2,969,446
Sewer	1,472,207
Water	5,370,770
Golf Course	1,1019432
Airport Operations	11,200,540
Public Transit	474,609
Streets	6,169,544
RSVP	86,840
Museum Exhibit	15,000
HUD/Housing	150,000
Community Betterment (KENO)	39,000
Economic Development	797,150
LB 840 Fund	535,000
Redevelopment (TIF)	1,750,000
Sales Tax Fund	2,405,000
Lodging Occupation Tax	274,116
Capital Projects Fund	644,000
Public Safety Tax	265,000
State 911 Funds	50,000
ARPA Funds	581,000

General Internal Service	2,549,782
Enterprise Internal Service	674,706
Health Support Internal Service	2,369,000
General Debt Service	200
Airport Capital Reserve	95,900
Permanent Fund	14,200
Gross Expenditures	$71,129,528

SECTION 6. Included in the Gross Expenditures are the following funding from “Contingency Reserves”. Expenditures from any Contingency Reserve will not be authorized without an affirmative vote of the City Council for each amount to be expended.

General	$325,000
Electric	200,000
Refuse	5,000
Water	50,000
Airport Operations	50,000

SECTION 7. The City anticipates the following use of Retained Earnings

Fund	Use	Estimated Balance
General	-400,000	573,084
Electric	4,601,700	7,698,300
Sewer	245,000	455,000
Water	355,100	917,322
Museum Exhibit	15,000	779
Community Betterment	30,000	0
Economic Development	602,000	20,616
LB 840 Fund	350,020	399,980
Sales Tax Fund	325,000	215,000
Lodging Occupation Tax	79,116	520,884
Capital Projects Fund	629,000	291,000
Public Safety Tax	200,000	275,000
ARPA Funds	575,000	0
General Internal Service	600,000	25,000
Enterprise Internal Service	60,000	0
Health Support Internal	544,000	556,000
Airport Capital Reserve	29,00	110,000

SECTION 8. The City anticipates assuming the following debt:

General Fund	$1,500,000
Refuse Fund	1,200,000
Sewer Fund	650,000
Water Fund	3,300,000

Airport Fund	700,000
Streets Fund	4,400,000
Total New Debt	$11,750,000

For the purpose of short-term and long-term capital improvement projects and equipment procurement.

SECTION 9. Anticipated payments on current debt (Principal + Interest):

General Fund	$245,333
Refuse Fund	301,471
Water Fund	288,164
Airport Fund	264,792
Streets Fund	243,958
Total Current Debt Payments	$1,343,719

SECTION 10. End of Fiscal Year Debt Balance (Current + New)

General Fund	$3,646,667
Refuse Fund	2,649,180
Sewer Fund	650,000
Water Fund	3,869,061
Airport Fund	2,017,662
Streets Fund	6,821,892
Total End of Year Debt	$19,654,462

SECTION 11. The property tax levied under this Ordinance shall become due and payable, shall become delinquent and shall be subject to penalties, the execution of distress warrants and sale of property levied upon as provided by law.

SECTION 12. The City Clerk is hereby authorized and directed forthwith upon the passage, approval and publication of this Ordinance to forward a certified copy thereof to the County Clerk of Box Butte County, Nebraska.

SECTION 13. This Ordinance shall become effective October 1, 2025.

Roll call vote with the following results:

Voting Aye: Turman, Mashburn, Weisgerber and McGhehey.

Voting Nay: None.

Motion carried.

● The next item on the agenda for Council was the first reading of Ordinance No. 3004 which will authorize the sale of Lots 1, 2, 5, 6, 13, 14, 15, 16, and 17, Block 4; Lot 1, Block 6; Lot 1, Block 7; Lots 1, 11 and 12, Block 5; and Lot 10A, Block 5, a Replat of Lots 9 and 10, all in Replat of Homestead Second Addition and a Portions of Homestead Third Addition, City of Alliance, Box Butte County Nebraska. The following information was provided:

[**ORDINANCE – PURCHASE AGREEMENT FOR LOTS 1, 2, 5, 6, 13, 14, 15, 16, AND 17, BLOCK 4; LOT 1, BLOCK 6; LOT 1, BLOCK 7; LOTS 1, 11 AND 12, BLOCK 5; AND LOT 10A, BLOCK 5, A REPLAT OF LOTS 9 AND 10, ALL IN REPLAT OF HOMESTEAD SECOND ADDITION AND A PORTIONS OF HOMESTEAD THIRD ADDITION**

City Attorney Selzer has prepared an Agreement for Sale of Real Estate for Lots 1, 2, 5, 6, 13, 14, 15, 16, and 17, Block 4; Lot 1, Block 6; Lot 1, Block 7; Lots 1, 11 and 12, Block 5; and Lot 10A, Block 5, a Replat of Lots 9 and 10, all in Replat of Homestead Second Addition and a Portions of Homestead Third Addition, City of Alliance, Box Butte County Nebraska to Terry L. and Juli A. Garton, for the amount of $60,482.90. A rebate of $2,000 per lot is available if a residence is constructed within two years of the purchase date.

Resolution No. 07-23 approved by Council on February 15, 2007 established a Uniform Pricing Schedule for the sale of residential properties held by the City. The proposed Agreement for Sale is based on the prices established in the Resolution.

As with any sale of property by the City of Alliance there is a 30-day remonstrance period as established within State Statues.

RECOMMENDATION: APPROVE ORDINANCE ON FIRST READING AUTHORIZNG THE SALE OF LOTS 1, 2, 5, 6, 13, 14, 15, 16, AND 17, BLOCK 4; LOT 1, BLOCK 6; LOT 1, BLOCK 7; LOTS 1, 11 AND 12, BLOCK 5; AND LOT 10A, BLOCK 5, A REPLAT OF LOTS 9 AND 10, ALL IN REPLAT OF HOMESTEAD SECOND ADDITION AND A PORTIONS OF HOMESTEAD THIRD ADDITION TO TERRY L. AND JULI A. GARTON.]

A motion was made by Councilman Weisgerber, seconded by Councilman Turman to approve the first reading of Ordinance No. 3004. Which follows in its entirety:

Ordinance No. 3004

August 19, 2025

AN ORDINANCE OF THE CITY OF ALLIANCE, NEBRASKA AUTHORIZING THE SALE OF LOTS 1, 2, 5, 6, 13, 14, 15, 16, AND 17, BLOCK 4; LOT 1, BLOCK 6; LOT 1, BLOCK 7; LOTS 1, 11 AND 12, BLOCK 5; AND LOT 10A, BLOCK 5, A REPLAT OF LOTS 9 AND 10, ALL IN REPLAT OF HOMESTEAD SECOND ADDITION AND A PORTIONS OF HOMESTEAD THIRD ADDITION, CITY OF ALLIANCE, BOX BUTTE COUNTY NEBRASKA.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE NEBRASKA:

Section 1. The City of Alliance ("City") owns the following described real estate:

> **Lots 1, 2, 5, 6, 13, 14, 15, 16, and 17, Block 4; Lot 1, Block 6; Lot 1, Block 7; Lots 1, 11 and 12, Block 5; and Lot 10A, Block 5, a Replat of Lots 9 and 10, all in Replat of Homestead Second Addition and a Portions of Homestead Third Addition, City of Alliance, Box Butte County Nebraska (the "Property")**

Section 2. A Real Estate Purchase Contract (the "Contract") has been presented to the City Council relating to the sale of the Property to Terry L. Garton and Juli A. Garton (jointly and severally, Buyer). The terms of the Contract include:

a. The purchase price of the Property is $60,482.90.

b. Closing of the sale is conditional on no remonstrance against the sale being filed according to Neb. Rev. Stat. 16-202. Closing will take place within 30 days after the end of the remonstrance period. At closing, the City will convey the Property to Buyer by special warranty deed.

c. Buyer will pay any fees associated with any loan obtained by Buyer. Buyer and the City will each pay one-half of the closing costs and the cost of a standard owner's title insurance policy. Buyer will pay the costs of any special endorsements to the title insurance policy requested by Buyer or Buyer's lender. Buyer will pay the cost of recording the special warranty deed. This transaction is exempt from documentary stamp tax. Each party will pay its own attorney's fees. The Property is currently exempt from real estate taxes. Buyer is responsible for all real estate taxes for the Property due after closing.

d. Buyer will accept the Property in an "as is" condition, with all faults.

e. Buyer will receive a refund of $2,000.00 for each residence built on the Property for which Buyer has obtained a certificate of occupancy within 2 years after the date of closing.

f. Other standard terms and conditions.

Section 3: The City Council approves the terms of the Contract. The City shall convey the Property

to Buyer according to the terms set forth above, and other terms and conditions set forth in the Contract. The Mayor is authorized to execute the Contract and any documents required to close the transaction set forth in the Contract on behalf of the City, including without limitation the special warranty deed, closing statement, and other documents required by the closing agent.

Section 4. The Clerk shall, immediately after the passage and publication of this Ordinance, publish notice of the sale and its terms for three consecutive weeks in the Alliance Times Herald.

SECTION 5. This ordinance shall be in full force and effect from and after its approval, passage, and publication according to law

Roll call vote with the following results:

Voting Aye: Mashburn, Weisgerber, Turman and McGhehey.

Voting Nay: None.

Motion carried.

- The next item on the agenda for Council was to accept the resignation of Rick Turman from the Planning Commission Board.

A motion was made by Mayor McGhehey, seconded by Vice Mayor Mashburn to accept the resignation of Rick Turman from the Planning Commission Board.

Roll call vote with the following results:

Voting Aye: Weisgerber, Turman, Mashburn and McGhehey.

Voting Nay: None.

Motion carried.

The Alliance City Council adjourned the August 19, 2025 City Council Meeting at 7:42 p.m.

_____

John McGhehey, Mayor

(SEAL)

_____

Ammie L. Bedient, City Clerk

Complete minutes of the Alliance City Council may be viewed by the public during regular work hours at the City Clerk's Office, 324 Laramie Avenue, Alliance, Nebraska

PAYROLL COSTS TO BE REPORTED TO COUNCIL

PAY DATE: **8/22/2025**

GROSS PAYROLL $ 257,562.89

(GET FROM SINGLE LINE SUMMARY REPORT)

EMPLOYER COSTS

(GET FROM BENEFITS REGISTER REPORT)

FICA	$ 15,024.90	
MEDICARE	$ 3,774.48	
POLICE PENSION - PRINCIPAL	$ 2,534.18	
FIRE PENSION - PRINCIPAL	$ 2,433.33	
GENERAL PENSION - PRINCIPAL	$ 8,211.51	
MISSION SQUARE PENSION	$ 327.89	
H S A SANDHILLS STATE BANK	$ 0.00	
HEALTH/LIFE INSURANCE - HEALTH FUND	$ 0.00	
TOTAL BENEFITS		$ 32,306.29

TOTAL PAYROLL COSTS **$ 289,869.18**

CITY CLERK - AMMIE BEDIENT

$ 271,212.00	Total
-$ 2,433.33	FIRER
-$ 4,754.46	GENER
-$ 3,457.05	OPTER
-$ 2,534.18	POLER
-$ 327.89	CIER
-$ 142.20	VEHIC
$ 257,562.89	

	HSA
$ 15,024.90	FICA (SS)
$ 3,774.48	MEDICARE
	1ST PAYROLL

Report Criteria:
Invoices with totals above $0 included.
Paid and unpaid invoices included.

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Segment Department / Invoice Date	Net Invoice Amount	Date Paid
General Fund					
01-0000-23321 Sales Tax Payable	General Fund				
NE DEPT OF REVENUE - SALES	SALES & USE TAX - ADMIN	JULY-25	08/18/2025	16.41	08/19/2025
01-0000-23321 Sales Tax Payable	General Fund				
NE DEPT OF REVENUE - SALES	SALES & USE TAX - POOL	JULY-25	08/18/2025	853.59	08/19/2025
01-0000-23321 Sales Tax Payable	General Fund				
NE DEPT OF REVENUE - SALES	SALES & USE TAX - CARHENGE	JULY-25	08/18/2025	1,434.53	08/19/2025
Total :				2,304.53	
Total :				2,304.53	
01-10-10-42-294 Conferences, Cont Education	General Fund	City Council	City Council		
HEARTLAND EXPRESSWAY FUND	LUNCHEON	2025 ANNUAL	08/18/2025	30.00	08/19/2025
Total City Council:				30.00	
Total City Council:				30.00	
01-11-11-42-294 Conferences, Cont Education	General Fund	City Administration	City Administration		
HEARTLAND EXPRESSWAY FUND	LUNCHEON	2025 ANNUAL	08/18/2025	30.00	08/19/2025
01-11-11-44-421 Membership Dues	General Fund	City Administration	City Administration		
NATIONAL LEAGUE OF CITIES	MEMBERSHIP RENEWAL	193928	08/07/2025	1,314.00	
01-11-11-44-451 Telephone Line Expense	General Fund	City Administration	City Administration		
ALLO COMMUNICATIONS LLC	516	757666	08/24/2025	.11	
01-11-11-44-451 Telephone Line Expense	General Fund	City Administration	City Administration		
ALLO COMMUNICATIONS LLC	308-762-5400 CITY MANAGER	757666	08/24/2025	42.17	
01-11-11-45-511 Office Supplies	General Fund	City Administration	City Administration		
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0129327-001	08/21/2025	29.51	
01-11-11-45-526 Other Supplies	General Fund	City Administration	City Administration		
STEPH'S STUDIO, INC.	DIGITAL HEAD & SHLDER BUS SES	206421895	08/15/2025	89.00	
Total City Administration:				1,504.79	
Total City Administration:				1,504.79	
01-31-31-44-441 Electricity	General Fund	Police Administration	Police Department		
COA UTILITIES	ELECTRIC	UTILITIES 8/19	08/19/2025	106.72	08/19/2025
01-31-31-44-442 Water-Sewer	General Fund	Police Administration	Police Department		
COA UTILITIES	WATER / SEWER	UTILITIES 8/19	08/19/2025	36.91	08/19/2025
01-31-31-44-443 Refuse	General Fund	Police Administration	Police Department		
COA UTILITIES	REFUSE	UTILITIES 8/19	08/19/2025	25.36	08/19/2025
01-31-31-44-444 Natural Gas	General Fund	Police Administration	Police Department		
BLACK HILLS ENERGY	8845 9631 60	757667	08/04/2025	29.25	
Total Police Administration:				198.24	
01-31-32-43-341 Medical Services	General Fund	Police Operations	Police Department		
BOX BUTTE GENERAL HOSPITAL	PRE EMPLOYMENT TESTING	60	07/25/2025	246.93	
01-31-32-43-374 Investigators Expense	General Fund	Police Operations	Police Department		
BOUND TREE MEDICAL, LLC	Gloves	85878779	08/12/2025	499.65	
01-31-32-43-374 Investigators Expense	General Fund	Police Operations	Police Department		
BOX BUTTE COUNTY COURT	TR 25 469 TROLLINGER	757664	08/12/2025	17.00	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department / Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
01-31-32-43-374 Investigators Expense	General Fund	Police Operations	Police Department			
BOX BUTTE COUNTY COURT	CR 25 168 HEINZ		757664	08/12/2025	17.00	
01-31-32-44-441 Electricity	General Fund	Police Operations	Police Department			
COA UTILITIES	ELECTRIC		UTILITIES 9/2/	08/25/2025	27.50	
01-31-32-44-464 PMCNTSVC-Vehicle Repair	General Fund	Police Operations	Police Department			
ALLIANCE MOTORS UNLIMITED, IN	IMPOUND TOW		72515	08/21/2025	175.00	
01-31-32-44-486 NRCNTSVC-Veh, Equip, Tire Rep	General Fund	Police Operations	Police Department			
RED BEARD GARAGE	TOWING FEE		12586	08/18/2025	225.00	
01-31-32-44-486 NRCNTSVC-Veh, Equip, Tire Rep	General Fund	Police Operations	Police Department			
PRESSURE PALACE	CARWASHES		48	08/12/2025	394.83	
01-31-32-45-531 Uniforms	General Fund	Police Operations	Police Department			
GALLS LLC	SAFETY WANDS		032280180	08/19/2025	188.19	
01-31-32-45-531 Uniforms	General Fund	Police Operations	Police Department			
ENTENMANN-ROVIN CO	ALLIANCE 154 PC DOME BADGE		0189973-IN	08/07/2025	146.25	
01-31-32-45-544 Small Tools, Equipment	General Fund	Police Operations	Police Department			
FARM PLAN	CABLE TIES/LUBRICATING OIL/BAN		51480430	08/22/2025	28.65	
01-31-32-45-544 Small Tools, Equipment	General Fund	Police Operations	Police Department			
AMAZON CAPITAL SERVICES	WIRELESS MOUSE JIGGLER		1V9Q-N3N7-Y	08/25/2025	82.99	
01-31-32-45-563 Cleaning Supplies	General Fund	Police Operations	Police Department			
IDEAL LINEN INC	TOWELS/MOPS		11283538	08/12/2025	36.78	
Total Police Operations:					2,085.77	
01-31-33-44-452 Long Distance Expense	General Fund	Police Support Services	Police Department			
AS CENTRAL SERVICES	TELECOMMUNICATIONS CHARGES		1490412	08/15/2025	60.00	
01-31-33-44-452 Long Distance Expense	General Fund	Police Support Services	Police Department			
AS CENTRAL SERVICES	TELECOMMUNICATIONS CHARGES		1491866	08/21/2025	537.60	
01-31-33-44-452 Long Distance Expense	General Fund	Police Support Services	Police Department			
QWEST - PHOENIX	91388248		748646979	08/16/2025	499.49	
01-31-33-44-452 Long Distance Expense	General Fund	Police Support Services	Police Department			
QWEST - PHOENIX	65908409		748779491	08/20/2025	96.44	
Total Police Support Services:					1,193.53	
01-31-34-44-441 Electricity	General Fund	Animal Control	Police Department			
COA UTILITIES	ELECTRIC		UTILITIES 9/2/	08/25/2025	222.79	
01-31-34-44-442 Water-Sewer	General Fund	Animal Control	Police Department			
COA UTILITIES	WATER / SEWER		UTILITIES 9/2/	08/25/2025	14.05	
01-31-34-44-443 Refuse	General Fund	Animal Control	Police Department			
COA UTILITIES	REFUSE		UTILITIES 9/2/	08/25/2025	25.36	
01-31-34-44-451 Telephone Line Expense	General Fund	Animal Control	Police Department			
ALLO COMMUNICATIONS LLC	308-762-1761 ANIMAL SHELTER		757666	08/24/2025	37.26	
01-31-34-44-457 Internet Operating Expense	General Fund	Animal Control	Police Department			
ALLO COMMUNICATIONS LLC	123-761-2506 INTERNET ANIMAL SH		757666	08/24/2025	54.00	
Total Animal Control:					353.46	
Total Police Department:					3,831.00	
01-37-37-42-238 Vol Firefighter Life Ins	General Fund	Firefighting	Fire Department			
VFIS BENEFITS DIVISION	BASIC COVERAGE		399502130	07/02/2025	380.00	
01-37-37-42-238 Vol Firefighter Life Ins	General Fund	Firefighting	Fire Department			
VFIS BENEFITS DIVISION	BASIC COVERAGE		399503130	08/02/2025	380.00	
01-37-37-44-441 Electricity	General Fund	Firefighting	Fire Department			
COA UTILITIES	ELECTRIC		UTILITIES 9/2/	08/25/2025	664.89	
01-37-37-44-442 Water-Sewer	General Fund	Firefighting	Fire Department			
COA UTILITIES	WATER / SEWER		UTILITIES 9/2/	08/25/2025	41.97	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Segment Department / Invoice Date	Net Invoice Amount	Date Paid
01-37-37-44-443 Refuse	General Fund	Firefighting	Fire Department		
COA UTILITIES	REFUSE	UTILITIES 9/2/	08/25/2025	19.02	
01-37-37-44-444 Natural Gas	General Fund	Firefighting	Fire Department		
BLACK HILLS ENERGY	2290 8652 37	757667	08/04/2025	67.07	
01-37-37-44-451 Telephone Line Expense	General Fund	Firefighting	Fire Department		
ALLO COMMUNICATIONS LLC	308-762-2151 FIRE HALL	757666	08/24/2025	81.87	
01-37-37-45-556 Parts-Vehicle, Mach, Equip	General Fund	Firefighting	Fire Department		
DANKO EMERGENCY EQUIPMENT	ENGINE 331 PRIMER	142899	08/12/2025	990.28	
Total Firefighting:				2,625.10	
01-37-38-45-521 Medical Supplies	General Fund	Ambulance	Fire Department		
BOX BUTTE GENERAL HOSPITAL	MEDICAL SUPPLIES	757660	08/21/2025	100.50	
01-37-38-45-521 Medical Supplies	General Fund	Ambulance	Fire Department		
LIFE-ASSIST INC	MEDICAL SUPPLIES	1629573	08/19/2025	335.84	
Total Ambulance:				436.34	
Total Fire Department:				3,061.44	
01-41-44-44-441 Electricty - Facility Maint	General Fund	Facility Maintenance	Public Works		
COA UTILITIES	ELECTRIC	UTILITIES 9/2/	08/25/2025	60.90	
01-41-44-44-444 Natural Gas - Facility Maint	General Fund	Facility Maintenance	Public Works		
BLACK HILLS ENERGY	8514 7540 93	757667	08/04/2025	47.39	
Total Facility Maintenance:				108.29	
01-41-46-43-373 Contract Custodial Services	General Fund	Municipal Building	Public Works		
IDEAL LINEN INC	MOPS/MATS	11285452	08/26/2025	198.15	
01-41-46-43-373 Contract Custodial Services	General Fund	Municipal Building	Public Works		
MELISA BRASS	JANITORIAL SERVICES	603240	08/23/2025	3,326.67	
01-41-46-44-441 Electricity	General Fund	Municipal Building	Public Works		
COA UTILITIES	ELECTRIC	UTILITIES 9/2/	08/25/2025	1,177.78	
01-41-46-44-442 Water-Sewer	General Fund	Municipal Building	Public Works		
COA UTILITIES	WATER / SEWER	UTILITIES 9/2/	08/25/2025	19.32	
01-41-46-44-443 Refuse	General Fund	Municipal Building	Public Works		
COA UTILITIES	REFUSE	UTILITIES 9/2/	08/25/2025	25.36	
01-41-46-44-444 Natural Gas	General Fund	Municipal Building	Public Works		
BLACK HILLS ENERGY	8314 2036 34	757667	08/04/2025	96.72	
01-41-46-44-451 Telephone Line Expense	General Fund	Municipal Building	Public Works		
ALLO COMMUNICATIONS LLC	308-762-5400 MUNICIPAL BUILDING	757666	08/24/2025	12.05	
Total Municipal Building:				4,856.05	
Total Public Works:				4,964.34	
01-61-60-44-451 Telephone Line Expense	General Fund	Community Development	Community Develop		
ALLO COMMUNICATIONS LLC	308-762-5400 BUILDING AND ZONIN	757666	08/24/2025	18.07	
01-61-60-45-526 Other Supplies	General Fund	Community Development	Community Develop		
NEBRASKA TOTAL OFFICE	NAME PLATE	0129278-001	08/11/2025	21.85	
Total Community Development:				39.92	
Total Community Development:				39.92	
01-71-71-43-371 Contract Grounds Maintenance	General Fund	Parks	Cultural and Leisure		
ALL SEASONS LANDSCAPING LLC	LANDSCAPE MAINTENANCE	757663	07/28/2025	3,500.00	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
01-71-71-44-441 Electricity	General Fund	Parks	Cultural and Leisure				
COA UTILITIES	ELECTRIC			UTILITIES 9/2/	08/25/2025	1,522.86	
01-71-71-44-441 Electricity	General Fund	Parks	Cultural and Leisure				
COA UTILITIES	ELECTRIC			UTILITIES 8/19	08/19/2025	1,489.24	08/19/2025
01-71-71-44-442 Water-Sewer	General Fund	Parks	Cultural and Leisure				
COA UTILITIES	WATER / SEWER			UTILITIES 9/2/	08/25/2025	5,350.44	
01-71-71-44-442 Water-Sewer	General Fund	Parks	Cultural and Leisure				
COA UTILITIES	WATER / SEWER			UTILITIES 8/19	08/19/2025	5,531.52	08/19/2025
01-71-71-44-443 Refuse	General Fund	Parks	Cultural and Leisure				
COA UTILITIES	REFUSE			UTILITIES 8/19	08/19/2025	252.22	08/19/2025
01-71-71-44-443 Refuse	General Fund	Parks	Cultural and Leisure				
COA UTILITIES	REFUSE			UTILITIES 9/2/	08/25/2025	190.67	
01-71-71-44-444 Natural Gas	General Fund	Parks	Cultural and Leisure				
BLACK HILLS ENERGY	4303 0966 09			757667	08/04/2025	48.70	
01-71-71-44-444 Natural Gas	General Fund	Parks	Cultural and Leisure				
BLACK HILLS ENERGY	8316 6747 88			757667	08/04/2025	81.46	
01-71-71-44-444 Natural Gas	General Fund	Parks	Cultural and Leisure				
BLACK HILLS ENERGY	1529 6736 12			757667	08/04/2025	47.39	
01-71-71-44-444 Natural Gas	General Fund	Parks	Cultural and Leisure				
BLACK HILLS ENERGY	8650 1637 80			757667	08/04/2025	47.39	
01-71-71-44-486 NRCNTSVC-Veh, Equip, Tire Rep	General Fund	Parks	Cultural and Leisure				
KAISER TIRE	TIRE REPAIR			20067	08/01/2025	20.00	
01-71-71-44-489 NRCNTSVC-Other Mach, Equip	General Fund	Parks	Cultural and Leisure				
JESKE LAWN SPRINKLERS	REPAIR OF SPRINKLERS			8789	08/19/2025	952.00	
01-71-71-44-495 NRCNTSVC-Lawns, Grounds	General Fund	Parks	Cultural and Leisure				
FLANNEL BROTHERS	SPRAY TREES BY OVERPASS			3396	08/21/2025	1,805.00	
01-71-71-45-534 Safety Commodities	General Fund	Parks	Cultural and Leisure				
CARTER'S HOME HARDWARE & AP	WATER LOGOS			30069/1	08/22/2025	59.50	
01-71-71-45-544 Small Tools, Equipment	General Fund	Parks	Cultural and Leisure				
FARM PLAN	TRIMMER LINE			51477183	08/13/2025	71.97	
01-71-71-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	General Fund	Parks	Cultural and Leisure				
WESTCO	BULK FUEL			U3325773	08/14/2025	834.96	
01-71-71-45-556 Parts-Vehicle, Mach, Equip	General Fund	Parks	Cultural and Leisure				
FARM PLAN	PARTS			51479988	08/20/2025	29.04	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks	Cultural and Leisure				
FARM PLAN	NUTS AND BOLTS			51477716	08/14/2025	37.55	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks	Cultural and Leisure				
FARM PLAN	BUILDING MAINTENANCE			51457393	06/25/2025	83.88	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks	Cultural and Leisure				
FARM PLAN	BUILDING MAINTENANCE			51477716	08/14/2025	59.14	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks	Cultural and Leisure				
FARM PLAN	BUILDING MAINTENANCE			51477716	08/14/2025	16.12	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks	Cultural and Leisure				
CARTER'S HOME HARDWARE & AP	BUILDING MAINTENANCE			29968/1	08/13/2025	69.98	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks	Cultural and Leisure				
CARTER'S HOME HARDWARE & AP	BUILDING MAINTENANCE			29929/1	08/11/2025	19.96	
01-71-71-45-563 Cleaning Supplies	General Fund	Parks	Cultural and Leisure				
IDEAL LINEN INC	CUSTODIAL SUPPLIES			11284976	08/21/2025	44.32	
01-71-71-45-563 Cleaning Supplies	General Fund	Parks	Cultural and Leisure				
IDEAL LINEN INC	BRUSH BOWL			501477	08/11/2025	24.96	
01-71-71-45-571 Seed, Sod	General Fund	Parks	Cultural and Leisure				
JIRDON AGRI CHEMICALS INC	GRASS SEED			82-36390	08/19/2025	3,074.00	
01-71-71-46-675 Irrigation Material	General Fund	Parks	Cultural and Leisure				
BERNIES ACE HARDWARE	IRRIGATION MATERIALS			323999	08/21/2025	22.34	
01-71-71-46-675 Irrigation Material	General Fund	Parks	Cultural and Leisure				
BERNIES ACE HARDWARE	IRRIGATION MATERIALS			323313	08/08/2025	18.32	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department / Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
01-71-71-46-675 Irrigation Material	General Fund	Parks	Cultural and Leisure			
BERNIES ACE HARDWARE	IRRIGATION MATERIALS		323770	08/18/2025	10.77	
01-71-71-46-675 Irrigation Material	General Fund	Parks	Cultural and Leisure			
BERNIES ACE HARDWARE	IRRIGATION MATERIALS		324004	08/21/2025	1.59	
Total Parks:					25,317.29	
01-71-72-43-373 Contract Custodial Services	General Fund	Senior Center	Cultural and Leisure			
LINDA L MUNDT	CUSTODIAL SERVICES		1124	07/31/2025	135.00	
01-71-72-44-441 Electricity	General Fund	Senior Center	Cultural and Leisure			
COA UTILITIES	ELECTRIC		UTILITIES 8/19	08/19/2025	452.84	08/19/2025
01-71-72-44-442 Water-Sewer	General Fund	Senior Center	Cultural and Leisure			
COA UTILITIES	WATER / SEWER		UTILITIES 8/19	08/19/2025	121.67	08/19/2025
01-71-72-44-443 Refuse	General Fund	Senior Center	Cultural and Leisure			
COA UTILITIES	REFUSE		UTILITIES 8/19	08/19/2025	25.36	08/19/2025
01-71-72-44-444 Natural Gas	General Fund	Senior Center	Cultural and Leisure			
BLACK HILLS ENERGY	8177 7736 40		757667	08/04/2025	97.46	
01-71-72-44-451 Telephone Line Expense	General Fund	Senior Center	Cultural and Leisure			
ALLO COMMUNICATIONS LLC	308-762-1293 SENIOR SERVICES		757666	08/24/2025	17.47	
01-71-72-44-457 Internet Operating Expense	General Fund	Senior Center	Cultural and Leisure			
ALLO COMMUNICATIONS LLC	123-762-0099 INTERNET SENIOR C		757666	08/24/2025	104.00	
01-71-72-44-483 NRCNTSVC-Building Public Wrks	General Fund	Senior Center	Cultural and Leisure			
JACK'S REFRIGERATION INC	REPAIR COOLING SYSTEM		68784	08/14/2025	154.36	
01-71-72-44-483 NRCNTSVC-Building Public Wrks	General Fund	Senior Center	Cultural and Leisure			
PRESTO-X	PEST CONTROL		78482345	06/18/2025	58.30	
01-71-72-45-561 Bldg Maintenance Material	General Fund	Senior Center	Cultural and Leisure			
BERNIES ACE HARDWARE	BUILDING MAINTENANCE		323223	08/07/2025	23.98	
Total Senior Center:					1,190.44	
01-71-74-44-441 Electricity	General Fund	Cemetery	Cultural and Leisure			
COA UTILITIES	ELECTRIC		UTILITIES 8/19	08/19/2025	1,324.54	08/19/2025
01-71-74-45-526 Other Supplies	General Fund	Cemetery	Cultural and Leisure			
BERNIES ACE HARDWARE	OTHER SUPPLIES		323966	08/21/2025	93.97	
01-71-74-45-526 Other Supplies	General Fund	Cemetery	Cultural and Leisure			
FARM PLAN	OTHER SUPPLIES		51473944	08/04/2025	89.98	
01-71-74-45-544 Small Tools, Equipment	General Fund	Cemetery	Cultural and Leisure			
BERNIES ACE HARDWARE	sHOVEL AND SPADE		323898	08/20/2025	208.92	
01-71-74-45-556 Parts-Vehicle, Mach, Equip	General Fund	Cemetery	Cultural and Leisure			
ALLIANCE TRACTOR & IMPLEMENT	DECK BELT		16769	08/21/2025	114.45	
01-71-74-45-556 Parts-Vehicle, Mach, Equip	General Fund	Cemetery	Cultural and Leisure			
NORTHWEST PIPE FITTINGS INC	SOLENOID		289873	08/08/2025	111.57	
01-71-74-45-556 Parts-Vehicle, Mach, Equip	General Fund	Cemetery	Cultural and Leisure			
DARREN'S CARQUEST AUTO PART	BATTERY		2723-518271	08/15/2025	11.99	
01-71-74-45-556 Parts-Vehicle, Mach, Equip	General Fund	Cemetery	Cultural and Leisure			
DARREN'S CARQUEST AUTO PART	BATTERY		2723-518574	08/20/2025	51.56	
01-71-74-45-556 Parts-Vehicle, Mach, Equip	General Fund	Cemetery	Cultural and Leisure			
DARREN'S CARQUEST AUTO PART	BATTERY		2723-517985	08/12/2025	66.87	
01-71-74-45-574 Misc Grounds Maintenance	General Fund	Cemetery	Cultural and Leisure			
JESKE LAWN SPRINKLERS	PULL WIRE AND REPLACE HEAD		8983	08/11/2025	2,100.00	
01-71-74-45-576 Herbicides, Pesticides	General Fund	Cemetery	Cultural and Leisure			
JIRDON AGRI CHEMICALS INC	HERBICIDE		82-36346	08/19/2025	3,785.78	
Total Cemetery:					7,959.63	
01-71-75-44-441 Electricity	General Fund	Swimming Pool	Cultural and Leisure			
COA UTILITIES	ELECTRIC		UTILITIES 8/19	08/19/2025	3,236.46	08/19/2025

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Segment Department / Invoice Date	Net Invoice Amount	Date Paid
01-71-75-44-442 Water-Sewer	General Fund	Swimming Pool	Cultural and Leisure		
COA UTILITIES	WATER / SEWER	UTILITIES 8/19	08/19/2025	575.91	08/19/2025
01-71-75-44-443 Refuse	General Fund	Swimming Pool	Cultural and Leisure		
COA UTILITIES	REFUSE	UTILITIES 8/19	08/19/2025	126.11	08/19/2025
01-71-75-44-444 Natural Gas	General Fund	Swimming Pool	Cultural and Leisure		
BLACK HILLS ENERGY	4332 1963 21	757667	08/04/2025	2,067.68	
01-71-75-45-511 Office Supplies	General Fund	Swimming Pool	Cultural and Leisure		
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0129173-001	07/28/2025	13.18	
01-71-75-46-624 Other Chemicals	General Fund	Swimming Pool	Cultural and Leisure		
HAWKINS INC	CHEMICALS FOR POOL	7162454	08/08/2025	153.50	
01-71-75-46-625 Concession Supplies	General Fund	Swimming Pool	Cultural and Leisure		
GROCERY KART INC	WATER, KOOL POPS,POPCORN OIL	2674	08/05/2025	33.85	
01-71-75-46-625 Concession Supplies	General Fund	Swimming Pool	Cultural and Leisure		
GROCERY KART INC	KOOL POPS/PICKLES	1006	07/25/2025	75.84	
Total Swimming Pool:				6,282.53	
01-71-76-44-441 Electricity	General Fund	Knight Museum	Cultural and Leisure		
COA UTILITIES	ELECTRIC	UTILITIES 8/19	08/19/2025	2,872.73	08/19/2025
01-71-76-44-442 Water-Sewer	General Fund	Knight Museum	Cultural and Leisure		
COA UTILITIES	WATER / SEWER	UTILITIES 8/19	08/19/2025	11.42	08/19/2025
01-71-76-44-443 Refuse	General Fund	Knight Museum	Cultural and Leisure		
COA UTILITIES	REFUSE	UTILITIES 8/19	08/19/2025	126.11	08/19/2025
01-71-76-44-451 Telephone Line Expense	General Fund	Knight Museum	Cultural and Leisure		
ALLO COMMUNICATIONS LLC	308-761-1169 KNIGHT MUSEUM	757666	08/24/2025	69.88	
01-71-76-45-563 Cleaning Supplies	General Fund	Knight Museum	Cultural and Leisure		
IDEAL LINEN INC	CUSTODIAL SUPPLIES	11284987	08/21/2025	36.10	
Total Knight Museum:				3,116.24	
01-71-77-44-441 Electricity	General Fund	Library	Cultural and Leisure		
COA UTILITIES	ELECTRIC	UTILITIES 8/19	08/19/2025	7,128.25	08/19/2025
01-71-77-44-442 Water-Sewer	General Fund	Library	Cultural and Leisure		
COA UTILITIES	WATER / SEWER	UTILITIES 8/19	08/19/2025	671.06	08/19/2025
01-71-77-44-443 Refuse	General Fund	Library	Cultural and Leisure		
COA UTILITIES	REFUSE	UTILITIES 8/19	08/19/2025	252.22	08/19/2025
01-71-77-44-444 Natural Gas	General Fund	Library	Cultural and Leisure		
BLACK HILLS ENERGY	8075 2560 61	757667	08/04/2025	1,640.28	
01-71-77-44-451 Telephone Line Expense	General Fund	Library	Cultural and Leisure		
ALLO COMMUNICATIONS LLC	308-761-5003 LIBRARY	757666	08/24/2025	34.94	
Total Library:				9,726.75	
01-71-78-44-441 Electricity	General Fund	Sallows Museum	Cultural and Leisure		
COA UTILITIES	ELECTRIC	UTILITIES 8/19	08/19/2025	143.18	08/19/2025
01-71-78-44-442 Water-Sewer	General Fund	Sallows Museum	Cultural and Leisure		
COA UTILITIES	WATER / SEWER	UTILITIES 8/19	08/19/2025	3.52	08/19/2025
Total Sallows Museum:				146.70	
Total Cultural and Leisure Services:				53,739.58	
01-79-79-44-433 Other Advertising Services	General Fund	Marketing	Culture and Leisure		
EAGLE COMMUNICATIONS INC	RADIO ADVERTISING	MCC-1250752	07/31/2025	705.00	
Total Marketing:				705.00	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Segment Department / Invoice Date	Net Invoice Amount	Date Paid
01-79-80-44-441 Electricity	General Fund	Carhenge	Culture and Leisure		
PREMA	ELECTRICITY	757662	08/01/2025	216.08	
01-79-80-44-479 CNTSCV-Other	General Fund	Carhenge	Culture and Leisure		
TRITLE PLUMBING INC	PORTAJOHN	32149	08/15/2025	170.00	
01-79-80-46-626 Inventory Costs	General Fund	Carhenge	Culture and Leisure		
PEPSI COLA OF WESTERN NEBRA	CONCESSIONS	5100167947	07/24/2025	226.25	
01-79-80-46-626 Inventory Costs	General Fund	Carhenge	Culture and Leisure		
PEPSI COLA OF WESTERN NEBRA	CONCESSIONS	5100166242	06/26/2025	174.25	
01-79-80-46-626 Inventory Costs	General Fund	Carhenge	Culture and Leisure		
PEPSI COLA OF WESTERN NEBRA	CONCESSIONS	5100169244	08/14/2025	146.85	
01-79-80-46-626 Inventory Costs	General Fund	Carhenge	Culture and Leisure		
FRITO-LAY SALES LP	CONCESSIONS	75911381	08/13/2025	51.05	
Total Carhenge:				984.48	
Total Culture and Leisure Services:				1,689.48	
Total General Fund:				71,165.08	
Electric Fund					
05-0000-07710 Merchandise Inventory	Electric Fund				
BORDER STATES ELECTRIC SUPPL	Conduit Guard PVC 3" PGU-310	930967260	08/20/2025	27.48	
05-0000-07710 Merchandise Inventory	Electric Fund				
CRESCENT ELECTRIC SUPPLY CO.	F32T8/SP41/ECO GE FLUOR LAMP	S513427216.0	07/24/2025	120.45	
05-0000-07710 Merchandise Inventory	Electric Fund				
DUTTON-LAINSON COMPANY	Anchor Shackle JOS-2742	914791-2	07/21/2025	18.34	
05-0000-07710 Merchandise Inventory	Electric Fund				
IDEAL LINEN INC	INVENTORY CLEANING SUPPLIES	501477	08/11/2025	1,111.74	
05-0000-07710 Merchandise Inventory	Electric Fund				
STUART C. IRBY CO	REPAIR #2 ELBOW 167ELR-6689-52	S014317501.0	08/14/2025	2,086.50	
05-0000-07710 Merchandise Inventory	Electric Fund				
STUART C. IRBY CO	Salisbury Bushing Cap #21317	S014342146.0	08/14/2025	365.94	
05-0000-07710 Merchandise Inventory	Electric Fund				
STUART C. IRBY CO	TRANSFORMER BSMTS PAD 69 X	S014336589.0	08/14/2025	2,228.28	
05-0000-07710 Merchandise Inventory	Electric Fund				
STUART C. IRBY CO	Cutout, 100A Combo Polymer w/10kv	S014291549.0	08/14/2025	174.41	
05-0000-07710 Merchandise Inventory	Electric Fund				
STUART C. IRBY CO	3/8" Stinger Cover	S014342146.0	08/12/2025	481.50	
05-0000-07710 Merchandise Inventory	Electric Fund				
WESCO DISTRIBUTION INC	Lug Alcon T4G4-500	620004	08/15/2025	281.47	
05-0000-07710 Merchandise Inventory	Electric Fund				
WESCO DISTRIBUTION INC	PDMT 15 KVA 120/240 1 PH	622713	08/21/2025	6,021.96	
05-0000-07710 Merchandise Inventory	Electric Fund				
WESCO DISTRIBUTION INC	Lug Alcon T4G4-500	607793	07/24/2025	216.48	
05-0000-07710 Merchandise Inventory	Electric Fund				
WESCO DISTRIBUTION INC	TRANS 15 KVA 277/480 CONV	622712	08/21/2025	17,783.40	
05-0000-07710 Merchandise Inventory	Electric Fund				
WESCO DISTRIBUTION INC	Tie Wraplock WTF0219 266.8	619400	08/14/2025	593.32	
05-0000-07710 Merchandise Inventory	Electric Fund				
WESCO DISTRIBUTION INC	3M Mounting Bracket MB-4	620624	08/18/2025	767.19	
05-0000-07710 Merchandise Inventory	Electric Fund				
WESCO DISTRIBUTION INC	GUY GUARD COVER 70-7Y Yellow	620004	08/15/2025	289.40	
05-0000-07710 Merchandise Inventory	Electric Fund				
WESCO DISTRIBUTION INC	3M Mounting Bracket MB-4	620004	08/15/2025	255.71	
05-0000-07710 Merchandise Inventory	Electric Fund				
WESCO DISTRIBUTION INC	PDMNT 10 KVA 120/240 1 PH	622713	08/21/2025	5,902.12	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
05-0000-07710 Merchandise Inventory	Electric Fund						
WESCO DISTRIBUTION INC	Lug Alcon T4G4-500			623302	08/22/2025	281.41	
05-0000-07710 Merchandise Inventory	Electric Fund						
WESCO DISTRIBUTION INC	Stem Connector 3M-SC0010			620625	08/18/2025	241.39	
05-0000-07710 Merchandise Inventory	Electric Fund						
T & R ELECTRICAL SUPPLY CO INC	SINGLE PHASE POLE MOUNTS			184056	08/16/2025	5,443.77	
05-0000-23321 Sales Tax Payable	Electric Fund						
NE DEPT OF REVENUE - SALES	SALES & USE TAX - ELEC			JULY-25	08/18/2025	60,579.17	08/19/2025
Total :						105,271.43	
Total :						105,271.43	
05-51-50-44-441 Electricity	Electric Fund	Administration			Utility Superintenden		
COA UTILITIES	ELECTRIC			UTILITIES 9/2/	08/25/2025	308.26	
05-51-50-44-442 Water-Sewer	Electric Fund	Administration			Utility Superintenden		
COA UTILITIES	WATER / SEWER			UTILITIES 9/2/	08/25/2025	7.17	
05-51-50-44-444 Natural Gas	Electric Fund	Administration			Utility Superintenden		
BLACK HILLS ENERGY	7098 7521 63			757667	08/04/2025	96.48	
05-51-50-59-915 Capital Outlay-Buildings	Electric Fund	Administration			Utility Superintenden		
BURNS & MCDONNELL ENGINEERI	PROFESSIONAL ENGINEERING FO			187983-1	08/15/2025	5,170.00	
Total Administration:						5,581.91	
05-51-52-46-658 Substation-Maintenance	Electric Fund	Transmission			Utility Superintenden		
BLOEDORN LUMBER - ALLIANCE	FURNANCE FILTERS/WET DRY VAC			8937789	08/12/2025	65.45	
05-51-52-46-658 Substation-Maintenance	Electric Fund	Transmission			Utility Superintenden		
BLOEDORN LUMBER - ALLIANCE	SCREEN DOOR			8940439	08/13/2025	148.47	
05-51-52-46-658 Substation-Maintenance	Electric Fund	Transmission			Utility Superintenden		
BLOEDORN LUMBER - ALLIANCE	PIPE CLAMS/TOGGLE BOLTS			8953392	08/20/2025	16.62	
05-51-52-46-658 Substation-Maintenance	Electric Fund	Transmission			Utility Superintenden		
CROSS CANYON ENGINEERING LL	engineering services			4756	08/11/2025	7,796.25	
05-51-52-46-691 Purchased Power-WAPA	Electric Fund	Transmission			Utility Superintenden		
MEAN	Purchased Power-WAPA			309707	08/15/2025	93,669.88	
05-51-52-46-692 Purchased Power-Mean	Electric Fund	Transmission			Utility Superintenden		
MEAN	Purchased Power-MEAN			309707	08/15/2025	397,782.39	
05-51-52-46-692 Purchased Power-Mean	Electric Fund	Transmission			Utility Superintenden		
MEAN	Purchased Power-MEAN			309707	08/15/2025	391,810.92	
05-51-52-46-693 Purchased Power-Wind Gen	Electric Fund	Transmission			Utility Superintenden		
MEAN	Purchased Power-WIND			309707	08/15/2025	19,619.60	
Total Transmission:						910,909.58	
05-51-53-44-423 Database Subscriptions	Electric Fund	Urban Distribution			Utility Superintenden		
LANDIS+GYR TECHNOLOGY INC	SAAS FEE			90416251	08/18/2025	736.92	
05-51-53-44-423 Database Subscriptions	Electric Fund	Urban Distribution			Utility Superintenden		
LANDIS+GYR TECHNOLOGY INC	MONTHLY FLAT FEE			90415586	08/13/2025	1,495.00	
05-51-53-44-442 Sewer	Electric Fund	Urban Distribution			Utility Superintenden		
COA UTILITIES	WATER / SEWER			UTILITIES 9/2/	08/25/2025	7.17	
05-51-53-44-457 Internet Operating Expense	Electric Fund	Urban Distribution			Utility Superintenden		
ALLO COMMUNICATIONS LLC	123-762-0110 INTERNET SUB STATI			757666	08/24/2025	57.00	
05-51-53-44-457 Internet Operating Expense	Electric Fund	Urban Distribution			Utility Superintenden		
ALLO COMMUNICATIONS LLC	123-761-0355 INTERNET SUB STATI			757666	08/24/2025	54.00	
05-51-53-44-457 Internet Operating Expense	Electric Fund	Urban Distribution			Utility Superintenden		
ALLO COMMUNICATIONS LLC	123-762-0089 INTERNET SCADA			757666	08/24/2025	54.00	
05-51-53-44-457 Internet Operating Expense	Electric Fund	Urban Distribution			Utility Superintenden		
ALLO COMMUNICATIONS LLC	123-762-0097 INTERNET UTILITY FA			757666	08/24/2025	109.00	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Segment Department / Invoice Date	Net Invoice Amount	Date Paid
05-51-53-44-457 Internet Operating Expense	Electric Fund	Urban Distribution	Utility Superintenden		
ALLO COMMUNICATIONS LLC	123-761-0506 INTERNET SUB STATI	757666	08/24/2025	59.00	
05-51-53-44-457 Internet Operating Expense	Electric Fund	Urban Distribution	Utility Superintenden		
ALLO COMMUNICATIONS LLC	123-762-0031 INTERNET UTILITY FA	757666	08/24/2025	2.00	
05-51-53-44-457 Internet Operating Expense	Electric Fund	Urban Distribution	Utility Superintenden		
ALLO COMMUNICATIONS LLC	123-762-0098 INTERNET UTILITY FA	757666	08/24/2025	427.80	
05-51-53-44-457 Internet Operating Expense	Electric Fund	Urban Distribution	Utility Superintenden		
ALLO COMMUNICATIONS LLC	123-761-0991	757666	08/24/2025	102.00	
05-51-53-44-482 NRCNTSVC-Vehicle Repair Mtc	Electric Fund	Urban Distribution	Utility Superintenden		
ALTEC INDUSTRIES INC	#401 REPAIR UPPER CONTROLS	51764853	08/13/2025	884.20	
05-51-53-44-484 NRCNTSVC-Communication Equi	Electric Fund	Urban Distribution	Utility Superintenden		
ACTION COMMUNICATION INC	BRACKET,CABLE,REMOVE&REINS	55167	08/20/2025	639.62	
05-51-53-44-492 NRCNTSVC-Electric Line Mtc	Electric Fund	Urban Distribution	Utility Superintenden		
SUNBELT SOLOMON SERVICES, LL	MANIFEST CHARGES, TRANSFOR	410809	08/14/2025	260.60	
05-51-53-45-534 Safety Commodities	Electric Fund	Urban Distribution	Utility Superintenden		
CARTER'S HOME HARDWARE & AP	WATER LOGOS	30069/1	08/22/2025	357.00	
05-51-53-45-544 Small Tools, Equipment	Electric Fund	Urban Distribution	Utility Superintenden		
FARM PLAN	Tools	51479876	08/20/2025	40.64	
05-51-53-45-544 Small Tools, Equipment	Electric Fund	Urban Distribution	Utility Superintenden		
FARM PLAN	Tools	51481548	08/25/2025	50.32	
05-51-53-45-544 Small Tools, Equipment	Electric Fund	Urban Distribution	Utility Superintenden		
FARM PLAN	Tools	51477174	08/13/2025	5.65	
05-51-53-45-544 Small Tools, Equipment	Electric Fund	Urban Distribution	Utility Superintenden		
FARM PLAN	Tools	51477174	08/13/2025	21.62	
05-51-53-45-556 Parts-Vehicle, Mach, Equip	Electric Fund	Urban Distribution	Utility Superintenden		
BLOEDORN LUMBER - ALLIANCE	PARTS	8960786	08/25/2025	23.05	
05-51-53-45-556 Parts-Vehicle, Mach, Equip	Electric Fund	Urban Distribution	Utility Superintenden		
DARREN'S CARQUEST AUTO PART	BATTERIES FOR #405	2723-518261	08/15/2025	406.49	
05-51-53-45-556 Parts-Vehicle, Mach, Equip	Electric Fund	Urban Distribution	Utility Superintenden		
DARREN'S CARQUEST AUTO PART	VEHICLE PARTS	2723-518886	08/25/2025	127.44	
05-51-53-45-561 Bldg Maintenance Material	Electric Fund	Urban Distribution	Utility Superintenden		
GRAINGER	AIR FILTERS	9595828238	08/05/2025	122.50	
05-51-53-45-563 Cleaning Supplies	Electric Fund	Urban Distribution	Utility Superintenden		
BLOEDORN LUMBER - ALLIANCE	DRYWALL COMPOUND/TAPE/SCRE	8951936	08/20/2025	73.49	
05-51-53-46-652 Electric Underground Material	Electric Fund	Urban Distribution	Utility Superintenden		
TECH PRODUCTS, INC	Poly Tag Holder- 4 tag capacity	116759	08/01/2025	196.78	
05-51-53-47-748 Inventory Adjustments	Electric Fund	Urban Distribution	Utility Superintenden		
CRESCENT ELECTRIC SUPPLY CO.	GE-LAMP	S513436475.0	07/24/2025	3.35-	
05-51-53-53-948 System Rebuild, Maintenance	Electric Fund	Urban Distribution	Utility Superintenden		
PIPE WORKS PLUMBING LLC	Directional drill CR 57	18376	08/25/2025	2,250.00	
05-51-53-59-960 Capital Outlay-Vehicles	Electric Fund	Urban Distribution	Utility Superintenden		
ALTEC INDUSTRIES INC	Bucket truck	8500018	07/24/2025	220,884.00	
05-51-53-59-960 Capital Outlay-Vehicles	Electric Fund	Urban Distribution	Utility Superintenden		
BOX BUTTE COUNTY TREASURER	LICENSE & FEES 2025-F550 1FD0X	151312	08/20/2025	15,580.86	08/20/2025
Total Urban Distribution:				245,024.80	
05-51-54-45-531 Uniforms	Electric Fund	Rural Line Dist and Maint	Utility Superintenden		
STUART C. IRBY CO	Ground Gloves- Youngstown 12-3265-	S014343385.0	08/14/2025	430.14	
Total Rural Line Dist and Maint:				430.14	
Total Utility Superintendent:				1,161,946.43	
Total Electric Fund:				1,267,217.86	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Segment Department / Invoice Date	Net Invoice Amount	Date Paid
Refuse Fund					
06-0000-23321 Sales Tax Payable	Refuse Fund				
NE DEPT OF REVENUE - SALES	SALES & USE TAX - REFUSE	JULY-25	08/18/2025	.00	
Total :				.00	
Total :				.00	
06-41-42-44-486 NRCNTSVC-Veh, Equip, Tire Rep	Refuse Fund	Refuse Collection	Public Works		
KAISER TIRE	TIRE REPAIR	20417	08/15/2025	598.72	
06-41-42-45-534 Safety Commodities	Refuse Fund	Refuse Collection	Public Works		
FARM PLAN	UNIFORMS	51477369	08/13/2025	379.81	
06-41-42-45-534 Safety Commodities	Refuse Fund	Refuse Collection	Public Works		
FARM PLAN	UNIFORMS	51477372	08/13/2025	213.99	
06-41-42-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Collection	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-518412	08/18/2025	6.81	
06-41-42-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Collection	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-518075	08/13/2025	46.62	
Total Refuse Collection:				1,245.95	
Total Public Works:				1,245.95	
06-51-50-34-452 Other Sales, Services	Refuse Fund	Administration	Public Works		
H & H SANITATION & RECYCLING	CITY ADMINISTRATION FEE	JULY 2025	08/16/2025	236.36-	08/19/2025
06-51-50-35-511 Residential-City	Refuse Fund	Administration	Public Works		
H & H SANITATION & RECYCLING	MONTHLY TRASH COLLECTION FE	JULY 2025	08/16/2025	5,908.88	08/19/2025
Total Administration:				5,672.52	
06-51-55-44-441 Electricity	Refuse Fund	Refuse Disposal	Public Works		
COA UTILITIES	ELECTRIC	UTILITIES 9/2/	08/25/2025	302.84	
06-51-55-44-442 Water-Sewer	Refuse Fund	Refuse Disposal	Public Works		
COA UTILITIES	WATER / SEWER	UTILITIES 9/2/	08/25/2025	9.34	
06-51-55-44-479 CNTSVC Other	Refuse Fund	Refuse Disposal	Public Works		
HEARTLAND DIESEL	#1113 TRANSMISSION SERVICED	6808	08/13/2025	593.37	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	Uniforms	11282118	07/31/2025	129.38	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	Uniforms	11284019	08/14/2025	35.04	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	Uniforms	11283062	08/07/2025	129.38	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	Uniforms	11284019	08/14/2025	94.34	
06-51-55-45-534 Safety Commodities	Refuse Fund	Refuse Disposal	Public Works		
FARM PLAN	GLOVES/FACE SHIELD	51479748	08/20/2025	36.87	
06-51-55-45-534 Safety Commodities	Refuse Fund	Refuse Disposal	Public Works		
CARTER'S HOME HARDWARE & AP	WATER LOGOS	30069/1	08/22/2025	59.50	
06-51-55-45-534 Safety Commodities	Refuse Fund	Refuse Disposal	Public Works		
ULINE SHIPPING SUPPLY	WOOL FIRE BLANKET	196333840	08/07/2025	148.66	
06-51-55-45-534 Safety Commodities	Refuse Fund	Refuse Disposal	Public Works		
SPECIAL STITCHES		1907	08/19/2025	150.00	
06-51-55-45-544 Small Tools, Equipment	Refuse Fund	Refuse Disposal	Public Works		
FARM PLAN	GLOVES	51479569	08/19/2025	17.99	
06-51-55-45-553 Refuse-Fuel	Refuse Fund	Refuse Disposal	Public Works		
WESTCO	BULK FUEL	U3325783	08/15/2025	1,699.48	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department / Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
06-51-55-45-553 Refuse-Fuel	Refuse Fund	Refuse Disposal	Public Works			
WESTCO	BULK FUEL		U3325783	08/15/2025	1,145.40	
06-51-55-45-554 Refuse-Oil,Grease	Refuse Fund	Refuse Disposal	Public Works			
DARREN'S CARQUEST AUTO PART	55 GAL DEF		2723-518396	08/18/2025	244.00	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal	Public Works			
BLOEDORN LUMBER - ALLIANCE	PARTS		8953063	08/20/2025	91.92	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal	Public Works			
FARM PLAN	PARTS		51477686	08/14/2025	325.94	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal	Public Works			
CARTER'S HOME HARDWARE & AP			30033/1	08/19/2025	16.59	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal	Public Works			
CARTER'S HOME HARDWARE & AP			29925/1	08/11/2025	13.35	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal	Public Works			
CARTER'S HOME HARDWARE & AP			30050/1	08/20/2025	8.39	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal	Public Works			
CARTER'S HOME HARDWARE & AP			30018/1	08/18/2025	3.04	
06-51-55-45-561 Bldg Maintenance Material	Refuse Fund	Refuse Disposal	Public Works			
DUTTON-LAINSON COMPANY	Round LED High Bay Light- Landfill		917513-1	08/18/2025	139.64	
Total Refuse Disposal:					5,394.46	
Total Public Works:					11,066.98	
Total Refuse Fund:					12,312.93	
Sewer Fund						
07-0000-23321 Sales Tax Payable	Sewer Fund					
NE DEPT OF REVENUE - SALES	SALES & USE TAX - SEWER		JULY-25	08/18/2025	10.50	08/19/2025
Total :					10.50	
Total :					10.50	
07-52-58-44-441 Electricity	Sewer Fund	Sewer	Public Works			
COA UTILITIES	ELECTRIC		UTILITIES 9/2/	08/25/2025	1,786.24	
07-52-58-44-451 Telephone Line Expense	Sewer Fund	Sewer	Public Works			
ALLO COMMUNICATIONS LLC	308-762-4742 WATER SEWER SCAD		757666	08/24/2025	36.43	
07-52-58-45-532 Protective Gear	Sewer Fund	Sewer	Public Works			
SPECIAL STITCHES			1907	08/19/2025	150.00	
07-52-58-45-534 Safety Commodities	Sewer Fund	Sewer	Public Works			
FARM PLAN	UNIFORMS		51476837	08/12/2025	160.48	
07-52-58-45-534 Safety Commodities	Sewer Fund	Sewer	Public Works			
CARTER'S HOME HARDWARE & AP	WATER LOGOS		30069/1	08/22/2025	59.50	
07-52-58-45-556 Parts-Vehicle, Mach, Equip	Sewer Fund	Sewer	Public Works			
DARREN'S CARQUEST AUTO PART	PARTS		2723-518600	08/20/2025	5.62	
Total Sewer:					2,198.27	
Total Public Works:					2,198.27	
Total Sewer Fund:					2,208.77	
Water Fund						
08-0000-07710 Merchandise Inventory	Water Fund					
CORE & MAIN LP	IPERL 3/4 METER 100 CF 7.5 LL		X561593	08/19/2025	1,697.45	
08-0000-07710 Merchandise Inventory	Water Fund					
CORE & MAIN LP	IPERL 3/4 MTR 100 CF 9" LL		X561593	08/19/2025	1,899.46	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department / Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
08-0000-07710 Merchandise Inventory	Water Fund					
CORE & MAIN LP	IPERL 1" MTR 100 CF 10.75" LL		X561593	08/19/2025	1,963.24	
08-0000-23321 Sales Tax Payable	Water Fund					
NE DEPT OF REVENUE - SALES	SALES & USE TAX - WATER		JULY-25	08/18/2025	48.36	08/19/2025
Total :					5,608.51	
Total :					5,608.51	
08-52-51-42-294 Conferences, Cont Education	Water Fund	Water Treatment	Public Works			
NEBRASKA RURAL WATER ASSN	BACKFLOW CLASS-HORN, HUDSO		757661	08/25/2025	1,500.00	
08-52-51-43-383 Water Testing Services	Water Fund	Water Treatment	Public Works			
NE PUBLIC HEALTH ENVIRONMENT	TESTING		593676	08/12/2025	1,112.00	
08-52-51-43-383 Water Testing Services	Water Fund	Water Treatment	Public Works			
NE PUBLIC HEALTH ENVIRONMENT	TESTling		593676	08/12/2025	117.00	
08-52-51-43-383 Water Testing Services	Water Fund	Water Treatment	Public Works			
NE PUBLIC HEALTH ENVIRONMENT	TESTling		594475	08/12/2025	76.00	
08-52-51-44-441 Electricity	Water Fund	Water Treatment	Public Works			
COA UTILITIES	ELECTRIC		UTILITIES 9/2/	08/25/2025	27,052.34	
08-52-51-44-479 CNTSVC Other	Water Fund	Water Treatment	Public Works			
CULLIGAN WATER CONDITIONING	RO FILTER KIT/MODULE		3260	08/06/2025	286.95	
08-52-51-44-479 CNTSVC Other	Water Fund	Water Treatment	Public Works			
HANSEN'S LOCKSMITHING	REPAIR 18TH ST PUMPHOUSE LOC		8380-2425	07/24/2025	79.00	
08-52-51-45-532 Protective Gear	Water Fund	Water Treatment	Public Works			
FARM PLAN	UNIFORMS		51476738	08/11/2025	144.42	
08-52-51-45-532 Protective Gear	Water Fund	Water Treatment	Public Works			
SPECIAL STITCHES			1907	08/19/2025	150.00	
08-52-51-45-556 Parts-Vehicle, Mach, Equip	Water Fund	Water Treatment	Public Works			
WESTCO	ELBOWS/MALE ADPTS		701-31322	08/14/2025	68.95	
Total Water Treatment:					30,586.66	
08-52-52-44-441 Electricity	Water Fund	Distribution	Public Works			
COA UTILITIES	ELECTRIC		UTILITIES 9/2/	08/25/2025	419.50	
08-52-52-44-442 Water-Sewer	Water Fund	Distribution	Public Works			
COA UTILITIES	WATER / SEWER		UTILITIES 9/2/	08/25/2025	14.05	
08-52-52-44-443 Refuse	Water Fund	Distribution	Public Works			
COA UTILITIES	REFUSE		UTILITIES 9/2/	08/25/2025	25.36	
08-52-52-44-479 CNTSVC Other	Water Fund	Distribution	Public Works			
HOA SOLUTIONS INC	repair after storm at chlorine plant		12914	08/20/2025	551.79	
08-52-52-44-479 CNTSVC Other	Water Fund	Distribution	Public Works			
HOA SOLUTIONS INC	repair after storm at chlorine plant		12915	08/20/2025	3,702.53	
08-52-52-45-534 Safety Commodities	Water Fund	Distribution	Public Works			
CARTER'S HOME HARDWARE & AP	WATER LOGOS		30069/1	08/22/2025	59.50	
08-52-52-55-915 Capital Outlay-Buildings	Water Fund	Distribution	Public Works			
M.C. SCHAFF & ASSOCIATES INC	Engineering services for 12th and Mis		25248	07/24/2025	27,331.25	
08-52-52-59-950 Capital Outlay-Mach, Equip	Water Fund	Distribution	Public Works			
CORE & MAIN LP	Water Meter Radios- 5810M S/point M		X561595	08/19/2025	60,487.10	
Total Distribution:					92,591.08	
Total Public Works:					123,177.74	
Total Water Fund:					128,786.25	

Golf Course

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
21-0000-23321 Sales Tax Payable	Golf Course						
NE DEPT OF REVENUE - SALES	SALES & USE TAX - GOLF			JULY-25	08/18/2025	3,066.24	08/19/2025
Total :						3,066.24	
Total :						3,066.24	
21-71-75-44-441 Electricity	Golf Course	Golf Course	Cultural and Leisure				
COA UTILITIES	ELECTRIC			UTILITIES 9/2/	08/25/2025	3,753.35	
21-71-75-44-442 Water-Sewer	Golf Course	Golf Course	Cultural and Leisure				
COA UTILITIES	WATER / SEWER			UTILITIES 9/2/	08/25/2025	587.84	
21-71-75-44-443 Refuse	Golf Course	Golf Course	Cultural and Leisure				
COA UTILITIES	REFUSE			UTILITIES 9/2/	08/25/2025	252.22	
21-71-75-44-444 Natural Gas	Golf Course	Golf Course	Cultural and Leisure				
BLACK HILLS ENERGY	7929 1256 65			757667	08/04/2025	74.39	
21-71-75-44-444 Natural Gas	Golf Course	Golf Course	Cultural and Leisure				
BLACK HILLS ENERGY	8588 2648 38			757667	08/04/2025	47.39	
21-71-75-44-479 CNTSVC Other	Golf Course	Golf Course	Cultural and Leisure				
ALL SEASONS LANDSCAPING LLC	LANDSCAPE MAINTENANCE			757663	07/28/2025	500.00	
21-71-75-45-511 Office Supplies	Golf Course	Golf Course	Cultural and Leisure				
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES			0129273-001	08/11/2025	29.99	
21-71-75-45-526 Other Supplies	Golf Course	Golf Course	Cultural and Leisure				
BERNIES ACE HARDWARE	OTHER SUPPLIES			323691	08/15/2025	5.98	
21-71-75-45-526 Other Supplies	Golf Course	Golf Course	Cultural and Leisure				
FARM PLAN	PAINT			51476442	08/11/2025	14.99	
21-71-75-45-526 Other Supplies	Golf Course	Golf Course	Cultural and Leisure				
CARTER'S HOME HARDWARE & AP	PUTTY STICK & REFLECTORS			29921/1	08/11/2025	3.99	
21-71-75-46-625 Concession Supplies	Golf Course	Golf Course	Cultural and Leisure				
PEPSI COLA OF WESTERN NEBRA	CONCESSIONS			5100168791	08/07/2025	409.80	
21-71-75-46-627 Special Order Costs	Golf Course	Golf Course	Cultural and Leisure				
ADIDAS AMERICA INC	SPECIAL ORDER JEREMY DEAN			6163843973	08/05/2025	35.00	
21-71-75-46-627 Special Order Costs	Golf Course	Golf Course	Cultural and Leisure				
ACUSHNET COMPANY	SPECIAL ORDER			921107542	07/29/2025	264.03	
21-71-75-46-627 Special Order Costs	Golf Course	Golf Course	Cultural and Leisure				
ACUSHNET COMPANY	SPECIAL ORDER COLTAN MERRITT			921127902	07/31/2025	143.30	
21-71-75-46-627 Special Order Costs	Golf Course	Golf Course	Cultural and Leisure				
CALLAWAY GOLF SALES CO	SPECIAL ORDER BREXTEN KIMME			940928581	07/31/2025	72.00	
21-71-75-46-627 Special Order Costs	Golf Course	Golf Course	Cultural and Leisure				
CALLAWAY GOLF SALES CO	SPECIAL ORDER			940928583	07/31/2025	619.50	
21-71-75-46-627 Special Order Costs	Golf Course	Golf Course	Cultural and Leisure				
CALLAWAY GOLF SALES CO	SPECIAL ORDER			940952743	08/05/2025	283.50	
21-71-75-46-627 Special Order Costs	Golf Course	Golf Course	Cultural and Leisure				
TAYLORMADE GOLF COMPANY INC	SPECIAL ORDER WILLEY			38533753	08/06/2025	184.62	
Total Golf Course:						7,281.89	
Total Cultural and Leisure Services:						7,281.89	
Total Golf Course:						10,348.13	
Airport							
22-41-43-43-335 Other Technical Services	Airport	Airport Operations	Airport				
M.C. SCHAFF & ASSOCIATES INC	TITLE VI PROGRAM			25288	08/22/2025	2,000.00	
22-41-43-43-335 Other Technical Services	Airport	Airport Operations	Airport				
TELVENT DTN	AV SENTRY ONLINE FBO EDITION			210-00095593	11/06/2024	708.75	
22-41-43-43-335 Other Technical Services	Airport	Airport Operations	Airport				
TELVENT DTN	AV SENTRY ONLINE FBO EDITION			210-00145295	03/04/2025	737.10	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department / Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
22-41-43-43-335 Other Technical Services	Airport	Airport Operations	Airport			
TELVENT DTN	AV SENTRY ONLINE FBO EDITION		210-00021390	05/21/2024	708.75	
22-41-43-43-335 Other Technical Services	Airport	Airport Operations	Airport			
TELVENT DTN	AV SENTRY ONLINE FBO EDITION		210-00024151	05/22/2025	708.75	
22-41-43-43-335 Other Technical Services	Airport	Airport Operations	Airport			
VOLAIRE AVIATION	AIR SVC DEVELOPMENT RETAINER		7727	08/01/2025	1,500.00	
22-41-43-43-373 Contract Custodial Services	Airport	Airport Operations	Airport			
MELISA BRASS	AIRPORT TERMINAL CLEANING		603241	08/23/2025	1,248.00	
22-41-43-44-441 Electricity	Airport	Airport Operations	Airport			
COA UTILITIES	ELECTRIC		UTILITIES 9/2/	08/25/2025	2,110.31	
22-41-43-44-442 Water-Sewer	Airport	Airport Operations	Airport			
COA UTILITIES	WATER / SEWER		UTILITIES 9/2/	08/25/2025	42.01	
22-41-43-44-443 Refuse	Airport	Airport Operations	Airport			
COA UTILITIES	REFUSE		UTILITIES 9/2/	08/25/2025	38.00	
22-41-43-44-444 Natural Gas	Airport	Airport Operations	Airport			
BLACK HILLS ENERGY	6920 6237 05		757667	08/04/2025	65.65	
22-41-43-44-444 Natural Gas	Airport	Airport Operations	Airport			
BLACK HILLS ENERGY	9862 2110 07		757667	08/04/2025	51.30	
22-41-43-44-479 CNTSVC Other	Airport	Airport Operations	Airport			
IDEAL LINEN INC	RUGS		11285453	08/26/2025	50.15	
22-41-43-44-481 NRCNTSVC-Office Mach and Equi	Airport	Airport Operations	Airport			
SHERWIN INDUSTRIES, INC.	CALIBRATION OF FRICTION METER		SS108259	08/11/2025	545.75	
22-41-43-44-483 NRCNTSVC-Building Public Wrks	Airport	Airport Operations	Airport			
BENZEL PEST CONTROL INC	GENERAL PESTS GI RC N		197138	08/20/2025	125.00	
22-41-43-45-526 Other Supplies	Airport	Airport Operations	Airport			
CARTER'S HOME HARDWARE & AP	OTHER SUPPLIES		29986/1	08/15/2025	5.49	
22-41-43-45-544 Small Tools, Equipment	Airport	Airport Operations	Airport			
FYR-TEK INC	ARFF SUIT - KINSER		21058-9	08/12/2025	3,567.00	
22-41-43-45-575 AOA Ground Maintenance	Airport	Airport Operations	Airport			
ACKERMAN AG SERVICE	STV PATRIOT/HORNADY		83525	08/20/2025	845.00	
Total Airport Operations:					15,057.01	
Total Airport:					15,057.01	
Total Airport:					15,057.01	
Public Transit Fund						
23-72-71-44-411 Building, Office Rent	Public Transit Fund	Transit - Administration	Public Works			
CITY OF ALLIANCE	RENT		16132	08/01/2025	1,095.00	
23-72-71-44-451 Telephone Line Expense	Public Transit Fund	Transit - Administration	Public Works			
ALLO COMMUNICATIONS LLC	308-761-1112 PUBLIC TRANSIT		757666	08/24/2025	69.88	
23-72-71-44-451 Telephone Line Expense	Public Transit Fund	Transit - Administration	Public Works			
ALLO COMMUNICATIONS LLC	308-761-1168 ALLIANCE MUSEUM		757666	08/24/2025	34.94	
23-72-71-44-482 NRCNTSVC-Vehicle Repair Mtc	Public Transit Fund	Transit - Administration	Public Works			
RED BEARD GARAGE	BUS #1 REPAIRS WHEEL BEARING/		12553	08/11/2025	2,727.32	
23-72-71-45-526 Other Nonoperating Sup/Expense	Public Transit Fund	Transit - Administration	Public Works			
IDEAL LINEN INC	TOWELS		11284501	08/19/2025	55.00	
23-72-71-45-526 Other Nonoperating Sup/Expense	Public Transit Fund	Transit - Administration	Public Works			
CARTER'S HOME HARDWARE & AP	WATER LOGOS		30069/1	08/22/2025	59.50	
Total Transit - Administration:					4,041.64	
23-72-72-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	Public Transit Fund	Transit - Operations	Public Works			
RED BEARD GARAGE	BUS #3 OIL CHANGE		12559	08/13/2025	115.63	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
Total Transit - Operations:						115.63	
Total Public Works:						4,157.27	
Total Public Transit Fund:						4,157.27	
Street Fund							
24-0000-23321 Sales Tax Payable	Street Fund						
NE DEPT OF REVENUE - SALES	SALES & USE TAX - STREETS			JULY-25	08/18/2025	.00	
Total :						.00	
Total :						.00	
24-41-41-43-331 Professional Engineering Svcs	Street Fund	Streets			Public Works		
STREETSCAN INC	Streetscan data collection, processing			INV-00000567	07/30/2025	5,300.00	
24-41-41-44-441 Electricity	Street Fund	Streets			Public Works		
COA UTILITIES	ELECTRIC			UTILITIES 8/19	08/19/2025	159.28	08/19/2025
24-41-41-44-441 Electricity	Street Fund	Streets			Public Works		
COA UTILITIES	ELECTRIC			UTILITIES 9/2/	08/25/2025	82.94	
24-41-41-45-534 Safety Commodities	Street Fund	Streets			Public Works		
CARTER'S HOME HARDWARE & AP	WATER LOGOS			30069/1	08/22/2025	59.50	
24-41-41-45-534 Safety Commodities	Street Fund	Streets			Public Works		
SPECIAL STITCHES	Public Works Hats			1907	08/19/2025	150.00	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
BLOEDORN LUMBER - ALLIANCE	TOOLS			8953367	08/20/2025	132.66	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51479212	08/18/2025	249.98	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51477228	08/13/2025	42.98	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51479000	08/18/2025	25.22	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51479212	08/18/2025	600.00	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	GENERATOR			51477188	08/13/2025	999.99	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51477898	08/15/2025	10.99-	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51476448	08/11/2025	125.87	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51479210	08/18/2025	909.48-	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51479018	08/18/2025	48.16	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51476448	08/11/2025	63.10	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
FARM PLAN	Tools			51477864	08/15/2025	292.91	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets			Public Works		
GRAINGER	EXTENDED TELESCOPE LADDERS			9605132340	08/12/2025	837.76	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets			Public Works		
BERNIES ACE HARDWARE	PARTS			323663	08/15/2025	6.99	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets			Public Works		
FARM PLAN	55 GAL HYGARD			P53687	08/20/2025	1,247.03	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets			Public Works		
FARM PLAN	RIDER LAWNMOWER			51477332	08/13/2025	3,299.99	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept	Segment Department / Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works			
FARM PLAN	GREASE		P53028	08/08/2025	134.20	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works			
PANHANDLE BOLT COMPANY	3/8X3		34145	08/13/2025	21.16	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works			
ROSE EQUIPMENT INC	GLOBAL SWEEPING-PUSHER FAN		19309	08/19/2025	335.90	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works			
DARREN'S CARQUEST AUTO PART	PARTS		2723-518199	08/15/2025	281.70	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works			
DARREN'S CARQUEST AUTO PART	PARTS		2723-517928	08/12/2025	116.31	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works			
O'REILLY AUTO PARTS	EXTERIOR DOOR HANDLE		6010-243236	08/14/2025	33.23	
24-41-41-45-563 Cleaning Supplies	Street Fund	Streets	Public Works			
IDEAL LINEN INC	TOWELS		11283539	08/12/2025	55.00	
24-41-41-45-564 Concrete	Street Fund	Streets	Public Works			
CROELL REDI MIX INC	CONCRETE		998227	08/14/2025	533.00	
24-41-41-45-564 Concrete	Street Fund	Streets	Public Works			
CROELL REDI MIX INC	CONCRETE		996425	08/11/2025	581.50	
Total Streets:					14,895.89	
Total Public Works:					14,895.89	
Total Street Fund:					14,895.89	
Retired Senior Vol Program						
26-71-70-44-421 Membership Dues	Retired Senior Vol P	Retired Senior Vol Program	Cultural and Leisure			
NARSVPD - BETTY M. RUTH, TREA	PROFESSIONAL MEMBERSHIP		757659	07/01/2025	125.00	
26-71-70-44-441 Electricity	Retired Senior Vol P	Retired Senior Vol Program	Cultural and Leisure			
CITY OF ALLIANCE	ELECTRICITY		16130	08/01/2025	200.00	
26-71-70-44-451 Telephone Line Expense	Retired Senior Vol P	Retired Senior Vol Program	Cultural and Leisure			
ALLO COMMUNICATIONS LLC	308-762-1293 RSVP		757666	08/24/2025	17.47	
26-71-70-44-470 Contracted Services	Retired Senior Vol P	Retired Senior Vol Program	Cultural and Leisure			
EAKES INC	COPIES		INV677376	08/19/2025	64.99	
Total Retired Senior Vol Program:					407.46	
Total Cultural and Leisure Services:					407.46	
Total Retired Senior Vol Program:					407.46	
Adminstration Internal Service						
51-13-13-43-381 DOT Testing	Adminstration Intern	Personnel	Personnel			
BOX BUTTE GENERAL HOSPITAL	DRUG TESTING		62	07/31/2025	142.00	
51-13-13-43-381 DOT Testing	Adminstration Intern	Personnel	Personnel			
WPCI	DRUG SCREENING		S170055	07/31/2025	193.00	
51-13-13-44-423 Database Subscriptions	Adminstration Intern	Personnel	Personnel			
PAYLOCITY CORPORATION	COMPLETE HCM SOLUTION		INV3048665	08/20/2025	2,834.16	
51-13-13-44-451 Telephone Line Expense	Adminstration Intern	Personnel	Personnel			
ALLO COMMUNICATIONS LLC	308-762-5400 PERSONNEL		757666	08/24/2025	12.05	
Total Personnel:					3,181.21	
Total Personnel:					3,181.21	
51-14-16-47-724 Vehicle Liability	Adminstration Intern	Risk Management	Legal			
LARM	ENDORSEMENT BUCKET TRUCK		113866	08/21/2025	302.90	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Segment Department / Invoice Date	Net Invoice Amount	Date Paid
51-14-16-47-731 Employee Bonds	Adminstration Intern	Risk Management	Legal		
FOX INSURANCE SERVICES	CNA SURETY BOND	1276	08/22/2025	525.00	
Total Risk Management:				827.90	
Total Legal:				827.90	
51-17-17-44-451 Telephone Line Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	308-762-5400 MIS	757666	08/24/2025	6.02	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-762-0026 INTERNET	757666	08/24/2025	109.00	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-762-0092 INTERNET POLICE DE	757666	08/24/2025	139.00	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-762-0032 INTERNET MUNICIPAL	757666	08/24/2025	267.38	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-762-0033 INTERNET MUNICIPAL	757666	08/24/2025	250.00	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-762-0062 INTERNET SALLOWS	757666	08/24/2025	104.00	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-762-0025 INTERNET	757666	08/24/2025	109.00	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-761-0029 INTERNET MUSEUM	757666	08/24/2025	104.00	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-761-0004 INTERNET MUSEUM	757666	08/24/2025	55.00	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-762-0071 INTERNET LIBRARY	757666	08/24/2025	54.00	
51-17-17-45-511 Office Supplies	Adminstration Intern	MIS	Technology		
NEBRASKA TOTAL OFFICE	PAPER	0129346-001	08/21/2025	79.87	
51-17-17-45-526 Other Supplies	Adminstration Intern	MIS	Technology		
NEBRASKA TOTAL OFFICE	POST-IT NOTES	0129370-001	08/25/2025	24.87	
Total MIS:				1,302.14	
Total Technology:				1,302.14	
51-21-21-44-451 Telephone Line Expense	Adminstration Intern	Accounting	Finance		
ALLO COMMUNICATIONS LLC	308-762-5400 ACCOUNTING	757666	08/24/2025	42.17	
51-21-21-44-470 Contractual Services	Adminstration Intern	Accounting	Finance		
EAKES INC	DOCMGT	INV676769	08/15/2025	319.00	
Total Accounting:				361.17	
Total Finance:				361.17	
Total Adminstration Internal Service:				5,672.42	
Enterprise Internal Service					
55-21-23-44-451 Telephone Line Expense	Enterprise Internal S	Utility Customer Service	Finance		
ALLO COMMUNICATIONS LLC	308-762-5400 UTILITIES	757666	08/24/2025	42.17	
Total Utility Customer Service:				42.17	
Total Finance:				42.17	
55-51-56-44-441 Electricity	Enterprise Internal S	Warehouse	Utiltiy Superintenden		
COA UTILITIES	ELECTRIC	UTILITIES 9/2/	08/25/2025	853.66	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Segment Department / Invoice Date	Net Invoice Amount	Date Paid
55-51-56-44-441 Electricity	Enterprise Internal S	Warehouse	Utiltiy Superintenden		
COA UTILITIES	ELECTRIC	UTILITIES 9/2/	08/25/2025	31.78	
55-51-56-44-442 Water-Sewer	Enterprise Internal S	Warehouse	Utiltiy Superintenden		
COA UTILITIES	WATER / SEWER	UTILITIES 9/2/	08/25/2025	108.84	
55-51-56-44-443 Refuse	Enterprise Internal S	Warehouse	Utiltiy Superintenden		
COA UTILITIES	REFUSE	UTILITIES 9/2/	08/25/2025	126.11	
55-51-56-44-451 Telephone Line Expense	Enterprise Internal S	Warehouse	Utiltiy Superintenden		
ALLO COMMUNICATIONS LLC	308-762-1191 UTILITY FACILITY	757666	08/24/2025	69.88	
55-51-56-45-511 Office Supplies	Enterprise Internal S	Warehouse	Utiltiy Superintenden		
QUILL CORPORATION	LITH COIN BATTERIES	44793579	07/08/2025	45.42	
55-51-56-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	Enterprise Internal S	Warehouse	Utiltiy Superintenden		
WESTCO	PROPANE BOTTLE-WAREHOUSE F	171277	08/18/2025	40.13	
55-51-56-45-561 Bldg Maintenance Material	Enterprise Internal S	Warehouse	Utiltiy Superintenden		
GRAINGER	AIR FILTERS	9595828238	08/05/2025	162.04	
Total Warehouse:				1,437.86	
Total Utiltiy Superintendent:				1,437.86	
Total Enterprise Internal Service:				1,480.03	
Health Care Internal Service					
57-81-81-42-287 Employee Claims	Health Care Internal	Health Support	Personnel		
REGIONAL CARE, INC.	HEALTH CLAIMS	08182025-HC	08/18/2025	40,255.44	08/19/2025
Total Health Support:				40,255.44	
Total Personnel:				40,255.44	
Total Health Care Internal Service:				40,255.44	
Grand Totals:				1,573,964.54	

Dated: _____

Mayor: _____

City Manager: _____

City Treasurer: _____

Report Criteria:
Invoices with totals above $0 included.
Paid and unpaid invoices included.

COUNCIL PROCEEDINGS

The Alliance, Nebraska City Council met in a Regular Meeting on Tuesday, August 19, 2025 7:00 p.m. Present were Council Members McGhehey, Mashburn, Weisgerber and Turman.

Council acted on and/or discussed the following items of business:

1. Resolution No. 25-95 was removed from the Consent Calendar to be discussed as a regular agenda item.

2. Approved the Consent Calendar. Ayes: All. Motion carried.

3. Approved Resolution No. 25-95, which accepts and approves the amendments to the City of Alliance Personnel Policies, which accepts 14.1 Holidays 9 Paid Holidays and 3 Floating Holidays. Ayes: All. Motion carried.

4. City Treasurer Cindy Baker presented the third quarter financial report for the 2024-2025 Fiscal Year.

5. Passed the first reading of Ordinance No. 3003, which presents to Council the proposed 2025/2026 budget beginning October 1, 2025. The proposed budget contains anticipated and estimated revenues and expenses for the next fiscal year. Ayes: All. Motion carried.

6. Passed the first reading of Ordinance No. 3004, which will authorize the sales of Lots 1, 2, 5, 6, 13, 14, 15, 16, and 17, Block 4; Lot 1, Block 6; Lot 1, Block 7; Lots 1, 11 and 12, Block 5; and Lot 10A, Block 5; a Replat of Lots 9 and 10, all in Replat of Homestead Second Addition and a Portions of Homestead Third Addition, City of Alliance, Box Butte County Nebraska. Ayes: All. Motion carried.

7. Accepted the resignation of Rick Turman from the Planning Commission Board. Ayes: All. Motion carried.

Meeting adjourned at 7:42 p.m.

_____

John McGhehey, Mayor

(SEAL)

_____

Attest: Ammie L. Bedient, City Clerk

Complete minutes of the Alliance City Council may be viewed by the public during regular work hours at the City Clerk's Office, 324 Laramie Avenue, Alliance, Nebraska.

RESOLUTION NO. 25-96

WHEREAS, The City of Alliance provides utility services, ambulance services, and other services for residents and customers of the City of Alliance; and

WHEREAS, The City of Alliance charges for providing those services based on reasonable and customary rates; and

WHEREAS, Staff has prepared a document outlining the charges that have remained uncollected for over the last year including some that have been discharged in bankruptcy; balances remaining from those accounts that have been collected by the collection agency and other amounts that have not been collected by the City of Alliance; and

WHEREAS, Staff is requesting authority to charge off the following amounts which are the balances of July 31, 2025 and request to charge off additional finance charges that are accruing;

Accounts Receivable	$ 8,955.53
Utilities Accounts	$ 14,767.65
Ambulance Billings	$ 249,851.62

for a total amount of Two Hundred Seventy-Three Thousand Five Hundred Seventy-Four and 80/100ths Dollars ($273,574.80) for the 2024-2025 fiscal year; and

WHEREAS, Council agrees that the bills have not been collected and pursuant to the principals of accounting should be written off but realizing that the accounts can still be collected by the City of Alliance.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of Alliance, Nebraska, that the total amount of Two Hundred Seventy-Three Thousand Five Hundred Seventy-Four and 80/100ths Dollars ($273,574.80) (as of July 31, 2025) plus any additional finance charges that are incurred thereafter, shall be written off for the purposes of complying with normal accounting principles.

PASSED AND APPROVED this 2nd day of September, 2025.

_____
John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel

City of Alliance

Charge-off Summary

For Twelve Months Ended July 31, 2025

Type	2025 Number	2025 Dollars	2025 Average	2024 Dollars
Utilities	73	14,767.65	202.30	27,775.48
Ambulance	432	249,851.62	578.36	76,842.26
Insufficient Funds Checks	0	-	-	-
Misc. Account Receivable	4	8,955.53	2,238.88	16.00
Totals	**509**	**273,574.80**	**537.48**	**104,633.74**

Utility Billing Services Charge-Offs
8/1/2024 to 7/31/2025

Collection Code	Balance
DECEASED Total	2383.6
LESS THAN $1 Total	1.33
PAID IN FULL Total	1090.65
RETURNED BY COLLECT Total	10619.97
UNDER $50 Total	954.12
Grand Total	15049.67

QMC Charge off Summary

2025

Write offs	Amount
Write Off - Collection Agency Total	$214,168.54
Write Off - Deceased/No Estate Total	$5,188.99
Write Off - Inc Doc from Clien Total	$2,093.24
Write Off - Medicaid Secondary Total	$27,449.61
Write Off - No Coll Agency Total	$847.00
Write Off Efforts Exhausted Total	$104.24
Grand Total	**$249,851.62**

City of Alliance

Recommended Miscellaneous Charge-offs

Twelve Months Ended July 31, 2025

Recommended Miscellaneous Accounts Receivable Charge-offs

As of July 31, 2025

Name	Total	Department	Date
Customer #1186	210.00	Building and Zoning	6/2/2021
Customer #1155	8,745.53	Vehicle Accident/Damages	8/3/2020
Customer #1153	15.19	Landfill	4/21/2022
Customer #3098	32.80	Landfill	8/10/2023
Total	**$ 9,003.52**		

Recommended Returned Check Charge-offs

As of July 31, 2025

Name	Total	Department	Date
None			
Total	**$ -**		

0 Checks

Recommended Special Assessment Charge-offs

As of July 31, 2025

Name	Total	Department	Date
None			
Total	**$ -**		

0 Assessments

Narrative
SEPTEMBER 2, 2025

RESOLUTION--

The Alliance Rural Fire District recently terminated their contract with Quick Med Claims and signed a contract with One Billing Solutions for ambulance billing services. Reasons included the need for more personalized experience for customers with a provider from Nebraska, and collaboration with other Rescue services in the area who are now using One Billing Solutions.

In the past, the City of Alliance and the Alliance Rural Fire District have aligned their ambulance billing services for better customer service and management of resources. It is the recommendation from Chief Shoemaker that City of Alliance follows the same logic now and moves billing services to One Billing Solutions.

RECOMMENDATION: Approve the termination of services from Quick Med Claims effective December 1, 2025, and approve the contract for One Billing Solutions for ambulance billing services beginning December 1, 2025.

RESOLUTION NO. 25-97

WHEREAS, Historically the City of Alliance and the Alliance Rural Fire District have coordinated their ambulance billing services to provide improved customer service and efficient management of resources; and

WHEREAS, The Alliance Rural Fire District has terminated its contract with Quick Med Claims and entered into a new agreement with One Billing Solutions for ambulance billing services; and

WHEREAS, The reasons for this change included the need for a more personalized customer experience with a Nebraska-based provider, as well as the benefit of collaborating with other regional rescue services now utilizing One Billing Solutions; and

WHEREAS, Staff recommends that the City of Alliance transition to One Billing Solutions for ambulance billing services in order to align with the Alliance Rural Fire District and continue best practices in customer service and resource management.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of Alliance, Nebraska, hereby authorizes the Finance Director or City Manager to terminate the City's contract of services with Quick Med Claims with an effective date of December 1, 2025.

PASSED AND APPROVED this 2nd day of September, 2025.

_____
John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel

QUICK MED CLAIMS SUPPLEMENTAL INFORMATION

2025

DASHBOARDS

_Revenue Performance at a Glance

Aug 14, 2025 4:50:37 AM SEC_Agg_Trip_RPAAG

Filter statement

Filters **Fiscal Year Start** 08 - August | **Month End** 07/2025

Fiscal year runs from **8/1/2024** to **7/31/2025**. First available trip date is **1/9/2020.** YTD numbers run through **7/28/2025**.

Year Over Year (YOY)

KPIs

ESTIMATED

TRIP VOLUME	GROSS COLLECTION RATE	NET COLLECTION RATE LESS ADJ	REVENUE PER TRIP	ANNUAL REVENUE
1,242	83%	110%	$433	$537.96K
% Change ▲ 110.9%	% Change ▲ 82.5%	% Change ▲ 79.6%	% Change ▲ 126.5%	% Change ▲ 138.80%

Year to Date (YTD)

KPIs

TRIP VOLUME	GROSS COLLECTION RATE	NET COLLECTION RATE LESS ADJ	REVENUE PER TRIP	% TRIPS CLOSED
621	39%	50%	$391	63%

CLOSED

_Revenue Performance at a Glance

Aug 14, 2025 4:50:37 AM SEC_Agg_Trip_RPAAG

Filter statement

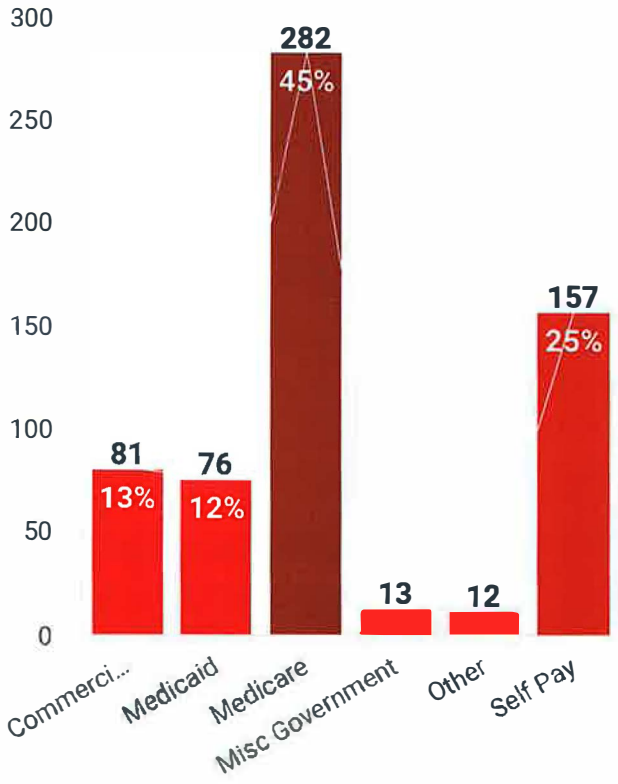
Filters **Fiscal Year Start** 08 - August | **Month End** 07/2025

What's my trip volume by payor mix?

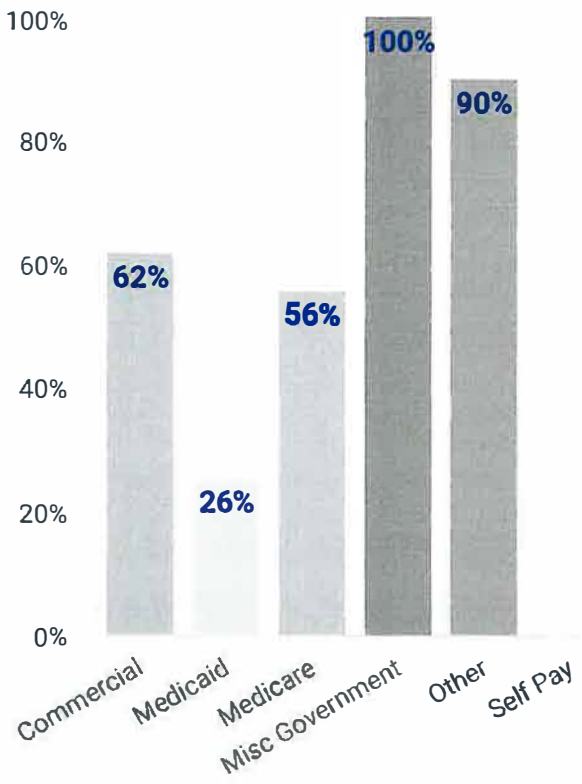
What % of Gross Charges is being paid by Primary Payor category?

What's my Revenue Per Trip for each Primary Payor category?

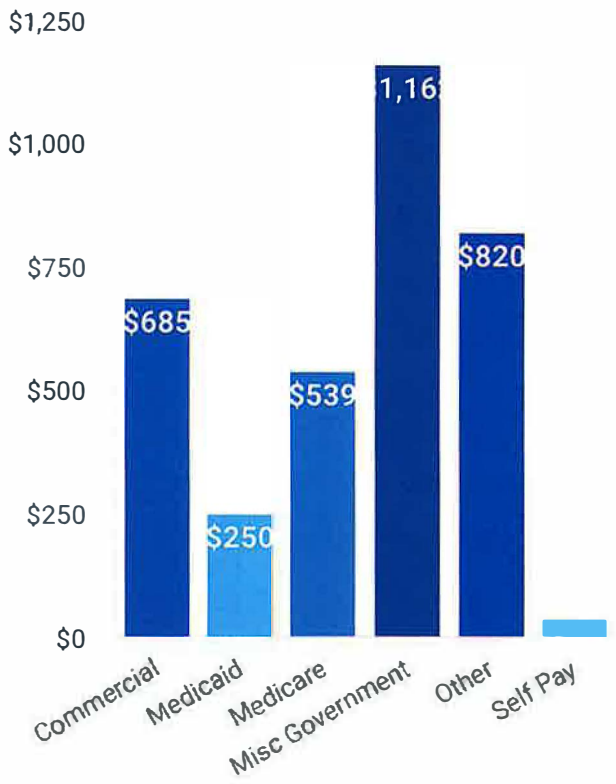
YTD Payor Mix Trip Volume



YTD Closed Gross Collection Rate



YTD Closed Revenue Per Trip



_Revenue Performance at a Glance

Aug 14, 2025 4:50:37 AM SEC_Agg_Trip_RPAAG

Filter statement

Filters **Fiscal Year Start** 08 - August **Month End** 07/2025

Payor Category Detail

Payor Category Level 1	Total Trips	Payor Mix %	Closed Trips	Closed Trip Gross Charges	Closed Trip Net Charges Less Adj	Net Payments	Gross Collection Rate	Net Collecti... Rate Less Adj	C T R P T
Commercial	81	13.0%	55	$60,659	$49,424	$37,675	62%	76%	
Medicaid	76	12.2%	32	$31,069	$9,396	$8,005	26%	85%	
Medicare	282	45.4%	171	$165,168	$102,851	$92,143	56%	90%	
Misc Government	13	2.1%	5	$5,810	$5,810	$5,810	100%	100%	
Other	12	1.9%	5	$4,538	$4,210	$4,099	90%	97%	
Self Pay	157	25.3%	121	$126,921	$129,487	$4,218	3%	3%	
Grand Total	621	100.0%	389	$394,165	$301,178	$151,950	39%	50%	

Disclaimer

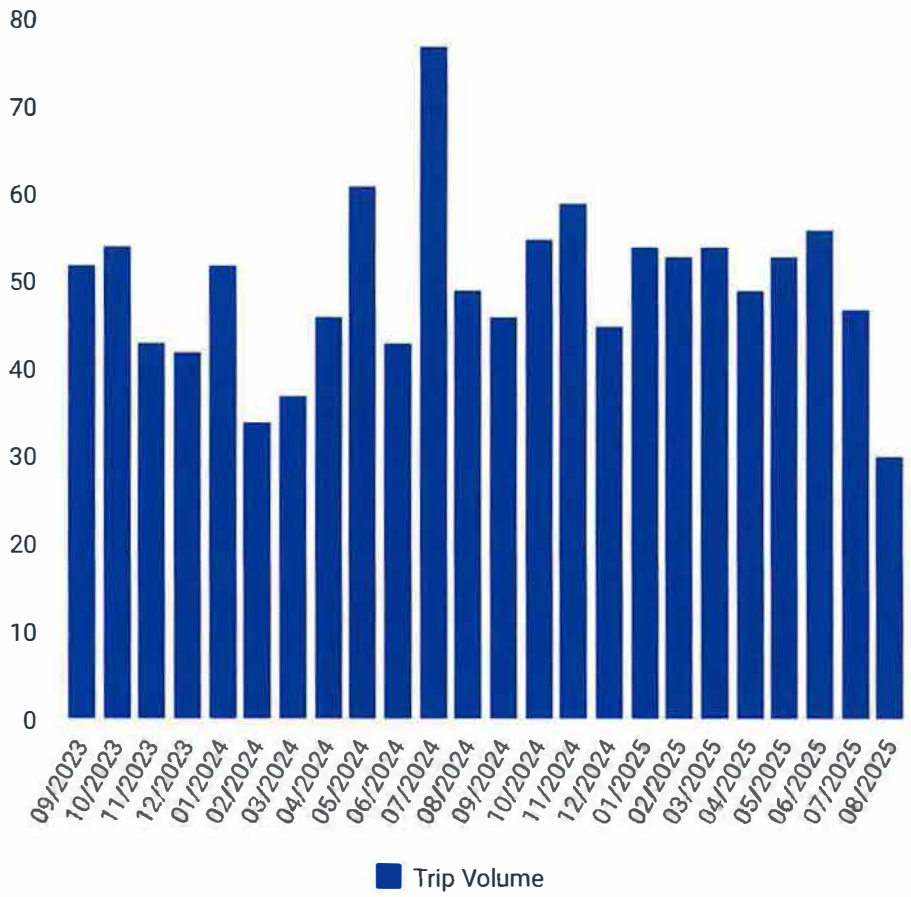
The information contained on this site is proprietary and confidential. Estimated and 'To Be Collected' values are calculated based on predictive models using available historical data. The estimations are for informational use only and are not guaranteed results.

6_Account Analysis Aug 25, 2025 3:36 AM SEC_Agg_Trip

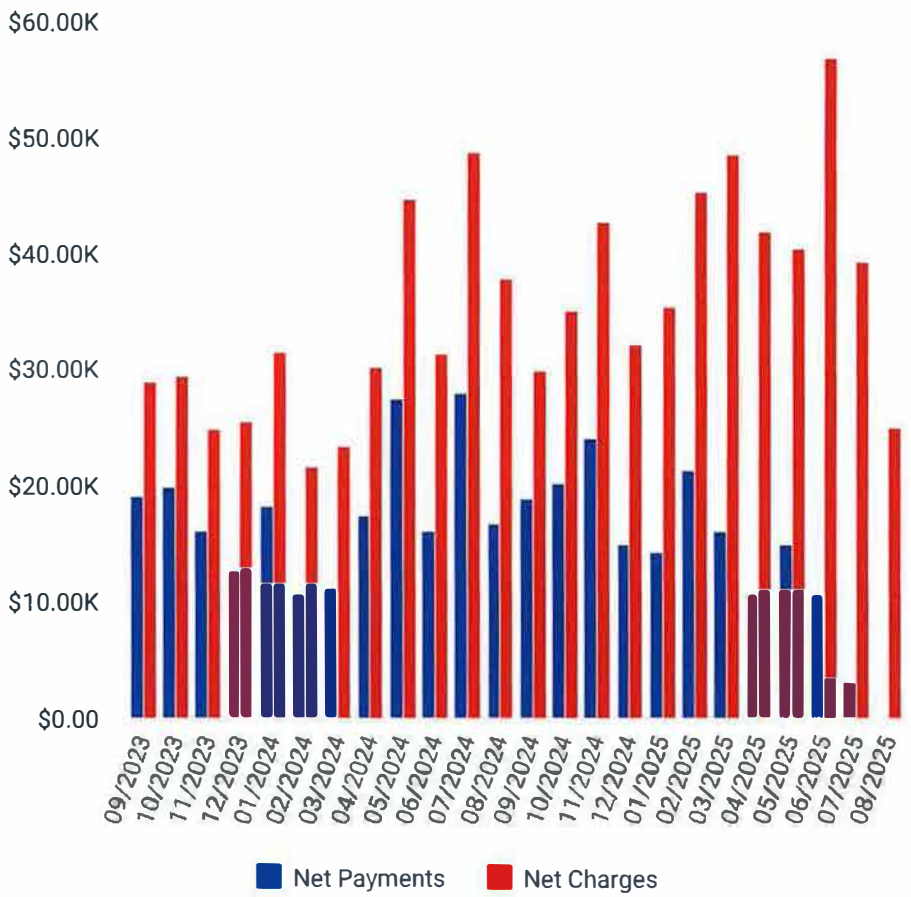
Filter statement

Filters **Trip Service Date (24 Months)** filtered with custom filter | **Trip Status** Closed, Miscellaneous Account, Open

Trip Volume



Net Payments Vs Net Charges



Alliance
Nebraska

September 3, 2025

Quick Med Claims

PO Box 18230

Pittsburgh, PA 15236

To whom it may concern:

The City of Alliance hereby submits this written notice of intent to terminate services as permitted and outlined in Item 10-a of the Billing Services Agreement, signed July 2, 2010, and reaffirmed May 7, 2014.

As stated in the agreement, 60 days' written notice is required to terminate the agreement without cause. Please consider this letter formal written notice of termination, effective December 1, 2025.

Please send any questions or plans for transition to Cindy Baker, Treasurer, at 308-313-2066, or cbaker@cityofalliance.net.

Regards,

Cindy Baker, Treasurer
P.O. Box D
Alliance, NE 69301

308-313-2066
cbaker@cityofalliance.net

Narrative
SEPTEMBER 2, 2025

RESOLUTION--

The Alliance Rural Fire District recently terminated their contract with Quick Med Claims and signed a contract with One Billing Solutions for ambulance billing services. Reasons included the need for more personalized experience for customers with a provider from Nebraska, and collaboration with other Rescue services in the area who are now using One Billing Solutions.

In the past, the City of Alliance and the Alliance Rural Fire District have aligned their ambulance billing services for better customer service and management of resources. It is the recommendation from Chief Shoemaker that City of Alliance follows the same logic now and moves billing services to One Billing Solutions.

RECOMMENDATION: Approve the termination of services from Quick Med Claims effective December 1, 2025, and approve the contract for One Billing Solutions for ambulance billing services beginning December 1, 2025.

RESOLUTION NO. 25-98

WHEREAS, Historically the City of Alliance and the Alliance Rural Fire District have coordinated their ambulance billing services to provide improved customer service and efficient management of resources; and

WHEREAS, The Alliance Rural Fire District has terminated its contract with Quick Med Claims and entered into a new agreement with One Billing Solutions for ambulance billing services; and

WHEREAS, The reasons for this change included the need for a more personalized customer experience with a Nebraska-based provider, as well as the benefit of collaborating with other regional rescue services now utilizing One Billing Solutions; and

WHEREAS, Staff recommends that the City of Alliance transition to One Billing Solutions for ambulance billing services in order to align with the Alliance Rural Fire District and continue best practices in customer service and resource management.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of Alliance, Nebraska, that the Mayor is authorized to enter into a contract of service with One Billing Solutions with an effective date of December 1, 2025.

PASSED AND APPROVED this 2nd day of September, 2025.

_____
John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel

BUSINESS ASSOCIATE AGREEMENT

This Agreement is made effective _____ by and between City of Alliance hereinafter referred to as City of Alliance, and One Billing Solutions, LLC hereinafter referred to as "Business Associate", (individually a "Party" and collectively the "Parties").

WITNESSETH:
WHEREAS, Sections 261 -264 of the Federal Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, known as "The Administrative Simplification provisions, "direct the Department of health and Human Services to develop standards to protect the security, confidentiality, and integrity of health information; and

WHEREAS, pursuant to the Administrative Simplification provisions, the Secretary of health and Human Services has issued regulations modifying 45 CFR Parts 160 and 164 (the HIPAA Privacy Rule" and the "HIPAA Security Rule"); and

WHEREAS, Title XIII of the American Recovery and Reinvestment Act, known as "the HITECH Act" has amended the HIPAA and the HIPAA regulations, including HIPAA's Administrative Simplification provisions; and

WHEREAS, the Parties wish to enter into or have entered into an arrangement whereby Business Associate may be considered a "business associate" of Covered Entity as defined in the HIPAA Privacy Rule; and

WHEREAS, Business Associate may have access to protected health Information (as defined below) in fulfilling its responsibilities under such arrangement.

THEREFORE, in consideration of the Parties' continuing obligations under the HIPAA Privacy Rule and Security Rule, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree to the provisions of this Agreement in order to address the requirements of the HIPAA Privacy Rule and Security Rule and to protect the interests of both Parties.

I. DEFINITIONS
Except as otherwise defined herein, any and all capitalized terms in this Section shall have the definitions set forth in the HIPAA Privacy Rule and the HIPAA Security Rule. In the event of an inconsistency between the provisions of this Agreement and mandatory provisions of the HIPAA Privacy Rule and Security Rule, as amended, the HIPAA Privacy Rule and Security Rules shall control. Where provisions of this Agreement are different than those mandated in the HIPAA Privacy Rule and Security Rule but are nonetheless permitted by the HIPAA Privacy Rule and/or Security Rule, the provisions of this Agreement shall control.

The term "Protected Health Information (abbreviated as "PHI") means individually identifiable health information, including, without limitation, all information, data, documentation, and materials, including without limitation, demographic, medical and financial information, that relates to the past, present, or

future physical or mental health or condition of an individual; the provision of health to an individual; and information that can be used to identify the individual.

Business Associate acknowledges and agrees that all Protected Health Information that is created or received by Covered Entity and disclosed or made available in any form; including paper record, oral communication, audio recording, and electronic display by Covered Entity or its operating units to Business Associate or is created or received by Business Associate on Covered Entity's behalf shall be subject to this Agreement.

II. CONFIDENTIALITY REQUIREMENTS

(A) Business Associate agrees:

(i) to use or disclose any Protected Health information solely: (1) for meeting its obligations as set forth in any agreements between the Parties evidencing their business relationship, or (2) as required by applicable law, rule, or regulation, or by accrediting or credentialing organization to whom Covered Entity is required to disclose such information or as otherwise permitted under this Agreement, or the HIPAA Privacy Rule or Security Rule.

(ii) at termination of this Agreement, or any similar documentation of the business relationship of the Parties, or upon request of Covered Entity, whichever occurs first, if feasible, Business Associate will return or destroy all Protected Health Information received from or created or received by Business Associate on behalf of Covered Entity that Business Associate still maintains in any form and retain no copies of such information, or if such return or destruction is not feasible, Business Associate will extend the protections of this Agreement to the information in perpetuity and limit further uses and disclosures to those purposes that make the return or destruction of the information not feasible; and (iii) to ensure that its agents, including a subcontractor, to whom it provides Protected Health Information received from or created by Business Associate on behalf of Covered Entity, agrees to the same restrictions and conditions that apply to Business Associate with respect to such information. In addition, business Associate agrees to take reasonable steps to ensure that its employees' actions or omissions do not cause Business Associate to breach the terms of this Agreement or the mandatory requirements of the HIPAA privacy Rule and Security Rule that may apply to Business Associate.

(B) Notwithstanding the prohibitions set forth in this Agreement, Business Associate or to carry out the legal responsibilities of Business Associate, provided that as to any such disclosure, the following requirements are met:

(i) If necessary, for the proper management and administration of Business Associate or to carry out the legal responsibilities of Business Associate, provided that as to any such disclosure, the following requirements are met:

(a) The disclosure is required by law, not merely permitted by law; or

(b) Business Associate obtains reasonable written assurances from the person or party to whom the information is disclosed that it will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the person or party, and the person or party notifies Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.

(ii) for data aggregation services, if to be provided by Business Associate for the health care operations of Covered Entity pursuant to any agreements between the Parties

evidencing their business relationship. For purposes of this Agreement, data, aggregation with the Protected Health Information received by Business Associate in its capacity as a business associate of another covered entity, to permit data analyses that relate to the health care operations of the respective covered entities.

(C) Business Associate will implement appropriate safeguards to prevent use or disclosure of Protected health Information other than as permitted in this Agreement. The Secretary of Health and Human Services shall have the right to audit Business Associate's records and practices related to the uses and disclosures of Protected Health Information to ensure Covered Entity's compliance with the terms of the HIPAA Privacy Rule and Security Rule. Business Associate shall timely report to Covered Entity any use or disclosure of Protected Health Information which is not in compliance with the terms of this Agreement of which it becomes aware.

III. OBLIGATIONS AND ACTIVITIES OF BUSINESS ASSOCIATE

(A) Business Associate agrees that it is required under the amended HIPAA regulations to comply with, and shall comply with, the HIPAA Security Rule, including the Security Rule's Administrative Physical and Technical safeguard and requirements.

(B) Business Associate agrees that it is required under the amended HIPAA regulations to comply with, and shall comply with, the use and disclosure provisions of the HIPAA Privacy Rule.

(C) Business Associate agrees not to use or disclose Protected Health Information other than as permitted or required by the Agreement or as required by law.

(D) Business Associate agrees to use appropriate safeguards and comply, where applicable, with the HIPAA Security Rule with respect to electronic Protected Health Information ("ePHI"), to prevent use or disclosure other than as provided for by this Agreement.

(E) Business Associate agrees to use appropriate safeguards to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement.

(F) Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of Protected Health Information by Business Associate in violation of the requirements of this Agreement.

(G) Breach Disclosures to Covered Entity. Business Associate agrees to immediately report to Covered Entity any use or disclosure of Protected Health Information not provided for by this Agreement of which it becomes aware. Further Business Associate agrees to notify the Covered Entity of any individual whose Protected Health Information has been inappropriately or unlawfully released, accessed, or obtained. Business Associate agrees that such notification will meet the requirements of Section 13402 of the HITECH Act and § 164.410 of the amended HIPAA regulations. Specifically, the following shall apply:

(i). A breach is considered discovered on the first day the Business Associate knows or should have known about it.
(ii). In no case shall the Business Associate notify the Covered Entity of any breach later than five (5) days after breach is discovered.

(iii). Business Associate shall notify the Covered Entity of any and all breaches of Protected Health Information and provide detailed information to the Covered Entity about the breach, along with the names and contact information of all individuals whose Protected Health Information was involved.

For breaches determined to be caused by the Business Associate, where such breaches require notifications to patients or consumers, the cost of such breach notifications shall be borne by the Business Associate.

(H) Business Associate agrees to ensure that any agent, including a subcontractor, to whom it provides Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity, agrees to the same restrictions and conditions that apply through this Agreement to Business Associate with respect to such information.

(I) Business Associate agrees to provide access, at the request of Covered Entity, and in the time and manner, within 3 days, to Protected Health Information in a Designated Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under 45 CFR § 164.5.

(i) Business Associate agrees to make any amendment(s) to Protected Health Information in a Designated Record Set that the Covered Entity directs or agrees to pursuant to 45 CFR § 164.526 at the request of Covered Entity or an Individual, and in the time and manner, within 3 days.

(J) Business Associate agrees to make internal practices, books, and records, including policies and procedures and Protected Health Information, relating to the use and disclosure of Protected Health information received from, or created or received by Business Associate on behalf of, Covered Entity available to the Covered Entity or to the Secretary, in a time and manner or designated by the Secretary, for purposes of the Secretary determining Covered Entity's compliance with the HIPAA Privacy Rule and Security Rule.

(K) Business Associate agrees to document such disclosures of Protected Health Information and Information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR § 164.528.

(L) Business Associate agrees to provide to Covered Entity or an Individual, in time and manner information collected in accordance with Section (i) of this Agreement, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR § 164.528.

(M) Business Associate agrees to comply with the requirements of the 'Red Flags' Rule and implement a compliant identity theft prevention program by or before the required “Red Flags" Rule compliance date.

IV. AVAILABILITY OF PHI

(a) Business Associate agrees to make available Protected Health Information to the extent and in the manner required by Section 164.524 of the HIPAA Privacy Rule.

(b) Business Associate agrees to make Protected Health Information available for amendment and incorporate any amendments to Protected Health Information in accordance with the requirements of Section 164.526 of the HIPAA Privacy Rule.

(c) In addition, Business Associate agrees to make Protected Health Information available for purposes of accounting of disclosures, as required by Section 164.528 of the HIPAA Privacy Rule.

V. TERM AND TERMINATION

(A) Term. The Term of this Agreement shall be for the same duration as the Billing Services Agreement.

(B) Termination By Covered Entity. Covered Entity may terminate this Agreement if Covered Entity determines that Business Associate has violated a material term of the Agreement.

(C) Termination By Either Party. Notwithstanding any other provisions of this Agreement, if either party knows of a pattern of activity or practice of the other party that constitutes a material breach or violation of the other party's obligations under this Agreement, that party shall take reasonable steps to cure the breach or end the violation, as applicable, and, if such steps were unsuccessful : either: terminate the Agreement, if feasible.

(D) Return or Destruction of PHI. Return or Destruction of PHI. At the termination of this Agreement, Business Associate shall return or destroy all PHI received from or created or received by Business Associate on behalf of Covered Entity and retain no copies of such PHI. If return or destruction is infeasible, the protections of this Agreement will extend to such PHI.

VI. MISCELLANEOUS

Except as expressly stated herein or in the HIPAA Privacy Rule or Security Rule, the parties to this Agreement do not intend to create any rights in any third parties. The obligations of Business Associate under this Section shall survive the expiration, termination, or cancellation of this Agreement, and/or the business relationship of the parties, and shall continue to bind Business Associate, its agents, employees, contractors, successors, and assigns as set forth herein.

This Agreement may be amended or modified only in a writing signed by the Parties. No Party may assign its respective rights and obligations under this Agreement without the prior written consent of the other Party. None of the provisions of this Agreement are intended to create, nor will they be deemed to create any relationship between the Parties other than that of independent parties contracting with each other solely for the purposes of effecting the provisions of this Agreement and any other agreements between the Parties evidencing their business relationship. This Agreement shall be governed by the laws of the State of Nebraska. No change, waiver or discharge of any liability or obligation hereunder on any one or more occasions shall be deemed a waiver of performance of any continuing or other obligation, or shall prohibit enforcement of any obligation, on any other occasion. The parties agree that, in the event that any documentation of the arrangement pursuant to which Business Associate provides services to Covered Entity contains provisions relating to the use or disclosure of Protected Health Information, which are more restrictive than the provisions of this Agreement, the provisions of the more restrictive documentation will control. The provisions of this Agreement are intended to establish the minimum requirements regarding Business Associate's use and disclosure of Protected Health Information.

In the event that any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of the provisions of this Agreement will remain in full force and Effect. In addition, in the event a party believes in good faith that any provision of this Agreement fails to comply with the then-current requirements of the HIPAA Privacy Rule or Security Rule, such party shall notify the other party in writing. For a period of up to thirty days, the parties shall address in faith such concern and amend the terms of this Agreement, if necessary, to bring it into compliance. If, after such thirty-day period, the Agreement fails to comply with the requirements of the HIPAA Privacy Rule and Security Rule, then either party has the right to terminate upon written notice to the other party.

IN WITNESS WHEREOF, the Parties have executed this Agreement on this ___ day of _____, 2025 to become effective as of the day and year of the effective date set forth above.

One Billing Solution. LLC	**City of Alliance**
("Business Associate")	("Covered Entity")
_____	_____
Signature	Signature
By: Beth Grassau	By: _____
Title: Director of Operations	Title: _____
Date: _____	Date: _____

One Billing Solutions
YOUR ONE STOP SOLUTION, FOR MEDICAL BILLING

BILLING SERVICES AGREEMENT

This Agreement is made effective _____, by and between One Billing Solution, LLC., hereafter referred to as "OBS", and City of Alliance hereinafter referred to as "Medical Service Provider", (individually a "Party" and collectively the "Parties").

WHEREAS, OBS is engaged in the business of providing billing and collection services for public and private ambulance and rescue squad entities; and

WHEREAS, Medical Service Provider, is a public and/or private provider of rescue squad and ambulance services in the area commonly known as City of Alliance, and

WHEREAS, Medical Service Provider is compensated for its ambulance and rescue services by its patients through private payments, private insurance, public insurance, including Medicare and Medicaid, or a combination thereof; and

WHEREAS, Medical Service Provider desires to engage and retain the billing services of OBS:

IT IS THEREFORE, AGREED, IN CONSIDERATION OF THE MUTUAL PROMISES, COVENANTS, AND CONDITIONS SET FORTH HEREIN AS FOLLOWS:

1. TERM OF AGREEMENT. OBS shall provide Medical Service Provider billing services as set forth in detail below, commencing on the effective date stated above and shall continue for a period of one (1) year thereafter unless terminated earlier as provided in this agreement. This Agreement shall be automatically renewed for successive one (1) year terms unless and until terminated as provided herein, or modified in writing and agreed to be both parties.

2. BILLING SERVICES TO BE PROVIDED. OBS will provide the following billing services on behalf of Medical Service Provider as follows:
   A. Verify all billing information.
   B. Invoice all private payment patients and all insurance carriers including, but not limited to, public, and private health insurance, Medicare, Medicaid, automobile liability carriers, workers' compensation carriers, and homeowner insurances.
   C. Provide all appropriate HCPCS, ICD10, and condition codes (symptom/diagnosis codes).
   D. Prepare and mail invoices to private patients and complete and submit claim forms to public and/or private insurance carriers or other responsible parties (via postal service or electronically through contracted clearinghouse).
   E. Provide follow-up billing at least two times after initial written billing to private patients.
   F. Coordinate, correspond, and reply to all inquiries from private patients, and public and/or private insurance carriers.

G. Obtain status reports on claim processing from all public and/or private insurance carriers.
H. Provide customer service access during normal business hours, weekends and holidays excluded.
I. Provide contract completion for participating agreements with insurance companies, and act as authorized representative.
J. Provide cash posting services.
K. Provide to Medical Service Provider monthly accounts receivable, transactions, and itemized payment and write-off summaries, all to be provided to Medical Service Provider no later than the 10th business day of the following month. Any write-offs on unpaid invoices or balances after payment by public and private insurance carriers or other third-party payors shall be at the direction of the Medical Service Provider pursuant to its policies and procedures in accordance with all state and federal regulations regarding billing and write-offs for medical services.

3. COMPENSATION. Medical Service Provider agrees to compensate OBS for its billing services provided above on a monthly basis in an amount equal to fifteen percent (15%) of amounts actually collected by OBS and/or Medical Service Provider and/or any collection or recovery agency acting on behalf of Medical Service Provider in the previous month. OBS shall invoice Medical Service Provider for its compensation no later than the 10th day of the following month in which payments or insurance proceeds are received, and Medical Service Provider agrees to pay said invoices within 30 days.

   OBS offers an Automatic Invoice Payment program, which the Medical Service Provider may enroll in, in lieu of monthly invoicing. See Exhibit A – Automatic Invoice Payment Program addendum.

4. INFORMATION PROVIDED BY MEDICAL SERVICE PROVIDER. Medical Service Provider agrees to provide to OBS for each rescue squad or ambulance call the information required on these three forms:

   (1) a signed medical necessity form, a sample copy of which is attached hereto and fully incorporated herein, together with
   (2) the demographic sheet from each hospital or medical care facility to which the patient has been transported, and
   (3) a completed run reports.

   Any changes to personnel or squad licensing or equipment must be reported to OBS. Any discrepancy in deposit amount, receipt of deposit, direct payments reported or other questions regarding the squad's monies or invoice must be reported in writing to OBS within 60 days of the date of the report. OBS is not liable or responsible for discrepancies not reported in a timely manner.

5. PAYMENT COLLECTION AND PROCESSING PROCEDURES. Unless otherwise agreed to in writing by the Parties, OBS shall collect and process payment collections according to the following:
   a. OBS shall provide that payments on all claims shall be made in the name of the Medical Service Provider and claims payments forwarded to OBS.
   b. Medical Service Provider shall provide OBS with all relevant and necessary banking information in order to process and complete any depository transactions related to this agreement.

b. Medical Service Provider shall provide OBS with a "Deposit Only" Stamp and bank deposit slips.
c. If applicable, OBS will endorse claims payments "For Deposit Only" to Medical Service Provider's bank and cause these claim payments to be deposited in Medical Service Provider's account not less than once a month.
d. If applicable, Medical Service Provider has the option to sign a Direct Deposit Authorization Form to allow OBS to direct deposit claim payments directly into the Medical Service Provider's bank account, not less than once a week following the receipt of claims payments.
e. In the event Medical Service Provider receives direct payment on any claims processed by OBS, it shall immediately notify and mail/fax a copy of direct payment along with any coordinating documentation to OBS for proper posting.
f. Alternative payment processing procedures may be arranged by the parties, but must be in writing, signed by both parties, and added to this agreement as an addendum.

6. TERMINATION. This agreement may be terminated according to the following provisions:

A. Termination Without Cause. Either party may terminate this Agreement at any time by giving the other party sixty (60) days written notice of its intent to terminate. During said 60-day period, this agreement shall continue in full force and effect and OBS shall be entitled to compensation at the rate set forth above for all billing services provided during that time and for amounts collected by MEDICAL SERVICE PROVIDER as a result of the billing services provided by OBS after the effective date of termination of this agreement.

B. Terminate for Cause. A party shall have the right to terminate this Agreement upon written notice of such termination to the other party in the event:
   i. the business of the other party is terminated or suspended.
   ii. a petition for bankruptcy is filed by or against the other party.
   iii. a receiver is appointed on account of the other party's insolvency.
   iv. breach of contract of any provision of this Agreement that the breaching party fails to cure within twenty (20) days or less.

C. Termination or Amendment as a Result of Government Regulation. A party shall have the right to terminate or unilaterally amend this Agreement, without liability, upon written notice to the other party, in order to comply with any legal order, ruling, opinion, procedure, policy, or other guidance issued by any federal or state agency, or to comply with any provision of law, regulation, or any requirement of accreditation, tax-exemption, federally-funded health care program participation or licensure which:
   i. invalidates or is inconsistent with the provisions of this Agreement.
   ii. would cause a party to be in violation of the law.
   iii. jeopardizes the tax-exempt status of the terminating or amending party or any affiliate of such party, if applicable.
   iv. jeopardizes the tax-exempt status of any bond's issues for the benefit of the terminating or amending party or any affiliate of such party, if applicable, or
   v. jeopardizes the good standing status of licensure, accreditation or participation in any federally-funded health care program, including the

Medicare and Medicaid programs, of the terminating or amending party or any affiliate of such party, if applicable. If either party deems it necessary to amend this Agreement as provided in this Section and the amendment is unacceptable to the other party, the unaccepting party may choose to terminate this Agreement immediately without cause or liability upon notice to the other party.

D. Payment of Fees After Termination. Upon any termination of this Agreement, CONTRACTOR shall be entitled to receive the fees accrued and unpaid through the effective date of termination.

7. MODIFICATION AND ASSIGNMENT. This agreement shall not be modified by either party unless the terms of modification of this agreement are reduced to writing and signed by both parties. Neither party may assign their right, obligations, or benefits under the terms of this agreement without first obtaining the written consent of the other party, which consent shall not be unreasonably withheld.

8. NOTICES. All notices and other communications required or permitted to be given hereunder shall be made in writing and shall be considered given and received when (a) personally delivered to the other party, (b) delivered by courier, (c) delivered by facsimile or (d) certified mail receipt is executed by an authorized representative of the party intended to receive the communication.

If to OBS:	If to MEDICAL SERVICES PROVIDER:
One Billing Services, LLC 10802 Farnam Dr. Omaha, NE 68154 ATTN: Beth Grassau	_____ ATTN:_____ _____ _____ _____
With a copy, by regular United States mail, postage prepaid, to:	With a copy, by regular United States mail, postage prepaid, to:
Erickson Sederstrom ATTN: Andrew Collins 10330 Regency Dr., Suite 100 Omaha, NE 68114	_____ _____ _____ _____

9. INDEPENDENT CONTRACTOR RELATIONSHIP. Agreement is not intended to create any relationship between the parties beyond that of an independent entity contracting with each other solely for the purpose of effecting the provisions of this Agreement and its incorporated Attachments. Neither of the parties nor any of their authorized representatives shall have the authority to bind the other in contract or quasi-contract or shall be deemed or construed to be the agent, employee or representative of the other.

10. AUTHORITY; EFFECT. By executing this Agreement and its incorporated Attachments on behalf of OBS, the undersigned individual represents that he or she is duly authorized by OBS to make and enter into this Agreement and its incorporated Attachments on behalf

of OBS and represents that this Agreement and its incorporated Attachments constitutes the valid and binding obligation of OBS generally enforceable in accordance with its terms. By executing this Agreement and its incorporated Attachments on behalf of Medical Service Provider, the undersigned individual represents that he or she is duly authorized by Medical Service Provider to make and enter into this Agreement and its incorporated Attachments on behalf of Medical Service Provider, and represents further that this Agreement and its incorporated Attachments constitutes the valid and binding obligation of Medical Service Provider and is generally enforceable in accordance with its terms. This Agreement and its incorporated Attachments shall be binding on OBS and Medical Service Provider and on their respective successor organizations. The obligations of each party hereto may not be delegated without the other party's prior written consent.

11. INDEMNIFICATION. OBS agrees to defend, indemnify, and hold harmless the Medical Service Provider (including its officers, agents and employees) from and against any and all claims, demands, liabilities and costs incurred by the Medical Service Provider party, including reasonable attorney's fees, arising out of any claims for damages directly caused by an act or omission made by the Medical Service Provider or any claims for Social Security benefits, workers' compensation benefits, disability benefits, or any other cause of action which may directly arise out of the OBS's performance of its obligations under this Agreement and the incorporated Attachments. To the extent permitted by Nebraska law and Constitution, Medical Service Provider agrees to defend, indemnify, and hold harmless OBS (including its officers, agents, employees, and subcontractors) from and against any and all claims, demands, liabilities and costs incurred by OBS, including reasonable attorney's fees, arising out of any claims for damages directly or indirectly caused by an act or omission made by the Medical Service Provider which may directly or indirectly arise out of the Medical Service Provider's performance of its obligations under this Agreement and the incorporated Attachments. Furthermore, the Medical Service Provider agrees to defend, indemnify, and hold harmless OBS (including its officers, agents, employees, and subcontractors) from and against any and all claims, demands, liabilities and costs incurred by OBS, including reasonable attorney's fees, arising out of any claims for negligence or any other cause of action for damages directly or indirectly related to the accuracy or substance of the work product transmitted from the Medical Service Provider to OBS.

12. INSURANCE. Medical Service Provider agrees to provide general liability and medical negligence insurance for Medical Service Provider, its agents, and employees. OBS agrees to provide general liability insurance for OBS, its agents and employees. Upon request, the parties agree to furnish to the other appropriate certificates of insurance. Both Medical Service Provider and OBS agree that such insurance may not be changed in any material way without at least thirty (30) days advance written notice to the other party

13. EXCLUDED PROVIDER WARRANTY. Neither party is now and at no time has been excluded from participation in any federally funded health care program, including Medicare and Medicaid. Each party hereby agrees to immediately notify the other party of any threatened, proposed, or actual exclusion from any federally funded health care program, including Medicare and Medicaid. Each party further represents and warrants that none of its employees are now and at no time have been excluded from participation in any federally funded health care program, including Medicare and Medicaid, and that if an employee of a party becomes so excluded, such employee shall be terminated. In the event either party is excluded from participation in any federally funded health care program during the Term of this Agreement, this Agreement and its incorporated

Attachments shall, as of the effective date of such exclusion or breach, automatically terminate. Each party shall indemnify the other for any and all damages resulting from such party's exclusion from any federally funded health care program, including Medicare and Medicaid.

14. ACCESS TO BOOKS AND RECORDS. Until the expiration of four (4) years after the furnishing of the services under this Agreement, each party shall make available to the Secretary of the United States Department of Health and Human Services, and the United States Comptroller General, and their representatives, a copy of this Agreement and its incorporated Attachments and such books, documents and records of that party that are necessary to certify the nature and extent of any cost incurred by either party. If a party carries out the duties of the Agreement through a subcontract worth Ten Thousand and 00/100 Dollars ($10,000.00) or more over a twelve (12) month period with a related organization, the subcontract shall contain a clause placing the same obligations on the subcontractor as this clause places on that party. In the event this Agreement is not subject to the provisions of 42 U.S.C. 1395x (v)(1)(I) and 42 C.F.R. 420.300, et. seq. or relevant regulations, this paragraph shall be of no effect.

15. CONFIDENTIALITY. The parties shall maintain the confidentiality of patient medical records in accordance with state and federal laws. Each party further acknowledges that information regarding the other party and its business operations, including, but not limited to, procedures, policies, programs, billing codes and systems, reimbursement and fee schedules, contracts, business plans and such other business records is proprietary and confidential. Each party agrees to hold such information in strict confidence and not disclose or make available such information to any third party, except as required by law. This provision shall survive any termination of this Agreement.

16. HIPAA BUSINESS ASSOCIATE ASSURANCES.
    A. Privacy Rule
        1. OBS, in its capacity as a Business Associate, shall carry out its obligations under this Agreement in compliance with the Privacy Regulations pursuant to Public Law 104-191 of August 21, 1996, known as the Health Insurance Portability and Accountability Act of 1996, Subtitle F – Administrative Simplification, Section 261, et seq., as amended ("HIPAA"), to protect the privacy of any personally identifiable protected health information ("PHI") that is collected, processed or learned as a result of the Services provided hereunder. In conformity therewith, OBS agrees that it will:
            (a) Not use or further disclose PHI except as permitted under this Agreement or required by law.
            (b) Use appropriate safeguards to prevent use or disclosure of PHI except as permitted by this Agreement
            (c) Mitigate, to the extent practicable, any harmful effect that is known to OBS of a use or disclosure of PHI by OBS in violation of this Agreement.
            (d) Report to Medical Service Provider any use or disclosure of PHI by OBS in violation of this Agreement.
            (e) Ensure that any agents or subcontractors to whom OBS provides PHI, or who have access to PHI, agree to the same restrictions and conditions that apply to OBS with respect to such PHI.
            (f) Make PHI available to Medical Service Provider and to the individual who has a right to access as required under HIPAA within 30 days of the request by Medical Service Provider regarding the individual.

(g) Incorporate any amendments to PHI when notified to do so by Medical Service Provider.
(h) Provide an accounting of all uses or disclosures of PHI made by OBS as required under the HIPAA privacy rule within 60 days.
(i) Make its internal practices, books and records relating to the use and disclosure of PHI available to the Secretary of the Department of Health and Human Services for purposes of determining Medical Service Provider's compliance with HIPAA; and
(j) At the termination of this Agreement, return or destroy all PHI received by OBS on behalf of, Medical Service Provider and if return is infeasible, the protections of this Agreement will extend to such PHI.

2. The specific uses and disclosures of PHI that may be made by OBS on behalf of Medical Service Provider include:
(a) The preparation of invoices to patients, carriers, insurers and Others responsible for payment or reimbursement of the services provided by Medical Service Provider to its patients.
(b) Preparation of reminder notices and documents pertaining to collections of overdue accounts.
(c) The submission of supporting documentation to carriers, insurers, and other payers to substantiate the health care services provided by Medical Service Provider to its patients or to appeal denials of payment for same.
(d) Uses required for the proper management of OBS as a business associate.
(e) Other uses and disclosures of PHI that are enumerated within this Agreement.
(f) Other uses or disclosures if PHI as permitted by the HIPAA Privacy Rule.

B. Security Rule
1. OBS, in its capacity as a Business Associate, shall carry out its obligations under this Agreement in compliance with the Security Regulations pursuant to Public Law 104-191 of August 21, 1996, known as the Health Insurance Portability and Accountability Act if 1996, Subtitle F – Administrative Simplification, Sections 261, et seq., as amended ("HIPAA"), regarding the security if electronic protected health information(e-PHI")that is received as a result of the Services provided hereunder. In conformity therewith, OBS agrees that it will:
(a) Implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic protected health information that it creates, receives, maintains, or transmits on behalf of the covered entity as required in the regulations;
(b) Ensure that any agent of OBS, including a subcontractor, to whom it provides such information, agrees to implement reasonable and appropriate safeguards to protect protected health information; and
(c) Report to the Medical Service Provider any security incident of which it becomes aware. Notwithstanding any other provisions of this Agreement, this Agreement may be terminated by Medical Service Provider, in its sole discretion, if Medical Service Provider determines that OBS has violated a term or provision of this Paragraph pertaining to OBS's obligation as a Business Associate of Medical Service Provider, or if OBS engages to engage in conduct which would, if committed by Medical Service Provider, result in a violation of the HIPAA privacy rule or HIPAA security rule by Medical Service Provider.

17. COMPLIANCE

A. OBS will conduct its activities and operations in compliance with all state and federal statues, rules, and regulations applicable to billing activities.
B. Medical Service Provider shall conduct its activities, operations, and documentation in compliance with all applicable state and federal statues, rules and regulations. Medical Service Provider expressly represents and warrants that it is under no legal impediment to billing or receiving reimbursement for its services.
C. Each party is responsible for monitoring and ensuring its own compliance with all applicable state and federal laws and regulations pertaining to billing and reimbursement for its services. However, either party which becomes aware of a violation of any such state or federal laws or regulations or a questionable claim or claim practice agrees to notify the other party within thirty (30) days so the other party may appropriately address the matter.
D. The parties represent that they are not the subject of any actions or investigations pertaining to its participation in or standing with any state or federal health care program, are not subject to exclusion from any state and/or federal health care program, and that no persons providing services for which reimbursement is sought were at the time such services were rendered excluded from any state or federal health care program.
E. The parties recognize that this Agreement is at all times subject to applicable state, local, and federal laws and shall be construed accordingly. The parties further recognize that this Agreement may become subject to or be affected by amendments un such laws and regulations or to new legislation or regulations. Any provisions of law that invalidate, or are otherwise inconsistent with, the material terms and conditions of this Agreement, or that would cause one or both of the parties hereto to be in violation of law, shall be deemed to have superseded the terms of this Agreement and, in such event, the parties agree to utilize their best efforts to modify the terms and conditions if this Agreement to be consistent with the requirements of such law(s) in order to effectuate the purposes and intent of this Agreement. In the event that any such laws or regulations affecting this Agreement are enacted, amended or promulgated either party may propose to the other a written amendment to this Agreement to be consistent with the provisions of such laws or regulations. In the event that the parties do not agree on such written amendments within thirty (30) days of receipt of the proposed written amendments, then either party may terminate this Agreement without further notice, unless this Agreement would expire earlier by its terms.

18. SEVERABILITY. If any section, portion, or clause of this agreement is deemed to be legally unenforceable, such unenforceability shall not invalidate the remaining provisions of this agreement and such provisions shall remain valid and enforceable against either party.

19. GOVERNING LAW. This Agreement and any incorporated Attachments shall be construed under and shall be governed by the substantive laws of the State of Nebraska and applicable federal laws.

20. AMENDMENT. This Agreement or its incorporated Attachments may not be amended except upon written agreement signed by both parties.

21. HEADINGS. The headings to the various sections of this Agreement or its incorporated Attachments have been inserted for convenience only and shall not modify, define, limit, or expand the express provisions of this Agreement or its incorporated Attachments.

22. WAIVER. The waiver of a breach of or default under any term or provision of this Agreement or its incorporated Attachments by either party, by course of dealing or otherwise, shall not be deemed a waiver of any other or subsequent breach of or default under the same or a different provision of this Agreement or its incorporated Attachments.

23. ENTIRE AGREEMENT. This Agreement or its incorporated Attachments constitutes the entire understanding and agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, whether oral or written, concerning the subject matter hereof.

IN WITNESS WHEREOF, the Parties have executed this Agreement on this ___ day of _____ , 2025 to become effective as of the day and year of the effective date set forth above.

One Billing Solution, LLC	**City of Alliance** ("Medical Service Provider")
_____ Signature	_____ Signature
By: Beth Grassau Title: Director of Operations Date: _____	By: _____ Title: _____ Date: _____

EXHBIT A –
AUTOMATIC INVOICE PAYMENT ADDENDUM

Medical Service Provider:

Address, City, State, Zip:

By signing below, the Medical Service Provider is hereby enrolling in the Automatic Invoice Payment program. The Medical Service Provider hereby authorizes its financial institution/bank (listed below) to make Automatic Payments to One Billing Solutions, LLC ("OBS") on the Payment Due Date or next business day following Payment Due Date. The Medical Service Provider agrees that this authorization will remain in effect until revoked or changed by the Medical Provider by giving written notice to OBS and its financial institution/bank of revocation or change at least ten (10) business days before the next Payment Due Date. Medical Provider understands that if an Automatic Payment does not occur for any reason whatsoever, Medical Provider is still required to make the required monthly payment and Medical Provider will be responsible for any late fees, charges or other consequences of late or non-payment. If Medical Provider does not enroll in the Automatic Payment program or if the authorization is otherwise revoked or terminated, Medical Provider is solely responsible for timely making of all invoice payments required under the Billing Services Agreement, Section 3 Compensation.

Automatic Payment transaction costs shall be applied to all automatic payments as follows:

Invoice Amount/Type	Transaction Cost
$1,000.00+	$0
$0.01 - $999.99	$8.12 per transaction (monthly)

Financial Institution/Bank Name: _____

Name/Title on Account: _____

Account Type: Checking: _____ Savings: _____

Account Number: _____ Routing Number: _____

Authorized Signer (Print Name): _____

Signature: _____ Date/Effective Date: _____

Narrative
September 2, 2025

RESOLUTION – POLICE OFFICER RETIREMENT PLAN AMENDMENT

Earlier this year, the Nebraska legislature passed LB 179, which requires the City of Alliance Police Plan (the "Plan") to be amended to adopt changes made to the Police Officers Retirement Act (the "Act"). Attached for your approval is the amendment of the Plan to adopt these required changes:

1. First Amendment to the Plan

    - Part I of the Amendment clarifies Section 3.5 by revising that section to provide that a Police Officer with two or more (instead of four or more) years of employment as a Police Officer of another first-class city may transfer the vested balance of his or her accounts under the other city's plan to this Plan, provided the Police Officer is employed with the City within 120 days of their termination as a Police Officer of the other first-class city.

    - Part II of the Amendment changes the required employee contribution percentages as amended in the Act. The required employee contribution percentage will be as follows:

        - 7% until September 30, 2025; and
        - 9% on and after October 1, 2025.

RECOMMENDATION: APPROVE THE RESOLUTION APPROVING AMENDMENT 1 OF THE CITY OF ALLIANCE POLICE OFFICERS RETIREMENT PLAN.

RESOLUTION NO. 25-99

BE IT RESOLVED, by the Mayor and City Council of Alliance, Nebraska:

1. That in order to adopt certain changes enacted under the Police Officers Retirement Act pursuant to 2025 Nebraska Legislative Bill 179, and to adopt such other changes required by applicable law or as otherwise determined to be necessary and appropriate by the City, the City of Alliance Police Officers Retirement Plan (the "Plan") shall be, and it hereby is, amended in the form of the First Amendment attached hereto and by this reference fully incorporated herein.

2. That the Mayor and other appropriate elected officials and officers of the City of Alliance shall be, and they hereby are, authorized to do all things necessary to carry out and accomplish the foregoing Resolution, including the execution of any document or amendment which may be necessary or appropriate to amend and administer the Plan, including such actions as may be necessary or appropriate to achieve and maintain qualification of the Plan under Section 401(a) of the Internal Revenue Code of 1986, as amended, as such sections apply to government plans.

PASSED AND APPROVED this 2nd day of September, 2025.

_____
John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel

FIRST AMENDMENT

CITY OF ALLIANCE
POLICE OFFICERS RETIREMENT PLAN

The City of Alliance Police Officers Retirement Plan (the "Plan"), as most recently amended and restated effective January 1, 2015, is hereby amended to incorporate revisions to the Police Officers Retirement Act under Nebraska 2025 Legislative Bill 179, and to make a clarification in Section 3.5, as follows:

I.

The first sentence of Section 3.5 of the Plan is hereby amended to clarify such provision, as follows:

> "In the event that after two or more years of employment as a Police Officer by another first-class city in Nebraska, a Police Officer terminates his or her employment with such other city for the purposes of becoming a Police Officer of the City, and such new employment commences within one hundred twenty days of the termination of employment, the full accumulated value of his or her employee account and the vested portion of his or her employer account at the time of termination may be directly transferred to this Plan."

II.

Section 5.3 of the Plan is hereby amended effective October 1, 2025, as follows:

> "5.3 Employee Contributions. Prior to October 1, 2013, each Participant will have employee contributions deducted from his or her periodic salary payments in an amount equal to six percent (6%) of the Participant's Compensation for such period. Effective with periodic salary payments made on or after October 1, 2013 and through September 30, 2015, each Participant will have employee contributions deducted from his or her periodic salary payments in an amount equal to six and one-half (6.5%) of the Participant's Compensation for such period. Effective with periodic salary payments made on or after October 1, 2015, and through September 30, 2025, each participant will have employee contributions deducted from his or her periodic salary payments in an amount equal to seven percent (7%) of the Participant's Compensation for such period. Effective with periodic salary payments made on or after October 1, 2025, each participant will have employee contributions deducted from his or her periodic salary payments in an amount equal to nine percent (9%) of the Participant's Compensation for such period. Such employee contributions shall be credited to the Participant's employee contribution account on a monthly basis, and shall be paid to the Pension Fund no later than the fifteenth (15th) day of the month following the month in which the employee contributions were deducted by the City from the Participant's salary."

III.

The foregoing amendments to the Plan shall supersede the existing provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment. The

remaining terms and provisions of the Plan are hereby confirmed and ratified in all respects except insofar as the foregoing provisions of this Amendment amend the same.

IN WITNESS WHEREOF, the City of Alliance, Nebraska, as Employer, has caused this First Amendment to the Plan to be executed by its duly authorized City officer.

Executed this _____ day of _____, 2025.

CITY OF ALLIANCE, NEBRASKA,
Employer

By: _____

Its: _____

6811498.1

ORDINANCE NO. 3003

AN ORDINANCE TERMED "THE ANNUAL APPROPRIATION BILL" TO PROVIDE REVENUE FOR MUNICIPAL PURPOSES OF THE CITY OF ALLIANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, BY IMPOSING A TAX ON ALL PROPERTY WITHIN THE CITY, ADOPTING A BUDGET, AND ADOPTING APPROPRIATIONS.

WHEREAS, The City Manager, in accordance with the requirements of Nebraska Revised Statute § 19-646, has submitted a proposed budget statement to the City Council, which statement is attached hereto as Exhibit A and incorporated herein by reference (the "Budget Statement"); and

WHEREAS, The City Council held a preliminary budget workshop on July 31, 2025 and is scheduled to hold another budget workshop on September 4, 2025; and

WHEREAS, A public hearing was held on the Budget Statement in accordance with the requirements of Nebraska Revised Statute § 13-506 on September 2, 2025, as required by law, with a special hearing on proposed property tax increases on September 17, 2025, as required by law; and

WHEREAS, Before the final passage and approval of this Ordinance, the Budget Statement may be amended in accordance with comments received at the public hearing, the property valuations provided by Box Butte County and as necessary to adjust for any other information gathered by the City before October 1, 2025.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF ALLIANCE, NEBRASKA:

SECTION 1. The following budget for the fiscal year beginning October 1, 2025, along with Exhibit A – Budget Statement, is hereby adopted.

SECTION 2. In order to provide revenue for municipal purposes, the following property tax revenues are established for the City of Alliance for the 2025-26 Fiscal Year:

	City	MFO	Public Safety	Airport	Airport Reserves	Total
Approved Budget Amount	1,471,492	173,117	201,248	260,757	57,345	2,163,959
County Treasurer's Fee (1%)	14,715	1,731	2,012	2,608	573	21,639
Total Property Tax Request	1,486,207	174,848	203,260	263,365	57,918	2,185,598
Using the following levies	0.221931	0.02611	0.030352	0.039328	0.008649	0.326369

Approved Mill Levy for 2025	0.326369
Based on Assessed Valuation	669,670,915

Which includes an increase to property tax revenue of 10%.

SECTION 3. This budget assumes revenue due to an increase to fees (considered under separate resolution) of:

Refuse Fees	35%
Electric Fees	9%

SECTION 4. Anticipated Franchise Fees paid to the General Fund:

Electric	$2,038,302
Refuse	283,908
Sewer	71,760
Water	227,100
Qwest	1,500
Phone	25,000
Cell Phone	25,000
Cable TV	50,000
Natural Gas	30,000
Gross Franchise Fees	**$2,752,570**

SECTION 5. In accordance with Reissue Revised Statutes Nebraska Chapter 16, Section 704, the following amounts shall be and hereby recognized as the budget of expenditures, disbursements, and transfers for the City of Alliance, Nebraska for the fiscal year 2025-26.

2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses	Capital Improvements	Other Capital Outlay	Debt Service	Transfers Out	TOTAL
Governmental:						
General Government	4,351,094.00	70,000.00	210,600.00		785,361.00	5,417,055.00
Public Safety - Police	2,918,039.00		491,000.00		299,480.00	3,708,519.00
Public Safety - Fire	428,829.00	140,000.00	250,000.00		50,997.00	869,826.00
Public Safety - Other	511,650.00		67,000.00		53,602.00	632,252.00
Public Works - Streets	1,389,644.00	3,390,000.00	1,070,350.00	243,958.00	75,622.00	6,169,574.00
Public Works - Other	318,308.00				19,313.00	337,621.00
Culture and Recreation	3,096,880.00	526,000.00	530,000.00	153,333.00	442,563.00	4,748,776.00
Community Development	3,719,572.00	59,200.00			75,577.00	3,854,349.00
Miscellaneous	2,371,000.00				3,997,016.00	6,368,016.00
Business-Type Activities:						
Airport	6,440,813.00	4,267,865.00	76,222.00	264,792.00	147,864.00	11,197,556.00
Electric Utility	12,894,374.00	3,805,000.00	540,000.00		2,709,506.00	19,948,880.00
Solid Waste	1,385,458.00	479,555.00	581,940.00	301,472.00	505,257.00	3,253,682.00
Transportation	382,345.00	-	35,000.00		57,289.00	474,634.00
Wastewater	350,107.00	400,000.00	650,000.00		144,242.00	1,544,349.00
Water	1,110,548.00	1,535,000.00	2,175,000.00	288,164.00	489,766.00	5,598,478.00
Total Disbursements & Transfers	**41,668,661.00**	**14,672,620.00**	**6,677,112.00**	**1,251,719.00**	**9,853,455.00**	**74,123,567.00**

SECTION 6. Included in the Gross Expenditures are the following funding from "Contingency Reserves". Expenditures from any Contingency Reserve will not be authorized without an affirmative vote of the City Council for each amount to be expended.

General	$325,000
Electric	200,000
Refuse	5,000
Water	50,000
Airport Operations	50,000

SECTION 7. The City anticipates the following use of Retained Earnings

Fund	**Use**	**Estimated Balance**

General	-400,000	573,084
Electric	4,601,700	7,698,300
Sewer	245,000	455,000
Water	355,100	917,322
Golf	10,000	40,000
Museum Exhibit	15,000	779
Community Betterment	30,000	0
Economic Development	602,000	20,616
LB 840 Fund	350,020	399,980
Sales Tax Fund	325,000	215,000
Lodging Occupation Tax	79,116	520,884
Capital Projects Fund	629,000	291,000
Public Safety Tax	200,000	275,000
ARPA Funds	575,000	0
General Internal Service	600,000	25,000
Enterprise Internal Service	60,000	0
Health Support Internal	544,000	556,000
Airport Capital Reserve	29,00	110,000

SECTION 8. The City anticipates assuming the following debt:

General Fund	$1,500,000
Refuse Fund	1,200,000
Sewer Fund	650,000
Water Fund	3,300,000
Airport Fund	700,000
Streets Fund	4,400,000
Total New Debt	**$11,750,000**

For the purpose of short-term and long-term capital improvement projects and equipment procurement.

SECTION 9. Anticipated payments on current internal and external debt (Principal + Interest):

General Fund	$245,333
Refuse Fund	301,471
Water Fund	288,164
Airport Fund	264,792
Streets Fund	243,958
Total Current Debt Payments	**$1,343,719**

SECTION 10. End of Fiscal Year Debt Balance (Current + New)

General Fund	$3,646,667
Refuse Fund	2,649,180
Sewer Fund	650,000
Water Fund	3,869,061
Airport Fund	2,017,662
Streets Fund	6,821,892
Total End of Year Debt	**$19,654,462**

SECTION 11. The property tax levied under this Ordinance shall become due and payable, shall become delinquent and shall be subject to penalties, the execution of distress warrants and sale of property levied upon as provided by law.

SECTION 12. The City Clerk is hereby authorized and directed forthwith upon the passage, approval and publication of this Ordinance to forward a certified copy thereof to the County Clerk of Box Butte County, Nebraska.

SECTION 13. This Ordinance shall become effective October 1, 2025.

PASSED AND APPROVED this ___ day of September, 2025.

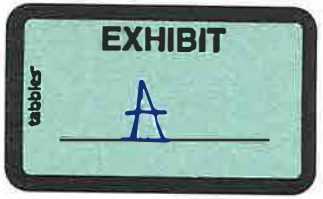
_____
John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel



Please Complete this **Basic Data Input Area** -It will put informat

		INPUT ↓
Name of *City or Village*		City of Alliance
Name of County in which Subdivision resides:		Box Butte
First Date of Fiscal Year:		October 1, 2025
Last Date of Fiscal Year:		September 30, 2026
Current Valuation		669,670,915
Prior Year Valuation		638,893,397
Prior Year Property Tax Request		1,967,238
Prior Year Operating Budget Amount		60,748,278
Prior Year Tax Levy Rate		0.307913
Outstanding Bond Principal at beginning of budget year		3,280,000.00
Outstanding Bond Interest at beginning of budget year		296,623.75
Budget Hearing Held On:	Month	September
	Day of month	2
	Year	2025
	Time	6:15
	A.M. or P.M.	P.M.
	Location	Council Meeting Room, 1750 Sweetwater Ave
Final Tax Request Hearing Held On:	Month	September
	Day of month	17th
	Year	2025
	Time	7:30
	A.M. or P.M.	P.M.
	Location	Council Meeting Room, 1750 Sweetwater Ave

2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Alliance

TO THE COUNTY BOARD AND COUNTY CLERK OF
Box Butte 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:

2,185,598.59	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
2,185,598.59	**Total Personal and Real Property Tax Required**

669,670,915.00	**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	3,280,000.00
Interest	296,623.75
Total Bonded Indebtedness	3,576,623.75

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, 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?

[X] YES [ ] 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 Alliance in Box Butte 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	27,683,201.00	29,578,664.00	27,814,840.60
2	Investments	2,287,401.00	2,338,962.00	2,421,789.00
3	County Treasurer's Balance	75,000.00	109,995.00	129,654.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**30,045,602.00**	**32,027,621.00**	**30,366,283.60**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	1,933,227.00	1,967,237.60	2,163,959.00
7	Federal Receipts	1,008,348.00	1,915,220.00	10,572,870.00
8	State Receipts: Motor Vehicle Pro-Rate	5,629.00	5,667.00	5,900.00
9				
10	State Receipts: Highway Allocation and Incentives	1,194,726.00	1,239,738.00	1,202,944.00
11	State Receipts: Motor Vehicle Fee	85,014.00	80,000.00	80,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	384,209.00	467,554.00	537,351.00
14	State Receipts: Other	295,803.00	330,000.00	332,750.00
15	State Receipts: Property Tax Credit	122,081.00	171,000.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	182,483.00	183,603.00	175,000.00
18	Local Receipts: Local Option Sales Tax	2,549,930.00	2,396,551.00	2,402,000.00
19	Local Receipts: In Lieu of Tax	-		
20	Local Receipts: Other	25,828,787.00	22,917,518.00	37,719,652.00
21	Transfers In of Surplus Fees	2,500,000.00	2,278,500.00	2,621,070.00
22	Transfers In Other Than Surplus Fees	5,329,979.00	5,330,518.00	9,853,455.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available** **(Lines 5 thru 23)**	**71,465,818.00**	**71,310,727.60**	**98,033,234.60**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**39,438,197.00**	**40,944,444.00**	**74,123,567.00**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**32,027,621.00**	**30,366,283.60**	**23,909,667.60**
27	Cash Reserve Percentage			59%

PROPERTY TAX RECAP		
	Tax from Line 6	2,163,959.00
	County Treasurer Commission at 1%	21,639.59
	Total Property Tax Requirement	2,185,598.59

City of Alliance in Box Butte 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	$	1,486,207.39
Bond Fund	$	-
Public Safety/MFO Fund	$	378,108.10
Airport Fund/Airport Debt	$	321,283.10
Total Tax Request	** $	2,185,598.59

** 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
Electric Enterprise Fund	$ 12,000,000.00
Refuse Enterprise Fund	$ 2,500,000.00
Health Care Fund	$ 1,484,266.50
Total Special Reserve Funds	$ 15,984,266.50
Total Cash Reserve	$ 23,909,667.60
Remaining Cash Reserve	$ 7,925,401.10
Remaining Cash Reserve %	20%

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: $ 2,038,302.00

Reason: To help offset the cost of general fund services

Transfer From: Water Fund — Transfer To: General Fund

Amount: $ 227,100.00

Reason: To help offset the cost of general fund services

Transfer From: Refuse and Sewer Funds — Transfer To: General Fund

Amount: $ 355,668.00

Reason: To help offset the cost of general fund services

City of Alliance in Box Butte 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	4,351,094.00	70,000.00	210,600.00			785,361.00	5,417,055.00
3	Public Safety - Police	2,918,039.00		491,000.00			299,480.00	3,708,519.00
3a	Public Safety - Fire	428,829.00	140,000.00	250,000.00			50,997.00	869,826.00
4	Public Safety - Other	511,650.00		67,000.00			53,602.00	632,252.00
5	Public Works - Streets	1,389,644.00	3,390,000.00	1,070,350.00	243,958.00		75,622.00	6,169,574.00
6	Public Works - Other	318,308.00					19,313.00	337,621.00
7	Public Health and Social Services							-
8	Culture and Recreation	3,096,880.00	526,000.00	530,000.00	153,333.00		442,563.00	4,748,776.00
9	Community Development	3,719,572.00	59,200.00				75,577.00	3,854,349.00
10	Miscellaneous	2,371,000.00					3,997,016.00	6,368,016.00
11	Business-Type Activities:							
12	Airport	6,440,813.00	4,267,865.00	76,222.00	264,792.00		147,864.00	11,197,556.00
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	12,894,374.00	3,805,000.00	540,000.00			2,709,506.00	19,948,880.00
16	Solid Waste	1,385,458.00	479,555.00	581,940.00	301,472.00		505,257.00	3,253,682.00
17	Transportation	382,345.00	-	35,000.00			57,289.00	474,634.00
18	Wastewater	350,107.00	400,000.00	650,000.00			144,242.00	1,544,349.00
19	Water	1,110,548.00	1,535,000.00	2,175,000.00	288,164.00		489,766.00	5,598,478.00
20	Other							-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	41,668,661.00	14,672,620.00	6,677,112.00	1,251,719.00	-	9,853,455.00	74,123,567.00

(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 Alliance in Box Butte 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	2,992,392.00	7,747.00	86,000.00			316,889.00	3,403,028.00
3	Public Safety - Police	2,759,554.00	-	255,596.00			264,489.00	3,279,639.00
3a	Public Safety - Fire	374,192.00	66,890.00	144,047.00			33,061.00	618,190.00
4	Public Safety - Other	455,241.00					46,285.00	501,526.00
5	Public Works - Streets	670,555.00	41,500.00	344,000.00	241,000.00		93,500.00	1,390,555.00
6	Public Works - Other	215,845.00					26,448.00	242,293.00
7	Public Health and Social Services							-
8	Culture and Recreation	2,864,400.00	39,303.00	113,898.00			393,286.00	3,410,887.00
9	Community Development	950,000.00	1,600.00				90,200.00	1,041,800.00
10	Miscellaneous	2,171,102.00					2,623,950.00	4,795,052.00
11	Business-Type Activities:							
12	Airport	424,020.00	1,999,717.00		82,619.00		32,025.00	2,538,381.00
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	10,098,286.00	826,289.00	220,000.00			3,300,122.00	14,444,697.00
16	Solid Waste	934,887.00	44,512.00	967,973.00			321,078.00	2,268,450.00
17	Transportation	435,959.00	-	-			46,310.00	482,269.00
18	Wastewater	241,755.00					97,400.00	339,155.00
19	Water	955,972.00	1,765.00	424,021.00	398,765.00	-	407,999.00	2,188,522.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	26,544,160.00	3,029,323.00	2,555,535.00	722,384.00	-	8,093,042.00	40,944,444.00

(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 Alliance in Box Butte 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	2,800,281.00	1,116,085.00	172,112.00			420,836.00	4,509,314.00
3	Public Safety - Police	2,440,000.00	66,331.00	50,931.00			538,656.00	3,095,918.00
3a	Public Safety - Fire	431,273.00	23,267.00	73,447.00			50,000.00	577,987.00
4	Public Safety - Other	343,972.00	-				48,516.00	392,488.00
5	Public Works - Streets	670,864.00	1,236,074.00				93,600.00	2,000,538.00
6	Public Works - Other	217,156.00					25,391.00	242,547.00
7	Public Health and Social Services							-
8	Culture and Recreation	2,854,677.00	44,921.00	200.00			380,754.00	3,280,552.00
9	Community Development	627.739.00	13,292.00				86,575.00	727,606.00
10	Miscellaneous	2,520,325.00					2,539,329.00	5,059,654.00
11	Business-Type Activities:							
12	Airport	477,480.00	138,710.00	70,186.00	90,535.00		63,400.00	840,311.00
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	9,269,502.00	915,456.00	206,117.00	-		2,240,213.00	12,631,288.00
16	Solid Waste	901,109.00	79,251.00	437,217.00	144,115.00		348,718.00	1,910,410.00
17	Transportation	402,006.00					676,065.00	1,078,071.00
18	Wastewater	230,145.00		85,365.00			356,091.00	671,601.00
19	Water	994,166.00		458,206.00	291.475.00		676,065.00	2,419,912.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	25,180,695.00	3,633,387.00	1,553,781.00	526,125.00	-	8,544,209.00	39,438,197.00

(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 Alliance in Box Butte 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 ALLIANCE**
ADDRESS	**321 LARAMIE PO BOX D**
CITY & ZIP CODE	**ALLIANCE 69301**
TELEPHONE	**308-762-5400**
WEBSITE	**www.cityofalliance.net**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	John McGhehey	Ammie Bedient	Cindy Baker
TITLE /FIRM NAME	Chairperson	City Clerk	Treasurer
TELEPHONE	(308) 762-5400	(308) 762-5400 Ext 2218	(308) 762-5400 Ext 2240
EMAIL ADDRESS	jmcghehey@cityofalliance.net	Abedient@cityofalliance.net	cbaker@cityofalliance.net

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 Alliance

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)	$ 1,967,237.60	
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) 1,967,237.60

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 1,968,919.28 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

5,221,331.00 (2025 Growth Value) / 638,893,397.00 (2024 Total Valuation) = 0.82% (14a)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

16,090.91 Increase due to Growth (14)

Inflation Percentage 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

101,793.13 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)	35,800.00
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)	98,445.96
Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	134,245.96
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	2,219,367.60
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	2,185,598.59
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)	33,769.01

City of Alliance

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)	$ 98,445.96
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	98,445.96
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	33,769.01
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	33,769.01

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 Alliance in Box Butte County

Municipality Levy				
Personal and Real Property Tax Request	(1)		2,185,598.59	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		2,185,598.59	
Valuation	(9)		669,670,915	
Municipality Levy Subject to Levy Authority	(10)		0.326369	
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)		0.326369	**(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 Alliance in Box Butte 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) 1,967,237.60
*(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

5,221,331.00 (2025 Real Growth Value per Assessor) / 638,893,397.00 (Prior Year Total Real Property Valuation per Assessor) = 0.82 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.82 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 55,476.10

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **2,022,713.70**
(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) 2,185,598.59
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and 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.

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Alliance	Box Butte County
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Alliance Public Library and Learning Center

Alliance Municipal Airport (AIA)

Alliance Senior Center

Big Blue Bay (Swimming Pool)

Carhenge

Knight Musum and Sandhills Center

Sallows Military Museum

Alliance Public Transit

Skyview Golf Course

Rolling Prairie Disc Golf Course

Events: Autumn in Alliance, Bands on the Bricks, Heritage Days

Parks - Bower, BN Minipark, Central, Claude Wright, Jaycee Minipark, Knight, Laing Lake, Lions, Wiggley Field

Ballfields - Bower-Shankland, Burlington, Hal Murray, Sudman

Report Criteria:
Includes all accounts
Includes grand totals

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
General Fund				
Taxes				
01-00-00-31-	Real and Personal Tax	1,310,534.48	1,516,250.00	1,471,492.40
01-00-00-31-	Property Taxes/MFO	.00	.00	.00
01-00-00-31-	Carline Taxes	9,143.18	9,500.00	10,000.00
01-00-00-31-	Housing Authority In Lieu	.00	200.00	.00
01-00-00-31-	Homestead Exemption	56,560.14	40,000.00	45,000.00
01-00-00-31-	Property Tax Relief	82,918.00	80,000.00	105,000.00
01-00-00-31-	Gross Receipt Tax-Qwest	1,886.92	2,000.00	2,000.00
01-00-00-31-	Gross Receipt Tax-Phone	18,278.13	11,000.00	30,000.00
01-00-00-31-	Gross Receipt Tax-Cell Phone	25,334.88	25,000.00	25,000.00
01-00-00-31-	Gross Receipt Tax-Cable TV	72,545.86	85,000.00	49,000.00
01-00-00-31-	Gross Receipt Tax-Natural Gas	28,727.57	26,000.00	29,000.00
01-00-00-31-	Motor Vehicle Tax	181,454.39	175,000.00	175,000.00
	Total Taxes:	1,787,383.55	1,969,950.00	1,941,492.40
Licenses and Permits				
01-00-00-32-	Bingo Amusement License	.00	.00	.00
01-00-00-32-	Carnival, Circus Licenses	600.00	520.00	500.00
01-00-00-32-	Tree Surgeon Permit	.00	.00	.00
01-00-00-32-	Street Peddler Permit	.00	500.00	500.00
01-00-00-32-	Nursery Greenhouse Permits	.00	.00	.00
	Total Licenses and Permits:	600.00	1,020.00	1,000.00
Intergovernmental Revenues				
01-00-00-33-	Municipal Equalization Fund	384,208.79	467,550.00	537,351.00
01-00-00-33-	State Aid	.00	.00	.00
01-00-00-33-	Motor Vehicle Pro-Rate	4,285.54	5,500.00	5,000.00
01-00-00-33-	Revenue-Miscellaneous State	.00	.00	.00
	Total Intergovernmental Revenues:	388,494.33	473,050.00	542,351.00
Intergovernmental Revenues				
01-00-00-34-	Salary Reimbursement	.00	.00	.00
	Total Intergovernmental Revenues:	.00	.00	.00
Interest, Rents, Donations				
01-00-00-37-	Interest Income	146,206.29	60,000.00	55,000.00
01-00-00-37-	Grants	.00	578,000.00	578,000.00
01-00-00-37-	Donations	.00	.00	.00
01-00-00-37-	Private Sector Reimbursement	.00	.00	.00
01-00-00-37-	Surplus, Salvage Sales	22,700.00	7,500.00	7,500.00
	Total Interest, Rents, Donations:	168,906.29	645,500.00	640,500.00
Other Revenue				

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-00-00-38-	Other Revenue	295,766.50	.00	.00
01-00-00-38-	Revenue-Miscellaneous	166.00	20,000.00	20,000.00
01-00-00-38-	City Contribution-Sec 125	.00	.00	.00
01-00-00-38-	Dividends	21,084.00	15,000.00	22,000.00
01-00-00-38-	Forfeiture Drawdown	.00	.00	.00
01-00-00-38-	Damage Reimbursement	474,176.13	.00	.00
01-00-00-38-	Sales Tax Collection Fee	.00	.00	.00
01-00-00-38-	Bad Debt Collected	.00	.00	.00
01-00-00-38-	Revenue-Misc Service	.00	.00	.00
01-00-00-38-	Sale of Real Property	3,339.25	5,000.00	6,000.00
01-00-00-38-	Loans From Other Funds	.00	300,000.00-	.00
01-00-00-38-	Loans To Other Funds	.00	.00	.00
01-00-00-38-	Gain/Loss on Fixed Assets	.00	.00	.00
01-00-00-38-	Long and Short	.31	.00	.00
01-00-00-38-	Note Proceeds	.00	.00	1,500,000.00
Total Other Revenue:		794,532.19	260,000.00-	1,548,000.00
Transfers				
01-00-00-39-	Cont(To)/From Fund Balance	.00	2,283,432.45	400,000.00-
01-00-00-39-	Transfer from Electric Fund	1,749,999.96	1,830,000.00	2,038,302.00
01-00-00-39-	Transfer from Refuse Fund	150,000.00	145,000.00	283,908.00
01-00-00-39-	Transfer from Sewer Fund	180,000.00	75,500.00	71,760.00
01-00-00-39-	Transfer from Water Fund	420,000.00	228,000.00	227,100.00
01-00-00-39-	Elect Donation B Park Lgtng	.00	.00	.00
01-00-00-39-	Transfer to Golf Fund	116,220.00-	107,240.00-	500,000.00-
01-00-00-39-	Transfer to Airport Operating	.00	.00	.00
01-00-00-39-	Transfer to Transit	75,000.00-	100,000.00-	110,000.00-
01-00-00-39-	Transfer from Street Fund	.00	.00	.00
01-00-00-39-	Trans to Cap Equip Fund-MIS	.00	.00	.00
01-00-00-39-	Transfer to Abatement Fund	.00	.00	.00
01-00-00-39-	Transfer to CDBG/Housing Fund	.00	.00	.00
01-00-00-39-	Transfer from Comm Betterment	.00	.00	.00
01-00-00-39-	Transfer To Economic Dev	.00	.00	.00
01-00-00-39-	Transfer from Capital Proj Fnd	.00	.00	.00
01-00-00-39-	Transfer from/to E-911 Fund	.00	.00	.00
01-00-00-39-	Transfer from ARP Act Fund	.00	.00	581,000.00
01-00-00-39-	Transfer from Health Fund	.00	.00	.00
01-00-00-39-	Transfer-Debt Service Fund	.00	.00	.00
01-00-00-39-	Transfer from Public Safety Fd	.00	599,725.00	315,000.00
01-00-00-39-	Transfer-Permanent Fund	.00	.00	.00
01-00-00-39-	Transfer Museum Exhibit Fund	.00	.00	644,000.00
01-00-00-39-	Transfer to Prop Tax/Electric	.00	.00	50,000.00
01-00-00-39-	General Fund Transfer	.00	.00	39,000.00
01-00-00-39-	Transfer from Sales Tax Fund	1,892,849.34	1,905,000.00	2,228,585.00
01-00-00-39-	Transfer from/to Tourism	112,900.00	274,090.00	245,116.00
Total Transfers:		4,314,529.30	7,133,507.45	5,713,771.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total :		7,454,445.66	9,963,027.45	10,387,114.40
City Council				
Fees				
01-10-10-38-	Filing Fees Revenue	.00	.00	.00
Total Fees:		.00	.00	.00
01-10-10-41-	Council Member Salary	18,000.00	18,000.00	18,000.00
01-10-10-42-	FICA	1,116.00	1,116.00	1,116.00
01-10-10-42-	Medicare	261.00	261.00	261.00
01-10-10-42-	Workers Compensation	41.85	72.00	30.67
01-10-10-42-	Conferences, Cont Education	3,138.74	8,000.00	6,000.00
01-10-10-42-	Recognition Program	877.03	3,500.00	3,500.00
01-10-10-43-	Other Technical Services	236.43	500.00	500.00
01-10-10-43-	Council Newsletter - Quarterly	.00	.00	.00
01-10-10-43-	Election Expenses	778.38	10,000.00	10,000.00
01-10-10-44-	Office Machine, Equip Rent	.00	.00	.00
01-10-10-44-	Membership Dues	7,680.51	28,000.00	41,100.00
01-10-10-44-	Other Advertising Services	.00	.00	.00
01-10-10-44-	Telephone Line Expense	.00	.00	.00
01-10-10-44-	ACE Community Support	5,829.59	50,000.00	50,000.00
01-10-10-45-	Office Supplies	284.04	250.00	250.00
01-10-10-45-	Other Supplies	2,055.13	250.00	250.00
01-10-10-47-	Judgments	.00	.00	.00
01-10-10-47-	City Council Contingency	.00	579,585.45	150,000.00
01-10-10-47-	Veteran's Cemetery Contingency	.00	.00	.00
01-10-10-47-	Extraordinary & Unusual Cont.	.00	.00	.00
Total City Council:		40,298.70	699,534.45	281,007.67
City Administration				
Interest, Rents, Donations				
01-11-10-37-	Municipal Building Rent	.00	.00	.00
Total Interest, Rents, Donations:		.00	.00	.00
Licenses and Permits				
01-11-11-32-	Tobacco Sales Permit	110.00	100.00	100.00
01-11-11-32-	Beer, Liquor Licenses	8,295.67	8,500.00	8,500.00
01-11-11-32-	Special Designated License	400.00	100.00	500.00
Total Licenses and Permits:		8,805.67	8,700.00	9,100.00
Copies, Reports, Faxes				
01-11-11-34-	Copies, Reports, Faxes	110.50	.00	.00
Total Copies, Reports, Faxes:		110.50	.00	.00
01-11-11-41-	Regular Employee Salaries	207,193.42	209,224.20	195,008.46
01-11-11-41-	Temporary Employee Salary	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-11-11-41-	Overtime Wages	.00	.00	.00
01-11-11-41-	Call Back Pay	.00	.00	.00
01-11-11-41-	Holiday Worked Overtime	.00	.00	.00
01-11-11-41-	Merit Raise	.00	.00	.00
01-11-11-42-	FICA	12,772.23	11,120.15	12,344.72
01-11-11-42-	Medicare	2,987.30	2,988.06	2,887.07
01-11-11-42-	Workers Compensation	533.82	824.30	333.13
01-11-11-42-	City Manager Pension	6,393.66	7,672.62	6,139.36
01-11-11-42-	General Employee Pension	3,687.10	4,691.83	5,807.15
01-11-11-42-	Employee Health, Life Ins	30,360.00	26,460.00	34,980.00
01-11-11-42-	City Manager Life Ins	.00	.00	.00
01-11-11-42-	Employee Assistance Program	.00	.00	.00
01-11-11-42-	Employee Medical Services	.00	.00	.00
01-11-11-42-	Employee Travel Expense	.00	.00	.00
01-11-11-42-	Conferences, Cont Education	21,134.91	14,000.00	10,000.00
01-11-11-42-	Tuition Reimbursements	.00	.00	.00
01-11-11-42-	City Manager Recruitment	.00	.00	.00
01-11-11-43-	Professional Engineering Svcs	.00	.00	.00
01-11-11-43-	Other Technical Services	.00	.00	.00
01-11-11-44-	Office Machine, Equip Rent	.00	.00	.00
01-11-11-44-	Membership Dues	2,492.97	1,500.00	1,500.00
01-11-11-44-	Professional Subscriptions	.00	.00	.00
01-11-11-44-	Database Subscriptions	4,594.00	.00	1,320.00
01-11-11-44-	Legal, Public Notices	3,051.85	3,000.00	3,500.00
01-11-11-44-	Contract Printing Expense	.00	100.00	100.00
01-11-11-44-	Prints, Slides Expense	.00	.00	.00
01-11-11-44-	Mail, Delivery Services	448.89	500.00	500.00
01-11-11-44-	Telephone Line Expense	1,490.56	1,900.00	1,500.00
01-11-11-44-	Long Distance Expense	.09	.00	.00
01-11-11-44-	Telephone Maintenance Exp	.00	.00	.00
01-11-11-44-	Cellular Telephone Expense	.00	.00	.00
01-11-11-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-11-11-44-	CNTSVC Other	361,741.95	710,000.00	700,000.00
01-11-11-44-	NRCNTSVC-Office Mach and Equ	.00	.00	.00
01-11-11-45-	Office Supplies	3,646.42	4,300.00	3,600.00
01-11-11-45-	Computer Supplies	537.50	500.00	500.00
01-11-11-45-	Copy Machine Supplies	1,459.65	2,625.00	2,000.00
01-11-11-45-	Profess Books, Education	30.00	200.00	200.00
01-11-11-45-	Other Supplies	765.44	1,000.00	500.00
01-11-11-45-	Office Furniture, Equipment	997.64	1,000.00	250.00
01-11-11-45-	Office Machinery, Equip Parts	.00	.00	.00
01-11-11-45-	Small Tools, Equipment	58.50	100.00	100.00
01-11-11-45-	Cleaning Supplies	.00	100.00	100.00
01-11-11-47-	Bad Debt-Uncollectible	.00	.00	.00
01-11-11-47-	Recording Fees	177.81	400.00	400.00
01-11-11-47-	Taxes, Governmental Fees	.00	.00	.00
01-11-11-47-	Sales and Use Tax	7.89	50.00	50.00
01-11-11-47-	Transfer to Internal Svc	85,194.96	29,755.04	94,395.67
01-11-11-47-	Internal Svc-MIS	.00	.00	.00
01-11-11-47-	Manager's Cost Override	.00	.00	.00
01-11-11-57-	Depreciation Expense	.00	.00	.00
01-11-11-59-	Capital Outlay-Office Equip	28,866.25	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total City Administration:		789,540.98	1,042,711.20	1,087,115.56
Personnel				
01-13-13-41-	Regular Employee Salaries	.00	.00	.00
01-13-13-41-	Classification Study Allowance	.00	.00	.00
01-13-13-41-	Merit Raise	.00	.00	.00
01-13-13-42-	FICA	.00	.00	.00
01-13-13-42-	Medicare	.00	.00	.00
01-13-13-42-	Workers Compensation	.00	.00	.00
01-13-13-42-	General Employee Pension	.00	.00	.00
01-13-13-42-	Employee Health, Life Ins	.00	.00	.00
01-13-13-42-	Disability Insurance	.00	.00	.00
01-13-13-42-	Cafeteria Plan Excess	.00	.00	.00
01-13-13-42-	Employee Assistance Program	.00	.00	.00
01-13-13-42-	Employee Medical Services	.00	.00	.00
01-13-13-42-	Interviewing Expense	.00	.00	.00
01-13-13-42-	Relocation Expense	.00	.00	.00
01-13-13-42-	Conferences, Cont Education	.00	.00	.00
01-13-13-42-	Tuition Reimbursements	.00	.00	.00
01-13-13-42-	Recognition Program	.00	.00	.00
01-13-13-43-	Other Technical Services	.00	.00	.00
01-13-13-43-	Psychological Services	.00	.00	.00
01-13-13-43-	DOT Testing	.00	.00	.00
01-13-13-43-	Civil Service	.00	.00	.00
01-13-13-43-	Contract Training Services	.00	.00	.00
01-13-13-43-	Pension Administrative Svc	.00	.00	.00
01-13-13-44-	Membership Dues	.00	.00	.00
01-13-13-44-	Professional Subscriptions	.00	.00	.00
01-13-13-44-	Legal, Public Notices	.00	.00	.00
01-13-13-44-	Employment Notices	.00	.00	.00
01-13-13-44-	Mail, Delivery Services	.00	.00	.00
01-13-13-44-	Telephone Line Expense	.00	.00	.00
01-13-13-44-	Long Distance Expense	.00	.00	.00
01-13-13-44-	Telephone Maintenance Exp	.00	.00	.00
01-13-13-44-	CNTSVC Other	.00	.00	.00
01-13-13-45-	Office Supplies	.00	.00	.00
01-13-13-45-	Profess Books, Education	.00	.00	.00
01-13-13-45-	Other Supplies	.00	.00	.00
01-13-13-47-	Transfer to Other Depts	.00	.00	.00
01-13-13-47-	Transfer to Other Funds	.00	.00	.00
01-13-13-47-	Internal Svc-MIS	.00	.00	.00
Total Personnel:		.00	.00	.00
City Attorney				
01-14-14-41-	Regular Employee Salaries	.00	.00	.00
01-14-14-41-	Temporary Employee Salary	.00	.00	.00
01-14-14-42-	FICA	.00	.00	.00
01-14-14-42-	Medicare	.00	.00	.00
01-14-14-42-	Workers Compensation	.00	.00	.00
01-14-14-42-	General Employee Pension	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-14-14-42-	Employee Health, Life Ins	.00	.00	.00
01-14-14-42-	Employee Assistance Program	.00	.00	.00
01-14-14-42-	Employee Medical Services	.00	.00	.00
01-14-14-42-	Employee Travel Expense	.00	.00	.00
01-14-14-42-	Conferences, Cont Education	.00	.00	.00
01-14-14-42-	Tuition Reimbursements	.00	.00	.00
01-14-14-43-	City Attorney Retainer	.00	.00	.00
01-14-14-43-	City Attorney Additional	.00	.00	.00
01-14-14-43-	Other Attorney Fees	.00	.00	.00
01-14-14-43-	City Prosecutor	.00	.00	.00
01-14-14-43-	Other Technical Services	.00	.00	.00
01-14-14-43-	Sheriffs Fees	.00	.00	.00
01-14-14-44-	Membership Dues	.00	.00	.00
01-14-14-44-	Professional Subscriptions	.00	.00	.00
01-14-14-44-	Mail, Delivery Services	.00	.00	.00
01-14-14-44-	Telephone Line Expense	.00	.00	.00
01-14-14-44-	Long Distance Expense	.00	.00	.00
01-14-14-44-	Telephone Maintenance Exp	.00	.00	.00
01-14-14-45-	Office Supplies	.00	.00	.00
01-14-14-45-	Profess Books, Education	.00	.00	.00
01-14-14-47-	Transfer to Legal Services	.00	.00	.00
01-14-14-47-	Transfer to Internal Svc	.00	.00	.00
01-14-14-47-	Internal Svc-MIS	.00	.00	.00
01-14-15-47-	Transfer to Internal Svc	.00	.00	.00
01-14-16-44-	Membership Dues	.00	.00	.00
01-14-16-44-	Professional Subscriptions	.00	.00	.00
01-14-16-44-	Legal, Public Notices	.00	.00	.00
01-14-16-47-	Recognition Program	.00	.00	.00
01-14-16-47-	Commercial Property	.00	.00	.00
01-14-16-47-	General Liability	.00	.00	.00
01-14-16-47-	Boiler and Machinery	.00	.00	.00
01-14-16-47-	Vehicle Liability	.00	.00	.00
01-14-16-47-	Inland Marine	.00	.00	.00
01-14-16-47-	Errors, Omissions Liability	.00	.00	.00
01-14-16-47-	Crime Liability	.00	.00	.00
01-14-16-47-	Umbrella Liability	.00	.00	.00
01-14-16-47-	Employee Bonds	.00	.00	.00
01-14-16-47-	Workers Compensation Adj	.00	.00	.00
01-14-16-47-	Unemployment Compensation	.00	.00	.00
01-14-16-47-	Claim Deductibles, Dividends	.00	.00	.00
01-14-16-47-	Transfer to Other Funds	.00	.00	.00
01-14-16-47-	Transfer to Internal Svc	.00	.00	.00
01-14-16-47-	Internal Svc-MIS	.00	.00	.00
Total City Attorney:		.00	.00	.00
Technology				
01-17-17-41-	Regular Employee Salaries	.00	.00	.00
01-17-17-41-	Overtime Wages	.00	.00	.00
01-17-17-42-	FICA	.00	.00	.00
01-17-17-42-	Medicare	.00	.00	.00
01-17-17-42-	Workers Compensation	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-17-17-42-	General Employee Pension	.00	.00	.00
01-17-17-42-	Employee Health, Life Ins	.00	.00	.00
01-17-17-42-	Employee Assistance Program	.00	.00	.00
01-17-17-42-	Employee Medical Services	.00	.00	.00
01-17-17-42-	Conferences, Cont Education	.00	.00	.00
01-17-17-43-	Other Technical Services	.00	.00	.00
01-17-17-44-	Membership Dues	.00	.00	.00
01-17-17-44-	Professional Subscriptions	.00	.00	.00
01-17-17-44-	Mail, Delivery Services	.00	.00	.00
01-17-17-44-	Telephone Line Expense	.00	.00	.00
01-17-17-44-	Long Distance Expense	.00	.00	.00
01-17-17-44-	Telephone Maintenance Exp	.00	.00	.00
01-17-17-44-	Cellular Telephone Expense	.00	.00	.00
01-17-17-44-	Internet Operating Expense	.00	.00	.00
01-17-17-44-	PMCNTSVC-Other	.00	.00	.00
01-17-17-44-	Special Waste Disposal	.00	.00	.00
01-17-17-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-17-17-45-	Office Supplies	.00	.00	.00
01-17-17-45-	Computer Supplies	.00	.00	.00
01-17-17-45-	Software	.00	.00	.00
01-17-17-45-	Profess Books, Education	.00	.00	.00
01-17-17-45-	Office Furniture, Equipment	.00	.00	.00
01-17-17-45-	Hardware Mtc, Supplies	.00	.00	.00
01-17-17-47-	Transfer to Other Depts	.00	.00	.00
01-17-17-47-	Transfer to Other Funds	.00	.00	.00
01-17-17-47-	Transfer to Internal Svc	.00	.00	.00
01-17-17-47-	Internal Svc-MIS	.00	.00	.00
01-17-17-57-	Depreciation Expense	.00	.00	.00
01-17-17-59-	Capital Outlay-Office Equip	.00	.00	.00
01-17-17-59-	Capital Outlay-Computers	.00	.00	.00
01-17-17-59-	Computer System	.00	.00	.00
Total Technology:		.00	.00	.00
Finance				
01-21-21-41-	Holiday Worked Overtime	.00	.00	.00
01-21-21-42-	FICA	.00	.00	.00
01-21-21-42-	Medicare	.00	.00	.00
01-21-21-42-	Workers Compensation	.00	.00	.00
01-21-21-42-	General Employee Pension	.00	.00	.00
01-21-21-42-	Employee Health, Life Ins	.00	.00	.00
01-21-21-42-	Employee Assistance Program	.00	.00	.00
01-21-21-42-	Employee Medical Services	.00	.00	.00
01-21-21-42-	Conferences, Cont Education	.00	.00	.00
01-21-21-42-	Tuition Reimbursements	.00	.00	.00
01-21-21-43-	Auditing Services	.00	.00	.00
01-21-21-44-	Office Machine, Equip Rent	.00	.00	.00
01-21-21-44-	Membership Dues	.00	.00	.00
01-21-21-44-	Mail, Delivery Services	.00	.00	.00
01-21-21-44-	Telephone Line Expense	.00	.00	.00
01-21-21-44-	Long Distance Expense	.00	.00	.00
01-21-21-44-	Telephone Maintenance Exp	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-21-21-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-21-44-	Contractual Services	.00	.00	.00
01-21-21-44-	CNTSVC Other	.00	.00	.00
01-21-21-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-21-45-	Office Supplies	.00	.00	.00
01-21-21-45-	Computer Supplies	.00	.00	.00
01-21-21-45-	Copy Machine Supplies	.00	.00	.00
01-21-21-45-	Profess Books, Education	.00	.00	.00
01-21-21-45-	Other Supplies	.00	.00	.00
01-21-21-45-	Office Furniture, Equipment	.00	.00	.00
01-21-21-47-	Transfer to Other Funds	.00	.00	.00
01-21-21-47-	Transfer to Internal Svc	.00	.00	.00
01-21-21-47-	Internal Svc-MIS	.00	.00	.00
01-21-21-57-	Depreciation Expense	.00	.00	.00
01-21-23-41-	Regular Employee Salaries	.00	.00	.00
01-21-23-41-	Overtime Wages	.00	.00	.00
01-21-23-42-	FICA	.00	.00	.00
01-21-23-42-	Medicare	.00	.00	.00
01-21-23-42-	Workers Compensation	.00	.00	.00
01-21-23-42-	General Employee Pension	.00	.00	.00
01-21-23-42-	Employee Health, Life Ins	.00	.00	.00
01-21-23-42-	Employee Assistance Program	.00	.00	.00
01-21-23-42-	Employee Medical Services	.00	.00	.00
01-21-23-42-	Conferences, Cont Education	.00	.00	.00
01-21-23-42-	Tuition Reimbursements	.00	.00	.00
01-21-23-44-	Contract Printing Expense	.00	.00	.00
01-21-23-44-	Mail, Delivery Services	.00	.00	.00
01-21-23-44-	Telephone Line Expense	.00	.00	.00
01-21-23-44-	Long Distance Expense	.00	.00	.00
01-21-23-44-	Modem Operating Expense	.00	.00	.00
01-21-23-44-	Telephone Maintenance Exp	.00	.00	.00
01-21-23-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-23-44-	CNTSVC Other	.00	.00	.00
01-21-23-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-23-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-21-23-45-	Office Supplies	.00	.00	.00
01-21-23-45-	Computer Supplies	.00	.00	.00
01-21-23-45-	Copy Machine Supplies	.00	.00	.00
01-21-23-45-	Profess Books, Education	.00	.00	.00
01-21-23-45-	Other Supplies	.00	.00	.00
01-21-23-45-	Office Furniture, Equipment	.00	.00	.00
01-21-23-45-	Office Machine, Equip Rent	.00	.00	.00
01-21-23-45-	Small Tools, Equipment	.00	.00	.00
01-21-23-47-	Recording Fees	.00	.00	.00
01-21-23-47-	Transfer to Other Funds	.00	.00	.00
01-21-23-47-	Transfer to Internal Svc	.00	.00	.00
01-21-23-47-	Internal Svc-MIS	.00	.00	.00
01-21-23-57-	Depreciation Expense	.00	.00	.00
01-21-23-59-	Capital Outlay-Office Equip	.00	.00	.00
01-21-23-59-	Capital Outlay-Reserves	.00	.00	.00
01-21-24-41-	Regular Employee Salaries	.00	.00	.00
01-21-24-41-	Temporary Employee Salary	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-21-24-42-	FICA	.00	.00	.00
01-21-24-42-	Medicare	.00	.00	.00
01-21-24-42-	Workers Compensation	.00	.00	.00
01-21-24-42-	General Employee Pension	.00	.00	.00
01-21-24-42-	Employee Health, Life Ins	.00	.00	.00
01-21-24-42-	Employee Assistance Program	.00	.00	.00
01-21-24-42-	Employee Medical Services	.00	.00	.00
01-21-24-42-	Conferences, Cont Education	.00	.00	.00
01-21-24-43-	Contract Training Services	.00	.00	.00
01-21-24-44-	Contract Printing Expense	.00	.00	.00
01-21-24-44-	Mail, Delivery Services	.00	.00	.00
01-21-24-44-	Telephone Line Expense	.00	.00	.00
01-21-24-44-	Telephone Maintenance Exp	.00	.00	.00
01-21-24-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-21-24-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-21-24-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-21-24-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
01-21-24-45-	Office Supplies	.00	.00	.00
01-21-24-45-	Other Supplies	.00	.00	.00
01-21-24-45-	Uniforms	.00	.00	.00
01-21-24-45-	Protective Gear	.00	.00	.00
01-21-24-45-	Safety Commodities	.00	.00	.00
01-21-24-45-	Small Tools, Equipment	.00	.00	.00
01-21-24-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-21-24-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
01-21-24-45-	Tires-Vehicle, Equipment	.00	.00	.00
01-21-24-47-	Transfer to Other Funds	.00	.00	.00
01-21-24-47-	Transfer to Internal Svc	.00	.00	.00
01-21-24-47-	Internal Svc-MIS	.00	.00	.00
01-21-24-47-	Internal Svc-Fleet Services	.00	.00	.00
01-21-24-57-	Depreciation Expense	.00	.00	.00
	Total Finance:	.00	.00	.00
Police Department				
Licenses and Permits				
01-31-31-32-	Firearm Permit	658.75	700.00	700.00
01-31-31-32-	Bicycle Licenses	1.25	.00	.00
01-31-31-32-	ATV Permits	1,389.00	1,250.00	1,250.00
	Total Licenses and Permits:	2,049.00	1,950.00	1,950.00
Revenue-Intergovernmental				
01-31-31-33-	Federal Police Grant	118,554.08	.00	.00
01-31-31-33-	COPS Fast Grant	110,900.92	90,000.00	90,000.00
01-31-31-33-	TSA Police Security	5,641.00	.00	.00
01-31-31-33-	Homeland Grant - Restricted	.00	.00	.00
01-31-31-33-	Grant Contingency Revenue	.00	10,000.00	.00
01-31-31-33-	Police-State Grants	.00	.00	.00
01-31-31-33-	Other Police Reimbursement	1,466.16	.00	.00
01-31-31-33-	Fed Equitable Sharing Funds	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Revenue-Intergovernmental:	236,562.16	100,000.00	90,000.00
Charges for Service - Police				
01-31-31-34-	Police-Salary Reimbursement	5,775.00	30,000.00	15,000.00
01-31-31-34-	Other Fees	.00	.00	.00
01-31-31-34-	Airport Security Reimb	.00	.00	.00
01-31-31-34-	Vehicle Impound Fee	2,110.00	1,000.00	3,000.00
01-31-31-34-	Improper Parking Fines	.00	50.00	.00
01-31-31-34-	Alarm Fee	.00	.00	.00
01-31-31-34-	Police-Copies, Reports, Faxes	762.00	500.00	250.00
01-31-31-34-	Other Sales, Services	.00	.00	.00
	Total Charges for Service - Police:	8,647.00	31,550.00	18,250.00
Interest, Rents, Donations				
01-31-31-37-	Interest Income Police Pre84	.00	.00	.00
01-31-31-37-	Police-Grant Donations	.00	.00	.00
01-31-31-37-	State 911 Funds - Wireless	.00	.00	.00
01-31-31-37-	Donations	.00	.00	.00
	Total Interest, Rents, Donations:	.00	.00	.00
Interest, Rents, Donations				
01-31-31-38-	Cash Long and Short	88.50	.00	.00
	Total Interest, Rents, Donations:	88.50	.00	.00
01-31-31-41-	Regular Employee Salaries	167,274.07	340,690.08	339,307.06
01-31-31-41-	Temporary Employee Salary	.00	.00	.00
01-31-31-41-	Overtime Wages	130.23	2,500.00	500.00
01-31-31-41-	Court Overtime Wages	.00	.00	.00
01-31-31-41-	Holiday Worked Overtime	.00	.00	.00
01-31-31-42-	FICA	10,480.91	19,662.78	21,101.64
01-31-31-42-	Medicare	2,451.25	4,605.01	4,935.06
01-31-31-42-	Workers Compensation	8,577.94	25,563.16	20,367.75
01-31-31-42-	General Employee Pension	1,031.10	3,021.47	.00
01-31-31-42-	Police Pension	4,028.79	15,919.93	20,420.94
01-31-31-42-	Employee Health, Life Ins	44,160.00	50,400.00	34,800.00
01-31-31-42-	Employee Assistance Program	.00	.00	.00
01-31-31-42-	Employee Medical Services	573.60	1,500.00	1,000.00
01-31-31-42-	Relocation Expense	.00	.00	.00
01-31-31-42-	Conferences, Cont Education	5,767.01	10,000.00	15,000.00
01-31-31-42-	Tuition Reimbursements	.00	.00	.00
01-31-31-43-	Other Technical Services	4,726.04	4,000.00	.00
01-31-31-43-	Contract Custodial Services	2,491.29	3,000.00	3,000.00
01-31-31-43-	Other Contract Operating Svcs	72,903.43	15,000.00	15,000.00
01-31-31-44-	Membership Dues	71.07-	2,000.00	1,500.00
01-31-31-44-	Professional Subscriptions	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-31-44-	Other Advertising Services	89.00	400.00	400.00
01-31-31-44-	Electricity	1,241.28	1,300.00	1,300.00
01-31-31-44-	Water-Sewer	362.00	400.00	400.00
01-31-31-44-	Refuse	288.30	300.00	450.00
01-31-31-44-	Natural Gas	697.11	1,000.00	1,000.00
01-31-31-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-31-31-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-31-31-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-31-31-44-	NRCNTSVC-Building Public Wrks	5,869.41	4,000.00	4,000.00
01-31-31-45-	Office Supplies	1,470.51	1,500.00	2,000.00
01-31-31-45-	Computer Supplies	112.77	500.00	.00
01-31-31-45-	Profess Books, Education	.00	.00	.00
01-31-31-45-	School Resource Officer Supply	.00	.00	.00
01-31-31-45-	Uniforms	1,109.77	5,000.00	4,000.00
01-31-31-45-	Office Furniture, Equipment	971.02	500.00	500.00
01-31-31-45-	Office Machinery, Equip Parts	.00	200.00	200.00
01-31-31-45-	Small Tools, Equipment	620.53	750.00	500.00
01-31-31-45-	Fuel,Oil,Lube-Veh,Mach,Equip	3,456.78	5,000.00	4,000.00
01-31-31-45-	Parts-Vehicle, Mach, Equip	1,318.86	500.00	500.00
01-31-31-45-	Tires-Vehicle, Equipment	.00	3,000.00	2,000.00
01-31-31-45-	Bldg Maintenance Material	81.88	500.00	500.00
01-31-31-45-	Cleaning Supplies	621.84	1,000.00	500.00
01-31-31-46-	Audio and Visual Materials	.00	.00	.00
01-31-31-47-	911 - State Funding Restricted	.00	.00	.00
01-31-31-47-	Homeland Grant Expense - Res.	.00	.00	.00
01-31-31-47-	Bad Debt-Uncollectible	.00	.00	.00
01-31-31-47-	Error, Omissions Liability	20,221.37	28,050.00	10,141.00
01-31-31-47-	Sales and Use Tax	185.65	.00	.00
01-31-31-47-	Transfer to Internal Svc	104,981.04	52,897.96	51,518.96
01-31-31-47-	Internal Svc-MIS	.00	.00	.00
01-31-31-47-	Internal Svc-Fleet Services	.00	.00	.00
01-31-31-59-	Capital Outlay-Buildings	66,330.72	.00	.00
01-31-31-59-	Capital Outlay-Office Equip	.00	.00	.00
01-31-31-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-31-31-59-	Capital Outlay-Vehicles	.00	.00	.00
01-31-31-59-	Capital Reserves-Reserves	.00	.00	.00
01-31-32-41-	Regular Employee Salaries	645,784.52	689,853.94	788,587.13
01-31-32-41-	Overtime Wages	79,398.99	75,000.00	87,000.00
01-31-32-41-	Airport/Court OT Wages	16,850.00	16,480.00	25,000.00
01-31-32-41-	Holiday Worked Overtime	18,167.69	18,000.00	20,000.00
01-31-32-41-	On Call Pay	7,665.28	10,000.00	.00
01-31-32-41-	Canine Allowance	.00	.00	.00
01-31-32-42-	FICA	47,097.48	42,773.17	57,944.40
01-31-32-42-	Medicare	11,014.83	10,003.41	13,551.51
01-31-32-42-	Workers Compensation	43,870.09	67,253.77	65,252.52
01-31-32-42-	Police Pension	23,684.88	41,393.39	84,112.84
01-31-32-42-	Employee Health, Life Ins	165,600.00	126,000.00	121,500.00
01-31-32-42-	Employee Assistance Program	.00	.00	.00
01-31-32-42-	Employee Medical Services	.00	.00	.00
01-31-32-42-	Relocation Expense	.00	.00	.00
01-31-32-42-	Conferences, Cont Education	11,907.00	20,230.00	25,000.00
01-31-32-42-	Tuition Reimbursements	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-32-43-	Court Costs	.00	.00	.00
01-31-32-43-	Medical Services	6,159.00	9,000.00	7,000.00
01-31-32-43-	Medical Services-Prisoners	2,530.00	2,500.00	2,500.00
01-31-32-43-	Contract Custodial Services	14,448.00	15,000.00	15,000.00
01-31-32-43-	Investigators Expense	51,937.11	50,000.00	50,000.00
01-31-32-43-	Other Contract Operating Svcs	5,242.06	10,000.00	15,000.00
01-31-32-44-	Membership Dues	285.00	250.00	300.00
01-31-32-44-	Professional Subscriptions	.00	.00	.00
01-31-32-44-	Database Subscriptions	17,120.00	1,080.00	18,000.00
01-31-32-44-	Other Advertising Services	19.89	.00	.00
01-31-32-44-	Contract Printing Expense	1,856.00	1,500.00	2,000.00
01-31-32-44-	Prints, Slides Expense	.00	.00	.00
01-31-32-44-	Mail, Delivery Services	242.40	500.00	500.00
01-31-32-44-	Electricity	346.20	400.00	400.00
01-31-32-44-	Water-Sewer	.00	.00	.00
01-31-32-44-	Refuse	.00	.00	.00
01-31-32-44-	Telephone Line Expense	88.52	.00	.00
01-31-32-44-	Cellular Telephone Expense	26,911.74	27,500.00	30,000.00
01-31-32-44-	PMCNTSVC-Other Mach	1,693.91	500.00	500.00
01-31-32-44-	PMCNTSVC-Vehicle Repair	1,575.38	17,500.00	70,000.00
01-31-32-44-	Contractual Services	.00	.00	.00
01-31-32-44-	NRCNTSVC-Office Mach and Equ	.00	.00	.00
01-31-32-44-	NRCNTSVC-Vehicle Repair Mtc	33,985.55	42,500.00	.00
01-31-32-44-	NRCNTSVC-Building Public Wrks	5,905.59	9,000.00	9,000.00
01-31-32-44-	NRCNTSVC-Veh, Equip, Tire Rep	4,145.06	10,000.00	.00
01-31-32-44-	NRCNTSVC-Other Mach, Equip	7,342.58	4,000.00	4,000.00
01-31-32-45-	Office Supplies	541.33	1,000.00	1,000.00
01-31-32-45-	Computer Supplies	5,475.13	1,000.00	.00
01-31-32-45-	Profess Books, Education	.00	.00	.00
01-31-32-45-	Investigation Supplies	15,084.32	.00	.00
01-31-32-45-	Ammunition	9,979.91	4,000.00	10,000.00
01-31-32-45-	School Resource Officer Supply	3,926.98	2,000.00	.00
01-31-32-45-	Animal Care Supplies	.00	.00	.00
01-31-32-45-	Other Supplies	.00	.00	.00
01-31-32-45-	Uniforms	17,631.20	19,000.00	16,000.00
01-31-32-45-	Office Furniture, Equipment	138.21	800.00	1,000.00
01-31-32-45-	Small Tools, Equipment	.00	22,215.00	10,000.00
01-31-32-45-	Bottled Gas	.00	.00	.00
01-31-32-45-	Federal Sharing Funds Expended	.00	.00	.00
01-31-32-45-	Fuel,Oil,Lube-Veh,Mach,Equip	21,861.54	35,000.00	35,000.00
01-31-32-45-	Parts-Vehicle, Mach, Equip	.00	1,000.00	.00
01-31-32-45-	Tires-Vehicle, Equipment	.00	1,000.00	.00
01-31-32-45-	Bldg Maintenance Material	.00	.00	.00
01-31-32-45-	Cleaning Supplies	2,082.38	3,800.00	3,000.00
01-31-32-46-	Audio and Visual Materials	.00	.00	.00
01-31-32-46-	Police Safety Program	.00	.00	.00
01-31-32-47-	Transfer to Internal Svc	328,634.88	119,020.41	149,884.22
01-31-32-47-	Internal Svc-MIS	.00	.00	.00
01-31-32-47-	Internal Svc-Fleet Services	.00	.00	.00
01-31-32-47-	Grant Contingency	.00	.00	.00
01-31-32-57-	Depreciation Expense	.00	.00	.00
01-31-32-59-	Capital Outlay-Computers	7,713.20	26,415.00	50,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-32-59-	Capital Outlay-Mach, Equip	.00	211,000.00	241,000.00
01-31-32-59-	Capital Outlay-Vehicles	21,000.00	150,000.00	200,000.00
01-31-32-59-	Capital Outlay-Other Improv	.00	.00	.00
01-31-33-41-	Regular Employee Salaries	331,027.98	374,658.69	376,442.57
01-31-33-41-	Overtime Wages	52,599.16	25,000.00	35,000.00
01-31-33-41-	Call Back Pay	7,521.43	.00	.00
01-31-33-41-	Holiday Worked Overtime	11,133.62	12,000.00	12,000.00
01-31-33-41-	On Call Pay	204.00	.00	.00
01-31-33-42-	FICA	24,620.23	23,230.32	26,253.44
01-31-33-42-	Medicare	5,758.01	5,432.90	6,139.92
01-31-33-42-	Workers Compensation	1,107.35	1,543.04	721.51
01-31-33-42-	General Employee Pension	14,646.07	22,480.97	25,406.55
01-31-33-42-	Employee Health, Life Ins	99,360.00	100,800.00	96,600.00
01-31-33-42-	Employee Assistance Program	.00	.00	.00
01-31-33-42-	Employee Medical Services	.00	.00	.00
01-31-33-42-	Conferences, Cont Education	2,140.51	4,500.00	4,500.00
01-31-33-42-	Tuition Reimbursements	.00	.00	.00
01-31-33-43-	Other Contract Operating Svcs	54,625.50	88,959.00	145,000.00
01-31-33-44-	Membership Dues	485.00	541.00	500.00
01-31-33-44-	Database Subscriptions	.00	.00	.00
01-31-33-44-	Contract Printing Expense	276.64	500.00	.00
01-31-33-44-	Mail, Delivery Services	81.67	500.00	500.00
01-31-33-44-	Electricity	10,609.94	13,000.00	.00
01-31-33-44-	Water-Sewer	765.78	950.00	.00
01-31-33-44-	Refuse	792.65	850.00	.00
01-31-33-44-	Natural Gas	3,593.70	5,000.00	.00
01-31-33-44-	Telephone Line Expense	14,402.52	11,500.00	14,000.00
01-31-33-44-	Long Distance Expense	18,105.19	19,000.00	10,000.00
01-31-33-44-	Modem Operating Expense	790.97	800.00	1,200.00
01-31-33-44-	Telephone Maintenance Exp	.00	1,000.00	1,000.00
01-31-33-44-	Dedicated Telephone Line	.00	2,000.00	.00
01-31-33-44-	Cellular Telephone Expense	.00	.00	.00
01-31-33-44-	PMCNTSVC-Other Mach	4,405.99	3,000.00	4,000.00
01-31-33-44-	NRCNTSVC-Communication Equi	6,461.62	3,000.00	.00
01-31-33-44-	Civil Defense Siren Mtc	.00	.00	.00
01-31-33-45-	Copy Machine Supplies	1,036.29	1,200.00	1,000.00
01-31-33-45-	Uniforms	2,073.24	2,500.00	2,500.00
01-31-33-45-	Office Furniture, Equipment	2,220.22	2,000.00	2,000.00
01-31-33-45-	Office Machinery, Equip Parts	1,110.96	1,200.00	1,000.00
01-31-33-47-	Commercial Property Ins	.00	.00	.00
01-31-33-47-	Transfer to Internal Svc	105,039.96	92,571.43	98,076.74
01-31-33-47-	Internal Svc-MIS	.00	.00	.00
01-31-33-57-	Depreciation Expense	.00	.00	.00
01-31-33-59-	Capital Outlay-Computers	.00	.00	.00
01-31-33-59-	Capital Outlay-Mach, Equip	22,217.78	.00	.00
01-31-33-59-	Capital Outlay-Other Improv	.00	.00	.00
Licenses & Permits				
01-31-34-32-	Animal Licenses	589.00	500.00	250.00
	Total Licenses & Permits:	589.00	500.00	250.00

Animal Control-Misc Fees

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-34-34-	Animal Shelter Fee	3,766.00	2,500.00	2,500.00
01-31-34-34-	Animal Adoption Fee	450.00	100.00	100.00
	Total Animal Control-Misc Fees:	4,216.00	2,600.00	2,600.00
Animal Control-Misc Fees				
01-31-34-37-	Donations	100.00	.00	.00
	Total Animal Control-Misc Fees:	100.00	.00	.00
01-31-34-41-	Regular Employee Salaries	44,312.17	50,980.33	69,680.09
01-31-34-41-	Temporary Employee Salary	.00	.00	.00
01-31-34-41-	Overtime Wages	2,706.41	1,000.00	2,000.00
01-31-34-42-	FICA	2,818.97	3,160.78	4,444.17
01-31-34-42-	Medicare	659.16	739.21	1,039.36
01-31-34-42-	Workers Compensation	830.23	1,580.39	965.85
01-31-34-42-	General Employee Pension	2,331.42	3,058.82	4,300.81
01-31-34-42-	Employee Health, Life Ins	11,040.00	12,600.00	13,200.00
01-31-34-42-	Employee Assistance Program	.00	.00	.00
01-31-34-42-	Conferences, Cont Education	.00	1,000.00	.00
01-31-34-43-	Medical Services	2,588.79	4,000.00	4,000.00
01-31-34-44-	Membership Dues	.00	.00	.00
01-31-34-44-	Contract Printing Expense	106.75	250.00	250.00
01-31-34-44-	Electricity	3,333.63	4,250.00	4,250.00
01-31-34-44-	Water-Sewer	115.41	200.00	200.00
01-31-34-44-	Refuse	288.45	300.00	450.00
01-31-34-44-	Natural Gas	.00	.00	.00
01-31-34-44-	Telephone Line Expense	444.55	500.00	500.00
01-31-34-44-	Long Distance Expense	.00	.00	.00
01-31-34-44-	Cellular Telephone Expense	.00	.00	.00
01-31-34-44-	Internet Operating Expense	726.00	800.00	800.00
01-31-34-44-	PMCNTSVC-Fleet Services	.00	.00	.00
01-31-34-44-	NRCNTSVC-Vehicle Repair Mtc	.00	1,000.00	1,000.00
01-31-34-44-	NRCNTSVC-Building Public Wrks	2,279.27	2,000.00	1,000.00
01-31-34-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	1,100.00	1,000.00
01-31-34-44-	NRCNTSVC-Other Mach, Equip	.00	2,000.00	1,500.00
01-31-34-45-	Other Supplies	584.94	800.00	500.00
01-31-34-45-	Uniforms	.00	500.00	300.00
01-31-34-45-	Office Furniture, Equipment	.00	500.00	200.00
01-31-34-45-	Small Tools, Equipment	61.96	300.00	300.00
01-31-34-45-	Bottled Gas	.00	.00	.00
01-31-34-45-	Fuel,Oil,Lube-Veh,Mach,Equip	1,462.63	2,000.00	2,000.00
01-31-34-45-	Parts-Vehicle, Mach, Equip	.00	500.00	400.00
01-31-34-45-	Tires-Vehicle, Equipment	.00	500.00	.00
01-31-34-45-	Bldg Maintenance Material	.00	500.00	.00
01-31-34-45-	Cleaning Supplies	338.59	500.00	500.00
01-31-34-45-	State License Fee	175.00	220.00	220.00
01-31-34-47-	Transfer to Internal Svc	14,877.00	13,224.49	18,035.75
01-31-34-47-	Internal Svc-MIS	.00	.00	.00
01-31-34-47-	Internal Svc-Fleet Services	.00	.00	.00
01-31-34-59-	Capital Outlay-Land	.00	.00	.00
01-31-34-59-	Capital Outlay-Buildings	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-31-34-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-31-34-59-	Capital Outlay-Vehicles	.00	.00	.00
01-31-34-59-	Capital Outlay-Other Improv	.00	.00	.00
Revenue-Intergovernmental				
01-31-35-33-	FEMA Grant	.00	.00	.00
	Total Revenue-Intergovernmental:	.00	.00	.00
01-31-35-43-	Medical Services	.00	.00	.00
01-31-35-43-	Other Contract Operating Svcs	.00	.00	.00
01-31-35-43-	Contract Training Services	.00	.00	.00
01-31-35-44-	Building, Office Rent	.00	.00	.00
01-31-35-44-	Telephone Line Expense	.00	.00	.00
01-31-35-44-	Equipment Testing Fees	.00	.00	.00
01-31-35-44-	CNTSVC Other	.00	.00	.00
01-31-35-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-31-35-44-	Special Project	.00	.00	.00
01-31-35-45-	Office Supplies	.00	.00	.00
01-31-35-45-	Safety Commodities	.00	.00	.00
01-31-35-45-	Small Tools, Equipment	.00	.00	.00
01-31-35-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-31-35-47-	Contingency	.00	.00	.00
01-31-35-59-	Capital Outlay - Mach - Equip	.00	.00	.00
	Total Police Department:	3,365,045.23	3,586,509.85	3,899,801.79
Fire Department				
01-37-35-42-	Conferences, Cont Education	.00	.00	.00
01-37-35-44-	CNTSVC Other	.00	4,409.64	.00
01-37-35-44-	NRCNTSVC-Communication Equi	.00	1,500.00	4,800.00
01-37-35-44-	Civil Defense Equip Mtc	939.23	1,600.00	1,600.00
01-37-35-45-	Other Supplies	.00	300.00	300.00
01-37-35-59-	Capital Outlay-Mach, Equip	.00	42,000.00	67,000.00
01-37-35-59-	Capital Outlay-Reserves	.00	.00	.00
Taxes				
01-37-37-31-	Property Taxes/MFO	190,374.24	200,743.15	173,116.75
01-37-37-31-	Carline Taxes	1,331.26	1,400.00	1,400.00
01-37-37-31-	Homestead Exemption	8,235.23	6,000.00	6,500.00
01-37-37-31-	Property Tax Relief	12,072.96	9,000.00	15,000.00
	Total Taxes:	212,013.69	217,143.15	196,016.75
Revenue-Intergovernmental				
01-37-37-33-	Motor Vehicle Pro-Rate	721.74	1,000.00	700.00
01-37-37-33-	MFO Aid Distribution	57,941.26	59,000.00	59,000.00
	Total Revenue-Intergovernmental:	58,663.00	60,000.00	59,700.00
Revenue-Intergovernmental				
01-37-37-34-	Salary Reimbursement	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Revenue-Intergovernmental:	.00	.00	.00
Rents, Interests, & Donations				
01-37-37-37-	Interest Income	622.86	500.00	500.00
01-37-37-37-	Donations	.00	.00	.00
01-37-37-37-	Fire Dept-Misc Revenue	.00	.00	.00
	Total Rents, Interests, & Donations:	622.86	500.00	500.00
01-37-37-41-	Regular Employee Salaries	231,634.62	165,047.01	194,948.08
01-37-37-41-	Temporary Employee Salary	.00	.00	.00
01-37-37-41-	Overtime Wages	25,696.37	14,000.00	29,000.00
01-37-37-41-	Holiday Worked Overtime	3,722.14	3,500.00	10,000.00
01-37-37-42-	FICA	.00	.00	.00
01-37-37-42-	Medicare	3,715.72	2,393.18	3,414.00
01-37-37-42-	Workers Compensation	28,799.67	29,345.35	10,398.86
01-37-37-42-	Fire Pension	34,311.24	9,902.82	30,608.25
01-37-37-42-	Employee Health, Life Ins	33,120.00	31,500.00	24,000.00
01-37-37-42-	Vol Firefighter Life Ins	4,693.25	4,600.00	4,800.00
01-37-37-42-	Employee Assistance Program	.00	.00	.00
01-37-37-42-	Employee Medical Services	.00	128.75	150.00
01-37-37-42-	Volunteer Medical Services	250.00	500.00	500.00
01-37-37-42-	Volunteer Recognition	2,326.90	2,500.00	2,500.00
01-37-37-42-	Volunteer Employee Assistance	.00	1,200.00	1,200.00
01-37-37-42-	Conferences, Cont Education	1,237.57	7,200.00	3,500.00
01-37-37-42-	Tuition Reimbursements	.00	.00	.00
01-37-37-43-	Medical Services	.00	.00	.00
01-37-37-43-	Other Contract Operating Svcs	338.09	4,000.00	4,000.00
01-37-37-43-	Contract Training Services	900.00	1,500.00	1,500.00
01-37-37-44-	Building, Office Rent	156.00	200.00	200.00
01-37-37-44-	Membership Dues	445.00	370.00	400.00
01-37-37-44-	Professional Subscriptions	467.00	500.00	610.00
01-37-37-44-	Database Subscriptions	4,714.20	8,620.00	8,700.00
01-37-37-44-	Contract Printing Expense	285.78	300.00	300.00
01-37-37-44-	Prints, Slides Expense	.00	.00	.00
01-37-37-44-	Mail, Delivery Services	203.91	200.00	200.00
01-37-37-44-	Electricity	7,318.03	8,000.00	9,000.00
01-37-37-44-	Water-Sewer	379.90	400.00	400.00
01-37-37-44-	Refuse	216.33	250.00	400.00
01-37-37-44-	Natural Gas	3,731.96	5,500.00	5,500.00
01-37-37-44-	Telephone Line Expense	2,086.67	2,200.00	2,200.00
01-37-37-44-	Long Distance Expense	.00	.00	.00
01-37-37-44-	Telephone Maintenance Exp	.00	.00	.00
01-37-37-44-	Dedicated Telephone Line	.00	.00	.00
01-37-37-44-	Cellular Telephone Expense	1,571.30	1,600.00	1,600.00
01-37-37-44-	PMCNTSVC-Other Machines	.00	400.00	500.00
01-37-37-44-	Equipment Testing Fees	17,024.39	16,600.00	20,000.00
01-37-37-44-	Fire Extinguisher Recharge	780.00	900.00	900.00
01-37-37-44-	CNTSVC Other	1,142.08	1,000.00	1,000.00
01-37-37-44-	NRCNTSVC-Office Mach, Equip	.00	100.00	100.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-37-37-44-	NRCNTSVC-Vehicle Repair Mtc	629.48	1,000.00	1,500.00
01-37-37-44-	NRCNTSVC-Building Public Wrks	3,081.54	3,500.00	3,500.00
01-37-37-44-	NRCNTSVC-Communication Equi	597.00	1,000.00	1,000.00
01-37-37-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	500.00	500.00
01-37-37-44-	NRCNTSVC-Other Mach, Equip	135.87	200.00	200.00
01-37-37-45-	Office Supplies	366.72	400.00	400.00
01-37-37-45-	Computer Supplies	.00	.00	.00
01-37-37-45-	Copy Machine Supplies	.00	200.00	200.00
01-37-37-45-	Profess Books, Education	.00	200.00	200.00
01-37-37-45-	Medical Supplies	.00	500.00	500.00
01-37-37-45-	Other Supplies	.00	600.00	600.00
01-37-37-45-	Uniforms	1,505.62	1,500.00	1,500.00
01-37-37-45-	Bunker Gear	9,102.43	15,000.00	15,000.00
01-37-37-45-	Safety Commodities	207.94	300.00	300.00
01-37-37-45-	Office Furniture, Equipment	494.58	500.00	500.00
01-37-37-45-	Small Tools, Equipment	1,400.10	8,000.00	8,000.00
01-37-37-45-	Fuel,Oil,Lube-Veh,Mach,Equip	1,365.54	3,000.00	3,000.00
01-37-37-45-	Parts-Vehicle, Mach, Equip	2,780.75	1,300.00	11,500.00
01-37-37-45-	Tires-Vehicle, Equipment	.00	4,400.00	4,400.00
01-37-37-45-	Bldg Maintenance Material	725.63	2,000.00	2,000.00
01-37-37-45-	Cleaning Supplies	444.80	500.00	500.00
01-37-37-45-	Other Replacement Parts	.00	.00	.00
01-37-37-46-	Other Chemicals	.00	1,000.00	1,000.00
01-37-37-47-	Bad Debt-Uncollectible	.00	.00	.00
01-37-37-47-	Transfer to Internal Svc	50,000.04	33,061.23	50,997.18
01-37-37-47-	Internal Svc-MIS	.00	.00	.00
01-37-37-57-	Depreciation Expense	.00	.00	.00
01-37-37-58-	Principal Expense	.00	.00	.00
01-37-37-59-	Capital Outlay-Buildings	23,266.69	120,000.00	140,000.00
01-37-37-59-	Capital Outlay-Mach, Equip	8,445.00	144,047.00	15,000.00
01-37-37-59-	Capital Outlay-Vehicles	.00	.00	.00
01-37-37-59-	Capital Outlay-Reserves	.00	.00	.00
01-37-37-59-	Other Improvements	.00	.00	.00
Rents, Interests, & Donations				
01-37-38-33-	Federal Grant	.00	.00	.00
01-37-38-33-	State Grant	.00	75,000.00	.00
	Total Rents, Interests, & Donations:	.00	75,000.00	.00
Revenue-Ambulance				
01-37-38-34-	Mileage	.00	.00	.00
01-37-38-34-	EMT, Firefighter Services	.00	.00	.00
01-37-38-34-	Ambulance Fee	220,369.97	220,000.00	220,000.00
	Total Revenue-Ambulance:	220,369.97	220,000.00	220,000.00
Revenue-Fire Dept				
01-37-38-38-	Bad Debt Collected	.00	.00	.00
	Total Revenue-Fire Dept:	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-37-38-41-	Regular Employee Salaries	152,828.40	165,047.01	194,495.74
01-37-38-41-	Ambulance Calls	.00	.00	.00
01-37-38-41-	Overtime Wages	14,236.28	16,000.00	29,000.00
01-37-38-41-	Holiday Worked Overtime	1,954.68	4,000.00	10,000.00
01-37-38-42-	FICA	.00	.00	.00
01-37-38-42-	Medicare	2,164.18	2,393.18	3,407.44
01-37-38-42-	Workers Compensation	16,831.39	29,345.35	10,398.86
01-37-38-42-	Fire Pension	20,627.22	9,902.82	30,549.45
01-37-38-42-	Employee Health, Life Ins	22,080.00	31,500.00	24,000.00
01-37-38-42-	Employee Assistance Program	.00	.00	.00
01-37-38-42-	Employee Medical Services	.00	.00	.00
01-37-38-42-	Conferences, Cont Education	1,567.27	5,000.00	19,000.00
01-37-38-42-	Tuition Reimbursements	.00	.00	.00
01-37-38-43-	Medical Services	4,000.00	4,000.00	4,000.00
01-37-38-43-	EMS Billing Services	42,641.82	33,000.00	36,000.00
01-37-38-43-	Other Contract Operating Svcs	848.00	1,000.00	1,000.00
01-37-38-44-	Membership Dues	.00	300.00	300.00
01-37-38-44-	Professional Subscriptions	.00	200.00	200.00
01-37-38-44-	Mail, Delivery Services	15.71	200.00	200.00
01-37-38-44-	Cellular Telephone Expense	1,571.30	1,600.00	1,600.00
01-37-38-44-	PMCNTSVC-Office Mach, Equip	.00	200.00	200.00
01-37-38-44-	PMCNTSVC-Other Machines	.00	600.00	600.00
01-37-38-44-	Equipment Testing Fees	620.00	1,200.00	1,200.00
01-37-38-44-	NRCNTSVC-Vehicle Repair Mtc	240.03	4,300.00	1,500.00
01-37-38-44-	NRCNTSVC-Communication Equi	.00	1,500.00	1,500.00
01-37-38-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	400.00	400.00
01-37-38-45-	Office Supplies	276.88	400.00	400.00
01-37-38-45-	Computer Supplies	.00	.00	.00
01-37-38-45-	Copy Machine Supplies	11.99	200.00	200.00
01-37-38-45-	Profess Books, Education	.00	200.00	200.00
01-37-38-45-	Medical Supplies	11,645.61	12,360.00	12,500.00
01-37-38-45-	Other Supplies	.00	200.00	200.00
01-37-38-45-	Uniforms	1,553.63	1,500.00	1,500.00
01-37-38-45-	Small Tools, Equipment	459.00	3,000.00	3,000.00
01-37-38-45-	Fuel,Oil,Lube-Veh,Mach,Equip	2,833.12	3,000.00	3,000.00
01-37-38-45-	Parts-Vehicle, Mach, Equip	.00	1,200.00	1,500.00
01-37-38-45-	Tires-Vehicle, Equipment	2,070.00	200.00	3,000.00
01-37-38-45-	Cleaning Supplies	110.62	400.00	400.00
01-37-38-45-	Other Replacement Parts	.00	100.00	100.00
01-37-38-47-	Bad Debt-Uncollectible	.00	.00	.00
01-37-38-47-	Transfer to Internal Svc	33,639.00	33,061.22	35,566.15
01-37-38-47-	Internal Svc-MIS	.00	.00	.00
01-37-38-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-37-38-59-	Capital Outlay-Vehicles	65,002.00	235,000.00	235,000.00
	Total Fire Department:	1,408,254.73	1,892,127.71	1,850,860.76
Public Works				
01-41-44-41-	Regular Employee Salaries	21,349.30	54,967.04	59,778.96
01-41-44-41-	Temporary Employee Salary	.00	.00	.00
01-41-44-41-	Overtime Wages	198.02	300.00	350.00
01-41-44-41-	Call Back Pay	.00	.00	350.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-41-44-41-	Holiday Worked Overtime	121.86	200.00	450.00
01-41-44-41-	On Call Pay	.00	.00	.00
01-41-44-42-	FICA	1,189.67	3,407.95	3,755.90
01-41-44-42-	Medicare	278.20	797.02	878.39
01-41-44-42-	Workers Compensation	952.66	3,635.06	1,658.76
01-41-44-42-	General Employee Pension	970.35	3,298.02	3,634.74
01-41-44-42-	Employee Health, Life Ins	11,040.00	15,750.00	16,500.00
01-41-44-42-	Employee Assistance Program	.00	.00	.00
01-41-44-42-	Employee Medical Services	.00	.00	.00
01-41-44-42-	Conferences, Cont Education	.00	.00	.00
01-41-44-43-	DOT Testing	.00	.00	.00
01-41-44-44-	Building, Office Rent	700.00	1,100.00	.00
01-41-44-44-	Machine, Equipment Rent	.00	.00	.00
01-41-44-44-	Licenses	.00	.00	.00
01-41-44-44-	Utilities Reimbursed	1,232.76	1,500.00	.00
01-41-44-44-	Electricty - Facility Maint	.00	2,000.00	2,000.00
01-41-44-44-	Water - Sewer - Facility Maint	.00	700.00	700.00
01-41-44-44-	Refuse - Facility Maint	.00	350.00	400.00
01-41-44-44-	Natural Gas - Facility Maint	.00	1,500.00	1,500.00
01-41-44-44-	Telephone Line Expense	.00	.00	.00
01-41-44-44-	Long Distance Expense	.00	.00	.00
01-41-44-44-	Telephone Maintenance Exp	.00	.00	.00
01-41-44-44-	Cellular Telephone Expense	554.96	700.00	800.00
01-41-44-44-	NRCNTSVC-Vehicle Repair Mtc	.00	500.00	.00
01-41-44-44-	NRCNTSVC-Building Public Wrks	101.00	200.00	.00
01-41-44-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	100.00	.00
01-41-44-44-	NRCNTSVC-Other Mach, Equip	.00	100.00	.00
01-41-44-45-	Other Supplies	501.20	500.00	500.00
01-41-44-45-	Uniforms	391.69	300.00	300.00
01-41-44-45-	Safety Commodities	.00	100.00	100.00
01-41-44-45-	Small Tools, Equipment	1,313.81	2,000.00	1,500.00
01-41-44-45-	Fuel,Oil,Lube-Veh,Mach,Equip	945.09	1,500.00	1,500.00
01-41-44-45-	Parts-Vehicle, Mach, Equip	2.39	500.00	500.00
01-41-44-45-	Tires-Vehicle, Equipment	.00	600.00	600.00
01-41-44-45-	Bldg Maintenance Material	.00	6,000.00	2,500.00
01-41-44-45-	Cleaning Supplies	.00	.00	.00
01-41-44-47-	Transfer to Internal Svc	12,621.00	13,224.49	26,584.47
01-41-44-47-	Internal Svc-MIS	.00	.00	.00
01-41-44-47-	Internal Svc-Fleet Services	.00	.00	.00
01-41-44-57-	Depreciation Expense	.00	.00	.00
01-41-44-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-41-44-59-	Capital Outlay-Reserves	.00	.00	.00
01-41-44-59-	Capital Outlay-Other Improv	.00	.00	.00
01-41-45-43-	Other Contract Operating Svcs	.00	.00	.00
01-41-45-44-	Telephone Line Expense	.00	.00	.00
01-41-45-44-	Pay Phone Expense	.00	.00	.00
01-41-45-45-	Small Tools, Equipment	.00	.00	.00
01-41-45-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-41-46-43-	Contract Custodial Services	22,435.95	40,000.00	40,000.00
01-41-46-44-	Electricity	26,762.78	28,280.00	28,280.00
01-41-46-44-	Water-Sewer	438.99	300.00	300.00
01-41-46-44-	Refuse	288.45	300.00	450.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-41-46-44-	Natural Gas	2,493.08	5,000.00	5,000.00
01-41-46-44-	Telephone Line Expense	209.52	250.00	250.00
01-41-46-44-	Telephone Maintenance Exp	.00	200.00	200.00
01-41-46-44-	CNTSVC Other	.00	.00	.00
01-41-46-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-41-46-44-	NRCNTSVC-Building Public Wrks	4,355.75	6,000.00	5,000.00
01-41-46-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-41-46-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
01-41-46-45-	Small Tools, Equipment	.00	.00	.00
01-41-46-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-41-46-45-	Parts-Vehicle, Mach, Equip	.00	300.00	300.00
01-41-46-45-	Tires-Vehicle, Equipment	.00	.00	.00
01-41-46-45-	Bldg Maintenance Material	906.59	3,000.00	3,000.00
01-41-46-45-	Cleaning Supplies	1,008.70	1,500.00	2,000.00
01-41-46-45-	Misc Grounds Maintenance	160.80	200.00	200.00
01-41-46-47-	Transfer to Internal Svc	.00	.00	.00
01-41-46-47-	Internal Svc-Fleet Services	.00	.00	.00
01-41-46-57-	Depreciation Expense	.00	.00	.00
01-41-46-59-	Capital Outlay-Buildings	1,142,127.22	.00	.00
01-41-46-59-	Capital Outlay-Office Equip	.00	.00	.00
01-41-46-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-41-46-59-	Capital Outlay-Vehicles	.00	30,000.00	.00
01-41-46-59-	Capital Outlay-Other Improv	.00	.00	10,000.00
01-41-47-41-	Regular Employee Salaries	.00	.00	.00
01-41-47-41-	Overtime Wages	.00	.00	.00
01-41-47-42-	FICA	.00	.00	.00
01-41-47-42-	Medicare	.00	.00	.00
01-41-47-42-	Workers Compensation	.00	.00	.00
01-41-47-42-	General Employee Pension	.00	.00	.00
01-41-47-42-	Employee Health, Life Ins	.00	.00	.00
01-41-47-42-	Employee Assistance Program	.00	.00	.00
01-41-47-42-	Conferences, Cont Education	.00	.00	.00
01-41-47-43-	Other Contract Operating Svcs	.00	.00	.00
01-41-47-43-	DOT Testing	.00	.00	.00
01-41-47-44-	Membership Dues	.00	.00	.00
01-41-47-44-	Professional Subscriptions	.00	.00	.00
01-41-47-44-	Database Subscriptions	.00	.00	.00
01-41-47-44-	Employment Required Licenses	.00	.00	.00
01-41-47-44-	Mail, Delivery Services	.00	.00	.00
01-41-47-44-	Materials Expense Inventory	.00	.00	.00
01-41-47-44-	Electricity	.00	.00	.00
01-41-47-44-	Water-Sewer	.00	.00	.00
01-41-47-44-	Refuse	.00	.00	.00
01-41-47-44-	Natural Gas	.00	.00	.00
01-41-47-44-	Telephone Line Expense	.00	.00	.00
01-41-47-44-	Long Distance Expense	.00	.00	.00
01-41-47-44-	Telephone Maintenance Exp	.00	.00	.00
01-41-47-44-	CNTSVC Other	.00	.00	.00
01-41-47-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
01-41-47-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-41-47-44-	Outsourced Jobs	.00	.00	.00
01-41-47-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-41-47-45-	Office Supplies	.00	.00	.00
01-41-47-45-	Computer Supplies	.00	.00	.00
01-41-47-45-	Profess Books, Education	.00	.00	.00
01-41-47-45-	Parts Purchased Cost	.00	.00	.00
01-41-47-45-	Inventory Costs	.00	.00	.00
01-41-47-45-	Other Supplies	.00	.00	.00
01-41-47-45-	Safety Commodities	.00	.00	.00
01-41-47-45-	Office Furniture, Equipment	.00	.00	.00
01-41-47-45-	Small Tools, Equipment	.00	.00	.00
01-41-47-45-	Bottled Gas	.00	.00	.00
01-41-47-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-41-47-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
01-41-47-45-	Tires-Vehicle, Equipment	.00	.00	.00
01-41-47-45-	Bldg Maintenance Material	.00	.00	.00
01-41-47-45-	Cleaning Supplies	.00	.00	.00
01-41-47-47-	Recovered Costs-Gen Fund Dept	.00	.00	.00
01-41-47-47-	Recovered Costs - Other Funds	.00	.00	.00
01-41-47-47-	Recovered Parts Purchased	.00	.00	.00
01-41-47-47-	Recovered Outsourced Jobs	.00	.00	.00
01-41-47-47-	Transfer to Internal Svc	.00	.00	.00
01-41-47-47-	Internal Svc-MIS	.00	.00	.00
01-41-47-57-	Depreciation Expense	.00	.00	.00
	Total Public Works:	1,255,651.79	231,159.58	221,821.22
Utility Superintendent				
01-51-56-41-	Regular Employee Salaries	.00	.00	.00
01-51-56-41-	Overtime Wages	.00	.00	.00
01-51-56-42-	FICA	.00	.00	.00
01-51-56-42-	Medicare	.00	.00	.00
01-51-56-42-	Workers Compensation	.00	.00	.00
01-51-56-42-	General Employee Pension	.00	.00	.00
01-51-56-42-	Employee Health, Life Ins	.00	.00	.00
01-51-56-42-	Employee Assistance Program	.00	.00	.00
01-51-56-42-	Employee Medical Services	.00	.00	.00
01-51-56-42-	Conferences, Cont Education	.00	.00	.00
01-51-56-42-	Tuition Reimbursements	.00	.00	.00
01-51-56-43-	Other Technical Services	.00	.00	.00
01-51-56-43-	Contract Custodial Services	.00	.00	.00
01-51-56-44-	Other Rents	.00	.00	.00
01-51-56-44-	Membership Dues	.00	.00	.00
01-51-56-44-	Professional Subscriptions	.00	.00	.00
01-51-56-44-	Permits, Licenses	.00	.00	.00
01-51-56-44-	Legal, Public Notices	.00	.00	.00
01-51-56-44-	Contract Printing Expense	.00	.00	.00
01-51-56-44-	Mail, Delivery Services	.00	.00	.00
01-51-56-44-	Electricity	.00	.00	.00
01-51-56-44-	Water-Sewerage	.00	.00	.00
01-51-56-44-	Refuse	.00	.00	.00
01-51-56-44-	Telephone Line Expense	.00	.00	.00
01-51-56-44-	Long Distance Expense	.00	.00	.00
01-51-56-44-	Modem Operating Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-51-56-44-	Cellular Telephone Expense	.00	.00	.00
01-51-56-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-51-56-44-	CNTSVC Other	.00	.00	.00
01-51-56-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-51-56-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
01-51-56-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-51-56-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
01-51-56-44-	Special Project	.00	.00	.00
01-51-56-45-	Office Supplies	.00	.00	.00
01-51-56-45-	Computer Supplies	.00	.00	.00
01-51-56-45-	Copy Machine Supplies	.00	.00	.00
01-51-56-45-	Profess Books, Education	.00	.00	.00
01-51-56-45-	Other Supplies	.00	.00	.00
01-51-56-45-	Safety Commodities	.00	.00	.00
01-51-56-45-	Office Furniture, Equipment	.00	.00	.00
01-51-56-45-	Small Tools, Equipment	.00	.00	.00
01-51-56-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-51-56-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
01-51-56-45-	Tires-Vehicle, Equipment	.00	.00	.00
01-51-56-45-	Bldg Maintenance Material	.00	.00	.00
01-51-56-45-	Cleaning Supplies	.00	.00	.00
01-51-56-45-	Misc Grounds Maintenance	.00	.00	.00
01-51-56-47-	Transfer to Other Departments	.00	.00	.00
01-51-56-47-	Transfer to Internal Svc	.00	.00	.00
01-51-56-47-	Internal Svc-MIS	.00	.00	.00
01-51-56-47-	Internal Svc-Fleet Services	.00	.00	.00
01-51-56-57-	Depreciation Expense	.00	.00	.00
01-51-56-59-	Capital Outlay-Other Improv	.00	.00	.00
	Total Utility Superintendent:	.00	.00	.00
Community Development				
Planning Contract				
01-61-60-33-	Box Butte Co Planning Contract	.00	.00	.00
	Total Planning Contract:	.00	.00	.00
Revenue-Community Dev				
01-61-60-34-	Zoning, Subdivision Fees	750.00	1,000.00	1,000.00
01-61-60-34-	Community Dev-Late Fees	19.55	100.00	50.00
01-61-60-34-	Comm Dev-Copies, Maps, Rpts	177.70	250.00	250.00
	Total Revenue-Community Dev:	947.25	1,350.00	1,300.00
Revenue-Community Dev				
01-61-60-37-	Community Garden Rent	.00	.00	.00
	Total Revenue-Community Dev:	.00	.00	.00
01-61-60-41-	Regular Employee Salaries	75,722.36	51,637.66	52,387.11
01-61-60-41-	Overtime Wages	.00	200.00	350.00
01-61-60-41-	Call Back Pay	.00	.00	600.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-61-60-41-	Holiday Worked Overtime	.00	.00	450.00
01-61-60-42-	FICA	4,702.93	3,201.53	3,297.60
01-61-60-42-	Medicare	1,099.99	748.75	771.21
01-61-60-42-	Workers Compensation	1,284.37	369.50	93.07
01-61-60-42-	General Employee Pension	2,453.14	3,098.26	3,191.23
01-61-60-42-	Employee Health, Life Ins	11,040.00	9,450.00	9,900.00
01-61-60-42-	Employee Assistance Program	.00	.00	.00
01-61-60-42-	Employee Medical Services	85.00	.00	.00
01-61-60-42-	Conferences, Cont Education	2,617.03	3,260.00	2,000.00
01-61-60-43-	Other Attorney Fees	.00	.00	.00
01-61-60-43-	Professional Engineering Svcs	.00	2,000.00	15,000.00
01-61-60-43-	Professional Surveying Svc	.00	.00	.00
01-61-60-43-	Other Technical Services	.00	.00	.00
01-61-60-43-	Other Contract Operating Svcs	.00	.00	.00
01-61-60-44-	Membership Dues	534.00	800.00	800.00
01-61-60-44-	Professional Subscriptions	.00	.00	.00
01-61-60-44-	Permits, Licenses	.00	.00	.00
01-61-60-44-	Legal, Public Notices	392.79	600.00	1,000.00
01-61-60-44-	Contract Printing Expense	.00	.00	.00
01-61-60-44-	Prints, Slides Expense	.00	.00	.00
01-61-60-44-	Mail, Delivery Services	438.27	1,008.00	1,000.00
01-61-60-44-	Telephone Line Expense	1,001.66	1,000.00	1,200.00
01-61-60-44-	Long Distance Expense	.15	50.00	50.00
01-61-60-44-	Telephone Maintenance Exp	90.85	100.00	100.00
01-61-60-44-	Cellular Telephone Expense	1,471.42	800.00	800.00
01-61-60-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-61-60-44-	PMCNTSVC-Fleet Services	.00	.00	.00
01-61-60-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-61-60-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-61-60-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-61-60-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-61-60-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
01-61-60-44-	NRCNTVSC-Lawn and Grounds	.00	.00	.00
01-61-60-45-	Office Supplies	882.40	800.00	1,000.00
01-61-60-45-	Computer Supplies	86.00	200.00	200.00
01-61-60-45-	Copy Machine Supplies	.00	.00	.00
01-61-60-45-	Profess Books, Education	67.50	100.00	6,000.00
01-61-60-45-	Other Supplies	224.99	300.00	450.00
01-61-60-45-	Safety Commodities	.00	.00	.00
01-61-60-45-	Office Furniture, Equipment	.00	1,000.00	1,000.00
01-61-60-45-	Office Machinery, Equip Parts	.00	.00	.00
01-61-60-45-	Small Tools, Equipment	29.99	500.00	500.00
01-61-60-45-	Fuel,Oil,Lube-Veh,Mach,Equip	148.09	500.00	500.00
01-61-60-45-	Parts-Vehicle, Mach, Equip	.00	500.00	500.00
01-61-60-45-	Community Garden	.00	.00	.00
01-61-60-45-	Tires-Vehicle, Equipment	.00	600.00	600.00
01-61-60-45-	Bldg Maintenance Material	.00	.00	.00
01-61-60-45-	Signs	.00	100.00	.00
01-61-60-47-	Bad Debt-Uncollectible	224.05	.00	.00
01-61-60-47-	Sales and Use Tax	15.44	.00	.00
01-61-60-47-	Transfer to Internal Svc	30,000.00	26,448.98	9,525.34
01-61-60-47-	Internal Svc-MIS	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-61-60-47-	Internal Svc-Fleet Services	.00	.00	.00
01-61-60-57-	Depreciation Expense	.00	.00	.00
01-61-60-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-61-60-59-	Capital Outlay-Reserves	.00	.00	.00
Licenses				
01-61-62-32-	Contractor's License	13,251.74	11,000.00	11,000.00
Total Licenses:		13,251.74	11,000.00	11,000.00
Fees and Permits				
01-61-62-34-	Bldg Permits, Inspect Fees	87,972.83	60,000.00	30,000.00
01-61-62-34-	Excavation Permit	75.00	.00	.00
Total Fees and Permits:		88,047.83	60,000.00	30,000.00
01-61-62-41-	Regular Employee Salaries	99,171.78	72,669.36	119,648.40
01-61-62-41-	Overtime Wages	.00	200.00	350.00
01-61-62-41-	Call Back Pay	.00	.00	350.00
01-61-62-41-	Holiday Worked Overtime	.00	.00	450.00
01-61-62-42-	FICA	6,247.08	4,505.50	7,467.80
01-61-62-42-	Medicare	1,460.98	1,053.70	1,746.50
01-61-62-42-	Workers Compensation	4,270.55	5,158.10	2,026.80
01-61-62-42-	General Employee Pension	3,466.45	4,360.16	7,226.90
01-61-62-42-	Employee Health, Life Ins	16,560.00	15,750.00	29,700.00
01-61-62-42-	Employee Assistance Program	.00	.00	.00
01-61-62-42-	Employee Medical Services	.00	.00	.00
01-61-62-42-	Conferences, Cont Education	1,628.75	3,000.00	3,000.00
01-61-62-43-	Professional Engineering Svcs	.00	1,000.00	1,000.00
01-61-62-44-	Membership Dues	.00	280.00	300.00
01-61-62-44-	Permits, Licenses	870.00	1,280.00	1,000.00
01-61-62-44-	Title Search Expense	.00	.00	.00
01-61-62-44-	Telephone Line Expense	.00	450.00	.00
01-61-62-44-	Telephone Maintenance Expense	.00	.00	.00
01-61-62-44-	Cellular Telephone Expense	.00	800.00	800.00
01-61-62-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-61-62-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-61-62-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
01-61-62-45-	Profess Books, Education	1,474.20	200.00	200.00
01-61-62-45-	Other Supplies	384.46	.00	.00
01-61-62-45-	Uniforms	.00	300.00	450.00
01-61-62-45-	Safety Commodities	.00	100.00	100.00
01-61-62-45-	Small Tools, Equipment	.00	250.00	250.00
01-61-62-45-	Fuel,Oil,Lube-Veh,Mach,Equip	829.83	1,000.00	1,000.00
01-61-62-45-	Equip Parts-Vehicle, Machine	750.14	750.00	500.00
01-61-62-45-	Tires-Vehicle, Equipment	.00	600.00	600.00
01-61-62-47-	Transfer to Internal Svc	30,000.00	13,224.49	27,052.12
01-61-62-47-	Internal Svc-MIS	.00	.00	.00
01-61-62-47-	Internal Svc-Fleet Services	.00	.00	.00
Fees and Permits				
01-61-63-34-	Revenue-Nuisance Abatement	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Fees and Permits:	.00	.00	.00
01-61-63-41-	Regular Employee Salaries	5,817.87	55,339.70	12,187.01
01-61-63-41-	Overtime Wages	262.58	200.00	350.00
01-61-63-41-	Call Back Pay	.00	.00	350.00
01-61-63-41-	Holiday Worked Overtime	.00	.00	450.00
01-61-63-42-	FICA	426.13	3,431.06	805.19
01-61-63-42-	Medicare	99.65	802.42	188.31
01-61-63-42-	Workers Compensation	129.56	1,421.23	23.76
01-61-63-42-	General Employee Pension	365.57	3,320.38	779.22
01-61-63-42-	Employee Health, Life Ins	11,040.00	15,750.00	3,300.00
01-61-63-42-	Employee Assistance Program	.00	.00	.00
01-61-63-42-	Employee Medical Services	.00	.00	.00
01-61-63-42-	Conferences, Cont Education	.00	1,500.00	1,500.00
01-61-63-43-	Professional Engineering Svcs	.00	5,000.00	5,000.00
01-61-63-44-	Membership Dues	.00	280.00	300.00
01-61-63-44-	Permits, Licenses	.00	320.00	350.00
01-61-63-44-	Legal, Public Notices	.00	200.00	200.00
01-61-63-44-	Mail, Delivery Services	118.52	2,700.00	2,700.00
01-61-63-44-	Telephone Line Expense	362.19	450.00	450.00
01-61-63-44-	Telephone Maintenance Expense	.00	.00	100.00
01-61-63-44-	Cellular Telephone Expense	.00	800.00	800.00
01-61-63-44-	NRCNTSVC-Tire Rep-Veh, Equip	28.00	.00	.00
01-61-63-44-	Building Demolition	33,282.68	54,725.00	90,000.00
01-61-63-44-	NRCNTSVC-Lawns, Grounds	290.00	4,000.00	4,000.00
01-61-63-44-	Nuisance Abatement - Other	5,000.00	26,200.00	6,000.00
01-61-63-45-	Office Supplies	.00	500.00	500.00
01-61-63-45-	Profess Book, Education	.00	100.00	100.00
01-61-63-45-	Other Supplies	.00	100.00	100.00
01-61-63-45-	Uniforms	.00	300.00	300.00
01-61-63-45-	Small Tools, Equipment	.00	100.00	100.00
01-61-63-45-	Fuel,Oil,Lube-Veh,Mach,Equip	481.98	1,000.00	1,000.00
01-61-63-45-	Equip Parts-Veh, Mach, Equip	.00	500.00	500.00
01-61-63-45-	Tires-Vehicle, Equipment	.00	600.00	600.00
01-61-63-47-	Bad Debt-Uncollectible	180.00-	.00	.00
01-61-63-47-	Transfer to Internal Svc	4,500.00	13,224.49	3,344.71
01-61-63-47-	Internal Svc-MIS	.00	.00	.00
01-61-63-47-	Internal Svc-Fleet Services	.00	.00	.00
	Total Community Development:	465,998.19	501,518.27	497,162.28
Cultural and Leisure Services				
Revenue-Intergovernmental				
01-71-71-33-	Park Grants	.00	.00	.00
01-71-71-33-	Natural Resource District	.00	.00	.00
01-71-71-33-	State Arboretum-Parks Grant	.00	.00	.00
01-71-71-33-	NE Env Trust and Park Grant	.00	.00	.00
01-71-71-33-	NDEQ Grant	.00	.00	.00
01-71-71-33-	NDOR Grant	.00	.00	.00
01-71-71-33-	NE Forest Service	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Revenue-Intergovernmental:	.00	.00	.00
Revenue-Parks				
01-71-71-34-	Salary Reimbursement	.00	6,000.00	.00
	Total Revenue-Parks:	.00	6,000.00	.00
Interest, Rents, Donations				
01-71-71-37-	Building Lease	.00	.00	.00
01-71-71-37-	Shelterhouse, Conserv-Rents	4,460.00	4,000.00	4,000.00
01-71-71-37-	Softball Association Grant	.00	.00	.00
01-71-71-37-	Parks-Donations	.00	.00	.00
	Total Interest, Rents, Donations:	4,460.00	4,000.00	4,000.00
Mis Revenue- Parks				
01-71-71-38-	Parks - Misc Revenue	.00	.00	.00
	Total Mis Revenue- Parks:	.00	.00	.00
01-71-71-41-	Regular Employee Salaries	332,344.67	354,888.78	284,744.40
01-71-71-41-	Temporary Employee Salary	.00	48,171.95	38,000.00
01-71-71-41-	Overtime Wages	10,837.51	10,000.00	10,000.00
01-71-71-41-	Call Back Pay	.00	1,000.00	1,000.00
01-71-71-41-	Holiday Worked Overtime	881.70	500.00	500.00
01-71-71-41-	On Call Pay	3,183.21	3,500.00	3,500.00
01-71-71-42-	FICA	21,774.96	25,175.77	20,878.15
01-71-71-42-	Medicare	5,092.32	5,887.87	4,882.79
01-71-71-42-	Workers Compensation	18,789.41	41,139.53	9,805.31
01-71-71-42-	General Employee Pension	11,443.08	21,473.33	20,204.66
01-71-71-42-	Employee Health, Life Ins	62,376.00	96,390.00	59,730.00
01-71-71-42-	Employee Assistance Program	.00	.00	.00
01-71-71-42-	Employee Medical Services	85.00	.00	.00
01-71-71-42-	Conferences, Cont Education	477.36	1,500.00	500.00
01-71-71-43-	Professional Engineering Svcs	12,008.50	15,000.00	.00
01-71-71-43-	Other Technical Services	17.00	2,000.00	2,000.00
01-71-71-43-	Contract Grounds Maintenance	27,600.00	47,100.00	48,000.00
01-71-71-43-	Contract Custodial Services	2,152.50	3,000.00	3,500.00
01-71-71-43-	Other Contract Operating Svcs	.00	.00	.00
01-71-71-43-	DOT Testing	.00	.00	.00
01-71-71-44-	Building, Office Rent	5,000.00	5,000.00	5,000.00
01-71-71-44-	Machine, Equipment Rent	550.94	1,100.00	800.00
01-71-71-44-	Membership Dues	169.99	300.00	300.00
01-71-71-44-	Professional Subscriptions	.00	.00	.00
01-71-71-44-	Licenses	3.00	500.00	500.00
01-71-71-44-	Legal, Public Notices	80.98	150.00	150.00
01-71-71-44-	Other Advertising Services	.00	100.00	100.00
01-71-71-44-	Contract Printing Expense	.00	.00	.00
01-71-71-44-	Mail, Delivery Services	8.97	100.00	100.00
01-71-71-44-	Materials Expense Inventory	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-71-44-	Electricity	43,449.23	33,500.00	34,000.00
01-71-71-44-	Water-Sewer	48,617.92	50,000.00	50,000.00
01-71-71-44-	Refuse	5,069.08	4,500.00	6,500.00
01-71-71-44-	Natural Gas	14,301.23	17,500.00	17,500.00
01-71-71-44-	Telephone Line Expense	745.71	800.00	800.00
01-71-71-44-	Long Distance Expense	.00	100.00	100.00
01-71-71-44-	Telephone Maintenance Exp	.00	100.00	.00
01-71-71-44-	Cellular Telephone Expense	.00	500.00	500.00
01-71-71-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-71-71-44-	CNTSVC Other	853.35	2,700.00	2,000.00
01-71-71-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
01-71-71-44-	NRCNTSVC-Vehicle Repair Mtc	5,312.20	15,000.00	10,000.00
01-71-71-44-	NRCNTSVC-Building Public Wrks	695.43	5,000.00	6,000.00
01-71-71-44-	NRCNTSVC-Communication Equi	.00	.00	.00
01-71-71-44-	NRCNTSVC-Tree Trimming	16,000.00	5,500.00	20,000.00
01-71-71-44-	NRCNTSVC-Veh, Equip, Tire Rep	1,572.86	1,500.00	1,500.00
01-71-71-44-	NRCNTSVC-Other Mach, Equip	.00	5,000.00	.00
01-71-71-44-	NRCNTSVC-Lawns, Grounds	9,641.42	44,500.00	30,000.00
01-71-71-44-	NRCNTSVC-Ball Fields	.00	.00	.00
01-71-71-44-	NRCNTSVC-Tennis Courts	.00	.00	.00
01-71-71-45-	Office Supplies	720.51	600.00	500.00
01-71-71-45-	Computer Supplies	.00	300.00	300.00
01-71-71-45-	Copy Machine Supplies	.00	.00	.00
01-71-71-45-	Profess Books, Education	.00	200.00	200.00
01-71-71-45-	Other Supplies	.00	.00	.00
01-71-71-45-	Uniforms	1,831.97	2,500.00	2,500.00
01-71-71-45-	Safety Commodities	881.39	1,000.00	1,000.00
01-71-71-45-	Office Furniture, Equipment	.00	.00	.00
01-71-71-45-	Parks Furnishings	7,553.52	13,000.00	16,000.00
01-71-71-45-	Small Tools, Equipment	4,081.55	7,200.00	3,000.00
01-71-71-45-	Bottled Gas	.00	.00	.00
01-71-71-45-	Fuel,Oil,Lube-Veh,Mach,Equip	17,225.25	18,000.00	18,000.00
01-71-71-45-	Parts-Vehicle, Mach, Equip	8,275.14	6,500.00	6,500.00
01-71-71-45-	Tires-Vehicle, Equipment	2,637.63	2,000.00	1,500.00
01-71-71-45-	Bldg Maintenance Material	6,369.53	7,500.00	4,500.00
01-71-71-45-	Fountain Maintenance	9,965.01	16,000.00	12,000.00
01-71-71-45-	Cleaning Supplies	2,982.71	4,500.00	4,000.00
01-71-71-45-	Concrete	.00	1,000.00	1,000.00
01-71-71-45-	Signs	.00	500.00	500.00
01-71-71-45-	Stone, Gravel	7,718.30	10,000.00	10,000.00
01-71-71-45-	Seed, Sod	2,969.50	3,000.00	3,000.00
01-71-71-45-	Trees	305.94	2,000.00	2,000.00
01-71-71-45-	Plants	5,327.22	6,500.00	6,500.00
01-71-71-45-	Misc Grounds Maintenance	17,029.84	9,650.00	7,500.00
01-71-71-45-	Fertilizer	23,163.92	25,000.00	25,000.00
01-71-71-45-	Herbicides, Pesticides	7,269.60	9,000.00	9,000.00
01-71-71-46-	Laing Lake-Mtc Supplies	5,288.05	2,900.00	2,400.00
01-71-71-46-	Sand	.00	.00	.00
01-71-71-46-	Irrigation Material	7,679.82	8,500.00	7,500.00
01-71-71-47-	Transfer to Internal Svc	118,095.96	119,020.41	100,441.23
01-71-71-47-	Internal Svc-MIS	.00	.00	.00
01-71-71-47-	Internal Svc-Fleet Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-71-47-	Internal Svc-Water	.00	.00	.00
01-71-71-47-	Capital Contigency	.00	.00	.00
01-71-71-47-	Revenue Contingency	.00	.00	.00
01-71-71-52-	Central Park Sidewalks	.00	.00	.00
01-71-71-57-	Depreciation Expense	.00	.00	.00
01-71-71-58-	Principal Expense	.00	.00	153,333.34
01-71-71-58-	Interest Expense	.00	.00	92,000.00
01-71-71-58-	Loss on Fixed Asset Disposal	.00	.00	.00
01-71-71-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-71-59-	Conservatory Renovation	.00	.00	.00
01-71-71-59-	Capital Outlay-Mach, Equip	.00	42,800.00	414,000.00
01-71-71-59-	Capital Outlay-Vehicles	.00	.00	.00
01-71-71-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-71-59-	Capital Outlay-Other Improv	17,062.00	544,175.00	100,000.00
01-71-71-59-	Irrigation System	.00	.00	.00
01-71-71-59-	Park Lighting	.00	.00	.00
01-71-71-74-	Internal Svc-Finance	.00	.00	.00
Mis Revenue- Parks				
01-71-72-33-	Other Senior Center Reimbursem	46,743.44	57,000.00	57,000.00
	Total Mis Revenue- Parks:	46,743.44	57,000.00	57,000.00
Revenue-Sr Center				
01-71-72-37-	Building Lease	12,130.00	12,000.00	.00
01-71-72-37-	Donations	.00	.00	.00
	Total Revenue-Sr Center:	12,130.00	12,000.00	.00
01-71-72-41-	Regular Employee Salaries	51,941.06	85,812.58	99,811.24
01-71-72-41-	Overtime Wages	837.78	.00	100.00
01-71-72-42-	FICA	3,410.85	5,321.12	6,194.50
01-71-72-42-	Medicare	800.67	1,244.45	1,448.71
01-71-72-42-	Workers Compensation	1,082.67	3,806.66	1,153.59
01-71-72-42-	General Employee Pension	1,744.96	2,754.78	5,994.67
01-71-72-42-	Employee Health, Life Ins	12,696.00	27,090.00	25,476.00
01-71-72-42-	Employee Medical Services	.00	.00	.00
01-71-72-43-	Contract Custodial Services	1,232.00	1,500.00	1,800.00
01-71-72-44-	Legal, Public Notices	66.08	100.00	100.00
01-71-72-44-	Electricity	8,540.85	8,500.00	8,500.00
01-71-72-44-	Water-Sewer	704.83	750.00	800.00
01-71-72-44-	Refuse	288.30	350.00	550.00
01-71-72-44-	Natural Gas	2,092.98	3,000.00	3,000.00
01-71-72-44-	Telephone Line Expense	433.02	500.00	500.00
01-71-72-44-	Internet Operating Expense	600.00	800.00	1,000.00
01-71-72-44-	CNTSVC Other	395.14	1,700.00	1,600.00
01-71-72-44-	NRCNTSVC-Building Public Wrks	11,737.00	2,500.00	2,300.00
01-71-72-44-	Tree Grant Program	.00	.00	.00
01-71-72-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
01-71-72-45-	Office Supplies	.00	.00	.00
01-71-72-45-	Bldg Maintenance Material	1,553.77	2,300.00	2,500.00
01-71-72-45-	Cleaning Supplies	321.02	300.00	300.00
01-71-72-47-	Transfer to Internal Svc	.00	13,898.00	39,446.33

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-72-59-	Capital Outlay-Buildings	199.99-	.00	.00
01-71-72-59-	Conservatory Renovation	.00	.00	.00
01-71-72-59-	Capital Outlay-Other Improv	.00	.00	.00
01-71-72-59-	Downtown Planter Project	.00	.00	.00
01-71-72-59-	Fountain Renovation	.00	.00	.00
01-71-72-59-	Hazard Mitigation Project	.00	.00	.00
01-71-72-59-	Park Drainage Remediation	.00	.00	.00
01-71-72-59-	Snake Creek Trail-NDOR	.00	.00	.00
Revenue-Cemetery				
01-71-74-34-	Salary Reimbursement	.00	.00	.00
01-71-74-34-	Grave Openings	7,095.00	8,000.00	7,000.00
	Total Revenue-Cemetery:	7,095.00	8,000.00	7,000.00
Other Revenue				
01-71-74-38-	Cemetery Lot Sales	3,175.00	3,000.00	2,000.00
	Total Other Revenue:	3,175.00	3,000.00	2,000.00
01-71-74-41-	Regular Employee Salaries	79,941.04	67,367.46	70,181.62
01-71-74-41-	Temporary Employee Salary	.00	28,336.44	18,000.00
01-71-74-41-	Overtime Wages	1,310.90	2,000.00	1,200.00
01-71-74-41-	Holiday Worked Overtime	187.56	.00	200.00
01-71-74-41-	On Call Pay	469.29	500.00	600.00
01-71-74-42-	FICA	4,878.23	5,934.39	5,591.26
01-71-74-42-	Medicare	1,140.92	1,387.88	1,307.63
01-71-74-42-	Workers Compensation	4,584.95	6,518.84	2,873.35
01-71-74-42-	General Employee Pension	2,390.38	4,042.77	5,410.90
01-71-74-42-	Employee Health, Life Ins	14,352.00	16,380.00	14,460.00
01-71-74-42-	Employee Assistance Program	.00	.00	.00
01-71-74-42-	Employee Medical Services	.00	300.00	300.00
01-71-74-42-	Conferences, Cont Education	.00	500.00	500.00
01-71-74-43-	DOT Testing	.00	.00	.00
01-71-74-44-	Machine, Equipment Rent	.00	500.00	500.00
01-71-74-44-	Membership Dues	.00	.00	.00
01-71-74-44-	Employment Required Licenses	.00	.00	.00
01-71-74-44-	Mail, Delivery Services	.00	.00	.00
01-71-74-44-	Electricity	12,704.01	12,000.00	12,000.00
01-71-74-44-	Cellular Telephone Expense	775.18	800.00	800.00
01-71-74-44-	CNTSVC Other	141.50	1,500.00	1,500.00
01-71-74-44-	NRCNTSVC-Tree Trimming	5,000.00	5,000.00	10,000.00
01-71-74-44-	NRCNTSVC-Veh, Equip, Tire Rep	532.60	800.00	800.00
01-71-74-44-	NRCNTSVC-Other Mach, Equip	2,910.54	29,500.00	5,000.00
01-71-74-45-	Other Supplies	1,059.75	1,500.00	1,500.00
01-71-74-45-	Safety Commodities	2,846.70	400.00	500.00
01-71-74-45-	Small Tools, Equipment	1,471.50	500.00	500.00
01-71-74-45-	Bottled Gas	.00	.00	.00
01-71-74-45-	Fuel,Oil,Lube-Veh,Mach,Equip	3,260.24	5,500.00	5,500.00
01-71-74-45-	Parts-Vehicle, Mach, Equip	798.13	2,000.00	2,000.00
01-71-74-45-	Tires-Vehicle, Equipment	1,202.00	1,000.00	1,000.00
01-71-74-45-	Bldg Maintenance Material	246.98	1,500.00	1,500.00
01-71-74-45-	Seed, Sod	1,500.00	1,500.00	1,500.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-74-45-	Trees	1,166.86	1,500.00	850.00
01-71-74-45-	Misc Grounds Maintenance	2,393.80	2,500.00	2,000.00
01-71-74-45-	Fertilizer	7,993.95	8,100.00	10,000.00
01-71-74-45-	Herbicides, Pesticides	438.69	4,500.00	4,500.00
01-71-74-46-	Irrigation Material	3,772.15	3,700.00	3,500.00
01-71-74-47-	Interest Expense	.00	.00	.00
01-71-74-47-	Recording Fees	.00	.00	.00
01-71-74-47-	Transfer to Internal Svc	21,431.04	13,224.49	15,968.26
01-71-74-47-	Internal Svc-MIS	.00	.00	.00
01-71-74-47-	Internal Svc-Fleet Services	.00	.00	.00
01-71-74-57-	Depreciation Expense	.00	.00	.00
01-71-74-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-74-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-71-74-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-74-59-	Capital Outlay-Other Improv	.00	.00	.00
01-71-74-59-	Shop Paving,Improvements	.00	.00	.00
01-71-74-59-	Cemetery Irrigation	.00	.00	.00
Charges for services				
01-71-75-34-	Salary Reimbursement	.00	.00	.00
01-71-75-34-	Pool-Season Tickets	20,650.00	19,000.00	19,000.00
01-71-75-34-	Pool-Daily Admission	18,658.88	15,000.00	12,000.00
01-71-75-34-	Pool-Special Admission	1,750.00	1,500.00	.00
01-71-75-34-	Pool-Locker Rental	.00	.00	.00
01-71-75-34-	Pool-Misc Revenue	.00	.00	.00
01-71-75-34-	Pool-Swim Lessons	6,680.00	7,000.00	7,000.00
01-71-75-34-	Pool-Concessions	12,738.55	10,000.00	9,000.00
	Total Charges for services:	60,477.43	52,500.00	47,000.00
Other Revenue				
01-71-75-38-	Sales Tax Collection Fee	105.55-	80.00	100.00
01-71-75-38-	Uniform Reimbursement	258.50	250.00	500.00
01-71-75-38-	Cash Long and Short	70.22-	.00	.00
	Total Other Revenue:	82.73	330.00	600.00
01-71-75-41-	Regular Employee Salaries	96,655.33	26,015.06	27,233.37
01-71-75-41-	Temporary Employee Salary	.00	44,300.00	60,000.00
01-71-75-41-	Overtime Wages	578.76	800.00	500.00
01-71-75-42-	FICA	6,152.15	4,402.94	5,439.47
01-71-75-42-	Medicare	1,438.90	1,029.73	1,272.13
01-71-75-42-	Workers Compensation	3,447.45	4,104.06	2,089.09
01-71-75-42-	General Employee Pension	1,395.00	1,560.91	5,264.00
01-71-75-42-	Employee Health, Life Ins	4,416.00	5,040.00	1,680.00
01-71-75-42-	Employee Assistance Program	.00	.00	.00
01-71-75-42-	Conferences, Cont Education	.00	4,600.00	4,500.00
01-71-75-43-	Other Technical Services	.00	.00	.00
01-71-75-44-	Machine, Equipment Rent	.00	.00	.00
01-71-75-44-	Dues and Memberships	.00	.00	.00
01-71-75-44-	Permits, Licenses	3,668.00	3,180.00	300.00
01-71-75-44-	Other Advertising Services	.00	200.00	200.00
01-71-75-44-	Contract Printing Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-75-44-	Electricity	11,248.20	14,000.00	14,000.00
01-71-75-44-	Water-Sewer	2,200.98	2,700.00	2,700.00
01-71-75-44-	Refuse	600.50	500.00	1,000.00
01-71-75-44-	Natural Gas	10,686.43	12,200.00	15,000.00
01-71-75-44-	Telephone Line Expense	1,732.00	1,500.00	1,500.00
01-71-75-44-	Long Distance Expense	.00	.00	.00
01-71-75-44-	Cellular Telephone Expense	.00	.00	.00
01-71-75-44-	CNTSVC Other	.00	1,000.00	1,000.00
01-71-75-44-	NRCNTSVC-Building Public Wrks	16,353.37	8,200.00	5,000.00
01-71-75-44-	NRCNTSVC-Other Mach, Equip	1,865.15	4,000.00	2,500.00
01-71-75-44-	Special Project	.00	.00	.00
01-71-75-45-	Office Supplies	146.29	500.00	500.00
01-71-75-45-	Other Supplies	3,528.28	2,700.00	3,000.00
01-71-75-45-	Uniforms	1,877.60	2,425.00	4,500.00
01-71-75-45-	Safety Commodities	140.20	525.00	500.00
01-71-75-45-	Office Furniture, Equipment	.00	.00	.00
01-71-75-45-	Small Tools, Equipment	180.01	800.00	1,000.00
01-71-75-45-	Parts-Vehicle, Mach, Equip	1,090.81	2,550.00	2,500.00
01-71-75-45-	Bldg Maintenance Material	260.89	3,000.00	2,500.00
01-71-75-45-	Cleaning Supplies	907.21	2,500.00	2,500.00
01-71-75-45-	Other Replacement Parts	11,767.01	56,825.00	5,000.00
01-71-75-46-	Other Chemicals	20,991.67	20,000.00	19,000.00
01-71-75-46-	Concession Supplies	11,519.77	10,000.00	9,000.00
01-71-75-47-	Taxes, Governmental Fees	.00	.00	.00
01-71-75-47-	Sales and Use Tax	3,307.47	.00	1,000.00
01-71-75-47-	Transfer to Internal Svc	38,000.04	30,000.00	22,586.37
01-71-75-47-	Internal Svc-MIS	.00	.00	.00
01-71-75-57-	Depreciation Expense	.00	.00	.00
01-71-75-58-	Loan Repayment	.00	.00	.00
01-71-75-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-75-59-	Capital Outlay-Mach, Equip	.00	.00	66,000.00
01-71-75-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-75-59-	Capital Outlay-Other Improv	.00	.00	175,000.00
Mis Revenue- Museum				
01-71-76-34-	Catering Revenues	915.00	.00	.00
01-71-76-34-	Equipment Rental Revenue	.00	.00	.00
01-71-76-34-	Gift Shop Receipts	.00	.00	.00
	Total Mis Revenue- Museum:	915.00	.00	.00
Interest, Rents, Donations				
01-71-76-37-	Museum-Rentals	4,970.00	5,000.00	5,000.00
01-71-76-37-	Museum-Donations	1,140.00	800.00	500.00
	Total Interest, Rents, Donations:	6,110.00	5,800.00	5,500.00
01-71-76-41-	Regular Employee Salaries	177,598.01	197,647.19	208,312.77
01-71-76-41-	Temporary Employee Salary	.00	.00	.00
01-71-76-41-	Overtime Wages	168.23	.00	800.00
01-71-76-41-	Holiday Worked Overtime	871.01	.00	.00
01-71-76-42-	FICA	11,280.71	12,254.87	13,010.50

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-76-42-	Medicare	2,638.03	2,866.06	3,042.78
01-71-76-42-	Workers Compensation	453.24	790.62	356.31
01-71-76-42-	General Employee Pension	5,388.54	6,928.16	12,590.81
01-71-76-42-	Employee Health, Life Ins	17,664.00	32,760.00	19,950.00
01-71-76-42-	Employee Assistance Program	.00	.00	.00
01-71-76-42-	Employee Medical Services	.00	.00	.00
01-71-76-42-	Conferences, Cont Education	1,545.14	1,200.00	1,200.00
01-71-76-43-	Other Technical Services	671.88	1,000.00	1,000.00
01-71-76-43-	Contract Custodial Services	11,495.00	14,280.00	15,000.00
01-71-76-43-	Other Contract Operating Svcs	.00	.00	.00
01-71-76-44-	Membership Dues	348.00	450.00	600.00
01-71-76-44-	Legal, Public Notices	143.38	200.00	200.00
01-71-76-44-	Other Advertising Services	.00	.00	.00
01-71-76-44-	Contract Printing Expense	.00	.00	.00
01-71-76-44-	Mail, Delivery Services	132.63	200.00	200.00
01-71-76-44-	Electricity	50,668.85	60,000.00	60,000.00
01-71-76-44-	Water-Sewer	213.22	200.00	300.00
01-71-76-44-	Refuse	1,321.10	1,200.00	1,600.00
01-71-76-44-	Telephone Line Expense	1,040.62	2,200.00	2,200.00
01-71-76-44-	Long Distance Expense	.00	100.00	.00
01-71-76-44-	Telephone Maintenance Exp	.00	.00	.00
01-71-76-44-	PMCNTSVC-Other	6,838.95	11,540.00	12,000.00
01-71-76-44-	CNTSVC Other	2,322.88	1,000.00	1,000.00
01-71-76-44-	NRCNTSVC-Building Public Wrks	.00	2,500.00	2,500.00
01-71-76-45-	Office Supplies	1,053.70	1,200.00	2,000.00
01-71-76-45-	Copy Machine Supplies	1,393.15	1,000.00	.00
01-71-76-45-	Profess Books, Education	.00	.00	.00
01-71-76-45-	Other Supplies	1,635.54	700.50	1,000.00
01-71-76-45-	Museum Dedication Ceremonies	.00	.00	.00
01-71-76-45-	Safety Commodities	.00	500.00	500.00
01-71-76-45-	Office Furniture, Equipment	.00	500.00	500.00
01-71-76-45-	Small Tools, Equipment	514.63	4,000.00	500.00
01-71-76-45-	Bldg Maintenance Material	4,438.00	3,750.40	5,000.00
01-71-76-45-	Cleaning Supplies	1,407.09	1,500.00	2,000.00
01-71-76-45-	Misc Grounds Maintenance	.00	.00	.00
01-71-76-46-	Catering Expenses	.00	.00	.00
01-71-76-47-	Loss on Fixed Asset Disposal	.00	.00	.00
01-71-76-47-	Transfer to Internal Svc	54,999.96	92,571.43	102,600.19
01-71-76-47-	Internal Svc-MIS	.00	.00	.00
01-71-76-47-	Internal Svc-Fleet Services	.00	.00	.00
01-71-76-57-	Depreciation Expense	.00	.00	.00
01-71-76-58-	Loan Repayment	.00	.00	.00
01-71-76-59-	Capital Outlay-Buildings	27,858.60	31,500.00	.00
01-71-76-59-	Museum Addition	.00	.00	.00
01-71-76-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-71-76-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-76-59-	Capital Outlay-Other Improv	.00	.00	16,000.00
Library - Intergovernmental				
01-71-77-33-	USAC E Rate Funds	.00	.00	.00
01-71-77-33-	Library-State Aid	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Library - Intergovernmental:	.00	.00	.00
Charges for Services-Library				
01-71-77-34-	Library-Operating Reimb	32,709.99	30,000.00	20,000.00
01-71-77-34-	Library-Book Fines	1,598.84	1,000.00	1,250.00
01-71-77-34-	Library-Patron Card Fees	2,525.00	2,000.00	2,500.00
01-71-77-34-	Library-Copies, Faxes	507.85	500.00	500.00
01-71-77-34-	Inter-Library Loan	524.75	250.00	300.00
01-71-77-34-	Catering Revenues	.00	.00	.00
	Total Charges for Services-Library:	37,866.43	33,750.00	24,550.00
Interest, Rents, Donations				
01-71-77-37-	Library-Room Rental	.00	.00	.00
01-71-77-37-	College Rent	50,090.00	50,100.00	50,100.00
01-71-77-37-	Donations	.00	.00	.00
	Total Interest, Rents, Donations:	50,090.00	50,100.00	50,100.00
Other Revenue				
01-71-77-38-	Library-Misc Revenue	1,052.66	400.00	500.00
	Total Other Revenue:	1,052.66	400.00	500.00
01-71-77-41-	Regular Employee Salaries	229,492.38	260,158.71	241,009.51
01-71-77-41-	Overtime Wages	.00	.00	.00
01-71-77-42-	FICA	14,620.10	16,160.83	14,942.59
01-71-77-42-	Medicare	3,419.03	3,779.55	3,494.64
01-71-77-42-	Workers Compensation	590.70	1,295.36	410.66
01-71-77-42-	General Employee Pension	7,866.49	10,115.01	14,460.57
01-71-77-42-	Employee Health, Life Ins	33,120.00	37,800.00	21,600.00
01-71-77-42-	Employee Assistance Program	.00	.00	.00
01-71-77-42-	Employee Medical Services	.00	.00	.00
01-71-77-42-	Conferences, Cont Education	.00	2,200.00	2,000.00
01-71-77-42-	Tuition Reimbursements	.00	.00	.00
01-71-77-43-	Other Technical Services	237.62	500.00	22,000.00
01-71-77-43-	Contract Custodial Services	28,660.00	32,000.00	32,000.00
01-71-77-43-	Other Contract Operating Svcs	6,008.52	5,500.00	.00
01-71-77-44-	Membership Dues	166.00	1,040.00	1,100.00
01-71-77-44-	Database Subscriptions	4,965.40	10,800.00	.00
01-71-77-44-	Legal, Public Notices	56.39	100.00	100.00
01-71-77-44-	Other Advertising Services	.00	200.00	200.00
01-71-77-44-	Mail, Delivery Services	876.01	1,000.00	100.00
01-71-77-44-	Electricity	63,501.85	77,000.00	72,000.00
01-71-77-44-	Water-Sewer	4,903.63	5,000.00	5,000.00
01-71-77-44-	Refuse	2,882.40	3,000.00	4,000.00
01-71-77-44-	Natural Gas	30,808.86	32,000.00	32,000.00
01-71-77-44-	Telephone Line Expense	1,387.73	2,100.00	2,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-77-44-	Long Distance Expense	.00	100.00	.00
01-71-77-44-	Modem Operating Expense	.00	.00	.00
01-71-77-44-	Telephone Maintenance Exp	.00	200.00	.00
01-71-77-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
01-71-77-44-	PMCNTSVC-Other Machines	.00	850.00	1,500.00
01-71-77-44-	Outside Contractors-Prev Mtc	.00	.00	.00
01-71-77-44-	PMCNTSVC-Fleet Services	.00	.00	.00
01-71-77-44-	PMCNTSVC-Other	.00	2,800.00	750.00
01-71-77-44-	NRCNTSVC-Office Mach, Equip	.00	1,000.00	1,000.00
01-71-77-44-	NRCSTSVC Vehicle Repair Mtc	.00	600.00	800.00
01-71-77-44-	NRCNTSVC-Building Public Wrks	42,122.51	7,000.00	13,000.00
01-71-77-44-	Parts/Vehicle Machine,	.00	.00	.00
01-71-77-45-	Office Supplies	.00	.00	2,000.00
01-71-77-45-	Computer Supplies	1,867.25	1,300.00	.00
01-71-77-45-	Copy Machine Supplies	3,247.27	800.00	.00
01-71-77-45-	Other Supplies	274.35	2,500.00	2,500.00
01-71-77-45-	Office Furniture, Equipment	3,206.38	1,000.00	1,000.00
01-71-77-45-	Office Machinery, Equip Parts	.00	.00	.00
01-71-77-45-	Small Tools, Equipment	.00	.00	.00
01-71-77-45-	Fuel,Oil,Lube-Veh,Mach,Equip	133.33	500.00	800.00
01-71-77-45-	Bldg Maintenance Material	9,465.79	17,400.00	10,000.00
01-71-77-45-	Cleaning Supplies	1,852.21	2,400.00	2,400.00
01-71-77-45-	Misc Grounds Maintenance	243.67	500.00	1,000.00
01-71-77-45-	Misc. Grounds Maintenan	.00	.00	.00
01-71-77-45-	Building Maint Material	.00	.00	.00
01-71-77-46-	Books	24,019.70	31,450.00	32,000.00
01-71-77-46-	Periodicals, Subscriptions	920.15	700.00	700.00
01-71-77-46-	Catering Expenses	.00	.00	.00
01-71-77-46-	Audio and Visual Materials	9,851.41	14,400.00	14,400.00
01-71-77-46-	Salt	.00	.00	.00
01-71-77-47-	Interest Expense	132,250.00	.00	.00
01-71-77-47-	Sales and Use Tax	106.71	.00	.00
01-71-77-47-	Transfer to Internal Svc	80,000.04	92,571.43	119,350.88
01-71-77-47-	Internal Svc-MIS	.00	.00	.00
01-71-77-57-	Depreciation Expense	.00	.00	.00
01-71-77-58-	Loss on Fixed Asset Disposal	.00	.00	.00
01-71-77-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-77-59-	Capital Outlay-Office Equip	.00	.00	.00
01-71-77-59-	Capital Outlay-Reserves	.00	.00	.00
01-71-77-59-	Capital Outlay-Other Improv	.00	.00	.00
Interest,Rents, & Donations				
01-71-78-37-	Museum (Sallows)-Rentals	.00	.00	.00
01-71-78-37-	Donations	.00	.00	.00
	Total Interest,Rents, & Donations:	.00	.00	.00
01-71-78-41-	Temporary Employee Salary	.00	.00	.00
01-71-78-42-	FICA	.00	.00	.00
01-71-78-42-	Medicare	.00	.00	.00
01-71-78-42-	Workers Compensation	.00	.00	.00
01-71-78-42-	Employee Assistance Program	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-71-78-43-	Other Contract Operating Svcs	.00	.00	.00
01-71-78-44-	Electricity	3,668.09	4,000.00	4,000.00
01-71-78-44-	Water-Sewer	45.63	100.00	100.00
01-71-78-44-	Telephone Line Expense	626.40	700.00	700.00
01-71-78-44-	PMCNTSVC-Other	.00	600.00	800.00
01-71-78-44-	CNTSVC Other	2,990.24	2,000.00	1,500.00
01-71-78-45-	Office Supplies	101.73	100.00	100.00
01-71-78-45-	Copy Machine Supplies	.00	.00	300.00
01-71-78-45-	Other Supplies	.00	.00	.00
01-71-78-45-	Safety Commodities	.00	.00	500.00
01-71-78-45-	Office Furniture, Equipment	.00	.00	.00
01-71-78-45-	Bldg Maintenance Material	122.30	500.00	10,000.00
01-71-78-45-	Cleaning Supplies	.00	100.00	100.00
01-71-78-47-	Internal Svc-MIS	.00	.00	.00
01-71-78-59-	Capital Outlay-Buildings	.00	.00	.00
01-71-78-59-	Capital Outlay-Reserves	.00	.00	.00
	Total Cultural and Leisure Services:	2,839,885.29	3,805,040.32	3,941,584.58
Culture and Leisure Services				
Interest,Rents, & Donations				
01-79-79-34-	Vendor Fees	1,315.00	2,500.00	.00
	Total Interest,Rents, & Donations:	1,315.00	2,500.00	.00
Interest,Rents, & Donations				
01-79-79-37-	Donations	1,321.00	.00	.00
01-79-79-37-	Fundraising Projects	1,312.50	.00	.00
01-79-79-37-	Sponsorships	11,716.85	12,000.00	.00
	Total Interest,Rents, & Donations:	14,350.35	12,000.00	.00
01-79-79-41-	Regular Employee Salaries	32,976.88	.00	.00
01-79-79-41-	Temporary Employee Salary	.00	.00	.00
01-79-79-42-	FICA	2,209.14	.00	.00
01-79-79-42-	Medicare	501.68	.00	.00
01-79-79-42-	Workers Compensation	84.80	.00	.00
01-79-79-42-	General Employee Pension	1,864.12	.00	.00
01-79-79-42-	Employee Health, Life Ins	5,520.00	.00	.00
01-79-79-42-	Employee Assistance Program	.00	.00	.00
01-79-79-42-	Conferences, Cont Education	2,097.82	.00	.00
01-79-79-42-	Building, Office Rent	.00	.00	.00
01-79-79-42-	Other Rents	2,150.00	2,150.00	3,000.00
01-79-79-44-	Membership Dues	7,233.40	9,833.50	9,833.50
01-79-79-44-	Professional Subscriptions	.00	.00	.00
01-79-79-44-	Other Advertising Services	21,902.07	43,900.00	43,900.00
01-79-79-44-	Contract Printing Expense	4,975.93	29,066.07	29,066.07
01-79-79-44-	Mail, Delivery Services	.00	.00	.00
01-79-79-44-	Telephone Line Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
01-79-79-44-	CNTSVC Other	33,809.49	97,200.00	100,116.00
01-79-79-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
01-79-79-45-	Office Supplies	.00	.00	.00
01-79-79-45-	Other Supplies	.00	.00	.00
01-79-79-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
01-79-79-45-	Signs	.00	.00	.00
01-79-79-47-	Transfer to Internal Svc	6,575.04	4,500.00	.00
01-79-79-59-	Capital Outlay-Mach, Equip	.00	.00	.00
01-79-79-59-	Capital Outlay-Other Improv	13,291.90	59,200.00	59,200.00
Interest,Rents, & Donations				
01-79-80-34-	Service Charge-Postage Online	756.20	.00	.00
01-79-80-34-	Other Sales, Services	95,667.82	90,000.00	75,000.00
	Total Interest,Rents, & Donations:	96,424.02	90,000.00	75,000.00
Interest,Rents, & Donations				
01-79-80-37-	Donations	11,157.86	8,000.00	5,000.00
	Total Interest,Rents, & Donations:	11,157.86	8,000.00	5,000.00
Interest,Rents, & Donations				
01-79-80-38-	Revenue-Miscellaneous	.00	.00	.00
01-79-80-38-	Sales Tax Collection Fee	140.83-	100.00	100.00
01-79-80-38-	Cash Long and Short	49.93-	.00	.00
	Total Interest,Rents, & Donations:	190.76-	100.00	100.00
01-79-80-41-	Temporary Employee Salary	23,517.07	26,078.48	18,000.00
01-79-80-41-	Overtime Wages	9.56	.00	.00
01-79-80-42-	FICA	1,424.34	1,616.31	1,116.00
01-79-80-42-	Medicare	333.13	378.01	261.00
01-79-80-42-	Workers Compensation	508.14	1,000.00	1,275.87
01-79-80-44-	Mail, Delivery Services	712.65	550.00	600.00
01-79-80-44-	Electricity	1,716.35	5,000.00	5,000.00
01-79-80-44-	Refuse	405.79	500.00	1,100.00
01-79-80-44-	Telephone Line Expense	561.76	600.00	600.00
01-79-80-44-	Internet Operating Expense	824.83	800.00	800.00
01-79-80-44-	CNTSCV-Other	669.00	1,200.00	1,500.00
01-79-80-44-	NRCNTSVC-Building Public Wrks	9,611.17	6,700.00	13,000.00
01-79-80-44-	Other Supplies	.00	.00	.00
01-79-80-45-	Other Supplies	2,013.54	5,000.00	3,500.00
01-79-80-46-	Concession Supplies	.00	.00	.00
01-79-80-46-	Inventory Costs	21,867.09	49,000.00	49,000.00
01-79-80-47-	Credit Card Fees	2,226.96	3,000.00	3,000.00
01-79-80-47-	Commercial Property Insurance	.00	.00	.00
01-79-80-47-	General Liability	.00	.00	.00
01-79-80-47-	Sales and Use Tax	274.82-	600.00	750.00
01-79-80-47-	Transfer to Internal Svc	6,575.04	4,500.00	889.49
01-79-80-59-	Capital Outlay-Other Improv	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Culture and Leisure Services:	330,950.34	464,972.37	425,607.93
Miscellaneous				
01-81-82-47-	Box Butte Development Corp	.00	.00	.00
01-81-82-47-	Chamber Membership	5,500.00	11,000.00	20,000.00
01-81-82-47-	Keep Alliance Beautiful	.00	.00	.00
01-81-82-47-	Foster Grandparents Program	.00	.00	.00
01-81-82-47-	Handyman Program	.00	.00	.00
	Total Miscellaneous:	5,500.00	11,000.00	20,000.00
	General Fund Revenue Total:	8,662,783.99	11,098,800.60	11,306,131.15
	General Fund Expenditure Total:	9,292,786.92	11,098,800.60	11,305,945.04
	Total General Fund:	630,002.93-	.00	186.11

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Electric Fund				
Utility Superintendent				
Charges for Services				
05-51-50-34-	Salary Reimbursement	.00	.00	.00
05-51-50-34-	Annex-Operating Reimb	10,957.67	18,000.00	7,500.00
05-51-50-34-	Other Sales, Services	308,935.94	75,000.00	70,000.00
	Total Charges for Services:	319,893.61	93,000.00	77,500.00
User Fees				
05-51-50-35-	Residential-City	4,723,731.14	4,461,675.00	4,823,250.00
05-51-50-35-	Security Lights	105,890.61	99,750.00	109,000.00
05-51-50-35-	Residential-Rural	459,020.20	475,000.00	463,250.00
05-51-50-35-	General Service-Electric	2,093,299.97	1,799,110.00	1,962,000.00
05-51-50-35-	General Svc Demand-Electric	1,505,864.15	1,567,500.00	1,700,400.00
05-51-50-35-	Large Power Demand-Electric	2,589,825.00	2,707,500.00	2,725,000.00
05-51-50-35-	Irrigation	1,490,591.57	1,453,500.00	1,580,500.00
05-51-50-35-	Horsepower Fees	461,750.68	413,250.00	446,900.00
05-51-50-35-	Street Lights	263,667.61	.00	.00
05-51-50-35-	Street Lights - Waived	263,667.61-	.00	.00
05-51-50-35-	Interdepartmental Sales	603,056.29	589,000.00	559,000.00
05-51-50-35-	Penalties	168,304.43	120,000.00	120,000.00
05-51-50-35-	Cost Adjustment	.00	.00	.00
05-51-50-35-	Rate Increase Revenues	.00	.00	.00
	Total User Fees:	14,201,334.04	13,686,285.00	14,489,300.00
Special Assessments Revenue				
05-51-50-36-	Special Assessments-Principal	.00	.00	.00
05-51-50-36-	Special Assessments-Interest	.00	.00	.00
05-51-50-36-	Special Assess-Delinquent Int	.00	.00	.00
	Total Special Assessments Revenue:	.00	.00	.00
Interest, Rents, Donations				
05-51-50-37-	MEAN-Plant Lease	133,054.12	140,000.00	140,000.00
05-51-50-37-	Electric Property Rent	22,628.93	23,000.00	14,000.00
05-51-50-37-	Building Lease	35,790.04	36,200.00	36,000.00
05-51-50-37-	Interest Income	480,893.45	101,600.00	150,000.00
05-51-50-37-	Interest Income Interdept Loan	163,500.00	1,500.00	.00
05-51-50-37-	Restricted Reserves Interest	.00	.00	.00
05-51-50-37-	Interest Income Meter Deposit	21,347.11	3,400.00	6,000.00
05-51-50-37-	Grants	4,512.68	.00	.00
05-51-50-37-	Surplus, Salvage Sales	14,001.15	40,000.00	20,000.00
	Total Interest, Rents, Donations:	875,727.48	345,700.00	366,000.00
Other Revenue				
05-51-50-38-	Revenue-Miscellaneous	1,542.00	1,000.00	1,000.00
05-51-50-38-	Gain or Loss on Fixed Assets	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-50-38-	Cost Share on Capital Project	.00	.00	.00
05-51-50-38-	Dividends	.00	.00	.00
05-51-50-38-	Damage Reimbursement	3,740.29	10,000.00	10,000.00
05-51-50-38-	MEAN-Reimbursement	.00	.00	.00
05-51-50-38-	Sales Tax Collection Fee	450.00-	900.00	1,000.00
05-51-50-38-	Bad Debt Collected	1,058.70	1,000.00	500.00
05-51-50-38-	Bond Proceeds	.00	.00	.00
05-51-50-38-	Loans From Other Funds	.00	391,000.00	451,108.34
05-51-50-38-	Loans to Other Funds	.00	3,048,000.00-	.00
05-51-50-38-	Cash Long and Short	104.86-	.00	.00
Total Other Revenue:		5,786.13	2,644,100.00-	463,608.34
Transfers				
05-51-50-39-	Transfer to General Fund	1,749,999.96-	1,830,000.00-	2,038,302.00-
05-51-50-39-	Transfer-Sewer Fund	.00	.00	.00
05-51-50-39-	Transfer-Water Fund	.00	.00	.00
05-51-50-39-	Transfer-Streets Fund	.00	.00	.00
05-51-50-39-	Transfer to Capital Reserve	.00	.00	.00
05-51-50-39-	Trans To-From Restricted Fund	.00	.00	.00
05-51-50-39-	Elect Donation B Park Lgtng	.00	.00	.00
05-51-50-39-	Transfer to Debt Reserve	.00	.00	.00
05-51-50-39-	Cont(To)/From Ret Earnings	.00	7,361,801.00	4,601,700.00
Total Transfers:		1,749,999.96-	5,531,801.00	2,563,398.00
05-51-50-41-	Regular Employee Salaries	110,737.22	144,263.66	145,556.66
05-51-50-41-	Overtime Wages	1.44	.00	.00
05-51-50-41-	Holiday Worked Overtime	.00	.00	.00
05-51-50-41-	Merit Raise	.00	.00	.00
05-51-50-42-	FICA	6,196.38	8,944.35	9,024.51
05-51-50-42-	Medicare	1,449.08	2,091.83	2,110.57
05-51-50-42-	Workers Compensation	3,344.25	5,689.16	2,587.11
05-51-50-42-	General Employee Pension	5,625.41	8,655.82	8,733.40
05-51-50-42-	Employee Health, Life Ins	19,320.00	23,310.00	24,420.00
05-51-50-42-	Employee Assistance Program	.00	.00	.00
05-51-50-42-	Employee Medical Services	.00	.00	.00
05-51-50-42-	Relocation Expense	.00	1,300.00	.00
05-51-50-42-	Conferences, Cont Education	6,166.38	7,500.00	8,000.00
05-51-50-43-	Bad Debt Collection Svc	.00	.00	.00
05-51-50-44-	Membership Dues	11,427.77	15,000.00	15,000.00
05-51-50-44-	Professional Subscriptions	.00	.00	.00
05-51-50-44-	Database Subscriptions	3,489.08	17,940.00	18,000.00
05-51-50-44-	Employment Required Licenses	62.00	150.00	150.00
05-51-50-44-	Legal, Public Notices	.00	200.00	250.00
05-51-50-44-	Contract Printing Expense	.00	200.00	200.00
05-51-50-44-	Mail, Delivery Services	942.26	1,800.00	1,800.00
05-51-50-44-	Electricity	4,254.23	6,000.00	6,000.00
05-51-50-44-	Water-Sewer	113.37	150.00	150.00
05-51-50-44-	Natural Gas	10,491.47	12,700.00	13,000.00
05-51-50-44-	Telephone Line Expense	3,102.38	5,000.00	3,500.00
05-51-50-44-	Long Distance Expense	87.30	100.00	100.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-50-44-	PMCNTSVC-Office Mach, Equip	.00	200.00	200.00
05-51-50-44-	NRCNTSVC-Office Mach and Equ	20.00	200.00	200.00
05-51-50-44-	Utility Locate Services	429.47	800.00	800.00
05-51-50-45-	Office Supplies	1,409.22	1,500.00	1,500.00
05-51-50-45-	Computer Supplies	83.46	200.00	500.00
05-51-50-45-	Copy Machine Supplies	.00	.00	.00
05-51-50-45-	Profess Books, Education	.00	500.00	500.00
05-51-50-45-	Other Supplies	1,070.89	1,200.00	500.00
05-51-50-45-	Office Furniture, Equipment	.00	1,000.00	1,000.00
05-51-50-47-	Sales and Use Tax	2,950.79-	1,000.00	1,300.00
05-51-50-47-	Lineman School Scholarship	.00	4,000.00	4,000.00
05-51-50-47-	Transfer to Internal Svc	102,380.04	39,636.54	34,194.15
05-51-50-47-	Internal Svc-Legal	.00	.00	.00
05-51-50-47-	Internal Svc-MIS	.00	.00	.00
05-51-50-47-	Transfer to Entrp Int Serv	127,899.96	111,877.75	337,818.88
05-51-50-47-	Internal Svc-Whse Purchasing	.00	.00	.00
05-51-50-47-	Internal Svc-Finance	.00	.00	.00
05-51-50-47-	System Contingency	.00	.00	.00
05-51-50-59-	Capital Outlay-Buildings	.98	1,045,000.00	1,500,000.00
05-51-51-43-	Professional Engineering Svcs	.00	8,000.00	8,000.00
05-51-51-44-	Water-Sewer	.00	.00	.00
05-51-51-44-	Natural Gas	.00	.00	.00
05-51-51-44-	Telephone Line Expense	.00	.00	.00
05-51-51-44-	Long Distance Expense	.00	.00	.00
05-51-51-44-	NRCNTSVC-Other Mach, Equip	36,442.49	40,000.00	40,000.00
05-51-51-45-	Other Supplies	393.74	1,500.00	1,500.00
05-51-51-45-	Diesel Fuel	30,006.76	30,000.00	30,000.00
05-51-51-47-	Transfer to Internal Svc	.00	.00	.00
05-51-51-57-	Depreciation Expense	.00	.00	.00
05-51-52-41-	Regular Employee Salaries	116,534.55	80,863.39	94,880.63
05-51-52-41-	Temporary Employee Salary	.00	.00	7,500.00
05-51-52-41-	Overtime Wages	13,087.91	12,000.00	12,000.00
05-51-52-41-	Call Back Pay	.00	10.88	2,500.00
05-51-52-41-	On Call Pay	1,402.50	10.88	.00
05-51-52-41-	Merit Raise	.00	.00	.00
05-51-52-42-	FICA	7,584.05	5,015.02	7,246.60
05-51-52-42-	Medicare	1,773.94	1,172.87	1,694.77
05-51-52-42-	Workers Compensation	3,062.57	19,315.91	2,642.94
05-51-52-42-	General Employee Pension	6,363.04	4,853.24	7,012.84
05-51-52-42-	Employee Health, Life Ins	11,040.00	11,426.30	13,200.00
05-51-52-42-	Employee Assistance Program	.00	.00	.00
05-51-52-42-	Employee Medical Services	.00	.00	.00
05-51-52-42-	Conferences, Cont Education	200.00	7,600.00	7,500.00
05-51-52-43-	Professional Engineering Svcs	707.00	595,000.00	75,000.00
05-51-52-43-	Contract Grounds Maintenance	1,798.40	2,000.00	2,000.00
05-51-52-43-	Other Contract Operating Svcs	.00	500.00	500.00
05-51-52-44-	Machine, Equipment Rent	.00	.00	.00
05-51-52-44-	Other Rents	.00	.00	.00
05-51-52-44-	Other Advertising Services	.00	1,000.00	500.00
05-51-52-44-	NRCNTSVC-Communication Equi	300.00	1,000.00	1,000.00
05-51-52-44-	NRCNTSVC-Other Mach, Equip	756.08	1,500.00	1,500.00
05-51-52-44-	NRCNTSVC-Sub Stations Mtc	30,134.15	50,000.00	50,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-52-46-	Electric Special Tools, Equip	2,054.40	5,000.00	5,000.00
05-51-52-46-	Substation-Maintenance	49,556.40	180,000.00	210,000.00
05-51-52-46-	Purchased Power-WAPA	1,002,092.46	1,200,000.00	1,308,000.00
05-51-52-46-	Purchased Power-Mean	7,040,495.54	7,500,000.00	8,175,000.00
05-51-52-46-	Purchased Power-Wind Gen	308,979.86	360,500.00	392,945.00
05-51-52-46-	Purchased Power-Adjustments	.00	100,000.00	109,000.00
05-51-52-47-	Transfer to Internal Svc	207,037.92	19,818.27	151,074.80
05-51-52-53-	Substation	.00	375,000.00	305,000.00
05-51-52-57-	Depreciation Expense	.00	.00	.00
05-51-53-41-	Regular Employee Salaries	316,403.07	323,511.82	388,373.23
05-51-53-41-	Temporary Employee Salary	.00	18,720.00	10,000.00
05-51-53-41-	Overtime Wages	25,440.01	20,000.00	36,000.00
05-51-53-41-	Call Back Pay	.00	12.60	1,000.00
05-51-53-41-	Holiday Worked Overtime	1,370.01	600.00	1,000.00
05-51-53-41-	On Call Pay	5,424.38	12.60	6,000.00
05-51-53-41-	Classification Study Allowance	.00	.00	.00
05-51-53-41-	Merit Raise	.00	.00	.00
05-51-53-42-	FICA	20,068.70	20,653.03	27,365.14
05-51-53-42-	Medicare	4,693.47	4,830.14	6,399.91
05-51-53-42-	Workers Compensation	10,265.34	20,598.71	9,980.48
05-51-53-42-	General Employee Pension	12,875.88	18,863.60	26,482.39
05-51-53-42-	Employee Health, Life Ins	42,504.00	50,400.00	58,080.00
05-51-53-42-	Employee Assistance Program	.00	.00	.00
05-51-53-42-	Employee Medical Services	.00	500.00	500.00
05-51-53-42-	Interviewing Expense	.00	.00	.00
05-51-53-42-	Conferences, Cont Education	.00	.00	.00
05-51-53-42-	Tuition Reimbursements	.00	.00	.00
05-51-53-43-	Bad Debt Collection Svc	.00	.00	.00
05-51-53-43-	Professional Engineering Svcs	3,400.00	35,000.00	45,000.00
05-51-53-43-	Other Technical Services	1,714.00	5,000.00	5,000.00
05-51-53-43-	Contract Grounds Maintenance	300.16	5,000.00	5,000.00
05-51-53-43-	Communication License, Regs	.00	.00	.00
05-51-53-43-	Other Contract Operating Svcs	.00	.00	.00
05-51-53-43-	DOT Testing	.00	.00	.00
05-51-53-43-	Contract Training Services	.00	.00	.00
05-51-53-44-	Machine, Equipment Rent	.00	.00	.00
05-51-53-44-	Other Rents	379.14	500.00	500.00
05-51-53-44-	Membership Dues	.00	.00	.00
05-51-53-44-	Professional Subscriptions	.00	.00	.00
05-51-53-44-	Database Subscriptions	14,675.29	25,000.00	18,000.00
05-51-53-44-	Employment Required Licenses	.00	100.00	100.00
05-51-53-44-	Legal, Public Notices	.00	.00	.00
05-51-53-44-	Other Advertising Services	.00	.00	.00
05-51-53-44-	Contract Printing Expense	.00	.00	.00
05-51-53-44-	Mail, Delivery Services	.00	.00	.00
05-51-53-44-	Materials Expense Inventory	.00	.00	.00
05-51-53-44-	Electricity	172.49	.00	.00
05-51-53-44-	Sewer	377.20	1,000.00	500.00
05-51-53-44-	Telephone Line Expense	.00	.00	.00
05-51-53-44-	Long Distance Expense	.00	.00	.00
05-51-53-44-	Telephone Maintenance Exp	.00	.00	.00
05-51-53-44-	Cellular Telephone Expense	2,787.30	2,500.00	2,800.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-53-44-	Internet Operating Expense	8,794.20	12,000.00	12,000.00
05-51-53-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
05-51-53-44-	PMCNTSVC-Other Machines	.00	2,000.00	500.00
05-51-53-44-	PMCNTSVC-Vehicle Repair	7,056.18	20,000.00	55,000.00
05-51-53-44-	PMCNTSVC-Fleet Services	.00	.00	.00
05-51-53-44-	CNTSVC Other	.00	.00	.00
05-51-53-44-	NRCNTSVC-Office Mach and Equ	.00	.00	.00
05-51-53-44-	NRCNTSVC-Vehicle Repair Mtc	18,385.54	25,000.00	25,000.00
05-51-53-44-	NRCNTSVC-Building Public Wrks	2,545.88-	5,000.00	5,000.00
05-51-53-44-	NRCNTSVC-Communication Equi	1,456.42	1,500.00	1,500.00
05-51-53-44-	NRCNTSVC-Tree Trimming	26,212.50	25,000.00	100,000.00
05-51-53-44-	NRCNTSVC-Veh, Equip, Tire Rep	16,447.55	14,000.00	15,000.00
05-51-53-44-	Utility Locate Services	.00	.00	.00
05-51-53-44-	NRCNTSVC-Other Mach, Equip	181.26	1,000.00	2,000.00
05-51-53-44-	NRCNTSVC-Sub Stations Mtc	.00	.00	.00
05-51-53-44-	NRCNTSVC-Electric Line Mtc	446.64	2,500.00	2,500.00
05-51-53-44-	NRCNTSVC-Transformer Rep,Te	.00	1,000.00	1,000.00
05-51-53-44-	NRCNTSVC-SCADA	.00	1,000.00	1,000.00
05-51-53-44-	NRCNTSVC-Traffic Control Dev	.00	1,000.00	1,000.00
05-51-53-44-	NRCNTSVC-Line Equip Repair	.00	2,000.00	2,000.00
05-51-53-45-	Office Supplies	178.45	300.00	300.00
05-51-53-45-	Computer Supplies	.00	.00	.00
05-51-53-45-	Copy Machine Supplies	.00	.00	.00
05-51-53-45-	Profess Books, Education	.00	.00	.00
05-51-53-45-	Other Supplies	1,105.55	2,050.00	2,500.00
05-51-53-45-	Contracted Service-Uniforms	3,223.94	5,000.00	20,000.00
05-51-53-45-	Protective Gear	9,343.60	7,500.00	7,500.00
05-51-53-45-	Safety Commodities	11,254.06	13,000.00	12,000.00
05-51-53-45-	Office Furniture, Equipment	.00	.00	.00
05-51-53-45-	Small Tools, Equipment	6,265.97	9,000.00	18,000.00
05-51-53-45-	Fuel,Oil,Lube-Veh,Mach,Equip	12,403.30	17,000.00	70,000.00
05-51-53-45-	Diesel Fuel	.00	.00	.00
05-51-53-45-	Parts-Vehicle, Mach, Equip	5,399.34	17,000.00	25,000.00
05-51-53-45-	Tires-Vehicle, Equipment	1,580.78	2,000.00	2,500.00
05-51-53-45-	Bldg Maintenance Material	1,551.64	2,000.00	2,000.00
05-51-53-45-	Cleaning Supplies	.00	100.00	100.00
05-51-53-45-	Other Replacement Parts	955.65	1,000.00	1,000.00
05-51-53-45-	Misc Grounds Maintenance	.00	.00	.00
05-51-53-45-	Herbicides, Pesticides	1,000.00	1,000.00	1,000.00
05-51-53-46-	Electric Overhead Material	60,128.89	67,000.00	75,000.00
05-51-53-46-	Electric Underground Material	48,045.84	50,000.00	50,000.00
05-51-53-46-	Electric Meters and System	3,826.37	3,500.00	2,000.00
05-51-53-46-	Load Management Material	.00	.00	.00
05-51-53-46-	Street Light Mtc	74,956.26	40,000.00	40,000.00
05-51-53-46-	Electric Splicing Tools, Equip	5,591.28	6,000.00	3,000.00
05-51-53-46-	Substation-Maintenance	.00	.00	.00
05-51-53-46-	Other Electric Commodities	2,800.65	4,000.00	3,000.00
05-51-53-46-	Purchased Power-WAPA	.00	.00	.00
05-51-53-46-	Purchased Power-Mean	.00	.00	.00
05-51-53-46-	Purchased Power-Wind Gen	.00	.00	.00
05-51-53-47-	Bank Fee	.00	.00	.00
05-51-53-47-	Interest Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-53-47-	Bad Debt-Uncollectible	26,520.65	.00	.00
05-51-53-47-	Judgments	.00	.00	.00
05-51-53-47-	Loss on Sale of Inventory	.00	.00	.00
05-51-53-47-	Loss on Fixed Asset Disposal	.00	.00	.00
05-51-53-47-	Inventory Adjustments	45,807.33	.00	.00
05-51-53-47-	Lineman School Scholarship	.00	.00	.00
05-51-53-47-	Contribution-Lineman School	.00	.00	.00
05-51-53-47-	Transfer to Internal Svc	52,895.04	158,545.19	148,116.41
05-51-53-47-	Internal Svc-Legal	.00	.00	.00
05-51-53-47-	Internal Svc-MIS	.00	.00	.00
05-51-53-47-	Transfer to Entrp Int Srvc	.00	.00	.00
05-51-53-47-	Internal Svc-Whse Purchasing	.00	.00	.00
05-51-53-47-	Internal Svc-Finance	.00	.00	.00
05-51-53-47-	Internal Svc-Fleet Services	.00	.00	.00
05-51-53-47-	System Contingency	.00	200,000.00	200,000.00
05-51-53-53-	10th Street Switching	.00	.00	.00
05-51-53-53-	Lakefield-Underground	.00	.00	.00
05-51-53-53-	System Improvements	.00	.00	.00
05-51-53-53-	System Rebuild, Maintenance	35,945.53	720,000.00	830,000.00
05-51-53-53-	System Study Improvements	.00	.00	.00
05-51-53-53-	System Imp Customer Requests	4,501.49-	70,000.00	70,000.00
05-51-53-53-	East Rural Feeder Rebuild	.00	.00	.00
05-51-53-53-	East South Rural Tie	.00	.00	.00
05-51-53-53-	Substation-Spill Containment	.00	.00	.00
05-51-53-57-	Depreciation Expense	714,207.51	.00	.00
05-51-53-59-	Storage Building	.00	.00	.00
05-51-53-59-	Capital Outlay-Office Equip	.00	.00	.00
05-51-53-59-	Computer System	.00	.00	.00
05-51-53-59-	Capital Outlay-Reverse 911	.00	.00	.00
05-51-53-59-	Capital Outlay-Mach, Equip	.00	.00	.00
05-51-53-59-	Trencher	.00	.00	.00
05-51-53-59-	Meter Test Bench	.00	.00	.00
05-51-53-59-	Electric Scada System	.00	40,000.00	.00
05-51-53-59-	Scada BLD Transfer Switch	.00	.00	.00
05-51-53-59-	Capital Outlay-Vehicles	3,434.28	230,000.00	540,000.00
05-51-53-59-	Bucket Truck	.00	.00	.00
05-51-53-59-	Capital Outlay-Reserves	.00	.00	.00
05-51-53-59-	Capital Outlay-Other Improv	9,581.85	100,000.00	100,000.00
05-51-53-59-	Bower Ball Field Lights	.00	.00	.00
05-51-54-41-	Regular Employee Salaries	48,499.00	305,226.58	317,941.73
05-51-54-41-	Temporary Employee Salary	.00	.00	.00
05-51-54-41-	Overtime Wages	21,067.90	15,000.00	36,000.00
05-51-54-41-	Call Back Pay	.00	1,011.40	1,000.00
05-51-54-41-	Holiday Worked Overtime	1,119.88	1,000.00	1,000.00
05-51-54-41-	On Call Pay	4,438.13	11.40	6,000.00
05-51-54-42-	FICA	16,486.74	19,492.39	22,688.39
05-51-54-42-	Medicare	3,855.87	4,558.70	5,306.16
05-51-54-42-	Workers Compensation	8,421.61	16,128.37	8,274.80
05-51-54-42-	General Employee Pension	10,533.49	18,863.60	21,956.50
05-51-54-42-	Employee Health, Life Ins	34,776.00	50,400.00	47,520.00
05-51-54-42-	Employee Assistance Program	.00	.00	.00
05-51-54-44-	Database Subscriptions	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
05-51-54-44-	Cellular Telephone Expense	.00	.00	.00
05-51-54-44-	NRCNTSVC-Tree Trimming	13,788.00	25,000.00	25,000.00
05-51-54-44-	NRCNTSVC-Electric Line Mtc	11,394.25	130,000.00	50,000.00
05-51-54-44-	NRCNTSVC-Transformer Rep,Te	1,079.00	2,000.00	2,000.00
05-51-54-45-	Uniforms	3,866.65	3,500.00	5,000.00
05-51-54-45-	Fuel,Oil,Lube-Veh,Mach,Equip	12,498.84	20,000.00	20,000.00
05-51-54-45-	Parts-Vehicle, Mach, Equip	2,750.00	5,000.00	5,000.00
05-51-54-45-	Tires-Vehicle, Equipment	.00	2,000.00	3,000.00
05-51-54-46-	Electric Overhead Material	110,790.73	40,000.00	40,000.00
05-51-54-46-	Electric Underground Material	9,723.91	30,000.00	30,000.00
05-51-54-46-	Load Management Material	.00	2,500.00	5,000.00
05-51-54-53-	Rural Rebuilds	3,760.50	1,708,000.00	1,000,000.00
05-51-54-53-	Rural-System Imp Cust Requests	.00	100,000.00	.00
05-51-54-53-	East Rural Feeder Rebuild	.00	.00	.00
05-51-99-43-	Fiscal Agent Services	.00	.00	.00
05-51-99-58-	Revenue Bond-Interest	.00	.00	.00
05-51-99-58-	Revenue Bond-Principal	.00	.00	.00
	Total Utility Superintendent:	24,933,335.93	34,025,372.00	35,870,384.34
	Electric Fund Revenue Total:	13,652,741.30	17,012,686.00	17,959,806.34
	Electric Fund Expenditure Total:	11,280,594.63	17,012,686.00	17,910,578.00
	Total Electric Fund:	2,372,146.67	.00	49,228.34

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Refuse Fund				
Public Works				
06-41-41-41-	Call Back Pay	.00	.00	.00
06-41-42-41-	Regular Employee Salaries	105,719.56	100,062.33	120,784.26
06-41-42-41-	Temporary Employee Salary	.00	.00	.00
06-41-42-41-	Overtime Wages	4,925.23	3,000.00	5,000.00
06-41-42-41-	Call Back Pay	.00	.00	.00
06-41-42-41-	Holiday Worked Overtime	.00	.00	.00
06-41-42-41-	On Call Pay	.00	.00	.00
06-41-42-41-	Classification Study Allowance	.00	.00	.00
06-41-42-41-	Merit Raise	.00	.00	.00
06-41-42-42-	FICA	6,157.77	6,203.87	7,798.62
06-41-42-42-	Medicare	1,440.08	1,450.90	1,823.87
06-41-42-42-	Workers Compensation	11,189.35	23,268.24	9,640.18
06-41-42-42-	General Employee Pension	4,364.82	6,003.74	7,547.06
06-41-42-42-	Employee Health, Life Ins	23,736.00	26,145.00	28,380.00
06-41-42-42-	Employee Assistance Program	.00	.00	.00
06-41-42-42-	Employee Medical Services	.00	100.00	.00
06-41-42-42-	Conferences, Cont Education	.00	3,000.00	2,000.00
06-41-42-43-	Bad Debt Collection Svc	.00	.00	.00
06-41-42-43-	DOT Testing	.00	.00	.00
06-41-42-44-	Employment Required Licenses	31.00	.00	1,600.00
06-41-42-44-	Legal, Public Notices	.00	.00	.00
06-41-42-44-	Mail, Delivery Services	.00	.00	.00
06-41-42-44-	PMCNTSVC-Communication Equi	.00	.00	.00
06-41-42-44-	CNTSVC Other	11,382.50	18,000.00	21,000.00
06-41-42-44-	NRCNTSVC-Vehicle Repair Mtc	14,582.47	18,000.00	20,000.00
06-41-42-44-	NRCNTSVC-Communication Equi	.00	.00	.00
06-41-42-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	1,000.00	1,000.00
06-41-42-45-	Office Supplies	.00	.00	.00
06-41-42-45-	Other Supplies	242.69	106,500.00	100,000.00
06-41-42-45-	Uniforms	1,289.23	1,500.00	1,500.00
06-41-42-45-	Safety Commodities	260.29	500.00	500.00
06-41-42-45-	Small Tools, Equipment	140.92	1,000.00	1,000.00
06-41-42-45-	Refuse-Fuel	119.83-	50,000.00	50,000.00
06-41-42-45-	Refuse-Oil,Grease	.00	.00	.00
06-41-42-45-	Refuse-Filters	.00	.00	.00
06-41-42-45-	Parts-Vehicle, Mach, Equip	7,376.93	8,000.00	3,000.00
06-41-42-45-	Tires-Vehicle, Equipment	2,000.00	2,000.00	2,000.00
06-41-42-45-	Cleaning Supplies	.00	.00	.00
06-41-42-45-	Other Replacement Parts	1,429.26	1,000.00	2,000.00
06-41-42-47-	Interest Expense	.00	.00	.00
06-41-42-47-	Bad Debt-Uncollectible	3,581.78	.00	.00
06-41-42-47-	Keep Alliance Beautiful	50,000.00	50,000.00	50,000.00
06-41-42-47-	Transfer to Internal Svc	80,909.04	16,050.00	27,145.94
06-41-42-47-	Internal Svc-Legal	.00	.00	.00
06-41-42-47-	Internal Svc-MIS	.00	.00	.00
06-41-42-47-	Internal Svc-Streets	.00	.00	.00
06-41-42-47-	Transfer to Entrp Int Serv	36,900.00	111,877.75	106,536.20
06-41-42-47-	Internal Svc-Whse Purchasing	.00	.00	.00
06-41-42-47-	Internal Svc-Finance	.00	.00	.00
06-41-42-47-	Internal Svc-Fleet Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
06-41-42-47-	Council Recycling Contigency	.00	.00	.00
06-41-42-57-	Depreciation Expense	103,578.14	.00	.00
06-41-42-59-	Refuse Truck	.00	.00	.00
06-41-42-59-	Capital Outlay-Reverse 911	.00	.00	.00
06-41-42-59-	Capital Outlay-Mach, Equip	.00	13,000.00	.00
06-41-42-59-	Capital Outlay-Vehicles	.00	.00	301,254.75
Total Public Works:		471,117.23	567,661.83	871,510.88
Public Works				
Intergovernmental Revenues				
06-51-50-33-	NDEQ Grant	.00	125,000.00	75,000.00
Total Intergovernmental Revenues:		.00	125,000.00	75,000.00
Charges for Services				
06-51-50-34-	Other Sales, Services	2,777.71	2,500.00	2,500.00
Total Charges for Services:		2,777.71	2,500.00	2,500.00
User Fees				
06-51-50-35-	Residential-City	891,127.08	900,000.00	1,215,000.00
06-51-50-35-	Residential-Rural	.00	.00	.00
06-51-50-35-	Commercial	72,315.21	70,000.00	94,500.00
06-51-50-35-	Private Hauler-City	335,175.73	310,000.00	418,500.00
06-51-50-35-	Governmental Contracts	.00	.00	.00
06-51-50-35-	Interdepartmental Sales	16,666.08	14,000.00	18,900.00
06-51-50-35-	Refuse-Gate Fees	535,418.96	140,000.00	189,000.00
06-51-50-35-	Refuse-Gate Fees Waived	338,205.14	.00	.00
06-51-50-35-	Penalties	12,380.32	9,001.00	9,000.00
06-51-50-35-	Rate Increase Revenues	.00	.00	.00
Total User Fees:		2,201,288.52	1,443,001.00	1,944,900.00
Rents, Interests, Donations				
06-51-50-37-	Land Lease	300.00	300.00	.00
06-51-50-37-	Interest Income	148,526.23	85,000.00	85,000.00
06-51-50-37-	Restricted Reserves Interest	.00	.00	.00
06-51-50-37-	Interest Income-Closure Res	.00	.00	.00
06-51-50-37-	Sale of Property	.00	.00	.00
06-51-50-37-	Surplus, Salvage Sales	624.00	12,000.00	12,000.00
Total Rents, Interests, Donations:		149,450.23	97,300.00	97,000.00
Other Revenue				
06-51-50-38-	Revenue-Miscellaneous	.00	100.00	100.00
06-51-50-38-	Damage Reimbursement	98,873.44	.00	.00
06-51-50-38-	Bad Debt Collected	.00	100.00	100.00
06-51-50-38-	Bond/ Loan Proceeds	.00	1,498,000.00	1,200,000.00
06-51-50-38-	Gain or Loss on Fixed Assets	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
06-51-50-38-	Cash Long and Short	80.28	.00	.00
	Total Other Revenue:	98,953.72	1,498,200.00	1,200,200.00
Transfers				
06-51-50-39-	Transfer to General Fund	150,000.00-	145,000.00-	283,908.00-
06-51-50-39-	Cont(To)/From Ret Earnings	.00	.00	.00
06-51-50-39-	Trans To-From Restricted Fund	.00	.00	.00
06-51-50-39-	Transfer to Landfill Closure	.00	.00	.00
06-51-50-39-	Transfer-Equipment Reserve	.00	.00	.00
	Total Transfers:	150,000.00-	145,000.00-	283,908.00-
06-51-55-41-	Regular Employee Salaries	214,030.51	238,943.15	268,361.00
06-51-55-41-	Temporary Employee Salary	.00	.00	8,000.00
06-51-55-41-	Overtime Wages	17,406.11	10,000.00	10,000.00
06-51-55-41-	Call Back Pay	.00	.00	.00
06-51-55-41-	Holiday Worked Overtime	.00	.00	.00
06-51-55-41-	Classification Study Allowance	.00	.00	.00
06-51-55-41-	Merit Raise	.00	.00	.00
06-51-55-42-	FICA	13,035.76	14,809.99	17,754.38
06-51-55-42-	Medicare	3,048.55	3,463.63	4,152.23
06-51-55-42-	Workers Compensation	16,073.88	28,664.15	15,905.08
06-51-55-42-	General Employee Pension	9,636.24	14,332.25	17,181.66
06-51-55-42-	Employee Health, Life Ins	45,816.00	60,795.00	67,530.00
06-51-55-42-	Employee Assistance Program	.00	.00	.00
06-51-55-42-	Employee Medical Services	.00	.00	.00
06-51-55-42-	Conferences, Cont Education	1,975.04	1,500.00	1,500.00
06-51-55-43-	Professional Engineering Svcs	97,374.73	88,000.00	90,000.00
06-51-55-43-	Medical Services	.00	800.00	800.00
06-51-55-43-	DOT Testing	.00	.00	.00
06-51-55-43-	Water Testing Services	.00	45,000.00	40,000.00
06-51-55-44-	Machine, Equipment Rent	.00	.00	2,500.00
06-51-55-44-	Membership Dues	.00	600.00	600.00
06-51-55-44-	Database Subscriptions	2,100.00	2,800.00	1,400.00
06-51-55-44-	Operating Permits	8,012.36	16,000.00	16,000.00
06-51-55-44-	Legal, Public Notices	.00	300.00	300.00
06-51-55-44-	Landfill Coupon Expense	163.12	1,300.00	1,300.00
06-51-55-44-	Electricity	7,503.13	10,000.00	11,000.00
06-51-55-44-	Water-Sewer	298.06	400.00	400.00
06-51-55-44-	Natural Gas	16,848.39	21,000.00	21,000.00
06-51-55-44-	Telephone Line Expense	127.05	600.00	600.00
06-51-55-44-	Long Distance Expense	.00	.00	.00
06-51-55-44-	Special Waste Disposal	.00	.00	.00
06-51-55-44-	CNTSVC Other	22,032.94	21,800.00	15,000.00
06-51-55-44-	NRCNTSVC-Vehicle Repair Mtc	3,899.45	.00	.00
06-51-55-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
06-51-55-44-	NRCNTSVC-Veh, Equip, Tire Rep	772.50	800.00	800.00
06-51-55-44-	NRCNTSVC-Other Mach, Equip	.00	18,600.00	60,000.00
06-51-55-44-	CNTSVC Other-Grant Eligible	.00	125,000.00	75,000.00
06-51-55-44-	NRCNTSVC-Lawns, Grounds	.00	500.00	1,000.00
06-51-55-45-	Office Supplies	308.08	900.00	1,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
06-51-55-45-	Computer Supplies	193.96	3,000.00	1,000.00
06-51-55-45-	Other Supplies	313.14	750.00	200.00
06-51-55-45-	Uniforms	3,831.30	5,700.00	4,100.00
06-51-55-45-	Safety Commodities	2,586.65	3,000.00	3,000.00
06-51-55-45-	Office Furniture, Equipment	.00	.00	.00
06-51-55-45-	Small Tools, Equipment	5,544.85	10,000.00	15,000.00
06-51-55-45-	Bottled Gas	.00	.00	.00
06-51-55-45-	Refuse-Fuel	51,239.31	45,000.00	50,000.00
06-51-55-45-	Refuse-Oil,Grease	13,920.56	11,000.00	12,000.00
06-51-55-45-	Refuse-Filters	48.77	500.00	500.00
06-51-55-45-	Parts-Vehicle, Mach, Equip	23,699.79	30,500.00	35,000.00
06-51-55-45-	Tires-Vehicle, Equipment	59,804.57	56,000.00	3,500.00
06-51-55-45-	Bldg Maintenance Material	3,202.72	5,000.00	15,000.00
06-51-55-45-	Cleaning Supplies	750.10	800.00	500.00
06-51-55-45-	Other Replacement Parts	264.44	1,000.00	1,000.00
06-51-55-46-	Posi-Shell Landfill Cover	.00	.00	.00
06-51-55-46-	Baler Wire	41,905.52	25,000.00	40,000.00
06-51-55-47-	Bank Fee	.00	.00	.00
06-51-55-47-	Interest Expense	.00	.00	.00
06-51-55-47-	Loan Fees	.00	.00	.00
06-51-55-47-	Bad Debt-Uncollectible	.00	.00	.00
06-51-55-47-	Muni Solid Waste Surcharge	4,809.52	14,000.00	14,000.00
06-51-55-47-	Taxes, Governmental Fees	.00	.00	.00
06-51-55-47-	Sales and Use Tax	.00	.00	.00
06-51-55-47-	Loss on Fixed Asset Disposal	.00	.00	.00
06-51-55-47-	C&D Closure Cost	.00	.00	.00
06-51-55-47-	C&D Post Closure Cost	.00	.00	.00
06-51-55-47-	Landfill Post Closure Cost	.00	.00	.00
06-51-55-47-	Landfill Closure Cost	72,464.88	.00	.00
06-51-55-47-	Transfer to Internal Svc	80,909.04	48,150.00	87,666.67
06-51-55-47-	Internal Svc-Legal	.00	.00	.00
06-51-55-47-	Internal Svc-MIS	.00	.00	.00
06-51-55-47-	Internal Svc-Streets	.00	.00	.00
06-51-55-47-	Internal Svc-Risk Management	.00	.00	.00
06-51-55-47-	Internal Svc-Whse Purchasing	.00	.00	.00
06-51-55-47-	Internal Svc-Finance	.00	.00	.00
06-51-55-47-	Internal Svc-Fleet Services	.00	.00	.00
06-51-55-47-	System Contingency	.00	5,000.00	5,000.00
06-51-55-57-	Depreciation Expense	194,264.52	.00	.00
06-51-55-59-	Landfill Expansion	.00	.00	.00
06-51-55-59-	Capital Outlay-Buildings	5,375.00	56,000.00	50,000.00
06-51-55-59-	Capital Outlay-Office Equip	.00	.00	.00
06-51-55-59-	Capital Outlay-Computers	.00	.00	.00
06-51-55-59-	Capital Outlay-Mach, Equip	11,663.42	1,215,000.00	280,685.68
06-51-55-59-	Baler Facility Equipment	.00	.00	.00
06-51-55-59-	Capital Outlay-Vehicles	.00	.00	.00
06-51-55-59-	Capital Outlay-Other Improv	.00	44,000.00	429,555.00
06-51-99-43-	Fiscal Agent Services	.00	.00	.00
06-51-99-58-	Revenue Bond-Interest	.00	.00	.00
06-51-99-58-	Revenue Bond-Principal	.00	.00	.00
06-51-99-58-	Baler Loan - Fees	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Public Works:	3,359,724.14	5,327,309.17	4,832,483.70
Public Works				
06-52-99-58-	Baler Loan - Principal	.00	124,057.00	236,671.73
06-52-99-58-	Baler Loan - Interest	19,759.56	22,974.00	64,799.79
06-52-99-58-	Baler Loan - Fees	.00	.00	.00
	Total Public Works:	19,759.56	147,031.00	301,471.52
	Refuse Fund Revenue Total:	2,302,470.18	3,021,001.00	3,035,692.00
	Refuse Fund Expenditure Total:	1,548,130.75	3,021,001.00	2,969,774.10
	Total Refuse Fund:	754,339.43	.00	65,917.90

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Sewer Fund				
Public Works				
Transfers				
07-00-00-38-	Note Proceeds	.00	.00	650,000.00
	Total Transfers:	.00	.00	650,000.00
	Total Public Works:	.00	.00	650,000.00
Public Works				
Transfers				
07-52-50-33-	Other Local Govt Support	.00	.00	.00
	Total Transfers:	.00	.00	.00
Charges for Services				
07-52-50-34-	Other Sales, Services	1,050.99	1,000.00	500.00
	Total Charges for Services:	1,050.99	1,000.00	500.00
User Fees				
07-52-50-35-	Residential - City	409,718.61	385,125.00	385,000.00
07-52-50-35-	Residential-Rural	1,624.78	4,000.00	4,000.00
07-52-50-35-	Commercial	146,633.00	152,750.00	153,000.00
07-52-50-35-	Industrial	63,594.58	63,125.00	47,000.00
07-52-50-35-	Interdepartmental Sales	5,598.79	3,500.00	3,500.00
07-52-50-35-	Penalties	7,752.59	5,000.00	5,000.00
07-52-50-35-	Rate Increase Revenues	.00	.00	.00
	Total User Fees:	634,922.35	613,500.00	597,500.00
Interest, Rents, Donations				
07-52-50-37-	Land Lease	36,150.00	45,250.00	45,000.00
07-52-50-37-	Interest Income	20,708.89	8,000.00	10,000.00
07-52-50-37-	Restricted Reserves Interest	.00	.00	.00
07-52-50-37-	Surplus, Salvage Sales	.00	200.00	.00
	Total Interest, Rents, Donations:	56,858.89	53,450.00	55,000.00
Other Revenue				
07-52-50-38-	Damage Reimbursement	9,319.73	2,500.00	.00
07-52-50-38-	Sales Tax Collection Fee	.00	.00	.00
07-52-50-38-	Bad Debt Collected	.00	100.00	.00
07-52-50-38-	Gain or Loss on Fixed Assets	.00	.00	.00
	Total Other Revenue:	9,319.73	2,600.00	.00
Transfers				
07-52-50-39-	Transfer (to) from Gen Fund	180,000.00-	75,500.00-	71,760.00-
07-52-50-39-	Cont(To)/From Ret Earnings	.00	107,500.00	245,000.00
07-52-50-39-	Transfer-Capital Reserve	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
07-52-50-39-	Trans To-From Restricted Fund	.00	.00	.00
07-52-50-39-	Transfer-Construction Reserve	.00	.00	.00
07-52-50-39-	Transfer-Equipment Reserve	.00	.00	.00
Total Transfers:		180,000.00-	32,000.00	173,240.00
07-52-58-41-	Regular Employee Salaries	83,096.01	93,500.99	83,068.66
07-52-58-41-	Temporary Employee Salary	.00	8,000.00	8,000.00
07-52-58-41-	Overtime Wages	6,317.06	4,500.00	6,000.00
07-52-58-41-	Call Back Pay	.00	2.40	5,500.00
07-52-58-41-	Holiday Worked Overtime	318.17	.00	.00
07-52-58-41-	On Call Pay	1,101.94	2.40	.00
07-52-58-41-	Merit Raise	.00	.00	.00
07-52-58-42-	FICA	5,541.05	5,797.34	6,359.26
07-52-58-42-	Medicare	1,295.73	1,355.84	1,487.25
07-52-58-42-	Workers Compensation	7,819.62	12,561.20	4,427.66
07-52-58-42-	General Employee Pension	4,092.97	5,610.33	6,154.12
07-52-58-42-	Employee Health, Life Ins	14,352.00	19,845.00	16,710.00
07-52-58-42-	Employee Assistance Program	.00	.00	.00
07-52-58-42-	Employee Medical Services	.00	500.00	500.00
07-52-58-42-	Conferences, Cont Education	2,923.41	2,500.00	3,000.00
07-52-58-42-	Tuition Reimbursements	.00	.00	.00
07-52-58-43-	Bad Debt Collection Svc	.00	.00	.00
07-52-58-43-	Professional Engineering Svcs	3,940.00	13,000.00	10,000.00
07-52-58-43-	Other Technical Services	.00	.00	.00
07-52-58-43-	Medical Services	.00	.00	.00
07-52-58-43-	Other Contract Operating Svcs	730.44	35,500.00	30,000.00
07-52-58-43-	DOT Testing	.00	.00	.00
07-52-58-43-	Water Testing Services	2,565.00	5,000.00	5,500.00
07-52-58-44-	Building, Office Rent	10,500.00	10,500.00	10,500.00
07-52-58-44-	Other Rents	.00	.00	.00
07-52-58-44-	Membership Dues	268.00-	600.00	600.00
07-52-58-44-	Database Subscriptions	.00	.00	.00
07-52-58-44-	Employment Required Licenses	1,030.00	1,000.00	700.00
07-52-58-44-	Legal, Public Notices	49.87	300.00	500.00
07-52-58-44-	Contract Printing Expense	.00	.00	.00
07-52-58-44-	Mail, Delivery Services	.00	.00	.00
07-52-58-44-	Materials Expense Inventory	.00	.00	.00
07-52-58-44-	Utilities Reimbursed	3,674.98	.00	.00
07-52-58-44-	Electricity	25,659.29	27,000.00	30,000.00
07-52-58-44-	Water-Sewer	.00	100.00	100.00
07-52-58-44-	Refuse	.00	.00	.00
07-52-58-44-	Telephone Line Expense	660.84	1,800.00	1,800.00
07-52-58-44-	Long Distance Expense	.00	.00	.00
07-52-58-44-	Telephone Maintenance Exp	.00	.00	.00
07-52-58-44-	Cellular Telephone Expense	1,452.50	1,800.00	1,800.00
07-52-58-44-	Internet Operating Expense	140.00	500.00	500.00
07-52-58-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
07-52-58-44-	CNTSVC Other	.00	.00	.00
07-52-58-44-	NRCNTSVC-Office Mach and Equ	.00	2,000.00	2,000.00
07-52-58-44-	NRCNTSVC-Vehicle Repair Mtc	334.40	10,500.00	10,000.00
07-52-58-44-	NRCNTSVC-Building Public Wrks	3,298.59	5,000.00	5,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
07-52-58-44-	NRCNTSVC-Communication Equi	.00	9,700.00	.00
07-52-58-44-	NRCNTSVC-Veh, Equip, Tire Rep	28.00	300.00	500.00
07-52-58-44-	Utility Locate Services	214.74	300.00	500.00
07-52-58-44-	NRCNTSVC-Other Mach, Equip	9,175.68	10,000.00	10,000.00
07-52-58-45-	Office Supplies	170.64	200.00	200.00
07-52-58-45-	Computer Supplies	.00	.00	.00
07-52-58-45-	Other Supplies	1,061.90	1,000.00	1,000.00
07-52-58-45-	Uniforms	.00	.00	.00
07-52-58-45-	Protective Gear	559.11	5,500.00	5,500.00
07-52-58-45-	Safety Commodities	1,777.02	14,635.00	15,000.00
07-52-58-45-	Office Furniture, Equipment	34.99	200.00	500.00
07-52-58-45-	Small Tools, Equipment	3,522.67	5,000.00	5,000.00
07-52-58-45-	Bottled Gas	76.66	100.00	200.00
07-52-58-45-	Fuel,Oil,Lube-Veh,Mach,Equip	8,662.64	11,000.00	12,000.00
07-52-58-45-	Parts-Vehicle, Mach, Equip	14,277.41	24,450.00	25,000.00
07-52-58-45-	Tires-Vehicle, Equipment	3,101.70	8,000.00	5,000.00
07-52-58-45-	Bldg Maintenance Material	64.21	500.00	500.00
07-52-58-45-	Concrete	.00	2,000.00	2,000.00
07-52-58-45-	Stone, Gravel	.00	2,600.00	3,000.00
07-52-58-45-	Herbicides, Pesticides	2,506.18	3,000.00	3,000.00
07-52-58-46-	Water, Sewer Line Material	1,169.00	10,000.00	10,000.00
07-52-58-46-	Other Chemicals	.00	1,400.00	1,000.00
07-52-58-47-	Bank Fee	.00	.00	.00
07-52-58-47-	Bad Debt-Uncollectible	1,147.26	.00	.00
07-52-58-47-	Sales and Use Tax	.00	.00	.00
07-52-58-47-	Loss On Sale Of Inventory	.00	.00	.00
07-52-58-47-	Loss on Fixed Asset Disposal	.00	.00	.00
07-52-58-47-	Inventory Adjustments	139.54-	.00	.00
07-52-58-47-	Transfer to Internal Svc	126,191.04	21,900.00	28,607.76
07-52-58-47-	Internal Svc-Legal	.00	.00	.00
07-52-58-47-	Internal Svc-MIS	.00	.00	.00
07-52-58-47-	Transfer to Entrp Int Serv	49,899.96	126,470.50	43,874.32
07-52-58-47-	Internal Svc-Whse Purchasing	.00	.00	.00
07-52-58-47-	Internal Svc-Finance	.00	.00	.00
07-52-58-47-	Internal Svc-Fleet Services	.00	.00	.00
07-52-58-47-	System Contingency	.00	22,269.00	.00
07-52-58-57-	Depreciation Expense	221,270.42	.00	.00
07-52-58-59-	Capital Outlay-Buildings	.00	.00	.00
07-52-58-59-	Storage Building	.00	.00	.00
07-52-58-59-	Lift Station Improvement	.00	83,000.00	.00
07-52-58-59-	Capital Outlay-Office Equip	.00	.00	.00
07-52-58-59-	Capital Outlay-Computers	.00	.00	.00
07-52-58-59-	Capital Outlay-Mach, Equip	.00	.00	650,000.00
07-52-58-59-	310 Backhoe	.00	.00	.00
07-52-58-59-	Capital Outlay-Vehicles	.00	.00	.00
07-52-58-59-	Capital Outlay-Reserves	.00	.00	.00
07-52-58-59-	Capital Outlay-Other Improv	.00	70,250.00	400,000.00
Total Public Works:		1,147,549.52	1,405,100.00	2,298,829.03

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Sewer Fund Revenue Total:		522,151.96	702,550.00	1,476,240.00
Sewer Fund Expenditure Total:		625,397.56	702,550.00	1,472,589.03
Total Sewer Fund:		103,245.60-	.00	3,650.97

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Water Fund				
Public Works				
Transfers				
08-00-00-38-	Note Proceeds	.00	.00	3,300,000.00
	Total Transfers:	.00	.00	3,300,000.00
	Total Public Works:	.00	.00	3,300,000.00
Public Works				
Revenues-Intergovernmental				
08-52-50-33-	CRP Program-Federal	.00	.00	.00
08-52-50-33-	State Revolving Loan	.00	.00	.00
08-52-50-33-	NDEQ Grant	.00	.00	.00
08-52-50-33-	NRD Reimbursement	.00	.00	.00
08-52-50-33-	Revenue-Miscellaneous State	.00	.00	.00
	Total Revenues-Intergovernmental:	.00	.00	.00
Charges for services				
08-52-50-34-	Salary Reimbursement	.00	.00	.00
08-52-50-34-	Other Sales, Services	5,594.11	9,000.00	7,500.00
	Total Charges for services:	5,594.11	9,000.00	7,500.00
User Fees				
08-52-50-35-	Residential-City	1,347,222.83	1,252,000.00	1,252,000.00
08-52-50-35-	Residential-Rural	2,205.69	2,000.00	2,000.00
08-52-50-35-	Commercial	483,693.91	477,000.00	477,000.00
08-52-50-35-	Industrial	96,334.54	86,000.00	85,000.00
08-52-50-35-	Interdepartmental Sales	57,413.43	54,000.00	54,000.00
08-52-50-35-	Penalties	18,180.28	14,000.00	15,000.00
	Total User Fees:	2,005,050.68	1,885,000.00	1,885,000.00
Special Assessments Revenue				
08-52-50-36-	Special Assessments-Principal	.00	.00	.00
08-52-50-36-	Special Assessments-Interest	.00	.00	.00
	Total Special Assessments Revenue:	.00	.00	.00
Interest, Rents, Donations				
08-52-50-37-	Farm Income	.00	10,000.00	15,000.00
08-52-50-37-	Water Meter Use	442.52	.00	.00
08-52-50-37-	Interest Income	73,423.45	20,000.00	25,000.00
08-52-50-37-	Restricted Reserves Interest	.00	.00	.00
08-52-50-37-	Interest Income-BANS	.00	.00	.00
08-52-50-37-	Surplus, Salvage Sales	.00	500.00	500.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Interest, Rents, Donations:	73,865.97	30,500.00	40,500.00
Other Revenue				
08-52-50-38-	Other Revenue	.00	.00	.00
08-52-50-38-	Damage Reimbursement	48,193.48	20,000.00	20,000.00
08-52-50-38-	Sales Tax Collection Fee	.00	.00	.00
08-52-50-38-	Bad Debt Collected	.00	100.00	100.00
08-52-50-38-	Bond Proceeds	.00	.00	.00
08-52-50-38-	Gain or Loss on Fixed Assets	.00	.00	.00
08-52-50-38-	Long and Short	.08	.00	.00
	Total Other Revenue:	48,193.56	20,100.00	20,100.00
Transfers				
08-52-50-39-	Transfer to General Fund	420,000.00-	228,000.00-	227,100.00-
08-52-50-39-	Cont(To)/From Ret Earnings	.00	1,211,050.00	355,100.00
08-52-50-39-	Transfer-Capital Reserve	.00	.00	.00
08-52-50-39-	Trans To-From Restricted Fund	.00	.00	.00
	Total Transfers:	420,000.00-	983,050.00	128,000.00
08-52-50-47-	Bank Fees	.00	.00	.00
08-52-50-47-	Credit Card Fees	9.16	.00	.00
08-52-50-47-	Sales and Use Tax	22.39	.00	.00
08-52-50-47-	Transfer to Internal Svc	186,165.00	43,800.00	135,236.72
08-52-50-47-	Transfer to Entrp Int Serv	69,900.00	136,199.00	127,429.26
08-52-51-41-	Regular Employee Salaries	99,162.99	93,705.19	84,103.83
08-52-51-41-	Temporary Employee Salary	.00	.00	5,000.00
08-52-51-41-	Overtime Wages	8,070.73	5,000.00	6,000.00
08-52-51-41-	Call Back Pay	.00	3.00	.00
08-52-51-41-	Holiday Worked Overtime	400.48	500.00	200.00
08-52-51-41-	On Call Pay	1,378.22	3.00	.00
08-52-51-41-	Merit Raise	.00	.00	.00
08-52-51-42-	FICA	6,601.88	5,964.56	6,001.84
08-52-51-42-	Medicare	1,544.15	1,394.93	1,403.66
08-52-51-42-	Workers Compensation	9,394.39	13,212.83	4,257.87
08-52-51-42-	General Employee Pension	4,141.55	5,772.14	5,808.23
08-52-51-42-	Employee Health, Life Ins	15,456.00	21,735.00	17,130.00
08-52-51-42-	Employee Assistance Program	.00	.00	.00
08-52-51-42-	Employee Medical Services	.00	.00	.00
08-52-51-42-	Conferences, Cont Education	1,999.08	12,500.00	12,000.00
08-52-51-43-	Professional Engineering Svcs	3,400.00	3,500.00	4,000.00
08-52-51-43-	Other Technical Services	.00	10,000.00	20,000.00
08-52-51-43-	DOT Testing	.00	.00	.00
08-52-51-43-	Water Testing Services	9,935.20	15,000.00	16,000.00
08-52-51-44-	Building, Office Rent	8,400.00	8,400.00	8,400.00
08-52-51-44-	Membership Dues	.00	500.50	600.00
08-52-51-44-	Permits, Licenses	.00	500.00	600.00
08-52-51-44-	Legal, Public Notices	.00	500.00	600.00
08-52-51-44-	Mail, Delivery Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
08-52-51-44-	Utilities Reimbursed	2,690.57	3,000.00	.00
08-52-51-44-	Electricity	235,592.41	250,000.00	250,000.00
08-52-51-44-	Water-Sewer	.00	.00	.00
08-52-51-44-	Modem Operating Expense	.00	.00	.00
08-52-51-44-	CNTSVC Other	7,938.83	10,000.00	10,000.00
08-52-51-44-	NRCNTSVC-Vehicle Repair Mtc	144.64	1,500.00	1,500.00
08-52-51-44-	NRCNTSVC-Building Public Wrks	888.10	1,000.00	1,000.00
08-52-51-44-	NRCNTSVC-Communication Equi	.00	.00	.00
08-52-51-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	1,500.00	1,500.00
08-52-51-44-	NRCNTSVC-Other Mach, Equip	9,148.36	11,000.00	10,000.00
08-52-51-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
08-52-51-45-	Office Supplies	.00	.00	.00
08-52-51-45-	Profess Books, Education	.00	.00	.00
08-52-51-45-	Other Supplies	1,146.67	3,000.00	3,000.00
08-52-51-45-	Uniforms	.00	.00	.00
08-52-51-45-	Protective Gear	70.61	5,500.00	5,500.00
08-52-51-45-	Safety Commodities	344.11	200.00	200.00
08-52-51-45-	Small Tools, Equipment	242.45	9,000.00	10,000.00
08-52-51-45-	Fuel,Oil,Lube-Veh,Mach,Equip	8,373.62	11,500.00	10,000.00
08-52-51-45-	Parts-Vehicle, Mach, Equip	3,079.55	3,000.00	3,000.00
08-52-51-45-	Tires-Vehicle, Equipment	239.37	1,200.00	1,500.00
08-52-51-45-	Bldg Maintenance Material	1,484.87	1,200.00	1,500.00
08-52-51-45-	Other Replacement Parts	3,412.18	6,000.00	8,000.00
08-52-51-46-	Other Chemicals	90,962.99	97,000.00	65,000.00
08-52-51-47-	System Contingency	.00	50,000.00	50,000.00
08-52-51-55-	New Test Well	.00	.00	.00
08-52-51-55-	Niobrara Main	.00	.00	.00
08-52-51-55-	Water Quality, Quantity Imp	.00	.00	.00
08-52-51-55-	Arsenic Removal Project	.00	.00	.00
08-52-51-55-	Airport Arsenic System	.00	.00	.00
08-52-51-57-	Depreciation Expense	363,210.51	.00	.00
08-52-51-59-	Well Field	.00	.00	.00
08-52-52-41-	Regular Employee Salaries	161,337.65	189,134.24	214,284.86
08-52-52-41-	Temporary Employee Salary	.00	6,539.18	8,000.00
08-52-52-41-	Overtime Wages	17,398.24	7,500.00	20,000.00
08-52-52-41-	Call Back Pay	.00	6.60	.00
08-52-52-41-	Holiday Worked Overtime	879.64	.00	100.00
08-52-52-41-	On Call Pay	3,031.81	6.60	4,000.00
08-52-52-41-	Merit Raise	.00	.00	.00
08-52-52-42-	FICA	11,796.38	11,977.43	15,290.74
08-52-52-42-	Medicare	2,758.90	2,801.17	3,576.06
08-52-52-42-	Workers Compensation	16,795.97	26,811.93	10,753.34
08-52-52-42-	General Employee Pension	8,249.04	11,198.70	14,797.49
08-52-52-42-	Employee Health, Life Ins	43,608.00	44,415.00	46,740.00
08-52-52-42-	Employee Assistance Program	.00	.00	.00
08-52-52-42-	Employee Medical Services	.00	500.00	500.00
08-52-52-42-	Conferences, Cont Education	4,299.13	2,000.00	2,000.00
08-52-52-43-	Tuition Reimbursement	.00	.00	.00
08-52-52-43-	Professional Engineering Svcs	.00	10,000.00	10,000.00
08-52-52-43-	Other Technical Services	.00	.00	.00
08-52-52-43-	DOT Testing	.00	.00	.00
08-52-52-43-	Water Testing Services	4,436.47	6,000.00	7,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
08-52-52-44-	Machine, Equipment Rent	.00	.00	.00
08-52-52-44-	Membership Dues	550.00	900.00	900.00
08-52-52-44-	Professional Subscriptions	.00	.00	.00
08-52-52-44-	Database Subscriptions	.00	.00	.00
08-52-52-44-	Permits, Licenses	143.75-	.00	.00
08-52-52-44-	Legal, Public Notices	.00	.00	500.00
08-52-52-44-	Other Advertising Services	853.10	1,000.00	1,000.00
08-52-52-44-	Contract Printing Expense	.00	.00	.00
08-52-52-44-	Mail, Delivery Services	150.85	.00	5,000.00
08-52-52-44-	Materials Expense Inventory	.00	.00	.00
08-52-52-44-	Electricity	13,950.21	5,000.00	5,500.00
08-52-52-44-	Water-Sewer	50.24	500.00	500.00
08-52-52-44-	Refuse	288.45	600.00	300.00
08-52-52-44-	Telephone Line Expense	.12	.00	.00
08-52-52-44-	Long Distance Expense	.06	.00	.00
08-52-52-44-	Modem Operating Expense	.00	.00	.00
08-52-52-44-	CNTSVC Other	114,691.86	150,869.00	.00
08-52-52-44-	NRCNTSVC-Vehicle Repair Mtc	3,939.93	8,500.00	8,500.00
08-52-52-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
08-52-52-44-	NRCNTSVC-Communication Equi	.00	1,000.00	1,000.00
08-52-52-44-	NRCNTSVC-Veh, Equip, Tire Rep	128.00	800.00	300.00
08-52-52-44-	Utility Locate Services	214.73	300.00	300.00
08-52-52-44-	NRCNTSVC-Other Mach, Equip	2,248.84	2,500.00	3,000.00
08-52-52-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
08-52-52-45-	Office Supplies	312.54	1,000.00	1,000.00
08-52-52-45-	Computer Supplies	.00	.00	.00
08-52-52-45-	Profess Books, Education	.00	200.00	200.00
08-52-52-45-	Other Supplies	588.90	500.00	500.00
08-52-52-45-	Safety Commodities	4,022.47	6,000.00	4,500.00
08-52-52-45-	Office Furniture, Equipment	117.93	500.00	500.00
08-52-52-45-	Office Machinery, Equip Parts	.00	.00	.00
08-52-52-45-	Small Tools, Equipment	1,691.09	2,000.00	2,000.00
08-52-52-45-	Bottled Gas	.00	100.00	200.00
08-52-52-45-	Fuel,Oil,Lube-Veh,Mach,Equip	61.10	3,500.00	3,500.00
08-52-52-45-	Parts-Vehicle, Mach, Equip	3,471.48	6,000.00	5,000.00
08-52-52-45-	Tires-Vehicle, Equipment	.00	1,600.00	2,000.00
08-52-52-45-	Bldg Maintenance Material	.00	.00	.00
08-52-52-45-	Concrete	.00	500.00	1,000.00
08-52-52-45-	Stone, Gravel	124.76	1,000.00	1,000.00
08-52-52-45-	Other Replacement Parts	.00	8,600.00	60,000.00
08-52-52-45-	Trees	.00	.00	.00
08-52-52-45-	Herbicides, Pesticides	5,345.00	1,000.00	2,000.00
08-52-52-46-	Other Chemicals	.00	.00	.00
08-52-52-46-	Water Meters	4,175.64	5,000.00	5,000.00
08-52-52-46-	Water, Sewer Line Material	7,715.32	8,000.00	8,000.00
08-52-52-46-	Hydrants	.00	.00	.00
08-52-52-46-	Backflow Prevention	.00	1,500.00	1,500.00
08-52-52-46-	Other Public Works Material	.00	.00	.00
08-52-52-47-	Bank Fees	.00	.00	.00
08-52-52-47-	Bad Debt-Uncollectible	5,186.91	.00	.00
08-52-52-47-	Loss on Sale of Inventory	.00	.00	.00
08-52-52-47-	Loss on Fixed Asset Disposal	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
08-52-52-47-	Inventory Adjustments	8,858.62	.00	.00
08-52-52-47-	Transfer to Internal Svc	.00	.00	.00
08-52-52-47-	Internal Svc-Legal	.00	.00	.00
08-52-52-47-	Internal Svc-MIS	.00	.00	.00
08-52-52-47-	Transfer to Entrp Int Serv	.00	.00	.00
08-52-52-47-	Internal Svc-Whse Purchasing	.00	.00	.00
08-52-52-47-	Internal Svc-Finance	.00	.00	.00
08-52-52-47-	Internal Svc-Fleet Services	.00	.00	.00
08-52-52-47-	System Contingency	.00	30,000.00	5,000.00
08-52-52-55-	Elkhorn Water Tower	.00	.00	.00
08-52-52-55-	Water Mains	.00	.00	.00
08-52-52-55-	8th St Mississippi to Flack	.00	.00	.00
08-52-52-55-	9th St & Big Horn Water Line	.00	.00	.00
08-52-52-55-	Emerson & Burnham Well	.00	.00	.00
08-52-52-55-	Capital Outlay-Buildings	.00	500,000.00	.00
08-52-52-55-	18th & Colorado Well	.00	.00	.00
08-52-52-55-	3rd-10th Street Toluca Main	.00	.00	.00
08-52-52-55-	Airport System Abandonment	.00	.00	.00
08-52-52-57-	Depreciation Expense	.00	.00	.00
08-52-52-59-	Capital Outlay-Land	.00	.00	.00
08-52-52-59-	Capital Outlay-Buildings	.00	.00	.00
08-52-52-59-	Storage Building	.00	.00	.00
08-52-52-59-	Buildings-Well Field	.00	.00	.00
08-52-52-59-	Museum Addition	.00	.00	.00
08-52-52-59-	Capital Outlay-Office Equip	.00	.00	.00
08-52-52-59-	Capital Outlay-Reverse 911	.00	.00	.00
08-52-52-59-	Capital Outlay-Mach, Equip	.40-	520,000.00	2,175,000.00
08-52-52-59-	Wellfield Scada Equipment	.00	.00	.00
08-52-52-59-	Water Scada Equipment	.00	.00	.00
08-52-52-59-	Capital Outlay-Vehicles	.00	113,000.00	.00
08-52-52-59-	Capital Outlay-Reserves	.00	.00	.00
08-52-52-59-	Capital Outlay-Other Improv	.00	80,000.00	1,535,000.00
08-52-57-41-	Regular Employee Salaries	.00	.00	.00
08-52-57-41-	Temporary Employee Salary	.00	.00	.00
08-52-57-41-	Overtime Wages	.00	.00	.00
08-52-57-41-	Holiday Worked Overtime	.00	.00	.00
08-52-57-41-	On Call Pay	.00	.00	.00
08-52-57-41-	Merit Raise	.00	.00	.00
08-52-57-42-	FICA	.00	.00	.00
08-52-57-42-	Medicare	.00	.00	.00
08-52-57-42-	Workers Compensation	.00	.00	.00
08-52-57-42-	General Employee Pension	.00	.00	.00
08-52-57-42-	Employee Health, Life Ins	.00	.00	.00
08-52-57-42-	Employee Assistance Program	.00	.00	.00
08-52-57-42-	Employee Medical Services	.00	.00	.00
08-52-57-42-	Conferences, Cont Education	.00	.00	.00
08-52-57-43-	Professional Engineering Svcs	.00	.00	.00
08-52-57-43-	DOT Testing	.00	.00	.00
08-52-57-44-	Other Rents	.00	.00	.00
08-52-57-44-	Permits, Licenses	.00	.00	.00
08-52-57-44-	Employment Required Licenses	.00	.00	.00
08-52-57-44-	Water-Sewer	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
08-52-57-44-	CNTSVC Other	.00	.00	.00
08-52-57-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
08-52-57-44-	NRCNTSVC-Communication Equi	.00	.00	.00
08-52-57-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
08-52-57-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
08-52-57-45-	Other Supplies	.00	.00	.00
08-52-57-45-	Safety Commodities	.00	.00	.00
08-52-57-45-	Small Tools, Equipment	.00	.00	.00
08-52-57-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
08-52-57-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
08-52-57-45-	Tires-Vehicle, Equipment	.00	.00	.00
08-52-57-45-	Seed, Sod	.00	.00	.00
08-52-57-46-	Water, Sewer Line Material	.00	.00	.00
08-52-57-46-	Irrigation Material	.00	.00	.00
08-52-57-47-	Transfer to Parks	.00	.00	.00
08-52-57-59-	Capital Outlay-Vehicles	.00	.00	.00
08-52-99-43-	Fiscal Agent	.00	.00	.00
08-52-99-58-	Revenue Bond-Principal	.00	290,000.00	280,938.59
08-52-99-58-	BANS Repayment	.00	.00	.00
08-52-99-58-	SRF Principal Payment	.00	.00	.00
08-52-99-58-	ARRA Principal Payment	.00	.00	.00
08-52-99-58-	Revenue Bond-Interest	10,780.83	13,000.00	7,225.00
08-52-99-58-	BANS-Interest	.00	.00	.00
08-52-99-58-	SRF Interest Expense	.00	.00	.00
08-52-99-58-	ARRA Interest Expense	.00	.00	.00
	Total Public Works:	3,331,621.44	5,855,300.00	7,452,477.49
	Water Fund Revenue Total:	1,712,704.32	2,927,650.00	5,381,100.00
	Water Fund Expenditure Total:	1,618,917.12	2,927,650.00	5,371,377.49
	Total Water Fund:	93,787.20	.00	9,722.51

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Golf Course				
Cultural and Leisure Services				
Charges for Services				
21-71-75-34-	Credit Card Fees - Collected	6,706.51	4,200.00	4,500.00
21-71-75-34-	Salary Reimbursement	.00	.00	.00
21-71-75-34-	Gift Certificate - Membership	.00	8,400.00	10,000.00
21-71-75-34-	Other Sales, Services	145,801.07	120,000.00	112,000.00
21-71-75-34-	Golf Lessons	3,720.00	5,000.00	5,000.00
21-71-75-34-	Club Repair	925.00	800.00	800.00
21-71-75-34-	Range Fees	10,492.57	9,975.00	9,500.00
21-71-75-34-	Annual Membership	137,766.50	127,600.00	150,000.00
21-71-75-34-	Green Fees-Daily	98,418.29	80,850.00	75,500.00
21-71-75-34-	Green Fees-Special	.00	11,550.00	.00
21-71-75-34-	Locker Rental-Golf	2,750.00	3,465.00	5,500.00
21-71-75-34-	Cart Storage	36,584.10	39,270.00	42,000.00
21-71-75-34-	Cart Trail Fees	5,451.00	6,500.00	6,500.00
21-71-75-34-	Cart Rental	82,848.63	75,076.00	80,000.00
21-71-75-34-	Extra Cart Gas	.00	.00	.00
21-71-75-34-	Clubhouse Rent	4,800.00	5,040.00	5,000.00
	Total Charges for Services:	536,263.67	497,726.00	506,300.00
User Fees				
21-71-75-35-	Rate Increase Revenues	.00	.00	.00
	Total User Fees:	.00	.00	.00
Rents, Interests, Donations				
21-71-75-37-	Interest Income	6,745.24	1,450.00	2,000.00
21-71-75-37-	Grants	.00	.00	.00
21-71-75-37-	Donations	.00	.00	.00
21-71-75-37-	Surplus, Salvage Sales	.00	.00	.00
	Total Rents, Interests, Donations:	6,745.24	1,450.00	2,000.00
Other Revenue				
21-71-75-38-	Revenue-Miscellaneous	.50	1,000.00	850.00
21-71-75-38-	Misc Pro Reimbursement	.00	.00	.00
21-71-75-38-	Damage Reimbursement	26,876.46	.00	.00
21-71-75-38-	Sales Tax Collection Fee	712.36-	500.00	751.00
21-71-75-38-	Bad Debt Collected	.00	.00	.00
21-71-75-38-	Loans To-From Other Funds	.00	.00	.00
21-71-75-38-	Loan to Golf Course	.00	.00	.00
21-71-75-38-	Gain or Loss on Fixed Assets	.00	.00	.00
21-71-75-38-	Cash Long and Short	829.75	.00	.00
	Total Other Revenue:	26,994.35	1,500.00	1,601.00
Transfers				
21-71-75-39-	Cash Long and Short	.00	.00	.00
21-71-75-39-	Transfer-General Fund	116,220.00	107,240.00	500,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
21-71-75-39-	Cont(To)/From Fund Balance	.00	160,000.00	10,000.00
21-71-75-39-	Transfers-Comm Betterment	.00	.00	.00
21-71-75-39-	Trans To-From Restricted Fund	.00	.00	.00
21-71-75-39-	Trans To-From Debt Reserve	.00	.00	.00
Total Transfers:		116,220.00	267,240.00	510,000.00
21-71-75-41-	Regular Employee Salaries	207,967.27	172,261.58	182,663.70
21-71-75-41-	Temporary Employee Salary	16,322.19	18,000.00	21,000.00
21-71-75-41-	Pro Shop Help	13,902.51	22,000.00	25,000.00
21-71-75-41-	Overtime Wages	11,425.29	9,000.00	10,000.00
21-71-75-41-	Holiday Worked Overtime	1,412.08	1,000.00	1,000.00
21-71-75-41-	Classification Study Allowance	.00	.00	.00
21-71-75-41-	Merit Raise	.00	.00	.00
21-71-75-42-	FICA	15,327.53	14,452.90	16,099.15
21-71-75-42-	Medicare	3,584.61	3,815.12	3,765.12
21-71-75-42-	Workers Compensation	5,317.13	7,694.72	3,675.91
21-71-75-42-	General Employee Pension	6,962.35	10,986.68	15,579.82
21-71-75-42-	Employee Health, Life Ins	33,672.00	38,430.00	40,260.00
21-71-75-42-	Employee Assistance Program	.00	.00	.00
21-71-75-42-	Employee Medical Services	85.00	.00	.00
21-71-75-42-	Conferences, Cont Education	532.59	850.00	850.00
21-71-75-42-	Other Rents	.00	850.00	850.00
21-71-75-43-	Auditing Services	.00	.00	.00
21-71-75-43-	Fiscal Agent Services	.00	.00	.00
21-71-75-43-	Professional Engineering Svcs	.00	.00	.00
21-71-75-43-	Other Technical Services	.00	.00	.00
21-71-75-43-	Golf Pro	.00	17,000.00	17,000.00
21-71-75-43-	Locker Rent Sharing	.00	850.00	.00
21-71-75-43-	Contract Custodial Services	5,250.00	8,350.00	10,000.00
21-71-75-43-	Other Contract Operating Svcs	.00	.00	.00
21-71-75-43-	DOT Testing	.00	.00	.00
21-71-75-44-	Building, Office Rent	.00	.00	.00
21-71-75-44-	Machine, Equipment Rent	24,157.60	27,200.00	35,000.00
21-71-75-44-	Membership Dues	1,319.00	1,875.00	2,000.00
21-71-75-44-	Legal, Public Notices	29.36	300.00	200.00
21-71-75-44-	Other Advertising Services	926.00	2,000.00	1,500.00
21-71-75-44-	Mail, Delivery Services	131.81	300.00	300.00
21-71-75-44-	Electricity	36,769.38	37,300.00	38,000.00
21-71-75-44-	Water-Sewer	4,128.42	4,000.00	4,000.00
21-71-75-44-	Refuse	2,882.40	2,400.00	3,800.00
21-71-75-44-	Natural Gas	2,261.36	3,500.00	3,500.00
21-71-75-44-	Telephone Line Expense	1,919.29	2,200.00	2,200.00
21-71-75-44-	Long Distance Expense	.00	.00	.00
21-71-75-44-	Modem Operating Expense	.00	.00	.00
21-71-75-44-	Cellular Telephone Expense	163.27	600.00	600.00
21-71-75-44-	PMCNTSVC-Office Mach, Equip	750.00	2,500.00	2,500.00
21-71-75-44-	CNTSVC Other	4,357.50	5,000.00	5,000.00
21-71-75-44-	NRCNTSVC-Vehicle Repair Mtc	420.16	3,000.00	4,000.00
21-71-75-44-	NRCNTSVC-Building Public Wrks	2,604.32	5,100.00	2,500.00
21-71-75-44-	NRCNTSVC-Communication Equi	.00	.00	.00
21-71-75-44-	NRCNTSVC-Veh, Equip, Tire Rep	508.85	700.00	700.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
21-71-75-44-	NRCNTSVC-Other Mach, Equip	6,595.45	3,500.00	2,500.00
21-71-75-45-	Office Supplies	922.78	2,625.00	3,000.00
21-71-75-45-	Other Supplies	876.89	2,000.00	2,300.00
21-71-75-45-	Safety Commodities	74.09	800.00	500.00
21-71-75-45-	Small Tools, Equipment	10,323.90	11,200.00	5,000.00
21-71-75-45-	Bottled Gas	.00	.00	.00
21-71-75-45-	Equipment and Support	2,328.42	2,700.00	2,700.00
21-71-75-45-	Fuel,Oil,Lube-Veh,Mach,Equip	11,171.99	17,400.00	18,000.00
21-71-75-45-	Parts-Vehicle, Mach, Equip	7,167.91	9,000.00	8,000.00
21-71-75-45-	Cart Barn Fuel	6,041.34	6,500.00	6,000.00
21-71-75-45-	Tires-Vehicle, Equipment	289.84	600.00	600.00
21-71-75-45-	Bldg Maintenance Material	662.66	2,000.00	2,000.00
21-71-75-45-	Cleaning Supplies	984.34	850.00	850.00
21-71-75-45-	Concrete	.00	.00	.00
21-71-75-45-	Sand	1,062.00	3,600.00	3,000.00
21-71-75-45-	Stone, Gravel	.00	.00	.00
21-71-75-45-	Seed, Sod	360.00	2,500.00	2,500.00
21-71-75-45-	Trees	.00	.00	.00
21-71-75-45-	Plants	415.00	500.00	500.00
21-71-75-45-	Misc Grounds Maintenance	3,461.60	5,000.00	6,500.00
21-71-75-45-	Fertilizer	11,750.30	15,500.00	15,500.00
21-71-75-45-	Herbicides, Pesticides	9,477.86	10,500.00	10,500.00
21-71-75-46-	Concession Supplies	9,437.22	13,000.00	9,000.00
21-71-75-46-	Inventory Costs	58,866.52	74,500.00	72,500.00
21-71-75-46-	Special Order Costs	42,331.46	38,000.00	40,000.00
21-71-75-46-	Irrigation Material	2,858.12	4,200.00	3,500.00
21-71-75-47-	Interest Expense	.00	.00	.00
21-71-75-47-	Credit Card Fees	5,992.72	6,000.00	6,000.00
21-71-75-47-	Bad Debt-Uncollectible	.00	.00	.00
21-71-75-47-	Taxes, Governmental Fees	.00	.00	.00
21-71-75-47-	Sales and Use Tax	10,624.76	11,000.00	11,000.00
21-71-75-47-	Transfer to Internal Svc	76,121.04	32,025.00	48,954.75
21-71-75-47-	Internal Svc-MIS	.00	.00	.00
21-71-75-47-	Internal Svc-Risk Management	.00	.00	.00
21-71-75-47-	Internal Svc-Whse Purchasing	.00	.00	.00
21-71-75-47-	Internal Svc-Finance	.00	.00	.00
21-71-75-47-	Internal Svc-Fleet Services	.00	.00	.00
21-71-75-47-	Contingency	.00	.00	.00
21-71-75-57-	Depreciation Expense	.00	.00	.00
21-71-75-58-	Interest Expense	.00	.00	.00
21-71-75-58-	Loan Payment Principal	.00	.00	.00
21-71-75-58-	Loan Interest	.00	.00	.00
21-71-75-59-	Capital Outlay-Golf Cart Path	.00	.00	.00
21-71-75-59-	Capital Outlay-Buildings	.00	.00	.00
21-71-75-59-	Golf Course Irrigation	.00	.00	.00
21-71-75-59-	Capital Outlay-Computers	.00	.00	.00
21-71-75-59-	Capital Outlay-Mach, Equip	.00	68,900.00	50,000.00
21-71-75-59-	Capital Outlay-Vehicles	.00	.00	.00
21-71-75-59-	Capital Outlay-Reserves	.00	.00	.00
21-71-75-59-	Capital Outlay-Other Improv	.00	.00	235,000.00
21-71-99-58-	Revenue Bond-Principal	.00	.00	.00
21-71-99-58-	Revenue Bond-Interest	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Cultural and Leisure Services:		1,371,510.74	1,535,832.00	2,039,349.45
Golf Course Revenue Total:		686,223.26	767,916.00	1,019,901.00
Golf Course Expenditure Total:		685,287.48	767,916.00	1,019,448.45
Total Golf Course:		935.78	.00	452.55

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Airport				
Airport				
Taxes				
22-41-43-31-	Real and Personal Tax	207.79	.00	260,757.11
22-41-43-31-	Carline, Airline Taxes	.00	2,400.00	2,400.00
22-41-43-31-	Housing Authority	.00	.00	.00
22-41-43-31-	Homestead Exemption	.00	9,100.00	9,100.00
22-41-43-31-	Property Tax Relief	.00	.00	.00
22-41-43-31-	Fuel Flowage Tax	6,299.97	5,000.00	5,000.00
Total Taxes:		6,507.76	16,500.00	277,257.11
Intergovernmental Revenues				
22-41-43-33-	Project-3-31-0003-10	.00	.00	.00
22-41-43-33-	CRP Program-Federal	.00	.00	.00
22-41-43-33-	ARFF Truck - FAA Funds	.00	.00	.00
22-41-43-33-	Storage Bldg - FAA Funds	.00	.00	.00
22-41-43-33-	FAA Vehicle Grant	.00	.00	.00
22-41-43-33-	Runway Rejuvenation Reimb	1,015,199.73	.00	.00
22-41-43-33-	Federal Grant	.00	2,247,700.00	9,848,710.00
22-41-43-33-	State-Proj 3-31-0003-10	.00	.00	.00
22-41-43-33-	Motor Vehicle Pro-Rate	36.92	1,000.00	.00
22-41-43-33-	Revenue-Miscellaneous State	3,500.00	.00	.00
Total Intergovernmental Revenues:		1,018,736.65	2,248,700.00	9,848,710.00
Intergovernmental Revenues				
22-41-43-34-	Salary Reimbursement	.00	20,000.00	20,000.00
Total Intergovernmental Revenues:		.00	20,000.00	20,000.00
Rents,Interest, Donations				
22-41-43-37-	Land Lease	73,262.84	65,400.00	54,150.00
22-41-43-37-	Hangar Rent	41,746.91	45,000.00	45,000.00
22-41-43-37-	Building Lease	115,867.89	110,700.00	121,350.00
22-41-43-37-	Landing Fees	.00	.00	13,000.00
22-41-43-37-	FBO Facilities and Hangars	10,500.00	10,500.00	10,500.00
22-41-43-37-	Commuter Air Service	10,824.85	11,750.00	10,700.00
22-41-43-37-	Aerial Spraying	4,851.00	4,851.00	4,851.00
22-41-43-37-	Advertising Revenue	.00	.00	.00
22-41-43-37-	Interest Income	20,721.47	1,400.00	1,400.00
22-41-43-37-	Sale of Property	.00	.00	.00
22-41-43-37-	Surplus, Salvage Sales	35,278.40	.00	.00
22-41-43-37-	Crushed Concrete Sales	.00	.00	.00
Total Rents,Interest, Donations:		313,053.36	249,601.00	260,951.00
Other Revenue				
22-41-43-38-	Revenue-Miscellaneous	.00	.00	.00
22-41-43-38-	Damage Reimbursement	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
22-41-43-38-	Sales Tax Collection Fee	.00	.00	.00
22-41-43-38-	Bad Debt Collected	.00	.00	.00
22-41-43-38-	Bond Proceeds	.00	.00	.00
22-41-43-38-	Loans From Other Funds	.00	850,000.00	.00
22-41-43-38-	Loans To Other Funds	.00	.00	.00
22-41-43-38-	Gain or Loss on Fixed Assets	.00	.00	.00
22-41-43-38-	Cash Long and Short	.00	.00	.00
22-41-43-38-	Note Proceeds	.00	.00	700,000.00
Total Other Revenue:		.00	850,000.00	700,000.00
Transfers				
22-41-43-39-	Transfer-General Fund	.00	.00	.00
22-41-43-39-	Cont(To)/From Fund Balance	.00	6,900.00	.00
22-41-43-39-	Trans To-From Restricted Fund	.00	.00	.00
22-41-43-39-	Transfer from Sinking Fund	.00	50,000.00	95,900.00
Total Transfers:		.00	56,900.00	95,900.00
22-41-43-41-	Regular Employee Salaries	171,537.17	186,784.02	204,615.95
22-41-43-41-	Temporary Employee Salary	.00	17,634.89	14,000.00
22-41-43-41-	Overtime Wages	4,953.03	3,000.00	5,000.00
22-41-43-41-	Call Back Pay	.00	750.00	750.00
22-41-43-41-	Holiday Worked Overtime	1,199.05	500.00	500.00
22-41-43-41-	On Call Pay	4,500.00	5,500.00	5,500.00
22-41-43-41-	Classification Study Allowance	.00	.00	.00
22-41-43-41-	Merit Raise	.00	.00	.00
22-41-43-42-	FICA	11,528.41	12,673.45	14,236.19
22-41-43-42-	Medicare	2,696.22	2,963.95	3,329.43
22-41-43-42-	Workers Compensation	5,830.51	14,193.31	5,511.69
22-41-43-42-	General Employee Pension	8,116.70	11,206.54	13,776.96
22-41-43-42-	Employee Health, Life Ins	33,120.00	37,800.00	39,600.00
22-41-43-42-	Employee Assistance Program	.00	.00	.00
22-41-43-42-	Conferences, Cont Education	8,775.28	10,745.00	12,500.00
22-41-43-43-	Legal Services	.00	.00	.00
22-41-43-43-	Auditing Services	.00	.00	.00
22-41-43-43-	Professional Engineering Svcs	.00	.00	.00
22-41-43-43-	Other Technical Services	7,065.00	32,650.00	19,700.00
22-41-43-43-	Contract Custodial Services	11,668.30	14,500.00	16,000.00
22-41-43-43-	Other Contract Operating Svcs	.00	.00	.00
22-41-43-44-	Machine, Equipment Rent	500.00	.00	1,000.00
22-41-43-44-	Membership Dues	300.00	412.00	400.00
22-41-43-44-	Professional Subscriptions	.00	.00	.00
22-41-43-44-	Database Subscriptions	.00	.00	.00
22-41-43-44-	Legal, Public Notices	335.61	200.00	200.00
22-41-43-44-	Other Advertising Services	450.00	1,000.00	1,000.00
22-41-43-44-	Contract Printing Expense	.00	.00	.00
22-41-43-44-	Prints, Slides Expense	.00	.00	.00
22-41-43-44-	Mail, Delivery Services	139.74	300.00	300.00
22-41-43-44-	Electricity	35,736.32	39,964.00	45,000.00
22-41-43-44-	Water-Sewer	502.00	721.00	721.00
22-41-43-44-	Refuse	476.50	500.00	850.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
22-41-43-44-	Natural Gas	3,577.15	6,180.00	6,000.00
22-41-43-44-	Telephone Line Expense	1,784.43	2,076.48	2,006.00
22-41-43-44-	Long Distance Expense	116.96	300.00	300.00
22-41-43-44-	Cellular Telephone Expense	1,125.82	1,140.00	1,140.00
22-41-43-44-	Contractual Services	.00	.00	5,814,210.00
22-41-43-44-	CNTSVC-FBO Operator	10,500.00	10,500.00	10,500.00
22-41-43-44-	CNTSVC-Hangar Management	7,352.76	7,931.00	7,931.00
22-41-43-44-	CNTSVC Other	610.03	618.00	625.00
22-41-43-44-	NRCNTSVC-Office Mach and Equ	855.00	840.00	840.00
22-41-43-44-	NRCNTSVC-Vehicle Repair Mtc	12,534.85	12,000.00	15,000.00
22-41-43-44-	NRCNTSVC-Building Public Wrks	18,426.56	20,000.00	20,750.00
22-41-43-44-	NRCNTSVC-Communication Equi	.00	.00	.00
22-41-43-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
22-41-43-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
22-41-43-44-	NRCNTSVC-Lawns, Grounds	480.00	500.00	1,000.00
22-41-43-45-	Office Supplies	969.45	700.00	700.00
22-41-43-45-	Computer Supplies	.00	.00	.00
22-41-43-45-	Copy Machine Supplies	.00	.00	.00
22-41-43-45-	Profess Books, Education	.00	370.80	.00
22-41-43-45-	Other Supplies	1,796.38	2,050.00	2,050.00
22-41-43-45-	Veterans Cemetery	.00	.00	.00
22-41-43-45-	Safety Commodities	1,505.58	1,485.20	1,890.00
22-41-43-45-	Office Furniture, Equipment	.00	.00	.00
22-41-43-45-	Small Tools, Equipment	4,204.75	9,200.00	2,000.00
22-41-43-45-	Fuel,Oil,Lube-Veh,Mach,Equip	11,811.31	26,780.00	26,780.00
22-41-43-45-	Parts-Vehicle, Mach, Equip	7,169.76	12,500.00	8,000.00
22-41-43-45-	Tires-Vehicle, Equipment	.00	.00	.00
22-41-43-45-	Bldg Maintenance Material	2,814.99	3,000.00	6,000.00
22-41-43-45-	Cleaning Supplies	990.32	1,000.00	1,100.00
22-41-43-45-	Seed, Sod	.00	.00	.00
22-41-43-45-	Trees	.00	.00	.00
22-41-43-45-	Misc Grounds Maintenance	4,987.91	5,000.00	5,000.00
22-41-43-45-	AOA Ground Maintenance	57,730.30	9,960.00	8,000.00
22-41-43-45-	Herbicides, Pesticides	11,544.54	51,030.00	37,000.00
22-41-43-46-	Other Chemicals	.00	.00	.00
22-41-43-46-	Salt	.00	.00	.00
22-41-43-47-	Bad Debt-Uncollectible	.00	.00	.00
22-41-43-47-	Commercial Property	.00	.00	.00
22-41-43-47-	General Liability	.00	.00	.00
22-41-43-47-	Boiler and Machinery	.00	.00	.00
22-41-43-47-	Vehicle Liability	.00	.00	.00
22-41-43-47-	General Airport Liability	6,815.06	7,016.36	7,300.00
22-41-43-47-	Inland Marine	.00	.00	.00
22-41-43-47-	Errors, Omissions Liability	.00	.00	.00
22-41-43-47-	Workers Compensation Adj	.00	.00	.00
22-41-43-47-	Taxes, Governmental Fees	43.76	100.00	200.00
22-41-43-47-	Transfer to Internal Svc	63,399.96	32,025.00	147,864.05
22-41-43-47-	Internal Svc-Legal	.00	.00	.00
22-41-43-47-	Internal Svc-MIS	.00	.00	.00
22-41-43-47-	Internal Svc-Streets	.00	.00	.00
22-41-43-47-	Internal Svc-Risk Management	.00	.00	.00
22-41-43-47-	Internal Svc-Whse Purchasing	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
22-41-43-47-	Internal Svc-Finance	.00	.00	.00
22-41-43-47-	Internal Svc-Fleet Services	.00	.00	.00
22-41-43-47-	System Contingency	.00	50,000.00	50,000.00
22-41-43-56-	Runway Rejuvenation	1,563,397.52	2,491,178.00	.00
22-41-43-57-	Depreciation Expense	.00	.00	.00
22-41-43-58-	W & N Principal	54,005.47	141,000.00	196,338.03
22-41-43-58-	W & N Interest	35,928.27	24,000.00	68,454.00
22-41-43-59-	Capital Outlay-Buildings	41,791.36	41,000.00	.00
22-41-43-59-	Capital Outlay-Office Equip	.00	.00	.00
22-41-43-59-	Capital Outlay-Mach, Equip	70,186.29	76,222.00	76,222.00
22-41-43-59-	Wind Cones, Signs	.00	.00	.00
22-41-43-59-	Capital Outlay-Vehicles	.00	.00	.00
22-41-43-59-	Capital Outlay-Reserves	.00	.00	.00
22-41-43-59-	Capital Outlay-Other Improv	.00	.00	4,267,865.00
22-41-43-59-	Wildlife Security Fencing	.00	.00	.00
22-41-43-59-	GO Interest	.00	.00	.00
Total Airport:		3,646,184.15	6,883,402.00	22,400,374.41
Airport Revenue Total:		1,338,297.77	3,441,701.00	11,202,818.11
Airport Expenditure Total:		2,307,886.38	3,441,701.00	11,197,556.30
Total Airport:		969,588.61-	.00	5,261.81

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Public Transit Fund				
Public Works				
Transfers				
23-72-71-33-	Fed Transportation Funding	255,656.25	341,800.00	239,260.00
23-72-71-33-	Fed Title XIX and XX	.00	.00	.00
23-72-71-33-	Fed Aging Office of West NE	.00	.00	.00
23-72-71-33-	State NDOR Funding	84,390.70	92,500.00	64,750.00
23-72-71-33-	NDOT Reimbursement	1,346.04	2,500.00	2,500.00
23-72-71-33-	Other Local Govt Support	15,000.00	15,000.00	15,000.00
	Total Transfers:	356,392.99	451,800.00	321,510.00
Transfers				
23-72-71-34-	Passenger Fares-Regular	16,940.00	10,000.00	10,000.00
23-72-71-34-	Passenger Fares-Passes	.00	1,000.00	1,000.00
23-72-71-34-	Passenger Fares - Contracts	.00	.00	.00
	Total Transfers:	16,940.00	11,000.00	11,000.00
Transfers				
23-72-71-37-	Interest Income	3,134.79-	.00	.00
23-72-71-37-	Donations	.00	.00	.00
	Total Transfers:	3,134.79-	.00	.00
Transfers				
23-72-71-38-	Revenue In-Kind Match	1,470.00	1,500.00	1,500.00
23-72-71-38-	Damage Reimbursement	11,919.15	3,000.00	3,000.00
23-72-71-38-	Long and Short	.00	.00	.00
	Total Transfers:	13,389.15	4,500.00	4,500.00
Transfers				
23-72-71-39-	Cont(To)/From Fund Balance	.00	.00	.00
23-72-71-39-	Transfer to General Fund	75,000.00	100,000.00	110,000.00
23-72-71-39-	Transfer Tourism	.00	17,500.00	30,000.00
	Total Transfers:	75,000.00	117,500.00	140,000.00
23-72-71-41-	Regular Employee Salaries	47,284.46	36,892.30	51,775.18
23-72-71-41-	Overtime Wages	793.11	3,000.00	3,000.00
23-72-71-41-	On Call Pay	.00	.00	.00
23-72-71-42-	FICA	3,192.47	2,471.46	3,396.06
23-72-71-42-	Medicare	746.62	578.00	794.24
23-72-71-42-	Workers Compensation	127.85	6,778.20	253.16
23-72-71-42-	General Employee Pension	1,334.82	2,391.73	3,286.51
23-72-71-42-	Employee Health, Life Ins	4,200.00	10,080.00	13,200.00
23-72-71-42-	Employee Background Checks	255.00	300.00	300.00
23-72-71-42-	Conferences, Cont Education	884.32	4,700.00	1,650.00
23-72-71-42-	Building, Office Rent In-Kind	1,470.00	1,500.00	1,500.00
23-72-71-44-	Building, Office Rent	14,235.00	13,100.00	.00
23-72-71-44-	Membership Dues	115.00	200.00	200.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
23-72-71-44-	Legal, Public Notices	.00	100.00	1,000.00
23-72-71-44-	Other Advertising Services	483.01	1,000.00	1,000.00
23-72-71-44-	Contract Printing Expense	.00	.00	.00
23-72-71-44-	Mail, Delivery Services	9.30	200.00	200.00
23-72-71-44-	Utilities Reimbursed	4,818.77	5,500.00	5,500.00
23-72-71-44-	Telephone Line Expense	879.66	1,300.00	1,300.00
23-72-71-44-	Cellular Telephone Expense	5,183.36	5,000.00	5,000.00
23-72-71-44-	Internet Operating Expense	.00	.00	.00
23-72-71-44-	CNTSVC- OTHER	.00	9,450.00	.00
23-72-71-44-	NRCNTSVC-Vehicle Repair Mtc	13,633.82	21,300.00	16,500.00
23-72-71-45-	Office Supplies	1,506.41	1,500.00	1,500.00
23-72-71-45-	Other Nonoperating Sup/Expense	4,134.21	5,000.00	5,000.00
23-72-71-47-	Bad Debt-Uncollectible	.00	.00	.00
23-72-71-47-	Vehicle Liability	3,651.60	5,000.00	6,900.00
23-72-71-47-	Transfer to Internal Svc	37,794.67	66,500.00	57,288.51
23-72-71-59-	Capital Outlay-Office Equip	.00	.00	.00
23-72-71-59-	Capital Outlay-Mach, Equip	.00	.00	35,000.00
23-72-71-59-	Capital Outlay-Vehicles	.00	.00	.00
23-72-72-41-	Regular Employee Salaries	183,373.44	242,404.54	160,733.78
23-72-72-41-	Overtime Wages	5,622.68	1,000.00	2,500.00
23-72-72-42-	FICA	11,183.30	13,774.43	10,120.49
23-72-72-42-	Medicare	2,615.43	3,221.43	2,366.89
23-72-72-42-	Workers Compensation	17,751.20	37,600.76	8,974.74
23-72-72-42-	General Employee Pension	5,172.72	8,157.15	9,794.03
23-72-72-42-	Employee Health, Life Ins	45,708.83	50,400.00	39,600.00
23-72-72-45-	Fuel,Oil,Lube-Veh,Mach,Equip	27,490.71	24,400.00	25,000.00
	Total Public Works:	904,239.12	1,169,600.00	951,643.59
	Public Transit Fund Revenue Total:	458,587.35	584,800.00	477,010.00
	Public Transit Fund Expenditure Total:	445,651.77	584,800.00	474,633.59
	Total Public Transit Fund:	12,935.58	.00	2,376.41

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Street Fund				
Public Works				
Taxes				
24-41-41-31-	Motor Vehicle Tax	.00	.00	.00
	Total Taxes:	.00	.00	.00
Intergovernmental Revenues				
24-41-41-33-	Surface Transportation Funds	199,259.88	175,000.00	175,000.00
24-41-41-33-	Highway Allocation	1,193,054.90	1,239,738.00	1,196,944.00
24-41-41-33-	Build NE Act	.00	.00	.00
24-41-41-33-	Urban Highway Maintenance	19,898.90	19,900.00	19,900.00
24-41-41-33-	Motor Vehicle Fee	85,134.38	80,000.00	80,000.00
24-41-41-33-	Motor Vehicle Pro-Rate	.00	.00	.00
24-41-41-33-	Incentive Payment	6,000.00	6,000.00	6,000.00
24-41-41-33-	NDOR Grant	.00	.00	.00
24-41-41-33-	State Street Project Reimburse	.00	.00	.00
24-41-41-33-	Potash - State Money	.00	.00	.00
	Total Intergovernmental Revenues:	1,503,348.06	1,520,638.00	1,477,844.00
Charges for Services				
24-41-41-34-	Salary Reimbursement	.00	.00	.00
24-41-41-34-	Other Sales, Services	.00	500.00	500.00
24-41-41-34-	Private Sector Reimbursement	.00	.00	.00
	Total Charges for Services:	.00	500.00	500.00
Special Assessments Revenue				
24-41-41-36-	Sweetwater (SID)	.00	.00	.00
24-41-41-36-	Interest-Special Assessments	.00	.00	.00
24-41-41-36-	SID 179	.00	.00	.00
24-41-41-36-	Kansas Ave Improvements	.00	.00	.00
	Total Special Assessments Revenue:	.00	.00	.00
Rents, Interest, Donations				
24-41-41-37-	Building Lease	5,000.00	5,000.00	5,000.00
24-41-41-37-	Interest Income	61,182.72	17,200.00	18,000.00
24-41-41-37-	Restricted Reserves Interest	.00	.00	.00
24-41-41-37-	Private Sector Donations	.00	.00	.00
24-41-41-37-	Surplus, Salvage Sales	.00	2,500.00	2,500.00
	Total Rents, Interest, Donations:	66,182.72	24,700.00	25,500.00
Miscellaneous Revenue				
24-41-41-38-	Revenue-Miscellaneous	.00	.00	.00
24-41-41-38-	Damage Reimbursement	.00	400.00	400.00
24-41-41-38-	Bond Proceeds	.00	.00	4,400,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
24-41-41-38-	Loans To-From Other Funds	.00	.00	.00
	Total Miscellaneous Revenue:	.00	400.00	4,400,400.00
Transfers				
24-41-41-39-	Transfer-General Fund	.00	.00	.00
24-41-41-39-	Transfer-Street Fund	.00	.00	.00
24-41-41-39-	Transfer-Equipment Reserve	.00	.00	.00
24-41-41-39-	Trans to Cemetery Rd Reserve	.00	.00	.00
24-41-41-39-	Transfer to Streets Imp Res	.00	.00	.00
24-41-41-39-	Cont(To)/From Fund Balance	.00	483,104.00	.00
24-41-41-39-	Transfer-Sales Tax Fund	322,438.84	300,000.00	288,240.00
	Total Transfers:	322,438.84	783,104.00	288,240.00
24-41-41-41-	Regular Employee Salaries	210,595.50	257,632.55	260,555.61
24-41-41-41-	Temporary Employee Salary	.00	31,200.00	32,000.00
24-41-41-41-	Overtime Wages	8,065.17	10,000.00	10,000.00
24-41-41-41-	Call Back Pay	.00	1,000.00	1,000.00
24-41-41-41-	Holiday Worked Overtime	718.65	1,000.00	1,000.00
24-41-41-41-	On Call Pay	4,387.50	6,600.00	5,500.00
24-41-41-41-	Classification Study Allowance	.00	.00	.00
24-41-41-41-	Merit Raise	.00	.00	.00
24-41-41-42-	FICA	13,332.18	12,718.04	19,161.45
24-41-41-42-	Medicare	3,118.10	3,019.59	4,481.31
24-41-41-42-	Workers Compensation	22,225.11	33,747.02	21,282.46
24-41-41-42-	City Manager Pension	.00	427.00	.00
24-41-41-42-	General Employee Pension	7,467.51	10,195.80	18,543.34
24-41-41-42-	Employee Health, Life Ins	58,512.00	43,407.00	70,620.00
24-41-41-42-	Employee Assistance Program	.00	.00	.00
24-41-41-42-	Employee Medical Services	170.00	900.00	900.00
24-41-41-42-	Conferences, Cont Education	2,378.31	3,000.00	3,000.00
24-41-41-42-	Tuition Reimbursements	.00	.00	.00
24-41-41-43-	Auditing Services	.00	.00	.00
24-41-41-43-	Professional Engineering Svcs	3,113.00	324,150.00	180,000.00
24-41-41-43-	3rd St Underpass-Engineering	.00	.00	.00
24-41-41-43-	Other Technical Services	.00	.00	.00
24-41-41-43-	Contract Snow Removal	11,137.50	25,000.00	25,000.00
24-41-41-43-	DOT Testing	.00	.00	.00
24-41-41-44-	Building, Office Rent	14,950.08	15,000.00	15,000.00
24-41-41-44-	Machine, Equipment Rent	.00	.00	.00
24-41-41-44-	Other Rents	.00	.00	.00
24-41-41-44-	Membership Dues	.00	.00	.00
24-41-41-44-	Employment Required Licenses	.00	1,500.00	1,500.00
24-41-41-44-	Legal, Public Notices	163.00	500.00	500.00
24-41-41-44-	Mail, Delivery Services	1.28	.00	.00
24-41-41-44-	Utilities Reimbursed	6,672.10	8,000.00	8,000.00
24-41-41-44-	Electricity	3,024.50	3,500.00	3,500.00
24-41-41-44-	Water-Sewer	.00	.00	.00
24-41-41-44-	Refuse	.00	.00	.00
24-41-41-44-	Natural Gas	.00	.00	.00
24-41-41-44-	Telephone Line Expense	615.46	800.00	800.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
24-41-41-44-	Long Distance Expense	.00	.00	.00
24-41-41-44-	Telephone Maintenance Exp	.00	.00	.00
24-41-41-44-	Cellular Telephone Expense	775.17	800.00	800.00
24-41-41-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
24-41-41-44-	CNTSVC-Asphalt Street Rep	.00	.00	.00
24-41-41-44-	CNTSVC-Concrete Street Rep	.00	50,000.00	50,000.00
24-41-41-44-	CNTSVC-ADA Sidewalks	1,833.00	75,500.00	80,000.00
24-41-41-44-	CNTSVC-Overpass Expense	.00	.00	.00
24-41-41-44-	CNTSVC Other	62,708.96	260,945.00	100,000.00
24-41-41-44-	NRCNTSVC-Office Mach and Equ	.00	.00	.00
24-41-41-44-	NRCNTSVC-Vehicle Repair Mtc	12,837.75	20,000.00	20,000.00
24-41-41-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
24-41-41-44-	NRCNTSVC-Communication Equi	.00	.00	.00
24-41-41-44-	NCTCSNV-Sidewalk Rehab	11,950.66	30,000.00	30,000.00
24-41-41-44-	NRCNTSVC-Veh, Equip, Tire Rep	7,175.02	8,000.00	15,500.00
24-41-41-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
24-41-41-44-	NRCNTSVC-Traffic Control Dev	.00	.00	.00
24-41-41-45-	Office Supplies	70.09	.00	.00
24-41-41-45-	Computer Supplies	.00	.00	.00
24-41-41-45-	Copy Machine Supplies	.00	.00	.00
24-41-41-45-	Other Supplies	911.43	1,000.00	1,000.00
24-41-41-45-	Uniforms	.00	.00	.00
24-41-41-45-	Safety Commodities	3,798.88	9,000.00	9,000.00
24-41-41-45-	Office Furniture, Equipment	31.60	1,000.00	1,000.00
24-41-41-45-	Small Tools, Equipment	15,777.54	30,000.00	30,000.00
24-41-41-45-	Bottled Gas	724.42	500.00	500.00
24-41-41-45-	Streets-Fuel	21,544.52	26,000.00	30,000.00
24-41-41-45-	Streets-Oil,Grease	.00	.00	.00
24-41-41-45-	Streets-Filters	.00	.00	.00
24-41-41-45-	Parts-Vehicle, Mach, Equip	18,922.20	35,000.00	35,000.00
24-41-41-45-	Tires-Vehicle, Equipment	1,196.00	2,500.00	2,500.00
24-41-41-45-	Bldg Maintenance Material	52.05	.00	.00
24-41-41-45-	Cleaning Supplies	1,066.70	1,000.00	1,000.00
24-41-41-45-	Concrete	15,727.51	50,000.00	50,000.00
24-41-41-45-	Signs	25,935.69	30,000.00	30,000.00
24-41-41-45-	Stone, Gravel	57.80	35,000.00	35,000.00
24-41-41-45-	Other Replacement Parts	779.75	3,000.00	3,000.00
24-41-41-45-	Herbicides, Pesticides	5,364.70	8,000.00	8,000.00
24-41-41-46-	Asphalt	62,799.50	60,000.00	60,000.00
24-41-41-46-	Road Ice Control	37,640.94	50,000.00	50,000.00
24-41-41-46-	Paint	8,996.54	12,000.00	15,000.00
24-41-41-46-	Traffic Light-Materials	.00	.00	.00
24-41-41-46-	Other Public Works Material	.00	.00	.00
24-41-41-47-	Interest Expense	.00	.00	.00
24-41-41-47-	Bad Debt-Uncollectible	.00	.00	.00
24-41-41-47-	Transfer to Streets	.00	.00	.00
24-41-41-47-	Transfer to Internal Svc	93,600.00	93,500.00	75,621.65
24-41-41-47-	Internal Svc-Legal	.00	.00	.00
24-41-41-47-	Internal Svc-MIS	.00	.00	.00
24-41-41-47-	Internal Svc-Public Works	.00	.00	.00
24-41-41-47-	Internal Svc-Risk Management	.00	.00	.00
24-41-41-47-	Internal Svc-Whse Purchasing	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
24-41-41-47-	Internal Svc-Finance	.00	.00	.00
24-41-41-47-	Internal Svc-Fleet Services	.00	.00	.00
24-41-41-47-	System Contingency	.00	50,000.00	50,000.00
24-41-41-51-	Box Butte Avenue 4th to 5th	.00	.00	.00
24-41-41-51-	Asphalt Overlays	999,872.25	.00	.00
24-41-41-51-	25th Street Mill and Overlay	.00	.00	.00
24-41-41-51-	3rd Street - Howard to Elkhorn	.00	.00	.00
24-41-41-51-	3rd Street Underpass	.00	.00	.00
24-41-41-51-	Sweetwater Project	.00	.00	.00
24-41-41-51-	Potash Overlay Project	.00	.00	.00
24-41-41-51-	Streetscape	26,825.00	50,000.00	50,000.00
24-41-41-51-	East 10th Street Resurfacing	.00	.00	.00
24-41-41-51-	Meadowood Trail	.00	.00	.00
24-41-41-51-	Emerson Ave 10th to 18th	.00	.00	.00
24-41-41-51-	Emerson Street Repairs	.00	.00	.00
24-41-41-51-	Heartland Express (South)	.00	.00	.00
24-41-41-52-	Sidewalks	.00	.00	.00
24-41-41-52-	Cemetery Road Resurface	.00	.00	.00
24-41-41-52-	9th Street Parking	.00	.00	.00
24-41-41-52-	Downtown Alley Replacement	.00	.00	.00
24-41-41-57-	Depreciation Expense	.00	.00	.00
24-41-41-58-	Principal Expense	190,000.00	195,000.00	198,108.09
24-41-41-58-	W & N Interest	49,955.21	54,300.00	45,850.00
24-41-41-58-	Bond - Fees	.00	.00	.00
24-41-41-59-	Capital Contingency Fund	.00	.00	.00
24-41-41-59-	Land	.00	.00	.00
24-41-41-59-	Capital Outlay-Buildings	.00	.00	.00
24-41-41-59-	Capital Outlay-Office Equip	.00	.00	.00
24-41-41-59-	Capital Outlay-Mach, Equip	.00	294,000.00	448,000.00
24-41-41-59-	Street Sweeper	.00	.00	.00
24-41-41-59-	Capital Outlay-Vehicles	.00	.00	622,350.00
24-41-41-59-	Capital Outlay-Reserves	.00	.00	.00
24-41-41-59-	Capital Outlay-Other Improv	.00	.00	.00
24-41-41-59-	Traffic Light-Improvements	40,275.00	.00	3,340,000.00
24-41-41-59-	Comprehensive Plan	.00	.00	.00
24-41-43-47-	Bad Debt-Uncollectible	.00	.00	.00
24-41-43-59-	Capital Outlay- Reserves	.00	.00	.00
	Total Public Works:	3,981,822.45	4,658,684.00	12,362,057.91
	Street Fund Revenue Total:	1,891,969.62	2,329,342.00	6,192,484.00
	Street Fund Expenditure Total:	2,089,852.83	2,329,342.00	6,169,573.91
	Total Street Fund:	197,883.21-	.00	22,910.09

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Handyman Fund				
Culture and Leisure Services				
Transfers				
25-71-74-33-	Fed Aging Office of West NE	.00	.00	.00
25-71-74-33-	Fed Title XIX and XX	.00	.00	.00
25-71-74-33-	State CASA Funds	.00	.00	.00
25-71-74-33-	Other Local Govt Support	.00	.00	.00
	Total Transfers:	.00	.00	.00
Transfers				
25-71-74-34-	Contributions for Services	.00	.00	.00
	Total Transfers:	.00	.00	.00
Transfers				
25-71-74-37-	Interest Income	.00	.00	.00
25-71-74-37-	Grants	.00	.00	.00
25-71-74-37-	Donations	.00	.00	.00
	Total Transfers:	.00	.00	.00
Transfers				
25-71-74-38-	Revenue In-Kind Match	.00	.00	.00
25-71-74-38-	Bad Debt Collected	.00	.00	.00
	Total Transfers:	.00	.00	.00
Transfers				
25-71-74-39-	Cont(To)/From Fund Balance	.00	.00	.00
25-71-74-39-	Transfer to RSVP Fund	.00	.00	.00
25-71-74-39-	Transfers-Comm Betterment	.00	.00	.00
25-71-74-39-	Cont(To)/From Fund Balance	.00	.00	.00
	Total Transfers:	.00	.00	.00
25-71-74-41-	Regular Employee Salaries	.00	.00	.00
25-71-74-41-	Overtime Wages	.00	.00	.00
25-71-74-42-	FICA	.00	.00	.00
25-71-74-42-	Medicare	.00	.00	.00
25-71-74-42-	Workers Compensation	.00	.00	.00
25-71-74-42-	General Employee Pension	.00	.00	.00
25-71-74-42-	Employee Health, Life Ins	.00	.00	.00
25-71-74-42-	Employee Assistance Program	.00	.00	.00
25-71-74-42-	Conferences, Cont Education	.00	.00	.00
25-71-74-44-	In-Kind Office Rent	.00	.00	.00
25-71-74-44-	Other Advertising Services	.00	.00	.00
25-71-74-44-	Contract Printing Expense	.00	.00	.00
25-71-74-44-	Mail, Delivery Services	.00	.00	.00
25-71-74-44-	Electricity	.00	.00	.00
25-71-74-44-	Telephone Line Expense	.00	.00	.00
25-71-74-44-	In-Kind CNTSVC-Personnel	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
25-71-74-44-	In-Kind CNTSVC-Accounting	.00	.00	.00
25-71-74-44-	Contracted Svces - Housekeeper	.00	.00	.00
25-71-74-44-	Contracted Services - Chores	.00	.00	.00
25-71-74-45-	Office Supplies	.00	.00	.00
25-71-74-45-	Other Supplies	.00	.00	.00
25-71-74-47-	Bad Debt-Uncollectible	.00	.00	.00
25-71-74-47-	Volunteer Liability Insurance	.00	.00	.00
25-71-74-47-	Transfer to Internal Svc	.00	.00	.00
	Total Culture and Leisure Services:	.00	.00	.00
	Handyman Fund Revenue Total:	.00	.00	.00
	Handyman Fund Expenditure Total:	.00	.00	.00
	Total Handyman Fund:	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Retired Senior Vol Program				
Cultural and Leisure Services				
Intergovernmental Revenues				
26-71-70-33-	Federal Action Agency Funds	52,155.36	50,000.00	50,000.00
26-71-70-33-	Other Local Govt Support	.00	.00	.00
	Total Intergovernmental Revenues:	52,155.36	50,000.00	50,000.00
Intergovernmental Revenues				
26-71-70-37-	Interest Income- RSVP	189.74	.00	.00
26-71-70-37-	RSVP-Federal Interest	.00	.00	.00
26-71-70-37-	Grants	.00	.00	.00
26-71-70-37-	Donations	.00	.00	.00
	Total Intergovernmental Revenues:	189.74	.00	.00
Other Revenue				
26-71-70-38-	Revenue-Miscellaneous	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
Transfers				
26-71-70-39-	Cont(To)/From Fund Balance	.00	.00	.00
26-71-70-39-	Transfer to/from Handyman Fund	.00	.00	.00
26-71-70-39-	Transfers-Comm Betterment	20,000.00	39,000.00	39,000.00
	Total Transfers:	20,000.00	39,000.00	39,000.00
26-71-70-41-	Regular Employee Salaries	48,896.48	56,106.99	39,125.77
26-71-70-41-	Overtime Wages	161.59	100.00	100.00
26-71-70-41-	Holiday Worked Overtime	95.71	.00	.00
26-71-70-41-	Merit Raise	.00	.00	.00
26-71-70-42-	FICA	2,909.77	3,474.71	2,432.00
26-71-70-42-	Medicare	692.53	812.64	568.77
26-71-70-42-	Workers Compensation	122.50	566.88	1,430.24
26-71-70-42-	General Employee Pension	2,001.04	2,628.28	2,353.55
26-71-70-42-	Employee Health, Life Ins	9,384.00	10,710.00	9,240.00
26-71-70-42-	Employee Assistance Program	.00	.00	.00
26-71-70-42-	Employee Background Checks	69.75	200.00	200.00
26-71-70-42-	Conferences, Cont Education	2,267.39	3,700.00	3,700.00
26-71-70-42-	Recognition Program	1,095.04	4,100.00	4,000.00
26-71-70-43-	Auditing Services	.00	.00	.00
26-71-70-44-	Membership Dues	225.00	300.00	300.00
26-71-70-44-	Legal, Public Notices	.00	200.00	200.00
26-71-70-44-	Other Advertising Services	.00	200.00	200.00
26-71-70-44-	Mail, Delivery Services	115.32	1,000.00	800.00
26-71-70-44-	Electricity	2,000.00	2,800.00	2,800.00
26-71-70-44-	Telephone Line Expense	433.00	450.00	550.00
26-71-70-44-	Long Distance Expense	17.26	100.00	.00
26-71-70-44-	Modem Operating Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
26-71-70-44-	Contracted Services	.00	300.00	300.00
26-71-70-44-	CNTSVC Other	.00	.00	.00
26-71-70-45-	Office Supplies	763.06	500.50	650.00
26-71-70-45-	Software	400.00	750.00	700.00
26-71-70-45-	Other Supplies	.00	300.00	300.00
26-71-70-45-	Program Supplies	.00	500.00	500.00
26-71-70-45-	Office Furniture, Equipment	.00	.00	.00
26-71-70-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
26-71-70-45-	Bldg Maintenance Material	.00	.00	.00
26-71-70-47-	Volunteer Liability Insurance	1,606.21	2,300.00	2,000.00
26-71-70-47-	Transfer to Internal Svc	6,962.28	.00	8,293.50
26-71-70-47-	Internal Svc-MIS	.00	.00	.00
26-71-70-47-	Internal Svc-Risk Management	.00	.00	.00
26-71-70-57-	Depreciation Expense	.00	.00	.00
26-71-70-59-	Capital Outlay-Computers	.00	.00	.00
Rents, Interest, Donations				
26-71-72-37-	Interest Income	.00	.00	.00
26-71-72-37-	Donations	.00	3,000.00	.00
26-71-72-37-	Fund Raising Projects	.00	3,000.00	.00
Total Rents, Interest, Donations:		.00	6,000.00	.00
26-71-72-41-	Fund Raising Employee Salaries	.00	2,400.00	2,400.00
26-71-72-41-	Overtime Wages	.00	.00	.00
26-71-72-42-	Fundraising FICA	.00	.00	.00
26-71-72-42-	Fund Raising Medicare	.00	.00	.00
26-71-72-42-	Workers Compensation	.00	.00	.00
26-71-72-42-	General Employee Pension	.00	.00	.00
26-71-72-42-	Fund Raising Health Insurance	.00	.00	.00
26-71-72-42-	Fund Raising Employee Assist.	.00	.00	.00
26-71-72-44-	Other Advertising Services	.00	.00	.00
26-71-72-44-	CNTSVC Other	.00	.00	.00
26-71-72-45-	Other Supplies	.00	500.00	500.00
Other Revenue				
26-71-73-38-	Revenue-In-Kind Match	2,349.96	3,200.00	.00
Total Other Revenue:		2,349.96	3,200.00	.00
26-71-73-42-	Volunteer Meals	.00	.00	.00
26-71-73-42-	Recognition Program	.00	.00	.00
26-71-73-44-	Building, Office Rent	1,899.96	1,900.00	1,900.00
26-71-73-44-	Other Advertising Services	.00	.00	.00
26-71-73-44-	Contract Printing Expense	450.00	1,300.00	1,300.00
26-71-73-44-	Telephone Line Expense	.00	.00	.00
26-71-73-45-	CNTSVC Core Help Program	.00	.00	.00
26-71-73-45-	Other Supplies	.00	.00	.00
26-71-73-45-	Small Tools, Equipment	.00	.00	.00
26-71-73-59-	Capital Outlay-Office Equip	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Cultural and Leisure Services:				
		157,262.95	196,400.00	175,843.83
Retired Senior Vol Program Revenue Total:				
		74,695.06	98,200.00	89,000.00
Retired Senior Vol Program Expenditure Total:				
		82,567.89	98,200.00	86,843.83
Total Retired Senior Vol Program:				
		7,872.83-	.00	2,156.17

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Museum Exhibit Fund				
Cultural and Leisure Services				
Revenue-Intergovernmental				
27-71-76-33-	Miscellaneous State	.00	.00	.00
	Total Revenue-Intergovernmental:	.00	.00	.00
Interest, Rents, Donations				
27-71-76-37-	Interest Income	650.97	.00	.00
27-71-76-37-	Grants	.00	.00	.00
27-71-76-37-	Eldred Foundation Donation	.00	.00	.00
27-71-76-37-	Donations	.00	.00	.00
	Total Interest, Rents, Donations:	650.97	.00	.00
Transfers				
27-71-76-39-	Transfer-General Fund	.00	.00	.00
27-71-76-39-	Cont(To)/From Fund Balance	.00	15,000.00	15,000.00
	Total Transfers:	.00	15,000.00	15,000.00
27-71-76-44-	Other Advertising Services	.00	.00	.00
27-71-76-44-	Mail, Delivery Services	.00	.00	.00
27-71-76-59-	Museum Display Design Work	.00	.00	.00
27-71-76-59-	Storage Room System	.00	.00	.00
27-71-76-59-	Projector - Museum	.00	.00	.00
27-71-76-59-	Exhibit Fabrication	.00	15,000.00	.00
27-71-76-59-	Video Production	.00	.00	.00
	Total Cultural and Leisure Services:	650.97	30,000.00	15,000.00
	Museum Exhibit Fund Revenue Total:	650.97	15,000.00	15,000.00
	Museum Exhibit Fund Expenditure Total:	.00	15,000.00	.00
	Total Museum Exhibit Fund:	650.97	.00	15,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Business Improvement Districts				
Community Development				
Other Revenue				
28-61-67-37-	Interest Income	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
Other Revenue				
28-61-67-38-	BID #1 Assessments	.00	.00	.00
28-61-67-38-	Bad Debt Collected	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
Other Revenue				
28-61-67-39-	Cont(To)/From Fund Balance #1	.00	.00	.00
28-61-67-39-	Transfer To Restricted #1	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
28-61-67-43-	Other Professional Services	.00	.00	.00
28-61-67-43-	Contract Grounds Maintenance	.00	.00	.00
28-61-67-44-	Legal, Public Notices	.00	.00	.00
28-61-67-44-	Mail, Delivery Services	.00	.00	.00
28-61-67-44-	Other Advertising Services	.00	.00	.00
28-61-67-44-	CNTSVC Other	.00	.00	.00
28-61-67-45-	Outdoor Furniture	.00	.00	.00
28-61-67-46-	Other Promotions	.00	.00	.00
28-61-67-47-	Bad Debt-Uncollectible	.00	.00	.00
28-61-67-47-	Contingency	.00	.00	.00
28-61-67-57-	Depreciation Expense	.00	.00	.00
28-61-67-59-	Capital Outlay-Other Improv	.00	.00	.00
Interest, Rents, Donations				
28-61-68-37-	BID #2 Interest	.00	.00	.00
	Total Interest, Rents, Donations:	.00	.00	.00
Other Revenue				
28-61-68-38-	BID #2 Assessments	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
Transfers				
28-61-68-39-	Transfer To Restricted #2	.00	.00	.00
28-61-68-39-	Cont(To)/From Fund Balance #2	.00	.00	.00
	Total Transfers:	.00	.00	.00
28-61-68-43-	Other Professional Services	.00	.00	.00
28-61-68-43-	Contract Grounds Maintenance	.00	.00	.00
28-61-68-44-	Legal, Public Notices	.00	.00	.00
28-61-68-44-	Mail, Delivery Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
28-61-68-45-	Outdoor Furniture	.00	.00	.00
28-61-68-45-	Trees	.00	.00	.00
28-61-68-45-	Plants	.00	.00	.00
28-61-68-47-	Contingency	.00	.00	.00
	Total Community Development:	.00	.00	.00
	Business Improvement Districts Revenue Total:	.00	.00	.00
	Business Improvement Districts Expenditure Total:	.00	.00	.00
	Total Business Improvement Districts:	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Nuisance Clean-Up Fund				
Community Development				
Interest Income				
29-61-63-37-	Interest Income	.00	.00	.00
	Total Interest Income:	.00	.00	.00
Other Revenue				
29-61-63-38-	Clean-up Reimbursement	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
Transfer				
29-61-63-39-	Cont(To)/From Fund Balance	.00	.00	.00
29-61-63-39-	Transfer-General Fund	.00	.00	.00
	Total Transfer:	.00	.00	.00
29-61-63-44-	NRCNTSVC-Lawns, Grounds	.00	.00	.00
29-61-63-44-	Misc Expenses	.00	.00	.00
	Total Community Development:	.00	.00	.00
	Nuisance Clean-Up Fund Revenue Total:	.00	.00	.00
	Nuisance Clean-Up Fund Expenditure Total:	.00	.00	.00
	Total Nuisance Clean-Up Fund:	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Housing and Urban Dev Fund				
Community Development				
Interest and Rents Revenues				
32-00-00-37-	Interest Income	106.36	.00	.00
32-00-00-37-	Donations	.00	.00	.00
	Total Interest and Rents Revenues:	106.36	.00	.00
Other Revenue				
32-00-00-38-	Revenue-Miscellaneous	.00	.00	.00
32-00-00-38-	Program Loan Repayment	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
	Total Community Development:	106.36	.00	.00
CDBG General Administration				
32-61-63-44-	CNTSVC Other	.00	.00	.00
32-61-63-45-	Small Tools, Equipment	.00	.00	.00
Intergovernmental Revenues				
32-61-65-33-	CDBG	.00	150,000.00	150,000.00
	Total Intergovernmental Revenues:	.00	150,000.00	150,000.00
Transfers				
32-61-65-39-	Transfer-General Fund	.00	.00	.00
32-61-65-39-	Cont(To)/From Fund Balance	.00	.00	.00
	Total Transfers:	.00	.00	.00
32-61-65-43-	Auditing Services	.00	.00	.00
32-61-65-44-	Legal, Public Notices	.00	.00	.00
32-61-65-44-	CNTSVC Other	.00	.00	.00
32-61-65-47-	Business Expansion	.00	150,000.00	150,000.00
32-61-65-47-	Housing Projects	.00	.00	.00
32-61-65-57-	Depreciation Expense	.00	.00	.00
32-61-66-44-	CNTSVC Other	.00	.00	.00
32-61-66-45-	Office Supplies	.00	.00	.00
	Total CDBG General Administration:	.00	300,000.00	300,000.00
	Housing and Urban Dev Fund Revenue Total:	106.36	150,000.00	150,000.00
	Housing and Urban Dev Fund Expenditure Total:	.00	150,000.00	150,000.00
	Total Housing and Urban Dev Fund:	106.36	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Community Betterment Fund				
Commmunity Betterment				
Charges For Services				
33-21-26-34-	Keno Proceeds	16,142.54	15,000.00	8,000.00
33-21-26-34-	Winnings Paid Out	.00	.00	.00
	Total Charges For Services:	16,142.54	15,000.00	8,000.00
Rents,Interest, Donations				
33-21-26-37-	Interest Income	3,193.86	400.00	1,000.00
	Total Rents,Interest, Donations:	3,193.86	400.00	1,000.00
Other Revenue				
33-21-26-38-	Revenue-Miscellaneous	.00	.00	.00
33-21-26-38-	Prize Reserve Adjustment	.00	.00	.00
33-21-26-38-	Cont(To)/From Fund Balance	.00	23,700.00	30,000.00
	Total Other Revenue:	.00	23,700.00	30,000.00
Transfers				
33-21-26-39-	Cont(To)/From Fund Balance	.00	.00	.00
33-21-26-39-	Transfer-General Fund	.00	.00	.00
33-21-26-39-	Transfer-Golf	.00	.00	.00
33-21-26-39-	Transfer to Handyman	.00	.00	.00
33-21-26-39-	Transfer to RSVP	20,000.00-	39,000.00-	39,000.00
33-21-26-39-	Transfer to Debt Service Fund	.00	.00	.00
	Total Transfers:	20,000.00-	39,000.00-	39,000.00
33-21-26-43-	Auditing Services	.00	.00	.00
33-21-26-43-	Accounting Services	.00	.00	.00
33-21-26-43-	Contract Svc-Keno Operator	.00	.00	.00
33-21-26-43-	Contract Svc-Site Operator	.00	.00	.00
33-21-26-44-	Operating Permits	100.00	100.00	.00
33-21-26-44-	Legal, Public Notices	.00	.00	.00
33-21-26-44-	CNTSVC Other	.00	.00	.00
33-21-26-44-	NRCNTSVC-Other(Sunken Garde	.00	.00	.00
33-21-26-45-	Bldg Maintenance Material	.00	.00	.00
33-21-26-47-	Bad Debt-Uncollectible	.00	.00	.00
33-21-26-47-	Fines	.00	.00	.00
33-21-26-47-	Gaming Tax	.00	.00	.00
33-21-26-59-	Community Support	.00	.00	.00
33-21-27-47-	City Council Contingency	.00	.00	.00
33-21-27-52-	Niobrara Parking Lot	.00	.00	.00
33-21-27-59-	Other Improvements	.00	.00	.00
33-21-27-59-	Skate Park	.00	.00	.00
33-21-27-59-	Park Lighting	.00	.00	.00
	Total Commmunity Betterment:	563.60-	200.00	78,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Community Betterment Fund Revenue Total:				
		663.60-	100.00	78,000.00
Community Betterment Fund Expenditure Total:				
		100.00	100.00	.00
Total Community Betterment Fund:		563.60	.00	78,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Economic Development Fund				
Commmunity Betterment				
Transfers				
35-21-26-38-	Cont(To)/From Fund Balance	.00	.00	.00
	Total Transfers:	.00	.00	.00
	Total Commmunity Betterment:	.00	.00	.00
Community Development				
35-61-63-44-	Machine, Equipment Rent	.00	.00	.00
Transfers				
35-61-64-31-	Enhanced Employment Area Tax	71,096.43	70,000.00	70,000.00
	Total Transfers:	71,096.43	70,000.00	70,000.00
Interdepartmental Revenue				
35-61-64-33-	NDEQ Grant	.00	.00	.00
35-61-64-33-	Revenue-Miscellaneous State	.00	.00	.00
	Total Interdepartmental Revenue:	.00	.00	.00
Rents, Interest, Donations				
35-61-64-37-	Interest Income	35,986.17	1,000.00	10,000.00
35-61-64-37-	Program Fees and Reimburseme	4,771.45	2,500.00	2,500.00
	Total Rents, Interest, Donations:	40,757.62	3,500.00	12,500.00
Rents, Interest, Donations				
35-61-64-38-	Cont(To)/From Fund Balance	.00	569,100.00	602,000.00
	Total Rents, Interest, Donations:	.00	569,100.00	602,000.00
Transfers				
35-61-64-39-	Transfer-General Fund	.00	.00	.00
35-61-64-39-	Transfer-LB840	.00	.00	.00
35-61-64-39-	Transfer-ARPA Fund	.00	.00	.00
35-61-64-39-	Transfer-Sales Tax Fund	100,000.00	100,000.00	114,095.00
	Total Transfers:	100,000.00	100,000.00	114,095.00
35-61-64-42-	Travel Expense	.00	.00	.00
35-61-64-43-	Other Attorney Fees - CRA	.00	5,000.00	5,000.00
35-61-64-43-	Other Attorney Fees - ED	5,740.86	6,000.00	6,000.00
35-61-64-44-	Membership Dues	6,581.30	6,600.00	6,600.00
35-61-64-44-	Mail, Delivery Services	.00	.00	.00
35-61-64-44-	CNTSVC Other-Branding	.00	.00	.00
35-61-64-44-	CNTSVC Other-Grant Eligible	.00	.00	.00
35-61-64-44-	CNTSVC-Grant Ineligible	.00	560,000.00	600,000.00
35-61-64-45-	Branding Program Supplies	.00	.00	.00
35-61-64-47-	Box Butte Development Corp	75,700.00	95,000.00	109,550.00
35-61-64-47-	Enhanced Employment Area Tax	66,723.36	70,000.00	70,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Community Development:	366,599.57	1,485,200.00	1,595,745.00
	Economic Development Fund Revenue Total:	211,854.05	742,600.00	798,595.00
	Economic Development Fund Expenditure Total:	154,745.52	742,600.00	797,150.00
	Total Economic Development Fund:	57,108.53	.00	1,445.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
LB 840 -Economic Development				
Community Development				
Taxes				
36-00-00-31-	City Sales Tax	.00	.00	.00
	Total Taxes:	.00	.00	.00
Interest, Rents, Donations				
36-00-00-37-	Interest Income	46,471.01	3,400.00	3,400.00
36-00-00-37-	Loan Interest Income	4,369.30	8,000.00	8,000.00
36-00-00-37-	Loan Origination Fees	.00	2,500.00	2,500.00
	Total Interest, Rents, Donations:	50,840.31	13,900.00	13,900.00
Other Revenue				
36-00-00-38-	Program Loan Repayment	.00	75,000.00	75,000.00
	Total Other Revenue:	.00	75,000.00	75,000.00
Transfers				
36-00-00-39-	Cont(To)/From Fund Balance	.00	321,100.00	350,020.00
36-00-00-39-	Trans to Economic Development	.00	.00	.00
36-00-00-39-	Transfer-Sales Tax Fund	100,000.00	100,000.00	96,080.00
	Total Transfers:	100,000.00	421,100.00	446,100.00
	Total Community Development:	150,840.31	510,000.00	535,000.00
Community Development				
36-61-64-43-	Other Attorney Fees	.00	.00	.00
36-61-64-44-	Contract Svc-Vitalix Gas	.00	.00	.00
36-61-64-44-	CNTSVC Other	.00	500,000.00	500,000.00
36-61-64-58-	Notes Payable-Vitalix Gas	.00	.00	.00
36-61-64-58-	Vitalix Loan	.00	.00	.00
36-61-64-58-	Perrin Loan	.00	.00	.00
36-61-64-58-	NE Transport Loan	.00	.00	.00
36-61-64-58-	Tridako Loan	.00	.00	.00
36-61-64-58-	Crossman Trailer Loan	.00	.00	.00
36-61-64-58-	Box Butte Dev Corp Loan	.00	.00	.00
36-61-64-58-	Prairie Sky Seed Loan	.00	.00	.00
36-61-64-58-	Loan Forgiveness	32,600.00	.00	.00
36-61-64-58-	Steph's Studio Loan	.00	.00	.00
36-61-64-58-	A&L Bakery Loan	.00	.00	.00
36-61-64-58-	Alliance Lodging LLC	.00	.00	.00
36-61-64-58-	1dash5 Enterprises LLC Loan	.00	.00	.00
36-61-64-58-	Alliance Community Pharmacy	.00	.00	.00
36-61-64-58-	Brewery 719 Loan	.00	.00	.00
36-61-64-58-	Dave's Pharmacy Loan	.00	.00	.00
36-61-64-58-	Western Potatoes Inc Loan	.00	.00	.00
36-61-64-58-	Mischnick Construction Loan	.00	.00	.00
36-61-64-58-	Rossa Zaffiro LLC Loan	.00	.00	.00
36-61-64-58-	3 Little Birds Health Loan	.00	.00	.00
36-61-64-58-	GNL Inc (Carter's) Loan	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
36-61-64-58-	Jelinek Custom Cleaning Loan	.00	.00	.00
36-61-64-58-	LB840 Small Grants	.00	10,000.00	35,000.00
36-61-64-58-	Alliance Eating Ventures Loan	.00	.00	.00
36-61-64-58-	Jelinek Custom Cleaning Loan 2	.00	.00	.00
36-61-64-58-	Walther Investment LLC Loan	.00	.00	.00
36-61-64-59-	Capital Outlay-Land	.00	.00	.00
	Total Community Development:	32,600.00	510,000.00	535,000.00
Cultural and Leisure Services				
36-79-79-44-	CNTSVC Other	.00	.00	.00
	Total Cultural and Leisure Services:	.00	.00	.00
	LB 840 -Economic Development Revenue Total:	150,840.31	510,000.00	535,000.00
	LB 840 -Economic Development Expenditure Total:	32,600.00	510,000.00	535,000.00
	Total LB 840 -Economic Development:	118,240.31	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Redevelopment Fund				
Cultural and Leisure Services				
Mis Revenue- Parks				
37-00-00-37-	Program Fees and Reimburseme	.00	.00	.00
	Total Mis Revenue- Parks:	.00	.00	.00
	Total Cultural and Leisure Services:	.00	.00	.00
Community Development				
Taxes				
37-61-69-31-	Property Tax Relief	12,865.52	.00	.00
37-61-69-31-	Tax Increment Payments	136,374.32	250,000.00	250,000.00
	Total Taxes:	149,239.84	250,000.00	250,000.00
Rents, Interest, Donations				
37-61-69-37-	Building Lease	.00	.00	.00
37-61-69-37-	Interest Income	834.92	.00	.00
37-61-69-37-	Surplus, Salvage Sales	.00	.00	.00
	Total Rents, Interest, Donations:	834.92	.00	.00
Rents, Interest, Donations				
37-61-69-38-	Bond Proceeds	.00	1,500,000.00	1,500,000.00
37-61-69-38-	Warrant-Note Proceeds	.00	.00	.00
37-61-69-38-	Loans To-From Other Funds	.00	.00	.00
37-61-69-38-	Interdepartment Loan Forgiven	.00	.00	.00
	Total Rents, Interest, Donations:	.00	1,500,000.00	1,500,000.00
Transfers				
37-61-69-39-	Cont(To)/From Fund Balance	.00	.00	.00
37-61-69-39-	Transfer-Debt Service Fund	.00	.00	.00
	Total Transfers:	.00	.00	.00
37-61-69-43-	Other Attorney Fees	.00	.00	.00
37-61-69-44-	CNTSVC Other	.00	.00	.00
37-61-69-58-	Bond Proceeds to Developer	.00	1,500,000.00	1,500,000.00
37-61-69-58-	W & N Principal	149,239.84	250,000.00	250,000.00
37-61-69-58-	W & N Interest	.00	.00	.00
37-61-69-59-	Capital Outlay-Land	.00	.00	.00
	Total Community Development:	299,314.60	3,500,000.00	3,500,000.00
	Redevelopment Fund Revenue Total:	150,074.76	1,750,000.00	1,750,000.00
	Redevelopment Fund Expenditure Total:	149,239.84	1,750,000.00	1,750,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Redevelopment Fund:		834.92	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Sales Tax Fund				
Community Development				
Taxes				
38-00-00-31-	City Sales Tax	2,538,789.35	2,402,000.00	2,402,000.00
	Total Taxes:	2,538,789.35	2,402,000.00	2,402,000.00
Interest, Rents, Donations				
38-00-00-37-	Interest Income	16,605.28	3,000.00	3,000.00
	Total Interest, Rents, Donations:	16,605.28	3,000.00	3,000.00
Transfers				
38-00-00-39-	Transfer to General Fund	1,892,849.34-	1,905,000.00-	2,228,585.00-
38-00-00-39-	Trans To-From Streets	322,438.84-	300,000.00-	288,240.00-
38-00-00-39-	Transfer to Economic Dev	100,000.00-	100,000.00-	114,095.00-
38-00-00-39-	Transfer to LB 840	100,000.00-	100,000.00-	96,080.00-
38-00-00-39-	Transfer to Capital Proj Fund	.00	.00	3,000.00-
38-00-00-39-	Cont(To)/From Fund Balance	.00	.00	325,000.00
	Total Transfers:	2,415,288.18-	2,405,000.00-	2,405,000.00-
	Total Community Development:	140,106.45	.00	.00
	Sales Tax Fund Revenue Total:	140,106.45	.00	.00
	Total Sales Tax Fund:	140,106.45	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Tourism and Promotion Fund				
Community Development				
Taxes				
39-00-00-31-	Hotel Occupation Tax	124,209.95	185,000.00	185,000.00
	Total Taxes:	124,209.95	185,000.00	185,000.00
Interest, Rents, Donations				
39-00-00-37-	Interest Income	8,649.80	9,200.00	10,000.00
	Total Interest, Rents, Donations:	8,649.80	9,200.00	10,000.00
Interest, Rents, Donations				
39-00-00-38-	Other Museum Marketing Revenu	.00	.00	.00
	Total Interest, Rents, Donations:	.00	.00	.00
Transfers				
39-00-00-39-	Cont(To)/From Fund Balance	.00	.00	.00
39-00-00-39-	Transfer to General Fund	112,900.00-	274,090.00-	245,116.00-
39-00-00-39-	Transfer to Transit Fund	.00	17,500.00-	30,000.00-
39-00-00-39-	Transfer to Capital Fund	.00	.00	.00
39-00-00-39-	Cont(To)/From Fund Balance	.00	98,390.00	79,116.00
	Total Transfers:	112,900.00-	193,200.00-	196,000.00-
	Total Community Development:	19,959.75	1,000.00	1,000.00-
Tourism and Promotion Fund				
Penalities- Interest				
39-79-79-35-	Penalties, Interest	.00	.00	.00
	Total Penalities- Interest:	.00	.00	.00
Penalities- Interest				
39-79-79-37-	Interest Income	.00	.00	.00
	Total Penalities- Interest:	.00	.00	.00
39-79-79-42-	Conferences, Cont Education	.00	.00	.00
39-79-79-43-	Other Attorney Fees	.00	1,000.00	1,000.00
39-79-79-44-	Other Advertising Services	.00	.00	.00
39-79-79-44-	Other Museum Marketing	.00	.00	.00
39-79-79-47-	Bad Debt-Uncollectible	65,624.31-	.00	.00
	Total Tourism and Promotion Fund:	65,624.31-	1,000.00	1,000.00
	Tourism and Promotion Fund Revenue Total:	19,959.75	1,000.00	1,000.00-
	Tourism and Promotion Fund Expenditure Total:	65,624.31-	1,000.00	1,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total Tourism and Promotion Fund:		45,664.56-	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Capital Projects Fund				
Tourism and Promotion Fund				
Taxes				
41-00-00-31-	City Sales Tax	.00	.00	.00
	Total Taxes:	.00	.00	.00
Intergovernmental Revenue				
41-00-00-33-	Revenue-Miscellaneous State	.00	.00	.00
	Total Intergovernmental Revenue:	.00	.00	.00
Rents, Interest, Donation				
41-00-00-37-	Interest Income	37,110.97	15,000.00	15,000.00
41-00-00-37-	Grants	.00	.00	.00
41-00-00-37-	Donations	.00	.00	.00
41-00-00-37-	Donations-Special Projects	.00	.00	.00
41-00-00-37-	Sale of Property	.00	.00	.00
	Total Rents, Interest, Donation:	37,110.97	15,000.00	15,000.00
Other Revenue				
41-00-00-38-	Damage Reimbursement	.00	.00	.00
41-00-00-38-	Bond Proceeds	.00	.00	.00
41-00-00-38-	Warrant-Note Proceeds	.00	.00	.00
41-00-00-38-	Other Funds Loans	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
Transfers				
41-00-00-39-	Transfer-General Fund	.00	.00	644,000.00
41-00-00-39-	Transfer-Occupation Tax Fund	.00	.00	.00
41-00-00-39-	Transfer-ARPA Fund	.00	.00	.00
41-00-00-39-	Transfer to Debt Service Fund	.00	.00	.00
41-00-00-39-	Cont(To)/From Fund Balance	.00	487,000.00	629,000.00
41-00-00-39-	Transfer-Sales Tax Fund	.00	.00	3,000.00
	Total Transfers:	.00	487,000.00	1,276,000.00
41-00-00-44-	Legal, Public Notices	.00	.00	.00
41-00-00-45-	Office Furniture, Equipment	.00	.00	.00
41-00-00-47-	Linemen School Building	.00	.00	.00
41-00-00-57-	Depreciation Expense	.00	.00	.00
41-00-00-59-	Capital Outlay-Land	.00	.00	.00
41-00-00-59-	Capital Outlay-Buildings	.00	.00	.00
41-00-00-59-	Capital Outlay-Office Equip	.00	.00	.00
41-00-00-59-	Other Improvements	.00	.00	.00
	Total Tourism and Promotion Fund:	37,110.97	502,000.00	1,291,000.00
Police				
41-31-31-59-	Capital Outlay - Bldg	.00	.00	.00
41-31-31-59-	Capital Outlay-Other Improv	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
41-31-34-59-	Capital Outlay - Other Improv	.00	.00	.00
	Total Police:	.00	.00	.00
Fire Department				
41-37-37-59-	Capital Outlay - Other Improv	.00	.00	.00
41-37-37-59-	Rural Fire Share	.00	.00	.00
	Total Fire Department:	.00	.00	.00
Public Facilities				
41-41-43-59-	Capital Outlay-Buildings	.00	.00	.00
41-41-46-59-	Capital Outlay-Buildings	.00	502,000.00	.00
41-41-46-59-	Capital Outlay - Other Improv	.00	.00	.00
	Total Public Facilities:	.00	502,000.00	.00
Community Development				
41-61-60-59-	Box Butte Street Scape	.00	.00	.00
41-61-60-59-	Lighting Grant - City Match	.00	.00	.00
41-61-60-59-	Lighting Grant - Awarded	.00	.00	.00
41-61-60-59-	Streetscape-Grants & Revenues	.00	.00	.00
	Total Community Development:	.00	.00	.00
Cultural & Leasure				
41-71-71-59-	Capital Outlay-Buildings	.00	.00	.00
41-71-71-59-	Capital Outlay - Other Improv	.00	.00	.00
41-71-74-59-	Capital Outlay - Other Improv	.00	.00	.00
41-71-75-59-	Capital Outlay - Other Improv	.00	.00	.00
41-71-77-59-	Capital Outlay-Buildings	.00	.00	.00
	Total Cultural & Leasure:	.00	.00	.00
	Capital Projects Fund Revenue Total:	37,110.97	502,000.00	1,291,000.00
	Capital Projects Fund Expenditure Total:	.00	502,000.00	.00
	Total Capital Projects Fund:	37,110.97	.00	1,291,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Public Safety Tax				
Cultural & Leasure				
Taxes				
42-00-00-31-	Carline Taxes	1,176.37	.00	1,000.00
42-00-00-31-	Homestead Exemption	7,277.09	1,800.00	4,500.00
42-00-00-31-	Property Tax Relief	10,668.30	.00	10,000.00
42-00-00-31-	Public Safety Tax	168,117.78	173,075.00	201,248.22
	Total Taxes:	187,239.54	174,875.00	216,748.22
Intergovernmental Revenues				
42-00-00-33-	Motor Vehicle Pro-Rate	429.19	.00	.00
	Total Intergovernmental Revenues:	429.19	.00	.00
Rents, Interest, Donations				
42-00-00-37-	Interest Income	25,531.78	1,600.00	10,000.00
42-00-00-37-	Grants	.00	.00	.00
	Total Rents, Interest, Donations:	25,531.78	1,600.00	10,000.00
Transfers				
42-00-00-39-	Transfer-General Fund	.00	599,725.00-	315,000.00
42-00-00-39-	Cont(To)/From Fund Balance	.00	423,250.00	200,000.00
	Total Transfers:	.00	176,475.00-	515,000.00
42-00-00-47-	City Council Contingency	.00	.00	.00
	Total Cultural & Leasure:	213,200.51	.00	741,748.22
City Administration				
42-11-10-59-	Capital Outlay-Office Equip	.00	.00	.00
42-11-10-59-	Capital Outlay-Computers	.00	.00	.00
	Total City Administration:	.00	.00	.00
Technology				
42-17-17-59-	Capital Outlay-Computers	.00	.00	.00
42-17-17-59-	Capital Outlay - Mach - Equip	.00	.00	.00
	Total Technology:	.00	.00	.00
Finance				
42-21-21-59-	Capital Outlay-Office Equip	.00	.00	.00
42-21-21-59-	Capital Outlay-Vehicles	.00	.00	.00
42-21-23-59-	Capital Outlay-Office Equip	.00	.00	.00
42-21-24-59-	Capital Outlay-Vehicles	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Finance:	.00	.00	.00
Police Department				
Federal Police Grant				
42-31-31-33-	Federal Police Grant	.00	.00	.00
	Total Federal Police Grant:	.00	.00	.00
Rents, Interests, Donations				
42-31-31-37-	Police Grant, Donations	.00	.00	.00
	Total Rents, Interests, Donations:	.00	.00	.00
42-31-32-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-31-32-59-	Capital Outlay-Vehicles	.00	.00	.00
42-31-33-59-	Capital Outlay-Office Equip	.00	.00	.00
42-31-33-59-	Capital Outlay-Computers	.00	.00	.00
42-31-33-59-	Police Communication Equip	.00	.00	.00
42-31-34-59-	Capital Outlay - Other Improve	.00	.00	.00
42-31-35-59-	Capital Outlay-Mach, Equip	.00	.00	.00
	Total Police Department:	.00	.00	.00
Fire Department				
42-37-37-58-	Fire Truck Principal	.00	.00	.00
42-37-37-58-	Fire Truck Interest	.00	.00	.00
42-37-37-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-37-37-59-	Capital Outlay - Vehicles	.00	.00	.00
42-37-37-59-	Capital Outlay - Ambulance 1	.00	.00	.00
42-37-37-59-	Capital Outlay - Command Veh	.00	.00	.00
42-37-37-59-	Command Vehicle - Rural Share	.00	.00	.00
	Total Fire Department:	.00	.00	.00
Public Facilities				
42-41-44-59-	Capital Outlay - Mach - Equip	.00	.00	.00
42-41-44-59-	Capital Outlay-Vehicles	.00	.00	.00
42-41-46-59-	Capital Outlay - Vehicles	.00	.00	.00
	Total Public Facilities:	.00	.00	.00
Utilities Superintendent				
42-51-56-59-	Capital Outlay - Office Equip	.00	.00	.00
42-51-56-59-	Capital Outlay-Office Equip	.00	.00	.00
42-51-56-59-	Capital Outlay-Mach, Equip	.00	.00	.00
	Total Utilities Superintendent:	.00	.00	.00
Community Development				
42-61-60-59-	Capital Outlay-Office Equip	.00	.00	.00
42-61-60-59-	Capital Outlay - Vehicles	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
	Total Community Development:	.00	.00	.00
Cultural and Leisure Services				
42-71-71-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-71-71-59-	Capital Outlay - Vehicles	.00	.00	.00
42-71-74-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-71-75-59-	Capital Outlay-Office Equip	.00	.00	.00
42-71-75-59-	Capital Outlay - Mach - Equip	.00	.00	.00
42-71-75-59-	Other Improvements	.00	.00	.00
42-71-76-59-	Capital Outlay-Office Equip	.00	.00	.00
42-71-76-59-	Capital Outlay-Mach, Equip	.00	.00	.00
42-71-76-59-	Other Improvements	.00	.00	.00
Revenue-Intergovernmental				
42-71-77-33-	LSTA-Library Grant	.00	.00	.00
	Total Revenue-Intergovernmental:	.00	.00	.00
Rents, Interest, Donations				
42-71-77-37-	Library Foundation Donations	.00	.00	.00
	Total Rents, Interest, Donations:	.00	.00	.00
42-71-77-59-	Capital Outlay-Office Equip	.00	.00	.00
42-71-77-59-	Capital Outlay-Computers	.00	.00	.00
42-71-77-59-	Capital Outlay-Other Improv	.00	.00	.00
	Total Cultural and Leisure Services:	.00	.00	.00
	Public Safety Tax Revenue Total:	213,200.51	.00	741,748.22
	Public Safety Tax Expenditure Total:	.00	.00	.00
	Total Public Safety Tax:	213,200.51	.00	741,748.22

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
State E911 Fund				
Cultural and Leisure Services				
Rents, Interest, Donations				
43-00-00-37-	Interest Income	1,306.58	802.00	800.00
43-00-00-37-	State 911 Funds - Wireless	42,277.63	48,198.00	49,200.00
	Total Rents, Interest, Donations:	43,584.21	49,000.00	50,000.00
Transfers				
43-00-00-39-	Cont(To)/From Fund Balance	.00	.00	.00
43-00-00-39-	Transfer to General Fund	.00	.00	.00
	Total Transfers:	.00	.00	.00
	Total Cultural and Leisure Services:	43,584.21	49,000.00	50,000.00
Cultural and Leisure Services				
43-31-31-47-	911 - State Funding Restricted	79,107.67	49,000.00	50,000.00
	Total Cultural and Leisure Services:	79,107.67	49,000.00	50,000.00
	State E911 Fund Revenue Total:	43,584.21	49,000.00	50,000.00
	State E911 Fund Expenditure Total:	79,107.67	49,000.00	50,000.00
	Total State E911 Fund:	35,523.46-	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
American Recovery Plan Fund				
Cultural and Leisure Services				
Transfers				
49-00-00-37-	Interest Income	17,987.47	6,400.00	6,000.00
49-00-00-37-	Federal Grant	.00	.00	.00
	Total Transfers:	17,987.47	6,400.00	6,000.00
Transfers				
49-00-00-39-	Cont(To)/From Fund Balance	.00	582,132.45	575,000.00
49-00-00-39-	Transfer to General Fund	.00	.00	581,000.00
49-00-00-39-	Transfer to Economic Dev-CRA	.00	.00	.00
49-00-00-39-	Transfer to Capital Proj Fund	.00	.00	.00
	Total Transfers:	.00	582,132.45	1,156,000.00
49-00-00-47-	City Council Contingency	.00	588,532.45	.00
	Total Cultural and Leisure Services:	17,987.47	1,177,064.90	1,162,000.00
Cultural and Leisure Services				
49-21-22-47-	City Council Contingency	.00	.00	.00
49-21-22-59-	Capital Outlay-Other Improv	.00	.00	.00
	Total Cultural and Leisure Services:	.00	.00	.00
	American Recovery Plan Fund Revenue Total:	17,987.47	588,532.45	1,162,000.00
	American Recovery Plan Fund Expenditure Total:	.00	588,532.45	.00
	Total American Recovery Plan Fund:	17,987.47	.00	1,162,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Adminstration Internal Service				
Cultural and Leisure Services				
Charges for Services				
51-00-00-34-	Internal Services Billings	.00	.00	.00
	Total Charges for Services:	.00	.00	.00
Charges for Services				
51-00-00-37-	Interest Income	36,783.88	.00	15,000.00
	Total Charges for Services:	36,783.88	.00	15,000.00
Charges for Services				
51-00-00-38-	Damage Reimbursement	.00	.00	.00
51-00-00-38-	Cash Long and Short	.20	.00	.00
	Total Charges for Services:	.20	.00	.00
Other Revenue				
51-00-00-39-	Cont(To)/From Fund Balance	.00	900,000.00	600,000.00
51-00-00-39-	Transfer from General Fund	1,125,165.00	810,000.00	966,264.06
51-00-00-39-	Transfer from Electric Fund	362,313.00	218,000.00	333,385.36
51-00-00-39-	Transfer from Refuse Fund	161,818.08	64,200.00	114,812.61
51-00-00-39-	Transfer from Sewer Fund	126,191.04	21,900.00	28,607.76
51-00-00-39-	Transfer from Water Fund	186,165.00	43,800.00	135,236.72
51-00-00-39-	Transfer from Golf	76,121.04	32,025.00	48,954.75
51-00-00-39-	Transfer from Airport	63,399.96	32,025.00	147,864.05
51-00-00-39-	Transfer from Transit Fund	37,794.67	66,500.00	57,288.51
51-00-00-39-	Transfer from Street Fund	93,600.00	93,500.00	75,621.65
51-00-00-39-	Transfer from Handyman Fund	.00	.00	.00
51-00-00-39-	Transfer from RSVP	6,962.28	.00	8,293.50
51-00-00-39-	Transfer from Ent Intrnl Svc	55,299.96	75,000.00	54,381.30
	Total Other Revenue:	2,294,830.03	2,356,950.00	2,570,710.27
	Total Cultural and Leisure Services:	2,331,614.11	2,356,950.00	2,585,710.27
Personnel				
51-13-13-41-	Regular Employee Salaries	128,489.09	176,906.81	156,935.57
51-13-13-41-	Temporary Employee Salary	.00	5,192.88	5,000.00
51-13-13-41-	Overtime Wages	64.17	12.00	.00
51-13-13-41-	Holiday Worked Overtime	.00	.00	.00
51-13-13-41-	Classification Study Allowance	.00	.00	.00
51-13-13-41-	Merit Raise	.00	.00	.00
51-13-13-42-	FICA	7,866.35	11,291.67	10,040.01
51-13-13-42-	Medicare	1,839.79	2,640.79	2,348.07
51-13-13-42-	Workers Compensation	328.81	1,947.78	275.93
51-13-13-42-	General Employee Pension	6,731.54	10,615.84	9,716.13
51-13-13-42-	Employee Health, Life Ins	22,080.00	37,800.00	24,000.00
51-13-13-42-	Disability Insurance	.00	.00	.00
51-13-13-42-	Cafeteria Plan Excess	66.21-	500.00	500.00
51-13-13-42-	Employee Assistance Program	1,200.00	5,000.00	5,000.00
51-13-13-42-	Employee Medical Services	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-13-13-42-	Wellness Incentive	.00	.00	.00
51-13-13-42-	Interviewing Expense	604.10	6,000.00	6,000.00
51-13-13-42-	Relocation Expense	.00	15,000.00	15,000.00
51-13-13-42-	Conferences, Cont Education	1,865.54	4,000.00	5,000.00
51-13-13-42-	Tuition Reimbursements	.00	.00	.00
51-13-13-42-	Recognition Program	5,992.74	7,500.00	7,500.00
51-13-13-43-	Other Technical Services	638.15	30,000.00	30,000.00
51-13-13-43-	Psychological Services	.00	.00	.00
51-13-13-43-	DOT Testing	5,191.00	5,000.00	7,500.00
51-13-13-43-	Civil Service	1,633.05	3,000.00	3,000.00
51-13-13-43-	Contract Training Services	.00	2,500.00	18,500.00
51-13-13-43-	Pension Administrative Svc	.00	32,250.00	.00
51-13-13-44-	Membership Dues	1,060.00	1,200.00	1,200.00
51-13-13-44-	Professional Subscriptions	.00	.00	.00
51-13-13-44-	Database Subscriptions	32,641.14	28,000.00	45,000.00
51-13-13-44-	Legal, Public Notices	35.64	100.00	100.00
51-13-13-44-	Employment Notices	500.99	13,000.00	13,000.00
51-13-13-44-	Mail, Delivery Services	165.69	300.00	300.00
51-13-13-44-	Telephone Line Expense	874.61	900.00	900.00
51-13-13-44-	Long Distance Expense	.08	150.00	150.00
51-13-13-44-	Telephone Maintenance Exp	.00	100.00	100.00
51-13-13-44-	CNTSVC Other	.00	.00	.00
51-13-13-45-	Office Supplies	2,398.77	3,000.00	3,000.00
51-13-13-45-	Profess Books, Education	.00	500.00	500.00
51-13-13-45-	Other Supplies	352.82	1,250.00	1,250.00
51-13-13-47-	Transfer to Other Depts	.00	.00	.00
51-13-13-47-	Errors, Omissions Liability	27,256.35	25,000.00	10,217.00
51-13-13-47-	Taxes, Governmental Fees	.00	.00	.00
51-13-13-47-	Transfer to Other Funds	.00	.00	.00
51-13-13-47-	Transfer to Internal Svc	.00	.00	.00
Total Personnel:		249,744.21	430,657.77	382,032.71
Legal				
51-14-14-41-	Regular Employee Salaries	34,431.16	33,356.74	35,523.46
51-14-14-41-	Temporary Employee Salary	.00	.00	.00
51-14-14-42-	FICA	2,216.99	2,068.12	2,202.45
51-14-14-42-	Medicare	518.44	483.67	515.09
51-14-14-42-	Workers Compensation	89.15	133.43	60.53
51-14-14-42-	General Employee Pension	1,837.28	2,001.40	2,131.41
51-14-14-42-	Employee Health, Life Ins	5,520.00	6,300.00	6,600.00
51-14-14-42-	Employee Assistance Program	.00	.00	.00
51-14-14-42-	Employee Medical Services	.00	.00	.00
51-14-14-42-	Employee Travel Expense	.00	.00	.00
51-14-14-42-	Conferences, Cont Education	.00	.00	.00
51-14-14-42-	Tuition Reimbursements	.00	.00	.00
51-14-14-43-	City Attorney Retainer	73,267.68	85,000.00	85,000.00
51-14-14-43-	City Attorney Additional	4,261.50	9,000.00	9,000.00
51-14-14-43-	Other Attorney Fees	16,706.75	50,000.00	50,000.00
51-14-14-43-	City Prosecutor	4,736.73	10,000.00	10,000.00
51-14-14-43-	Other Technical Services	.00	.00	.00
51-14-14-43-	Sheriffs Fees	.00	300.00	300.00
51-14-14-44-	Membership Dues	.00	.00	.00
51-14-14-44-	Professional Subscriptions	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-14-14-44-	Mail, Delivery Services	.63	.00	.00
51-14-14-44-	Telephone Line Expense	.00	.00	.00
51-14-14-44-	Long Distance Expense	.00	.00	.00
51-14-14-44-	Telephone Maintenance Exp	.00	.00	.00
51-14-14-45-	Office Supplies	.00	.00	.00
51-14-14-45-	Profess Books, Education	.00	.00	.00
51-14-14-47-	Transfer to Legal Services	.00	.00	.00
51-14-14-47-	Transfer to Internal Svc	.00	.00	.00
51-14-14-47-	Internal Svc-MIS	.00	.00	.00
51-14-16-42-	Conferences, Cont Education	1,127.03	2,000.00	2,000.00
51-14-16-43-	Other Contract Operating Svcs	.00	.00	.00
51-14-16-44-	Membership Dues	.00	500.00	500.00
51-14-16-44-	Professional Subscriptions	.00	500.00	500.00
51-14-16-44-	Database Subscriptions	18,480.00	4,000.00	4,000.00
51-14-16-44-	Legal, Public Notices	.00	.00	.00
51-14-16-47-	Recognition Program	.00	.00	.00
51-14-16-47-	Commercial Property Ins	258,762.76	304,040.00	609,066.00
51-14-16-47-	General Liability	79,276.05	146,699.00	183,519.00
51-14-16-47-	Boiler and Machinery	77,128.82	86,594.00	.00
51-14-16-47-	Vehicle Liability	118,220.10	133,902.00	132,714.00
51-14-16-47-	General Liability Airport	.00	.00	.00
51-14-16-47-	Inland Marine	19,493.23	19,361.00	.00
51-14-16-47-	Errors, Omissions Liability	23,878.04	34,000.00	.00
51-14-16-47-	Crime Liability	1,793.75	1,025.00	.00
51-14-16-47-	Umbrella Liability	63,471.00	67,629.00	.00
51-14-16-47-	Employee Bonds	2,188.94	2,500.00	2,500.00
51-14-16-47-	Workers Compensation Adj	9,500.93-	40,000.00	40,000.00
51-14-16-47-	Unemployment Compensation	4,253.37	8,000.00	10,000.00
51-14-16-47-	Claim Deductibles, Dividends	12,351.73	100,000.00	100,000.00
51-14-16-47-	Transfer to Internal Svc	.00	.00	.00
Total Legal:		814,510.20	1,149,393.36	1,286,131.94
Technology				
51-17-17-41-	Regular Employee Salaries	37,064.46	40,737.60	40,219.08
51-17-17-41-	Overtime Wages	.00	.00	.00
51-17-17-42-	FICA	2,245.31	2,525.73	2,493.58
51-17-17-42-	Medicare	524.98	590.70	583.18
51-17-17-42-	Workers Compensation	92.81	103.00	68.53
51-17-17-42-	General Employee Pension	1,899.36	2,444.26	2,413.14
51-17-17-42-	Employee Health, Life Ins	5,520.00	6,300.00	6,600.00
51-17-17-42-	Employee Assistance Program	.00	.00	.00
51-17-17-42-	Employee Medical Services	.00	.00	.00
51-17-17-42-	Conferences, Cont Education	.00	.00	.00
51-17-17-43-	Other Technical Services	144,019.31	180,500.00	180,000.00
51-17-17-44-	Membership Dues	.00	.00	.00
51-17-17-44-	Professional Subscriptions	945.00	.00	.00
51-17-17-44-	Database Subscriptions	46,213.13	46,000.00	78,500.00
51-17-17-44-	Mail, Delivery Services	.00	100.00	.00
51-17-17-44-	Telephone Line Expense	255.85	350.00	.00
51-17-17-44-	Long Distance Expense	.03	50.00	100.00
51-17-17-44-	Telephone Maintenance Exp	.00	3,000.00	400.00
51-17-17-44-	Cellular Telephone Expense	.00	.00	.00
51-17-17-44-	Internet Operating Expense	10,138.09	30,240.00	3,050.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-17-17-44-	PMCNTSVC-Other	749.36	10,000.00	28,000.00
51-17-17-44-	Special Waste Disposal	.00	100.00	.00
51-17-17-44-	NRCNTSVC-Office Mach, Equip	.00	3,400.00	11,100.00
51-17-17-45-	Office Supplies	892.50	1,277.20	1,400.00
51-17-17-45-	Computer Supplies	422.34	500.00	500.00
51-17-17-45-	Software	98.99	.00	.00
51-17-17-45-	Profess Books, Education	.00	.00	.00
51-17-17-45-	Other Supplies	116.51	500.00	.00
51-17-17-45-	Office Furniture, Equipment	.00	.00	.00
51-17-17-45-	Hardware Mtc, Supplies	.00	.00	500.00
51-17-17-47-	Transfer to Other Depts	.00	.00	.00
51-17-17-47-	Transfer to Other Funds	.00	.00	.00
51-17-17-47-	Transfer to Internal Svc	.00	.00	.00
51-17-17-47-	Internal Svc-MIS	.00	.00	.00
51-17-17-57-	Depreciation Expense	.00	.00	.00
51-17-17-59-	Capital Outlay-Office Equip	11,827.20	.00	.00
51-17-17-59-	Capital Outlay-Computers	8,755.42	40,450.00	205,600.00
51-17-17-59-	Computer System	113,589.49	48,700.00	.00
51-17-17-59-	Capital Outlay-Vehicles	.00	.00	.00
51-17-17-59-	Capital Outlay-Reserves	.00	.00	.00
	Total Technology:	385,370.14	417,868.49	561,527.51
Finance				
Other Revenue				
51-21-21-34-	Salary Reimbursement	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
Other Revenue				
51-21-21-38-	Small Reconcilement	.00	.00	.00
	Total Other Revenue:	.00	.00	.00
51-21-21-41-	Regular Employee Salaries	145,611.76	161,750.36	175,612.98
51-21-21-41-	Overtime Wages	39.70	700.00	700.00
51-21-21-41-	Holiday Worked Overtime	.00	.00	.00
51-21-21-42-	FICA	8,127.02	9,928.84	10,931.41
51-21-21-42-	Medicare	1,900.73	2,322.06	2,556.54
51-21-21-42-	Workers Compensation	366.85	640.56	300.42
51-21-21-42-	General Employee Pension	5,192.14	9,608.56	10,578.78
51-21-21-42-	Employee Health, Life Ins	33,120.00	37,800.00	32,580.00
51-21-21-42-	Employee Assistance Program	.00	.00	.00
51-21-21-42-	Employee Medical Services	.00	.00	.00
51-21-21-42-	Conferences, Cont Education	1,872.92	7,000.00	7,000.00
51-21-21-42-	Tuition Reimbursements	.00	.00	.00
51-21-21-43-	Auditing Services	30,207.94	71,000.00	62,000.00
51-21-21-44-	Office Machine, Equip Rent	.00	.00	.00
51-21-21-44-	Membership Dues	170.00	300.00	300.00
51-21-21-44-	CAFR Expenses	.00	.00	.00
51-21-21-44-	Legal, Public Notices	692.41	2,000.00	1,500.00
51-21-21-44-	Mail, Delivery Services	2,622.89	2,600.00	2,600.00
51-21-21-44-	Telephone Line Expense	1,021.39	1,200.00	1,400.00
51-21-21-44-	Long Distance Expense	.19	130.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-21-21-44-	Telephone Maintenance Exp	.00	200.00	.00
51-21-21-44-	Cellular Telephone Expense	554.96	700.00	700.00
51-21-21-44-	PMCNTSVC-Office Mach, Equip	.00	500.00	500.00
51-21-21-44-	Contractual Services	41,521.00	44,000.00	6,000.00
51-21-21-44-	CNTSVC Other	300.00	300.00	300.00
51-21-21-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
51-21-21-45-	Office Supplies	879.38	2,000.00	2,000.00
51-21-21-45-	Computer Supplies	99.90	300.00	300.00
51-21-21-45-	Copy Machine Supplies	545.88	1,450.00	1,000.00
51-21-21-45-	Profess Books, Education	.00	300.00	.00
51-21-21-45-	Other Supplies	254.07	700.00	700.00
51-21-21-45-	Office Furniture, Equipment	169.98	1,500.00	1,000.00
51-21-21-47-	Bank Fee	.00	.00	.00
51-21-21-47-	Misc Expense	.00	100.00	100.00
51-21-21-47-	Taxes, Governmental Fees	.00	.00	.00
51-21-21-47-	Transfer to Internal Svc	.00	.00	.00
51-21-21-47-	Internal Svc-MIS	.00	.00	.00
51-21-21-57-	Depreciation Expense	.00	.00	.00
51-21-21-59-	Capital Outlay-Mach, Equip	2,997.00	.00	.00
51-21-21-59-	Capital Reserves-Reserves	.00	.00	.00
Total Finance:		278,268.11	359,030.38	320,660.13
Finance				
51-25-25-41-	Regular Employee Salaries	.00	.00	.00
51-25-25-41-	Temporary Employee Salary	.00	.00	.00
51-25-25-41-	Overtime Wages	.00	.00	.00
51-25-25-42-	FICA	.00	.00	.00
51-25-25-42-	Medicare	.00	.00	.00
51-25-25-42-	Workers Compensation	.00	.00	.00
51-25-25-42-	General Employee Pension	.00	.00	.00
51-25-25-42-	Employee Health, Life Ins	.00	.00	.00
51-25-25-42-	Conferences, Cont Education	.00	.00	.00
51-25-25-43-	Professional Engineering Svcs	.00	.00	.00
51-25-25-43-	Other Technical Services	.00	.00	.00
51-25-25-43-	Contract Custodial Services	.00	.00	.00
51-25-25-43-	Other Contract Operating Svcs	.00	.00	.00
51-25-25-44-	Building, Office Rent	.00	.00	.00
51-25-25-44-	Machine, Equipment Rent	.00	.00	.00
51-25-25-44-	Membership Dues	.00	.00	.00
51-25-25-44-	Professional Subscriptions	.00	.00	.00
51-25-25-44-	Database Subscriptions	.00	.00	.00
51-25-25-44-	Licenses	.00	.00	.00
51-25-25-44-	Legal, Public Notices	.00	.00	.00
51-25-25-44-	Contract Printing Expense	.00	.00	.00
51-25-25-44-	Mail, Delivery Services	.00	.00	.00
51-25-25-44-	Electricity	.00	.00	.00
51-25-25-44-	Water-Sewer	.00	.00	.00
51-25-25-44-	Refuse	.00	.00	.00
51-25-25-44-	Natural Gas	.00	.00	.00
51-25-25-44-	Telephone Line Expense	.00	.00	.00
51-25-25-44-	Long Distance Expense	.00	.00	.00
51-25-25-44-	Telephone Maintenance Exp	.00	.00	.00
51-25-25-44-	Cellular Telephone Expense	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-25-25-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
51-25-25-44-	Contractual Services	.00	.00	.00
51-25-25-44-	CNTSVC Other	.00	.00	.00
51-25-25-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00
51-25-25-45-	Office Supplies	.00	.00	.00
51-25-25-45-	Computer Supplies	.00	.00	.00
51-25-25-45-	Copy Machine Supplies	.00	.00	.00
51-25-25-45-	Profess Books, Education	.00	.00	.00
51-25-25-45-	Other Supplies	.00	.00	.00
51-25-25-45-	Safety Commodities	.00	.00	.00
51-25-25-45-	Office Furniture & Equipment	.00	.00	.00
51-25-25-45-	Small Tools, Equipment	.00	.00	.00
51-25-25-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
51-25-25-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
51-25-25-45-	Cleaning Supplies	.00	.00	.00
51-25-25-47-	Misc Expense	.00	.00	.00
51-25-25-47-	Taxes, Governmental Fees	.00	.00	.00
51-25-25-59-	Capital Outlay-Office Equip	.00	.00	.00
51-25-25-59-	Capital Outlay-Mach, Equip	.00	.00	.00
51-25-25-59-	Capital Outlay-Vehicles	.00	.00	.00
51-25-25-59-	Capital Outlay-Other Improv	.00	.00	.00
51-25-27-41-	Regular Employee Salaries	.00	.00	.00
51-25-27-41-	Temporary Employee Salary	.00	.00	.00
51-25-27-41-	Overtime Wages	.00	.00	.00
51-25-27-42-	FICA	.00	.00	.00
51-25-27-42-	Medicare	.00	.00	.00
51-25-27-42-	Workers Compensation	.00	.00	.00
51-25-27-42-	General Employee Pension	.00	.00	.00
51-25-27-42-	Employee Health, Life Ins	.00	.00	.00
51-25-27-42-	Conferences, Cont Education	.00	.00	.00
51-25-27-43-	Other Technical Services	.00	.00	.00
51-25-27-43-	Contract Custodial Services	.00	.00	.00
51-25-27-43-	Other Contract Operating Svcs	.00	.00	.00
51-25-27-44-	Building, Office Rent	.00	.00	.00
51-25-27-44-	Machine, Equipment Rent	.00	.00	.00
51-25-27-44-	Membership Dues	.00	.00	.00
51-25-27-44-	Professional Subscriptions	.00	.00	.00
51-25-27-44-	Database Subscriptions	.00	.00	.00
51-25-27-44-	Licenses	.00	.00	.00
51-25-27-44-	Legal, Public Notices	.00	.00	.00
51-25-27-44-	Contract Printing Services	.00	.00	.00
51-25-27-44-	Mail, Delivery Services	.00	.00	.00
51-25-27-44-	Electricity	.00	.00	.00
51-25-27-44-	Water-Sewer	.00	.00	.00
51-25-27-44-	Refuse	.00	.00	.00
51-25-27-44-	Natural Gas	.00	.00	.00
51-25-27-44-	Telephone Line Expense	.00	.00	.00
51-25-27-44-	Long Distance Expense	.00	.00	.00
51-25-27-44-	Telephone Maintenance Exp	.00	.00	.00
51-25-27-44-	PMCNTSVC-Office Mach, Equip	.00	.00	.00
51-25-27-44-	Contractual Services	.00	.00	.00
51-25-27-44-	CNTSVC Other	.00	.00	.00
51-25-27-44-	NRCNTSVC-Office Mach, Equip	.00	.00	.00
51-25-27-44-	NRCNTSVC-Vehicle Repair Mtc	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-25-27-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
51-25-27-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
51-25-27-45-	Office Supplies	.00	.00	.00
51-25-27-45-	Computer Supplies	.00	.00	.00
51-25-27-45-	Copy Machine Supplies	.00	.00	.00
51-25-27-45-	Profess Books, Education	.00	.00	.00
51-25-27-45-	Other Supplies	.00	.00	.00
51-25-27-45-	Safety Commodities	.00	.00	.00
51-25-27-45-	Office Furniture, Equipment	.00	.00	.00
51-25-27-45-	Small Tools, Equipment	.00	.00	.00
51-25-27-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
51-25-27-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
51-25-27-45-	Bldg Maintenance Material	.00	.00	.00
51-25-27-45-	Cleaning Supplies	.00	.00	.00
51-25-27-45-	Misc Ground Maintenance	.00	.00	.00
51-25-27-47-	Misc Expense	.00	.00	.00
51-25-27-59-	Capital Outlay-Buildings	.00	.00	.00
51-25-27-59-	Capital Outlay-Office Equip	.00	.00	.00
51-25-27-59-	Capital Outlay-Mach, Equip	.00	.00	.00
51-25-27-59-	Capital Outlay-Vehicles	.00	.00	.00
Total Finance:		.00	.00	.00
Public Facilities				
51-41-47-41-	Regular Employee Salaries	.00	.00	.00
51-41-47-41-	Overtime Wages	.00	.00	.00
51-41-47-41-	Holiday Hours Worked	.00	.00	.00
51-41-47-42-	FICA	.00	.00	.00
51-41-47-42-	Medicare	.00	.00	.00
51-41-47-42-	Workers Compensation	.00	.00	.00
51-41-47-42-	General Employee Pension	.00	.00	.00
51-41-47-42-	Employee Health, Life Ins	.00	.00	.00
51-41-47-42-	Employee Assistance Program	.00	.00	.00
51-41-47-42-	Conferences, Cont Education	.00	.00	.00
51-41-47-43-	Other Contract Operating Svcs	.00	.00	.00
51-41-47-43-	DOT Testing	.00	.00	.00
51-41-47-44-	Membership Dues	.00	.00	.00
51-41-47-44-	Professional Subscriptions	.00	.00	.00
51-41-47-44-	Database Subscriptions	.00	.00	.00
51-41-47-44-	Employment Required Licenses	.00	.00	.00
51-41-47-44-	Mail, Delivery Services	.00	.00	.00
51-41-47-44-	Materials Expense Inventory	.00	.00	.00
51-41-47-44-	Electricity	.00	.00	.00
51-41-47-44-	Water-Sewer	.00	.00	.00
51-41-47-44-	Refuse	.00	.00	.00
51-41-47-44-	Natural Gas	.00	.00	.00
51-41-47-44-	CNTSVC Other	.00	.00	.00
51-41-47-44-	NRCNTSVC-Building Public Wrks	.00	.00	.00
51-41-47-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	.00	.00
51-41-47-44-	Outsourced Jobs	.00	.00	.00
51-41-47-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
51-41-47-45-	Office Supplies	.00	.00	.00
51-41-47-45-	Computer Supplies	.00	.00	.00
51-41-47-45-	Profess Books, Education	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
51-41-47-45-	Parts Purchased Cost	.00	.00	.00
51-41-47-45-	Inventory Costs	.00	.00	.00
51-41-47-45-	Other Supplies	.00	.00	.00
51-41-47-45-	Safety Commodities	.00	.00	.00
51-41-47-45-	Office Furniture, Equipment	.00	.00	.00
51-41-47-45-	Small Tools, Equipment	.00	.00	.00
51-41-47-45-	Bottled Gas	.00	.00	.00
51-41-47-45-	Fuel,Oil,Lube-Veh,Mach,Equip	.00	.00	.00
51-41-47-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
51-41-47-45-	Tires-Vehicle, Equipment	.00	.00	.00
51-41-47-45-	Bldg Maintenance Material	.00	.00	.00
51-41-47-45-	Cleaning Supplies	.00	.00	.00
51-41-47-47-	Labor Cost-Gen Fund Depts	.00	.00	.00
51-41-47-47-	Labor Cost-Other Funds	.00	.00	.00
51-41-47-47-	Parts Purchased Cost	.00	.00	.00
51-41-47-47-	Outsourced Jobs	.00	.00	.00
51-41-47-47-	Transfer to Internal Svc	.00	.00	.00
51-41-47-47-	Internal Svc-MIS	.00	.00	.00
51-41-47-57-	Depreciation Expense	.00	.00	.00
	Total Public Facilities:	.00	.00	.00
	Adminstration Internal Service Revenue Total:	2,331,614.11	2,356,950.00	2,585,710.27
	Adminstration Internal Service Expenditure Total:	1,727,892.66	2,356,950.00	2,550,352.29
	Total Adminstration Internal Service:	603,721.45	.00	35,357.98

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Enterprise Internal Service				
Public Facilities				
Charges for Services				
55-00-00-34-	Public Works-Operating Reimb	3,122.54	.00	1,500.00
55-00-00-34-	Internal Services Billings	.00	.00	.00
	Total Charges for Services:	3,122.54	.00	1,500.00
Charges for Services				
55-00-00-37-	Building Lease	11,900.04	.00	12,000.00
55-00-00-37-	Interest Income	11,533.44	600.00	2,000.00
55-00-00-37-	Grants	.00	.00	.00
	Total Charges for Services:	23,433.48	600.00	14,000.00
Charges for Services				
55-00-00-38-	Revenue-Miscellaneous	.00	.00	.00
55-00-00-38-	Damage Reimbursement	.00	400.00	.00
	Total Charges for Services:	.00	400.00	.00
Transfers				
55-00-00-39-	Cont(To)/From Fund Balance	.00	200,000.00	60,000.00
55-00-00-39-	Transfer from Electric Fund	127,899.96	111,877.75	337,818.88
55-00-00-39-	Transfer from Refuse Fund	36,900.00	111,877.75	106,536.20
55-00-00-39-	Transfer from Sewer Fund	49,899.96	126,470.50	43,874.32
55-00-00-39-	Transfer from Water Fund	69,900.00	136,199.00	127,429.26
55-00-00-39-	Transfer from Admin Int Svc	.00	.00	.00
55-00-00-39-	Warrant, Note Proceeds	.00	.00	.00
	Total Transfers:	284,599.92	686,425.00	675,658.66
	Total Public Facilities:	311,155.94	687,425.00	691,158.66
Finance				
Transfers				
55-21-23-34-	Salary Reimbursement	.00	.00	.00
	Total Transfers:	.00	.00	.00
55-21-23-41-	Regular Employee Salaries	143,604.54	135,438.89	140,868.91
55-21-23-41-	Overtime Wages	.00	200.00	200.00
55-21-23-42-	FICA	8,486.72	8,397.21	8,746.27
55-21-23-42-	Medicare	1,984.70	1,963.86	2,045.50
55-21-23-42-	Workers Compensation	373.11	541.76	240.37
55-21-23-42-	General Employee Pension	4,732.75	8,126.33	8,464.13
55-21-23-42-	Employee Health, Life Ins	33,120.00	37,800.00	28,620.00
55-21-23-42-	Employee Assistance Program	.00	.00	.00
55-21-23-42-	Employee Medical Services	.00	.00	.00
55-21-23-42-	Conferences, Cont Education	.00	2,000.00	2,000.00
55-21-23-42-	Tuition Reimbursements	.00	.00	.00
55-21-23-44-	Contract Printing Expense	8,323.06	10,000.00	10,000.00
55-21-23-44-	Mail, Delivery Services	31,211.61	37,000.00	40,000.00
55-21-23-44-	Telephone Line Expense	692.96	800.00	1,000.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
55-21-23-44-	Long Distance Expense	.06	100.00	.00
55-21-23-44-	Modem Operating Expense	.00	.00	.00
55-21-23-44-	Telephone Maintenance Exp	.00	300.00	.00
55-21-23-44-	PMCNTSVC-Office Mach, Equip	1,400.72	2,000.00	2,000.00
55-21-23-44-	Mail Machine Lease	2,820.00	3,100.00	3,100.00
55-21-23-44-	CNTSVC Other	1,057.15	1,300.00	1,300.00
55-21-23-44-	NRCNTSVC-Office Mach, Equip	1,110.80	1,200.00	1,200.00
55-21-23-44-	NRCNTSVC-Communication Equi	.00	.00	.00
55-21-23-45-	Office Supplies	1,139.40	1,300.00	1,300.00
55-21-23-45-	Computer Supplies	.00	200.00	200.00
55-21-23-45-	Copy Machine Supplies	369.68	1,200.00	1,200.00
55-21-23-45-	Profess Books, Education	.00	200.00	200.00
55-21-23-45-	Other Supplies	245.83	600.00	600.00
55-21-23-45-	Office Furniture, Equipment	890.37	1,000.00	1,000.00
55-21-23-45-	Office Machine, Equip Rent	.00	.00	.00
55-21-23-45-	Small Tools, Equipment	152.93	2,000.00	2,000.00
55-21-23-47-	Recording Fees	.00	.00	.00
55-21-23-47-	Transfer to Other Funds	.00	.00	.00
55-21-23-47-	Transfer to Internal Svc	32,000.04	45,000.00	33,766.40
55-21-23-47-	Internal Svc-MIS	.00	.00	.00
55-21-23-47-	Capital Outlay-Office Equip	.00	.00	.00
55-21-23-57-	Depreciation Expense	.00	.00	.00
55-21-23-59-	Capital Outlay-Office Equip	.00	.00	.00
55-21-23-59-	Capital Outlay-Other Improv	.00	.00	.00
55-21-23-59-	Capital Outlay-Reserves	.00	.00	.00
55-21-24-41-	Regular Employee Salaries	29,465.91	33,462.29	14,627.25
55-21-24-41-	Temporary Employee Salary	.00	.00	.00
55-21-24-42-	FICA	1,799.65	2,074.66	906.89
55-21-24-42-	Medicare	420.88	485.20	212.10
55-21-24-42-	Workers Compensation	891.88	1,716.61	330.76
55-21-24-42-	General Employee Pension	.00	.00	.00
55-21-24-42-	Employee Health, Life Ins	.00	.00	.00
55-21-24-42-	Employee Assistance Program	.00	.00	.00
55-21-24-42-	Employee Medical Services	170.00	600.00	600.00
55-21-24-42-	Conferences, Cont Education	.00	.00	.00
55-21-24-43-	Contract Training Services	.00	.00	.00
55-21-24-44-	Contract Printing Expense	656.85	800.00	100.00
55-21-24-44-	Mail, Delivery Services	.00	1,000.00	.00
55-21-24-44-	Telephone Line Expense	47.15	100.00	.00
55-21-24-44-	Telephone Maintenance Exp	.00	.00	.00
55-21-24-44-	PMCNTSVC-Office Mach, Equip	1,017.69	3,800.00	.00
55-21-24-44-	NRCNTSVC-Vehicle Repair Mtc	405.69	2,500.00	1,100.00
55-21-24-44-	NRCNTSVC-Communication Equi	.00	.00	.00
55-21-24-44-	NRCNTSVC-Veh, Equip, Tire Rep	.00	200.00	.00
55-21-24-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
55-21-24-45-	Office Supplies	.00	100.00	.00
55-21-24-45-	Other Supplies	.00	500.00	500.00
55-21-24-45-	Uniforms	64.19	250.00	.00
55-21-24-45-	Protective Gear	.00	100.00	.00
55-21-24-45-	Safety Commodities	23.36	200.00	300.00
55-21-24-45-	Small Tools, Equipment	.00	600.00	.00
55-21-24-45-	Fuel,Oil,Lube-Veh,Mach,Equip	782.17	1,800.00	1,000.00
55-21-24-45-	Parts-Vehicle, Mach, Equip	.00	600.00	.00
55-21-24-45-	Tires-Vehicle, Equipment	.00	600.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
55-21-24-47-	Transfer to Other Funds	.00	.00	.00
55-21-24-47-	Transfer to Internal Svc	8,499.96	15,000.00	5,212.69
55-21-24-47-	Internal Svc-MIS	.00	.00	.00
55-21-24-47-	Internal Svc-Fleet Services	.00	.00	.00
55-21-24-57-	Depreciation Expense	.00	.00	.00
55-21-24-59-	Capital Outlay-Mach, Equip	.00	.00	.00
55-21-24-59-	Capital Outlay-Vehicles	.00	.00	.00
Total Finance:		317,961.81	368,256.81	314,941.27
Utiltiy Superintendent				
55-51-56-41-	Regular Employee Salaries	87,663.44	121,632.35	91,628.30
55-51-56-41-	Overtime Wages	.00	.00	200.00
55-51-56-42-	FICA	5,289.03	6,571.75	5,693.35
55-51-56-42-	Medicare	1,236.86	1,750.01	1,331.51
55-51-56-42-	Workers Compensation	1,700.94	2,864.69	1,154.32
55-51-56-42-	City Manager Pension	2,131.22	4,219.92	2,634.20
55-51-56-42-	General Employee Pension	2,715.58	3,021.47	2,863.50
55-51-56-42-	Employee Health, Life Ins	13,800.00	16,758.00	17,160.00
55-51-56-42-	Employee Assistance Program	.00	.00	.00
55-51-56-42-	Employee Medical Services	.00	.00	.00
55-51-56-42-	Conferences, Cont Education	338.00	2,000.00	2,000.00
55-51-56-42-	Tuition Reimbursements	.00	.00	.00
55-51-56-43-	Other Technical Services	.00	.00	.00
55-51-56-43-	Contract Custodial Services	13,200.00	18,500.00	20,000.00
55-51-56-43-	Other Contract Operating Svcs	1,707.89	2,000.00	2,000.00
55-51-56-44-	Other Rents	.00	.00	.00
55-51-56-44-	Membership Dues	.00	.00	6,000.00
55-51-56-44-	Professional Subscriptions	.00	.00	.00
55-51-56-44-	Permits, Licenses	.00	.00	.00
55-51-56-44-	Legal, Public Notices	.00	.00	.00
55-51-56-44-	Contract Printing Expense	.00	.00	.00
55-51-56-44-	Mail, Delivery Services	35.72	100.00	100.00
55-51-56-44-	Electricity	36,705.17	40,000.00	40,000.00
55-51-56-44-	Water-Sewer	506.69	500.00	500.00
55-51-56-44-	Refuse	1,441.20	1,500.00	1,500.00
55-51-56-44-	Telephone Line Expense	3,458.94	3,600.00	1,500.00
55-51-56-44-	Long Distance Expense	.00	100.00	100.00
55-51-56-44-	Modem Operating Expense	.00	.00	.00
55-51-56-44-	Cellular Telephone Expense	.00	.00	.00
55-51-56-44-	PMCNTSVC-Office Mach, Equip	599.62	3,000.00	20,000.00
55-51-56-44-	CNTSVC Other	.00	.00	.00
55-51-56-44-	NRCNTSVC-Office Mach, Equip	160.00	300.00	300.00
55-51-56-44-	NRCNTSVC-Building Public Wrks	2,482.72	27,950.00	30,000.00
55-51-56-44-	NRCNTSVC-Veh, Equip, Tire Rep	2,817.49	10,500.00	5,000.00
55-51-56-44-	NRCNTSVC-Other Mach, Equip	.00	.00	.00
55-51-56-44-	Special Project	.00	.00	.00
55-51-56-45-	Office Supplies	1,507.90	1,500.00	1,500.00
55-51-56-45-	Computer Supplies	2,730.77	4,000.00	14,000.00
55-51-56-45-	Copy Machine Supplies	.00	.00	.00
55-51-56-45-	Profess Books, Education	.00	.00	.00
55-51-56-45-	Other Supplies	.00	.00	.00
55-51-56-45-	Safety Commodities	531.79	800.00	600.00
55-51-56-45-	Office Furniture, Equipment	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
55-51-56-45-	Small Tools, Equipment	1,166.48	1,000.00	5,750.00
55-51-56-45-	Fuel,Oil,Lube-Veh,Mach,Equip	210.77	300.00	300.00
55-51-56-45-	Parts-Vehicle, Mach, Equip	.00	.00	.00
55-51-56-45-	Tires-Vehicle, Equipment	.00	.00	.00
55-51-56-45-	Bldg Maintenance Material	5,500.02	6,100.00	3,000.00
55-51-56-45-	Cleaning Supplies	1,144.86	1,000.00	1,000.00
55-51-56-45-	Misc Grounds Maintenance	213.85	600.00	2,500.00
55-51-56-47-	Transfer to Internal Svc	14,799.96	15,000.00	15,402.22
55-51-56-47-	Internal Svc-MIS	.00	.00	.00
55-51-56-47-	Internal Svc-Fleet Services	.00	.00	.00
55-51-56-57-	Depreciation Expense	.00	.00	.00
55-51-56-59-	Capital Outlay-Buildings	.00	22,000.00	60,000.00
55-51-56-59-	Capital Outlay-Office Equip	6,076.25	.00	.00
55-51-56-59-	Capital Outlay-Mach, Equip	.00	.00	5,000.00
55-51-56-59-	Capital Outlay-Other Improv	.00	.00	.00
	Total Utiltiy Superintendent:	211,873.16	319,168.19	360,717.40
	Enterprise Internal Service Revenue Total:	311,155.94	687,425.00	691,158.66
	Enterprise Internal Service Expenditure Total:	529,834.97	687,425.00	675,658.67
	Total Enterprise Internal Service:	218,679.03-	.00	15,499.99

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Health Care Internal Service				
Utiltiy Superintendent				
Interest, Rents, Donations				
57-00-00-37-	Health Support Fund-Interest	73,046.25	25,000.00	25,000.00
	Total Interest, Rents, Donations:	73,046.25	25,000.00	25,000.00
Other Revenue				
57-00-00-38-	Reinsurance Receipts	96,489.31	300,000.00	300,000.00
57-00-00-38-	Employee Ins Contributions	131,442.27	130,000.00	130,000.00
57-00-00-38-	Health Support-Receipts	1,153,908.83	1,370,850.00	1,370,000.00
	Total Other Revenue:	1,381,840.41	1,800,850.00	1,800,000.00
Transfers				
57-00-00-39-	Cont(To)/From Fund Balance	.00	1,200,000.00	544,000.00
	Total Transfers:	.00	1,200,000.00	544,000.00
	Total Utiltiy Superintendent:	1,454,886.66	3,025,850.00	2,369,000.00
Utiltiy Superintendent				
Transfers				
57-51-50-39-	Transfer to General Fund	.00	.00	.00
	Total Transfers:	.00	.00	.00
	Total Utiltiy Superintendent:	.00	.00	.00
Personnel				
57-81-81-42-	Employee Life Insurance	10,980.26	10,000.00	10,000.00
57-81-81-42-	Employee In Lieu Payments	119,350.00	134,450.00	130,000.00
57-81-81-42-	Employer HSA Contributions	79,778.00	80,000.00	80,000.00
57-81-81-42-	Specific Premium	381,475.56	350,000.00	500,000.00
57-81-81-42-	Health Savings Incentive	.00	.00	.00
57-81-81-42-	Medtrak Fees	.00	.00	.00
57-81-81-42-	Wellness Program	.00	30,000.00	30,000.00
57-81-81-42-	Transplant Coverage	13,706.78	15,000.00	15,000.00
57-81-81-42-	Aggregate Premium	13,520.55	25,000.00	25,000.00
57-81-81-42-	Employee Claims	1,003,993.97	2,307,400.00	1,500,000.00
57-81-81-42-	Employee Insurance Admin	26,973.85	25,500.00	26,000.00
57-81-81-42-	Vision Premium	15,081.00	13,000.00	17,500.00
57-81-81-43-	Other Contract Operating Svcs	30,000.00	35,000.00	35,000.00
57-81-81-47-	Taxes, Governmental Fees	366.76	500.00	500.00
	Total Personnel:	1,695,226.73	3,025,850.00	2,369,000.00
	Health Care Internal Service Revenue Total:	1,454,886.66	3,025,850.00	2,369,000.00
	Health Care Internal Service Expenditure Total:	1,695,226.73	3,025,850.00	2,369,000.00
	Total Health Care Internal Service:			

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
		240,340.07-	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
General Debt Service Fund				
Personnel				
Special Assessments Revenues				
61-00-00-36-	Special Assessments-Principal	.00	.00	.00
61-00-00-36-	Special Assessments-Interest	.00	.00	.00
61-00-00-36-	Special Assess-Delinquent Int	.00	.00	.00
	Total Special Assessments Revenues:	.00	.00	.00
Interest, Rents, Donations				
61-00-00-37-	Interest Income	733.25	200.00	200.00
	Total Interest, Rents, Donations:	733.25	200.00	200.00
Other Revenues				
61-00-00-38-	Loans To-From Other Funds	.00	.00	.00
	Total Other Revenues:	.00	.00	.00
Transfers				
61-00-00-39-	Cont(To)/From Fund Balance	.00	200.00-	200.00-
61-00-00-39-	Transfer-General Fund	.00	.00	.00
61-00-00-39-	Transfers-Comm Betterment	.00	.00	.00
61-00-00-39-	Transfer-Capital Proj Fund	.00	.00	.00
61-00-00-39-	Cont(To)/From Fund Balance	.00	.00	.00
61-00-00-39-	Transfer-Sales Tax Fund	.00	.00	.00
61-00-00-39-	Warrant, Note Proceeds	.00	.00	.00
	Total Transfers:	.00	200.00-	200.00-
	Total Personnel:	733.25	.00	.00
Cultural and Leisure Services				
61-71-99-58-	Fire Truck Principal	.00	.00	.00
61-71-99-58-	W & N Principal	.00	.00	.00
61-71-99-58-	Revenue Bond-Principal	.00	.00	.00
61-71-99-58-	Electric Loan-Principal	.00	.00	.00
61-71-99-58-	Fountain Loan-Principal	.00	.00	.00
61-71-99-58-	Fire Truck Interest	.00	.00	.00
61-71-99-58-	W & N Interest	.00	.00	.00
61-71-99-58-	Revenue Bond-Interest	.00	.00	.00
61-71-99-58-	Electric Loan-Interest	.00	.00	.00
61-71-99-58-	Fountain Loan-Interest	.00	.00	.00
	Total Cultural and Leisure Services:	.00	.00	.00
	General Debt Service Fund Revenue Total:	733.25	.00	.00
	General Debt Service Fund Expenditure Total:	.00	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Total General Debt Service Fund:		733.25	.00	.00

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Airport Sinking Fund				
Cultural and Leisure Services				
Taxes				
69-00-00-31-	Real and Personal Tax	56,389.33	57,692.00	57,344.92
69-00-00-31-	Carline Taxes	392.12	500.00	500.00
69-00-00-31-	Homestead Exemption	2,425.74	1,900.00	1,900.00
69-00-00-31-	Property Tax Relief	3,556.12	.00	3,000.00
	Total Taxes:	62,763.31	60,092.00	62,744.92
Revenues-Intergovernmental				
69-00-00-33-	Motor Vehicle Pro-Rate	143.06	200.00	200.00
	Total Revenues-Intergovernmental:	143.06	200.00	200.00
Interest, Rent, Donations				
69-00-00-37-	Interest Income	8,398.44	1,710.00	4,000.00
	Total Interest, Rent, Donations:	8,398.44	1,710.00	4,000.00
Other Revenues				
69-00-00-39-	Cont(To)/From Fund Balance	.00	12,002.00-	29,000.00
69-00-00-39-	Transfer to Airport Operating	.00	50,000.00-	95,900.00-
69-00-00-39-	Trans To-From Restricted Fund	.00	.00	.00
	Total Other Revenues:	.00	62,002.00-	66,900.00-
69-00-00-47-	Bank Fees	.00	.00	.00
	Total Cultural and Leisure Services:	71,304.81	.00	44.92
Cultural and Leisure Services				
69-21-21-47-	Bad Debt-Uncollectible	.00	.00	.00
	Total Cultural and Leisure Services:	.00	.00	.00
	Airport Sinking Fund Revenue Total:	71,304.81	.00	44.92
	Airport Sinking Fund Expenditure Total:	.00	.00	.00
	Total Airport Sinking Fund:	71,304.81	.00	44.92

Account Number	Title	2023-24 Prior year Period Actual	2024-25 Current year Budget	2025-26 Future year Budget
Permanent Fund				
Cultural and Leisure Services				
Interest, Rents, Donations				
81-71-73-37-	Perpetual Care-Interest	21,510.24	4,200.00	4,200.00
	Total Interest, Rents, Donations:	21,510.24	4,200.00	4,200.00
Other Revenue				
81-71-73-38-	Perpetual Care	4,760.00	10,000.00	10,000.00
	Total Other Revenue:	4,760.00	10,000.00	10,000.00
Transfers				
81-71-73-39-	Transfer to General Fund	.00	.00	.00
81-71-73-39-	Cont(To)/From Fund Balance	.00	14,200.00-	14,200.00-
	Total Transfers:	.00	14,200.00-	14,200.00-
	Total Cultural and Leisure Services:	26,270.24	.00	.00
	Permanent Fund Revenue Total:	26,270.24	.00	.00
	Total Permanent Fund:	26,270.24	.00	.00
	Grand Totals:	2,203,205.62	.00	3,499,958.97

Ordinance No. 3004

AN ORDINANCE OF THE CITY OF ALLIANCE, NEBRASKA AUTHORIZING THE SALE OF LOTS 1, 2, 5, 6, 13, 14, 15, 16, AND 17, BLOCK 4; LOT 1, BLOCK 6; LOT 1, BLOCK 7; LOTS 1, 11 AND 12, BLOCK 5; AND LOT 10A, BLOCK 5, A REPLAT OF LOTS 9 AND 10, ALL IN REPLAT OF HOMESTEAD SECOND ADDITION AND A PORTIONS OF HOMESTEAD THIRD ADDITION, CITY OF ALLIANCE, BOX BUTTE COUNTY NEBRASKA.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE NEBRASKA:

Section 1. The City of Alliance ("City") owns the following described real estate:

> **Lots 1, 2, 5, 6, 13, 14, 15, 16, and 17, Block 4; Lot 1, Block 6; Lot 1, Block 7; Lots 1, 11 and 12, Block 5; and Lot 10A, Block 5, a Replat of Lots 9 and 10, all in Replat of Homestead Second Addition and a Portions of Homestead Third Addition, City of Alliance, Box Butte County Nebraska (the "Property")**

Section 2. A Real Estate Purchase Contract (the "Contract") has been presented to the City Council relating to the sale of the Property to Terry L. Garton and Juli A. Garton (jointly and severally, Buyer). The terms of the Contract include:

a. The purchase price of the Property is $60,482.90.

b. Closing of the sale is conditional on no remonstrance against the sale being filed according to Neb. Rev. Stat. 16-202. Closing will take place within 30 days after the end of the remonstrance period. At closing, the City will convey the Property to Buyer by special warranty deed.

c. Buyer will pay any fees associated with any loan obtained by Buyer. Buyer and the City will each pay one-half of the closing costs and the cost of a standard owner's title insurance policy. Buyer will pay the costs of any special endorsements to the title insurance policy requested by Buyer or Buyer's lender. Buyer will pay the cost of recording the special warranty deed. This transaction is exempt from documentary stamp tax. Each party will pay its own attorney's fees. The Property is currently exempt from real estate taxes. Buyer is responsible for all real estate taxes for the Property due after closing.

d. Buyer will accept the Property in an "as is" condition, with all faults.

e. Buyer will receive a refund of $2,000.00 for each residence built on the Property for which Buyer has obtained a certificate of occupancy within 2 years after the date of closing.

f. Other standard terms and conditions.

Section 3: The City Council approves the terms of the Contract. The City shall convey the Property to Buyer according to the terms set forth above, and other terms and conditions set forth in the Contract. The Mayor is authorized to execute the Contract and any documents required to close the transaction set forth in the Contract on behalf of the City, including without limitation the special warranty deed, closing statement, and other documents required by the closing agent.

Section 4. The Clerk shall, immediately after the passage and publication of this Ordinance, publish notice of the sale and its terms for three consecutive weeks in the Alliance Times Herald.

SECTION 5. This ordinance shall be in full force and effect from and after its approval, passage, and publication according to law.

PASSED and APPROVED on this 2nd day of September, 2025

_____
John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel

Real Estate Purchase Contract

This Real Estate Purchase Contract ("Contract") is between the City of Alliance, Nebraska, a municipal corporation ("Seller") and Terry L. Garton and Juli A. Garton, husband and wife (jointly and severally "Buyer").

1. **Description of Property**: The "Property" means the real estate (as defined in Neb. Rev. Stat. § 76-201) described as:

   Lots 1, 2, 5, 6, 13, 14, 15, 16, and 17, Block 4; Lot 1, Block 6; Lot 1, Block 7; Lots 1, 11 and 12, Block 5; and Lot 10A, Block 5, a Replat of Lots 9 and 10, all in Replat of Homestead Second Addition and a Portion of Homestead Third Addition, City of Alliance, Box Butte County Nebraska.

2. **Contract to Buy and Sell**: Seller will sell the Property to Buyer, and Buyer will purchase the Property from Seller, according to the terms of this Contract.

3. **Closing and Closing Conditions**:

   a. The parties will close this transaction within 30 days after the end of the Remonstrance Period (as defined below), unless extended for a reason set forth in this Contract.

   b. The closing will be at the title company that provides the title commitment (the "Title Company"). The Title Company will serve as the closing agent. A party is not required to be present at closing, but may provide its closing deliveries in a manner satisfactory to the closing agent (e.g. by wire, mail, or email). All actions to be taken and all documents to be delivered at closing will be deemed to have been taken and delivered simultaneously. No action will be deemed taken and no document will be deemed delivered until all actions have been taken and all documents have been executed and delivered.

   c. Each party's obligation to close is conditional on the other party fulfilling such other party's obligations under this Contract at or prior to closing

   d. Closing is also conditional on the Alliance City Council approving this Contract and no remonstrance against the sale being filed according to Neb. Rev. Stat. 16-202. If a valid remonstrance is filed, then either party may terminate this Contract by providing written notice to the other party. Buyer acknowledges the Seller is required to pass an ordinance, provide notice, and publish terms of this Contract prior to the time the parties are able to close this Contract. The "Remonstrance Period" shall mean a period that is 30 days after the passage and publication of the ordinance directing the conveyance of the Property and the manner and terms of the conveyance.

4. **Purchase Price and Deposit**:

   a. The purchase price for the Property is $60,482.90. The purchase price was derived according to Resolution No. 07-23 of the Alliance City Council, and is calculated as shown on Attachment 1 of this Contract.

   b. Buyer will make an earnest money deposit of $3,000.00 (the "Deposit") to Seller upon the full execution of this Contract. The Deposit will be refunded to Buyer if (i) this Contract is terminated according to sections 3(d) or 5 or (ii) if this transaction does not close due to the material default of Seller. If Buyer does not close this transaction for any other reason, then Seller may use the Deposit to reimburse itself for the cost of the title commitment, its publication costs, and its attorney's fees related to this transaction, and the remainder of the Deposit, if any, will be returned to Buyer.

   c. The Deposit will be applied to the purchase price at closing. Buyer will pay Seller the balance of the purchase price (as customarily adjusted to account for closing expenses and other debits and credits set forth in this Contract) in cash or certified funds at closing.

5. **Evidence of Title**: Prior to closing, Seller will provide to Buyer a title insurance commitment in the amount of the purchase price from the Title Company showing that Seller has, and at closing will be able to convey to Buyer, merchantable title to the Property. Seller and Buyer will comply with their respective requirements in the title insurance commitment at or prior to closing. Buyer will provide Seller with written notice of any title defects ("Defects") within 7 days after Buyer receives the title commitment, or such Defects will be deemed waived or accepted by Buyer. Seller will have a reasonable time to cure any Defects and, if necessary, the closing may be delayed accordingly. If Seller is not able to cure the Defects within a reasonable time (not to exceed 30 days) or elects not to cure such Defects, then each party has the right to terminate this Contract in writing, unless Buyer waives such Defects and elects to close without the Defects being cured, in which case Buyer will have accepted the title of Seller.

6. **Deed**: At closing, Seller will deliver to Buyer a duly executed special warranty deed conveying the Property to Buyer free and clear of liens and encumbrances, but subject to easements, covenants, restrictions, reservations, and rights-of-way of record or apparent, standard exceptions in any title insurance policy insuring title, and any Defects waived according to section 5 of this Contract. The legal description of the Property from the title commitment will be used in the deed.

7. **Expenses of Sale**: Buyer will pay any fees associated with any loan obtained by Buyer. Buyer and Seller will each pay one-half of the closing costs and the cost of a standard owner's title insurance policy. Buyer will pay the costs of any special endorsements to the title insurance policy requested by Buyer or Buyer's lender. Buyer will pay the cost of recording the special warranty deed. This transaction is exempt from documentary stamp tax. Each party will pay its own attorney's fees.

8. **Real Estate Taxes**: The Property is currently exempt from real estate taxes. Buyer is responsible for all real estate taxes for the Property due after closing.

9. **No Warranties**: Buyer is entering into this Contract based on Buyer's knowledge of the Property. Buyer is not relying on and will not close in reliance on any representations or warranties, express or implied, made by Seller. Buyer acknowledges that Seller has not made, does not make, and specifically disclaim all representations, warranties, promises, covenants, agreements, or guaranties of any kind or character regarding the condition of the Property. Buyer will accept the Property in an "as is" condition, with all faults.

10. **Potential Refund**: Buyer will receive a refund of $2,000.00 for each residence built on the Property for which Buyer has obtained a certificate of occupancy within 2 years after the date of closing.

11. **General Provisions:**

    a. All notices or other communication required according to this Contract shall be in writing and will be deemed given on the day sent by email to the following addresses:

        If to Buyer: To the email addresses provided next to Buyers' signatures on this Contract.

        If to Seller: ssorensen@cityofalliance.net and jlselzer@simmonsolsen.com

    Other methods of written notice and communication will be sufficient if the sender can verify the date of receipt of such notice or communication by the intended recipient.

    b. If either party defaults under the terms of this Contract, then the non-defaulting party will have all rights and remedies provided under law or equity, including the right to specific performance.

    c. Neither party may assign this Contract without the written consent of the other party.

    d. This Contract is binding upon and inures to the benefit of the parties and their respective successors and permitted assigns. No assignment of all or any portion of this Contract will relieve any party of its obligations under this Contract.

e. No waiver of any breach of any provision of this Contract will be deemed a waiver of any other breach of this Contract. No extension of time for performance of any act will be deemed an extension of the time for performance of any other act.

f. This Contract contains the entire agreement of the parties regarding the subject matter in this Contract. This Contract may be amended only in writing signed by all parties.

g. No party has retained the services of a broker or agent in this transaction that would cause the other party to be responsible for a commission or other sales charge.

h. Time is of the essence relating to the parties' obligations in this Contract.

i. Each party, without further consideration, promises to sign other documents and take other actions as may be necessary to consummate the intent and purpose of this Contract, but this Contract is effective regardless of whether any additional documents are signed or any further actions are taken.

j. This Contract will survive the closing and will not merge into the deed transferred to Buyer.

k. This Contract may be executed in one or more counterparts and either manually or electronically. A copy of this document signed by all parties is enforceable as an original.

By signing below, the parties signify their agreement to the terms set forth above. This Contract will become binding on all parties once each party has signed this Contract.

Terry L. Garton — 8/14/25 Date — Email address for Notices: terrygarton03@gmail.com

Juli A. Garton — 8/14/2025 Date — Email address for Notices: juligarton03@gmail.com

The City of Alliance, Nebraska, a municipal corporation,
Seller

By:_____
John McGhehey, City Manager Date

Attachment 1

Lot/Block	Parcel ID	Sq Ft	Base Purchase Price	$.10/SqFt over 8,000	Total Purchase Price
L1,B4	70028818	10841	$ 3,850.00	$ 284.10	$ 4,134.10
L2,B4	70028826	8278	$ 3,850.00	$ 27.80	$ 3,877.80
L5,B4	70028850	8278	$ 3,850.00	$ 27.80	$ 3,877.80
L6,B4	70028869	8087	$ 3,850.00	$ 8.70	$ 3,858.70
L17,B4	70212937	10557	$ 3,850.00	$ 255.70	$ 4,105.70
L16,B4	70212929	9752	$ 3,850.00	$ 175.20	$ 4,025.20
L15,B4	70028605	9530	$ 3,850.00	$ 153.00	$ 4,003.00
L14,B4	70028699	11178	$ 3,850.00	$ 317.80	$ 4,167.80
L13,B4	70028702	11658	$ 3,850.00	$ 365.80	$ 4,215.80
L1,B6	70028796	9750	$ 3,850.00	$ 175.00	$ 4,025.00
L10A,B5	70028613	10400	$ 3,850.00	$ 240.00	$ 4,090.00
L11,B5	70028621	7798	$ 3,850.00	$ -	$ 3,850.00
L12,B5	70028648	10279	$ 3,850.00	$ 227.90	$ 4,077.90
L1,B5	70029075	10341	$ 3,850.00	$ 234.10	$ 4,084.10
L1,B7	70028958	10400	$ 3,850.00	$ 240.00	$ 4,090.00
Total:			$ 57,750.00	$ 2,732.90	**$ 60,482.90**

Narrative
September 2, 2025

RESOLUTION - CLASSIFICATION AND COMPENSATION PLANS

This resolution adopts the Classification and Compensation Plan incorporated as a part of the FY 2025-26 budget, effective October 1, 2025.

A. Background - City of Alliance – Pay System

The City of Alliance's pay system is designed to provide fair, competitive wages while offering employees opportunities for career growth and performance-based increases. The City maintains four pay classification plans: 1) Exempt, which includes salaried employees who are not eligible for overtime; 2) Non-Exempt, the largest group, consists of hourly employees who are eligible for overtime; 3) a separate pay structure for fire department personnel; and 4) Police. Wages within our police department are negotiated and accepted through the adoption of a union contract.

The Non-Exempt classification consists of 30 pay grades, with each job assigned a grade based on the required knowledge, skills, and abilities (KSAs). To ensure fair compensation, the City uses a comparability wage survey, aligning wages with similar positions in other municipalities rather than comparing different job types within the City. For example, a Refuse Collection Driver's wage in Alliance is compared to Refuse Drivers in Chadron, rather than to Water Department employee wages within the City of Alliance. This is the statutory method of pay comparison for municipalities.

B. Pay Progression and COLA

The pay structure follows a tiered system where each upward pay grade is higher than the last. When employees stay with the City and receive satisfactory performance reviews, they are eligible to advance through the 9 steps within each grade. Employees can grow in their careers by advancing through progressive job levels (e.g., I → II → Foreman → Superintendent), which correlate to higher pay grades or transferring to other departments to explore new opportunities that may have higher pay grades.

Within each grade, employees may advance through 8 additional steps (if they started at entry-level wages), receiving an increase per step. Employees who have reached the highest step in their pay grade are then eligible for a one-time $1,000 payment, contingent upon receiving a satisfactory annual review. This system is intended to pay for performance, but does not directly address inflation. To deal with inflation, the City Council has historically applied a Cost-of-Living Adjustment (COLA) to the entire pay grid.

COLA applies a percentage increase to the entire pay scale, raising all wages across all grades. The City has historically used the previous calendar year's average annual inflation percentage as the COLA, which means that the COLA adjustment is always "behind the curve" by 10 months. Applying COLA to the entire grid keeps the City competitive with inflation and other cities, but also introduces a compounding effect. As an example: With a 2% COLA applied annually to a starting wage (step 1) of $20/hour, the new top wage would be $29.04/hour at the end of 9 years, instead of the $24.80/hour top wage (step 9) in place when the employee first started with the City.

C. Minimum Wage Increase – Impact on the Pay System

Beginning January 1, 2023, the State of Nebraska introduced a new schedule for increasing the minimum wage. This schedule began at $10.50/hour and goes up $1.50/hour each year from 2023 until reaching $15.00/hour on January 1, 2026. Raising the State's minimum wage has introduced wage compression into our pay grid. "Compression" means that newly hired employees could be making the same wage as employees who have been with the City for several years, eliminating the differentiation normally preserved by using a pay grid system.

Since 2022 the City has accommodated this compression through cost of living adjustments and increasing an employee's step within their respective grade. In 2024, we eliminated the beginning steps for those positions closer to the minimum wage. Now, with the last known minimum wage increase going into effect, staff has reworked the pay grid to account for compression and attempt to reestablish the utility of the pay grid for separation of duties career advancement.

The City has conducted an internal wage study and utilized the wage study report prepared by a third party to recreate the proposed pay grid to be comparable to other cities in the state and region. As we attempt to stay ± 5% of those cities within our comparability range, the proposed grid does not necessarily follow straight rules for pay advancement horizontally and vertically (i.e. 5% between each grade and 3% between each step), but rather is "warped" to match the data obtained in the above-mentioned studies. Renumbering of grades to positions was done to accommodate the best fit for each job title to remain within ±5% and comparable job duties in comparison cities.

D. Recommendation

It is the recommendation of staff that a new pay scale be adopted, as outlined above and attached hereto, in addition to a Cost-of-Living Adjustment (COLA) of 3.0%. The COLA would go into effect on October 1, 2025 for all pay groups, except the police pay group, which are negotiated separately. Employees would receive the benefit of the new pay grid upon reaching their employment anniversary date and receiving a satisfactory annual review from their supervisor.

E. Summary

The proposed COLA and grid aligns with the City's goals of providing competitive compensation while supporting career growth opportunities for employees. This approach allows the City to maintain the integrity of the pay progression and keep pay grades differentiated. This change will also start new employees at the appropriate pay rate, keeping the City competitive.

RECOMMENDATION: APPROVE RESOLUTION AUTHORIZING THE CLASSIFICATION AND COMPENSATION PLAN FOR 2025-26.

RESOLUTION NO. 25-100

WHEREAS, The City Council of the City of Alliance passed and approved Ordinance No. 2964 effective September 19, 2023, providing for the future adoption and amendment to the classification plan and pay schedule by resolution of the City Council; and

WHEREAS, the City Manager has proposed a classification plan and compensation amendment for Fiscal Year 2025-2026, which is attached to this Resolution;

WHEREAS, the City Council agrees with the proposals of the City Manager.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of Alliance that the Classification Plan attached hereto is hereby adopted for the Fiscal Year 2025-2026, effective October 1, 2025.

PASSED AND APPROVED this 2nd day of September, 2025

_____
John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Firm, Legal Counsel

Job Title	Grade	Minimum	Maximum
Exempt Classifications			
Assistant Fire Chief	~~104~~ 100	$59,384.00	$80,475.20
Library Director	~~103~~ 101	$60,000.00	$82,114.14
Community Development Director	~~104~~ 101	$60,000.00	$82,114.14
Golf Course Administrator	~~101~~ 102	$62,000.00	$84,851.28
Police Lieutenant	~~105~~ 102	$62,000.00	$84,851.28
City Treasurer	~~105~~ 103	$64,000.00	$87,588.42
Police Captain	~~106~~ 104	$66,000.00	$90,325.56
Human Resource Director	~~106~~ 104	$66,000.00	$90,325.56
Airport Director	~~102~~ 105	$68,000.00	$93,062.70
City Clerk	~~107~~ 105	$68,000.00	$93,062.70
Cultural & Leisure Services Director	106	$70,000.00	$95,799.83
Public Works Director	109	$76,000.00	$104,011.25
Finance Director	109	$76,000.00	$104,011.25
Electric Superintendent	~~110~~ 111	$80,000.00	$109,485.52
Fire Chief	~~109~~ 112	$82,000.00	$112,222.66
Police Chief	~~109~~ 112	$82,000.00	$112,222.66
Non-Exempt Classifications			
Library Page	201	$15.00	$20.53
Museum Support Clerk	~~202~~ 201	$15.00	$20.53
Nutrition Delivery Driver	~~202~~ 201	$15.00	$20.53
Nutrition Aide	~~204~~ 201	$15.00	$20.53
Cook	~~206~~ 202	$15.29	$20.92
RSVP Clerk	~~206~~ 202	$15.29	$20.92
Library Clerk	~~207~~ 202	$15.29	$20.92
Museum Clerk	~~207~~ 202	$15.29	$20.92
Public Transit Driver/Dispatcher	~~209~~ 206	$16.44	$22.50
Secretary	~~212~~ 208	$17.02	$23.29
Account Clerk I	~~211~~ 210	$17.60	$24.08
Meter Reader	~~212~~ 211	$17.88	$24.48
Account Clerk II	~~213~~ 212	$18.17	$24.87
Administrative Secretary	~~214~~ 213	$18.46	$25.27
Landfill Transfer Station Operator	~~214~~ 213	$18.46	$25.27
Grounds Maintenance Worker I	~~211~~ 214	$18.75	$25.66
~~Golf Course Maintenance Worker I~~	~~212~~		
~~Airport Maintenance Worker I~~	~~213~~		
Librarians	214	$18.75	$25.66
Children's/Youth Services			
Outreach/Adult Services			
Technical Services			
Streets Maintenance Worker I	~~213~~ 214	$18.75	$25.66
Refuse Collection Driver	214	$18.75	$25.66
Assistant Museum Director	214	$18.75	$25.66
Warehouse Manager	214	$18.75	$25.66
Code Enforcement Officer	~~215~~ 214	$18.75	$25.66
Account Clerk III	215	$19.04	$26.06
Golf Course Assistant Superintendent	215	$19.04	$26.06
Facilities Maintenance Worker	~~214~~ 215	$19.04	$26.06
Animal Control Officer	~~215~~ 216	$19.33	$26.45
Grounds Maintenance Worker II	~~214~~ 216	$19.33	$26.45

Water Maintenance Worker I	~~214~~ 216	$19.33	$26.45
Airport Maintenance ~~Worker II~~ Technician	~~216~~ 217	$19.62	$26.85
~~Deputy City Clerk~~	~~216~~		
Museum Director	~~217~~ 219	$20.19	$27.63
Permit Technician I	~~216~~ 219	$20.19	$27.63
Personnel Technician I	~~216~~ 219	$20.19	$27.63
RSVP Director	~~216~~ 219	$20.19	$27.63
Streets Maintenance Worker II	~~215~~ 219	$20.19	$27.63
Landfill Heavy Equipment Operator	~~216~~ 220	$21.15	$28.95
Purchasing Manager	~~216~~ 220	$21.15	$28.95
Water Maintenance Worker II	~~217~~ 220	$21.15	$28.95
Landfill Foreman	~~220~~ 222	$23.08	$31.58
Public Transit Director	~~216~~ 223	$25.00	$34.21
Utility Services Office Manager	~~220~~ 223	$25.00	$34.21
Airport Maintenance Foreman	~~221~~ 223	$25.00	$34.21
Grounds Maintenance Foreman	~~220~~ 223	$25.00	$34.21
Golf Course Superintendent	~~220~~ 223	$25.00	$34.21
Building & Code Inspector	~~221~~ 223	$25.00	$34.21
Street Foreman	~~220~~ 224	$25.96	$35.53
Water Foreman	~~221~~ 224	$25.96	$35.53
Electric Apprentice Line Worker			
Apprentice I	223/2 ~~220/1~~	$26.00	
Apprentice II	223/5 ~~220/5~~	$29.25	
Apprentice III	225/6 ~~223/6~~	$33.34	
Apprentice IV	225/8 ~~223/9~~	$36.06	
Electric Journey Line Worker	~~227~~ 228	$31.73	$43.43
Metering & Load Control Technician	~~228~~ 229	$32.45	$44.41
Electric Foreman	~~229~~ 231	$34.76	$47.57

Fire Classifications

Fire Apparatus Engineer/EMT	520	$19.28	$24.57

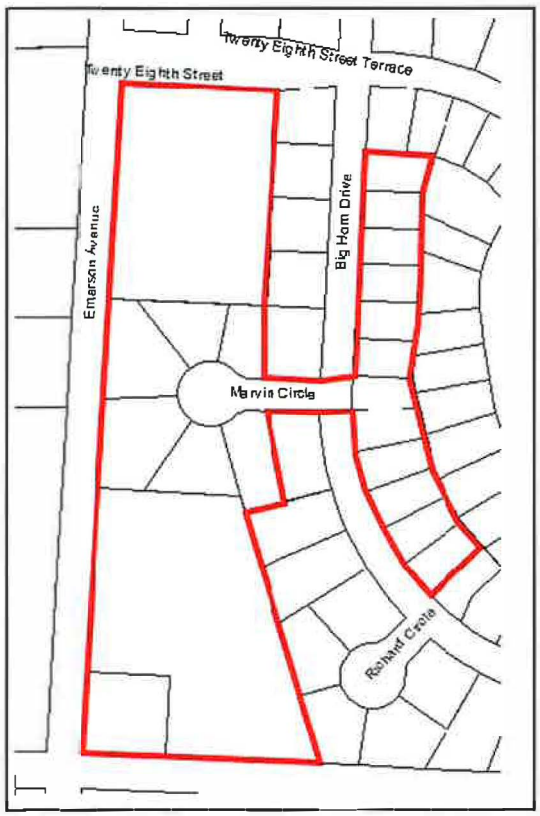
Police Classification

Police Officer Trainee	90% of Grade 1 of Police Officer Wages

Narrative
September 2, 2025

RESOLUTION – AREA A BLIGHTED AND SUBSTANDARD STUDY

The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area A". It was determined that this 11.6 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.



The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area A area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA A BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-101

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, Lakefield Addition Area "Area A", City of Alliance, Nebraska, dated June 20, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bordered by 28th Street Terrace to the North, Cheyenne Avenue to the East, West 25th Street to the South and Emerson Avenue to the West.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

Lakefield Addition Area

"Area A"

City of Alliance, Nebraska

June 20, 2025

Introduction

Background

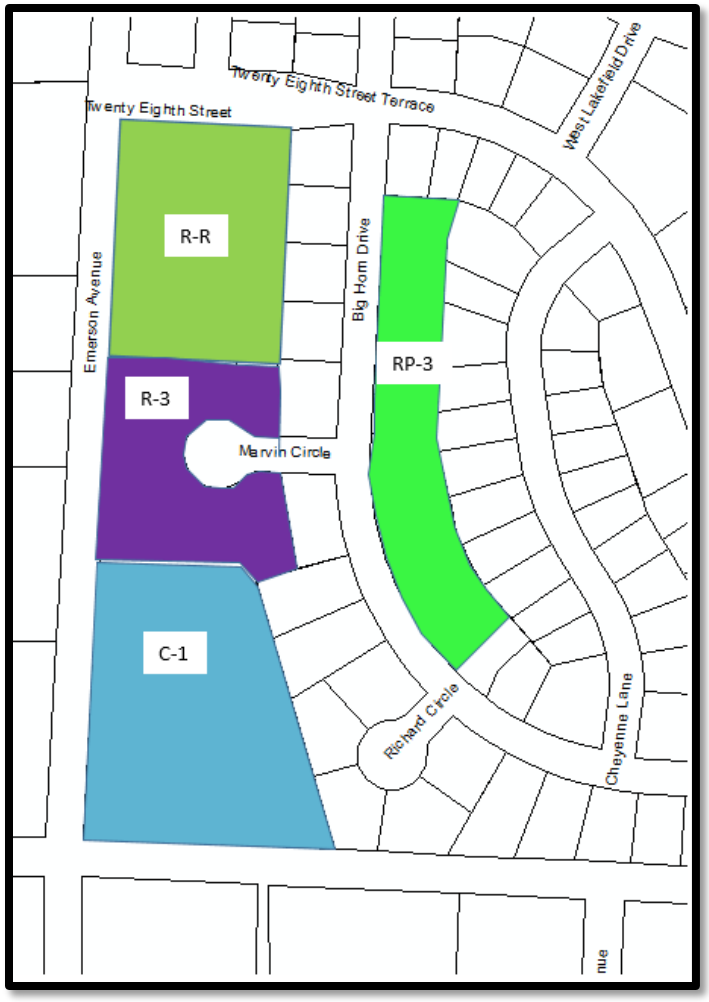
The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true of the Sheridan, Wyoming, Second, County, and Second County Addition Areas, resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by 28th Terrace to the north, Cheyenne Avenue to the east, W 25th to the south and Emerson Avenue to the west. A number of opportunities for redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.



Generally, the area is residential and commercial which has not been fully developed since the subdivision was created in the 1970's. Infill development is not on par with the overall community's growth and level of private investment. There appears to be an excellent opportunity to provide incentives to encourage new activity in the study area wherein market forces are either not present or adequate to spur redevelopment.

Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space, defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities for improvement and revitalization. The general area considered for inclusion in the Study Area is highlighted on the map on page 3 of this report. The area can generally be described as the area within by Twenty-eighth Street to the north, Cheyenne Lane to the east, Twenty-Fifth Street to the south and Emerson Avenue to the west.

The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is mixed with residential and commercial. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. There was the presence of blighted and substandard characteristics within the area.
3. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
4. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate an area larger than fifty percent of the city as blighted, and a village shall not designate an

area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(31) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces

a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage

4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.
5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.
12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.
    e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

Structural conditions were evaluated using the U.S. Department of Housing and Urban Development standard definitions (highlighted in *italics* below):

No Problem

- No structural or aesthetic problems are visible

Adequate Condition

- Slight damage to porches, steps, roofs
- Slight wearing of mortar between bricks/stone/block
- Small cracks in walls or chimneys
- Cracked windows
- Lack of paint
- Slight wear on steps, doors and frames

Deteriorating Conditions

- Holes, open cracks, rotted, loose, or missing material in parts of the foundation, walls (1/2 of the wall) or roof (1/4 of the roof)
- Shaky, broken, or missing steps or railings
- Numerous missing and cracked window panes
- Rotted or loose windows or doors no longer water-proof

Dilapidated Condition

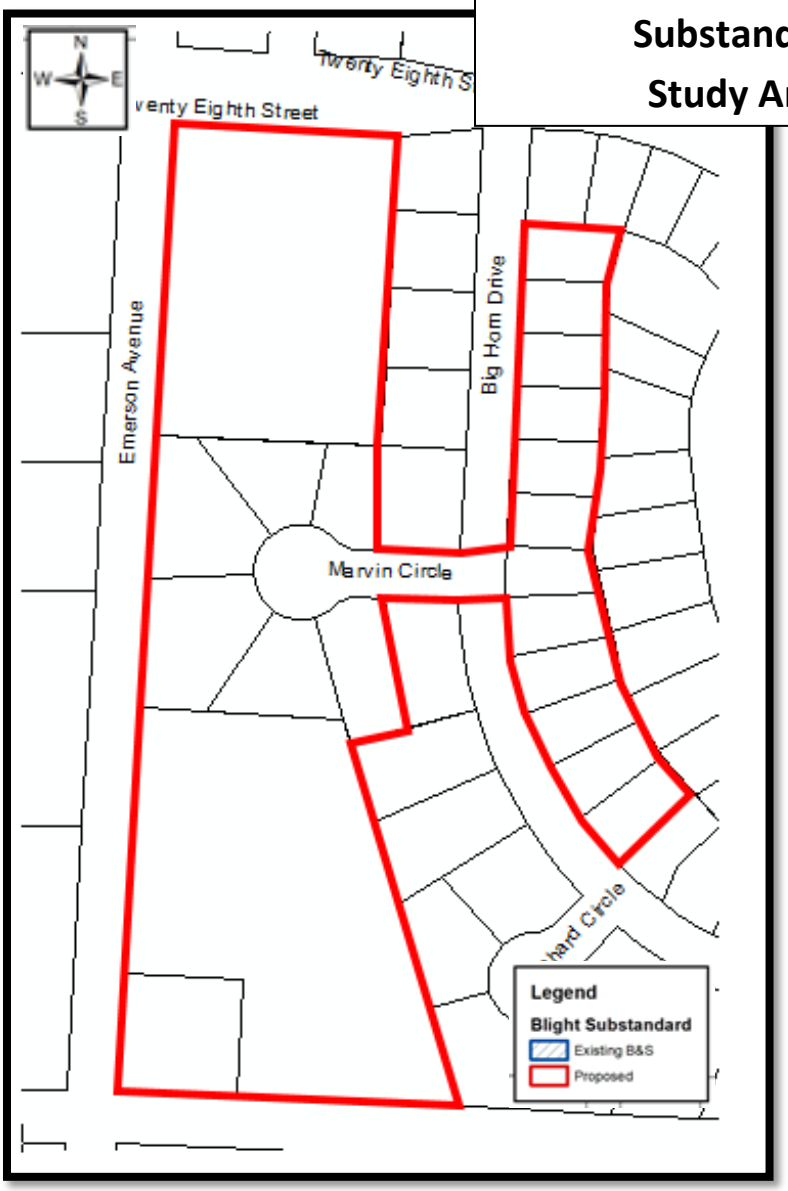
- Holes, open cracks, rotted, loose or missing material over a large area of the foundation, on wall or on roof
- Substantial sagging of roof, floors, or walls
- Extensive fire, flood, or storm damage
- Inadequate original construction such as building elements made of scrap materials or conversion of structures not adequate for housing.

Analysis of Study Area

Proposed Blighted Area

The following map delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary. This Study Area's southern borders co-terminate with multiple existing Blighted and Substandard areas represented by blue hatch lines on the map.

Proposed Blighted and Substandard Study Area



The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 689.18 acres currently designated or under consideration as "Blighted and Substandard" or 22.0% of the City's total acreage. The proposed additional "Blighted and Substandard" area consists of 11.6 acres. Adding this proposed area to the existing "Blighted and Substandard" area brings the total Blighted and Substandard area to 700.78 acres or 22.34% of the total area of the City of Alliance. This remains well within the allowed 35%, providing future opportunity to add more areas.

Findings and Contributing Factors

The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential to develop. The field survey work was done in November of 2023. Findings support the initial impressions that the area is stagnant and that portions had declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing building and structure conditions, infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Substantial Number of Deteriorated or Deteriorating Structures

Exterior Inspection of Buildings

There are 21 lots within the study area with 2 commercial and 1 residence. The residence is in good condition, as is the self-storage building. The remaining commercial property is a multifamily apartment complex which is in need of minor upkeep. The remainder of the lots have remained undeveloped since the inception of the subdivision in April 1977.

Defective or Inadequate Infrastructure

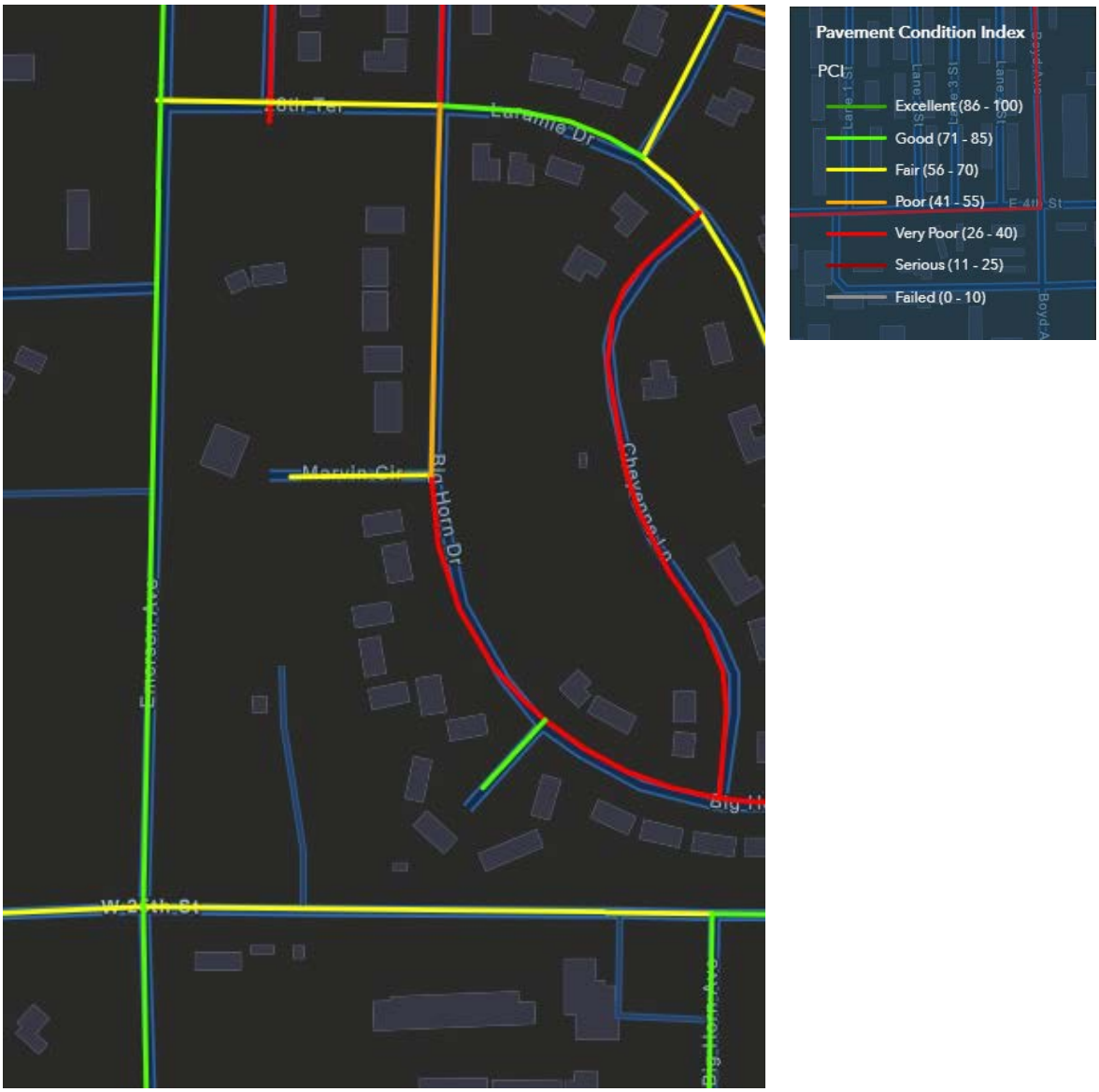
Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

Public Utilities

Sewer is provided via two 10” vitrified clay pipes. Water is provided by a 12” main running north-south along Emerson and a 6” line running along Big Horn and within Marvin Circle. Storm sewer is available. All wet utilities are of the same era as the subdivision creation. Electric is available, with a substation location within the study area.

Street Conditions and Accessibility

The surface condition of roads in the study area include good (Emerson) with the rest varying from fair to serious. None of the proposed area includes sidewalk.



Area “A” exhibits several issues that need addressed.

1. Aged infrastructure
2. Sidewalk needed
3. Vacant or underutilized lots in need of development

Vacant Lots

Roadway Conditions

Diversity of Ownership

Property ownership records shows diverse ownership; several vacant lots are under the ownership of the City of Alliance.

The Existence of Conditions Which Endanger Life or Property

Sidewalk Conditions

The Study Area has no sidewalks.

Structure Age

The residence was constructed in 1973, the apartment complex in 1980 and the mini-storage center in 2017.

Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- The average age of the structures in the area is only 33 years, however 66% surpass the 40-year minimum required to be considered for blighted and substandard.
- The street system, including sidewalk, does not meet acceptable asset management standards.
- Severe lack of infill development with more than half of the property currently unimproved.
- The area has numerous lot layout faults in relation to size, adequacy, accessibility or usefulness.
- Inefficient and obsolete platting and zoning exists in the area.
- Conditions exist which endanger life or property by other causes.
- Diversity of ownership is present with all of the parcels independently owned.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions <u>not</u> present:

- There did <u>not</u> appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

Northside Neighborhood

Boundaries
The Northside Neighborhood is generally bound by 16th Street to the south, and the Corporate City Limits to the north, east, and west. (Fig. LU4)

Synopsis
Newer homes, attractive recreation areas, and connected uses all effectively describe the Northside Neighborhood. The quality of development, both public and private, is complemented by beautiful natural areas to produce a lovely neighborhood.

Alliance High School and Laing Lake serve as transitional uses between older Alliance and newer Alliance. While the community has continued to expand and interject newer development techniques and styles in the Northside Neighborhood, it has also remained connected and cognizant of historic Alliance.

Transportation
The streets and roadways in the Northside Neighborhood follow an irregular pattern. The newer "suburban" styles of neighborhoods produce a less predictable and more curvilinear street network. Roadways in the neighborhood are consistently wide and allow for on-street parking. The conditions of the streets are generally good.

Sidewalks within the Northside Neighborhood are inconsistent throughout. Because the Northside Neighborhood contains newer subdivisions, it has larger lot sizes than other neighborhoods in the community. While the neighborhood is not completely deficient of streetscape elements, it lacks any memorable or prominent streetscape corridors. As the area ages, its streetscapes will develop more character.

Residential
Many of the community's newest homes, those built after 1970, are within the Northside Neighborhood. The newness of the units contributes significantly to the overall good condition of the housing stock; however, wood and cement panel siding on some of the homes built in the 1970s and 1980s are beginning to show their age through rot and decay. Wider and larger lots, attached garages, and generally larger homes project a far different image than the rest of Alliance.

Commercial
Although the Northside Neighborhood is predominantly a residential district, the area does contain neighborhood retail and professional services primarily adjacent to the hospital and major arterials. The neighborhood also contains municipal employment areas such as the library, high school, and pool.

Industrial
There is a small amount of industrial land use located along the west edge of this neighborhood adjacent to the BNSF Railway tracks. The residential land uses are buffered and shielded from the industrial uses and should remain so to maintain the residential character of the neighborhood.

Landmarks and Activity Centers
The neighborhood contains many of the premier recreational uses in the community. Laing Park, the Alliance Learning Center, and the Big Blue Bay are all contained within the neighborhood and are connected through the linear community trail system. These recreation areas also connect with the high school, providing residents opportunities for both passive and active recreation. Northward expansion of the linear park and trail system through Lakefield Addition should be prioritized.

Vacant Land
There were 70 vacant lots in the Northside Neighborhood at the time this document was prepared. Thirtynine of those are zoned for single family residential, 29 are zoned for multifamily residential, and 2 are zoned for commercial office space.

Vacant land is undesirable as it creates a gap in the appearance of an otherwise filled out neighborhood. It also encourages outdoor storage. Both of which detract from the neighborhoods appearance and desirability.

Land Use Conflicts
This neighborhood is relatively absent of conflicting land uses. City Code enforcement and zoning should to be able to continue to prevent any potential conflicting land uses.

Future Land Use
The current land uses and zoning in this neighborhood should be carried into the future to maintain the residential and light commercial characteristic that has made this neighborhood so attractive and appealing. Intrusion by industrial and heavy commercial land uses would destroy the overall character of this neighborhood as Alliance's modern residential district.

Neighborhood Goals
Residential: Infill of existing residential neighborhoods is the most economical way to increase housing stock. There are currently 39 vacant lots zoned single family residential under various ownership names and 29 zoned for multifamily residential. Eleven of those lots are located along Big Horn Drive and fall between the Rosewood Estates age based housing and Alliance Housing Authority's low income housing.

The City should pursue an additional income or age based housing development such as the Rosewood estates to fill out these 12 lots, as investment in single-family housing in this location is unlikely. There are an additional 12 lots zoned single family residential that are without public utilities and streets. Some of the existing housing in this neighborhood is beginning to show signs of minor deterioration. The City should look for situations where the municipal code and Property Maintenance Code may apply to keep housing from further deteriorating.

Commercial: The location of commercial zoning in the Northside Neighborhood is primarily centered around Box Butte General Hospital. The City should maintain the existing location of commercial zoning to prohibit its intrusion into the residential neighborhoods.

Industrial: The industrial land use in the Northside Neighborhood is located along the west edge next to the BNSF Railroad tracks. This land use should remain buffered from the residential and light commercial land uses.

Transportation: Sidewalk connectivity is fairly consistent south of 18th Street however north of 18th Street it is less consistent or predictable.

There are certain lots that weren't required to install a sidewalk when developed. This requires pedestrian traffic to use the street or cross the street to use sidewalk on the other side.

The City trail system ends at West 25th Street and lacks connecting sidewalks to direct pedestrian traffic elsewhere. The trail system should be extended into the Lakefield Addition and the City should begin the process of infilling missing sidewalks. Some of the streets in this neighborhood have been milled and overlaid along with the replacement of broken curb and gutter.

The streets in this neighborhood are comparatively new to the rest of the community but still display signs of wear and potholes. The City should continue their street replacement program including retrofitting non-accessible sidewalk crossings at intersections.

Code Enforcement: Because the North Side Neighborhood is comparatively newer than the rest of the City, this neighborhood does not exhibit as many of the same code enforcement issues. However, to improve and maintain its aesthetic appeal, this neighborhood would benefit from occasional proactive code enforcement.

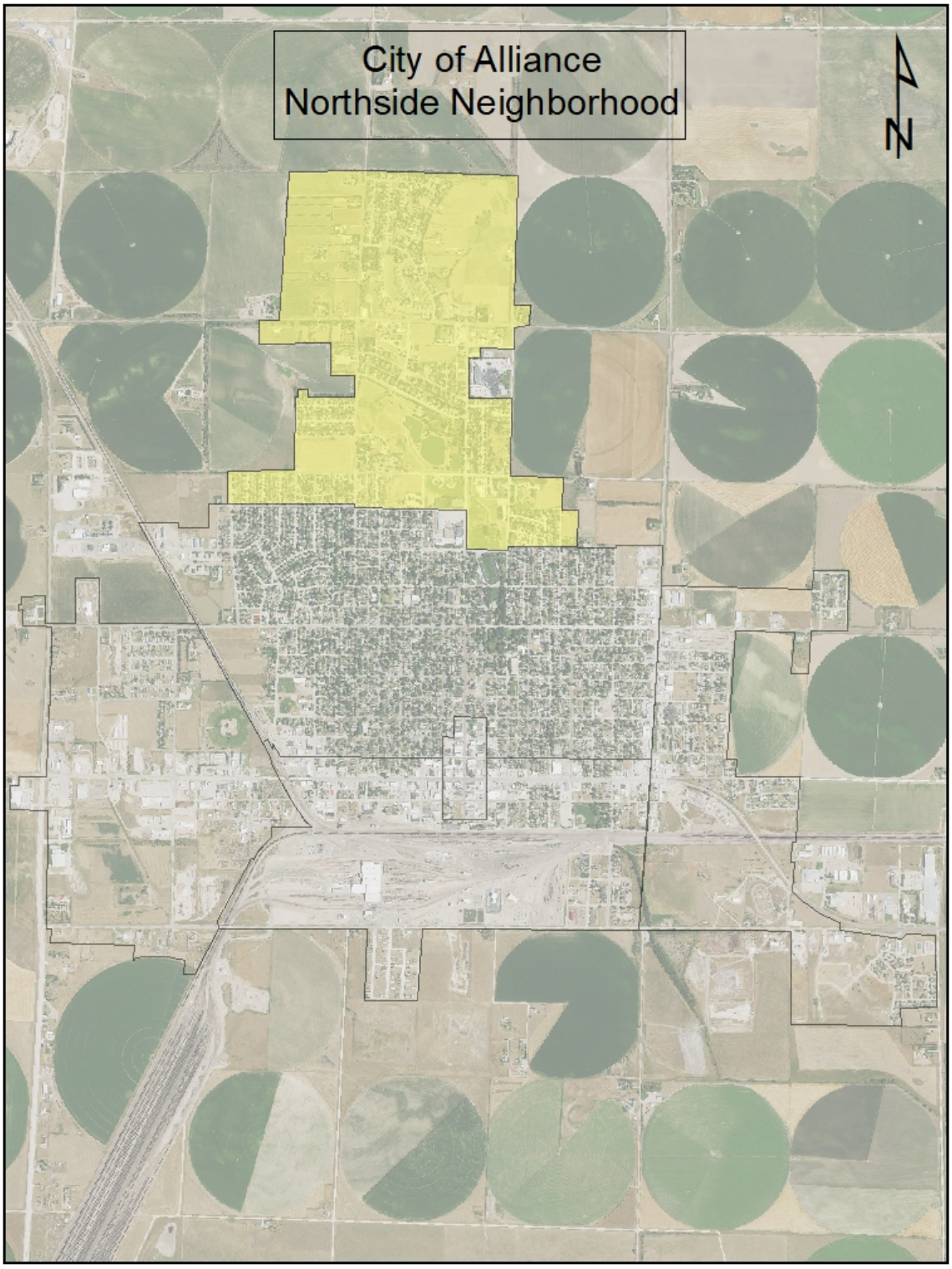


Fig. LU4

Narrative
September 2, 2025

Alliance ®
Nebraska

RESOLUTION – AREA B BLIGHTED AND SUBSTANDARD STUDY

The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area B". It was determined that this 49.87 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.

The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area B area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA B BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-102

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, Wheelers Simonson, Grand Lake, DNSRT, DNSRT 1st Addition, DNSRT 2nd Addition, Summit Place, Undivided Addition Areas "Area B", City of Alliance, Nebraska, dated June 20, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bound by Fourteenth Street to the North, Nebraska Highway 87 to the East, Tenth Street to the South and Missouri Avenue to the West except for those areas already included in Blighted and Substandard Area "5" in the Southeast corner.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

Wheelers Simonson, Grand Lake, DNSRT, DNSRT 1st Addition, DNSRT 2nd Addition, Summit Place, Undivided Addition Areas

"Area B"

City of Alliance, Nebraska

June 20, 2025

Introduction

Background

The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true of the Sheridan, Wyoming, Second, County, and Second County Addition Areas, resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by Fourteenth Street to the north, Highway 87 to the east, Tenth Street to the south and Missouri Avenue to the west, except for those areas already included in Blighted and Substandard Area "5" in the southeast corner. A number of opportunities for

redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.

Generally, the area is residential located on a menagerie of lot sizes. Infill development is not on par with the overall community's growth and level of private investment. There appears to be an excellent opportunity to provide incentives to encourage new activity in the study area wherein market forces are either not present or adequate to spur redevelopment.

Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space, defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities for improvement and revitalization. The general area considered for inclusion in the Study Area is highlighted on the map on page 3 of this report. The area for analysis is generally described as the area bordered by Fourteenth Street to the north, Highway 87 to the east, Tenth Street to the south and Missouri Avenue to the west, except for those areas already included in Blighted and Substandard Area "5" in the southeast corner.

The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs

or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is primarily residential. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. There is obvious economic decline and functionally obsolete uses within the area.
3. There was the presence of blighted and substandard characteristics within the area.
4. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
5. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the

area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(31) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces

a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage

4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.
5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.
12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.
    e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

Structural conditions were evaluated using the U.S. Department of Housing and Urban Development standard definitions (highlighted in *italics* below):

No Problem

- No structural or aesthetic problems are visible

Adequate Condition

- Slight damage to porches, steps, roofs
- Slight wearing of mortar between bricks/stone/block
- Small cracks in walls or chimneys
- Cracked windows
- Lack of paint
- Slight wear on steps, doors and frames

Deteriorating Conditions

- Holes, open cracks, rotted, loose, or missing material in parts of the foundation, walls (1/2 of the wall) or roof (1/4 of the roof)
- Shaky, broken, or missing steps or railings
- Numerous missing and cracked window panes
- Rotted or loose windows or doors no longer water-proof

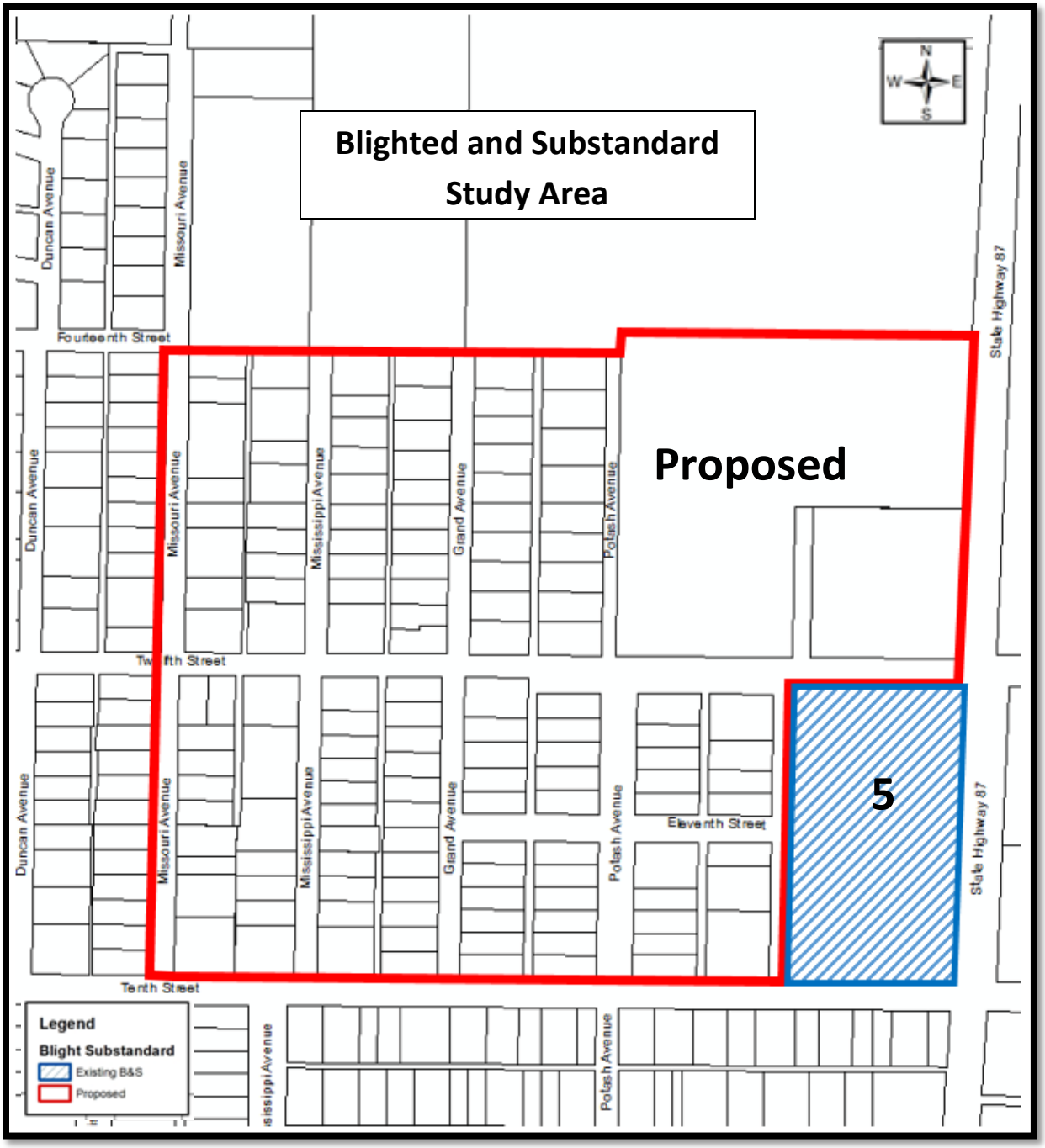
Dilapidated Condition

- Holes, open cracks, rotted, loose or missing material over a large area of the foundation, on wall or on roof
- Substantial sagging of roof, floors, or walls
- Extensive fire, flood, or storm damage
- Inadequate original construction such as building elements made of scrap materials or conversion of structures not adequate for housing.

Analysis of Study Area

Proposed Blighted Area

The following map delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary. This Study Area's southern borders co-terminate with multiple existing Blighted and Substandard areas represented by blue hatch lines on the map.



The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 689.18 acres currently designated or under consideration as "Blighted and Substandard" or 22.0% of the City's total acreage. The proposed additional "Blighted and Substandard" area consists of 49.87 acres. Adding this proposed area to the existing "Blighted and Substandard" area brings the total Blighted and Substandard area to 739.05 acres or 23.59% of the total area of the City of Alliance. This remains well within the allowed 35%, providing future opportunity to add more areas.

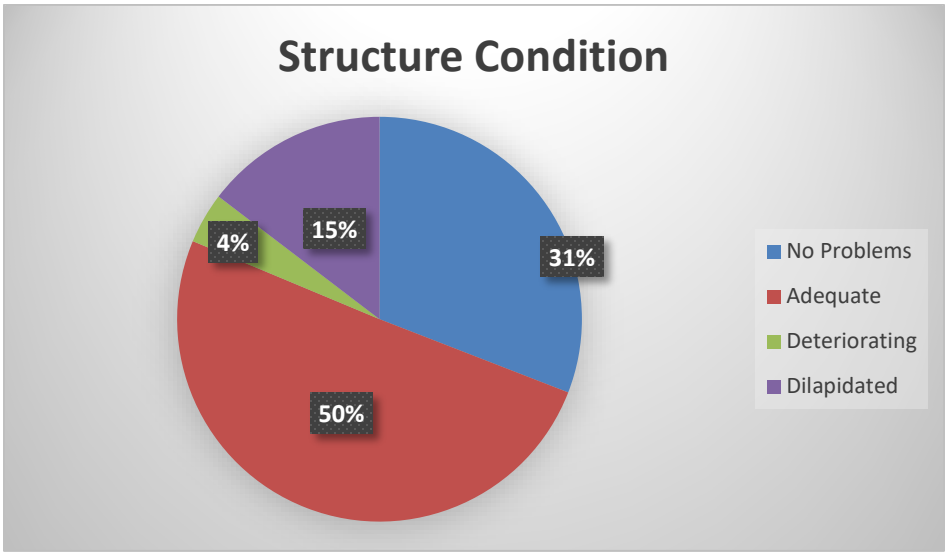
Findings and Contributing Factors

The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential to develop. The field survey work was done in November of 2023. Findings support the initial impressions that the area is stagnant and that portions had declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing building and structure conditions, infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Substantial Number of Deteriorated or Deteriorating Structures

Exterior Inspection of Buildings

There were a total of 123 structures evaluated using the Blighted and Substandard criteria as described on page 8 of this report with additional commercial and undeveloped lots. However only the primary structures were evaluated under the Blighted and Substandard definition and 9 lots had no rating associated with them. If outbuildings or other structures were present they were not included in the survey. Field surveys concluded that 38 of the structures had no problems, 62 were adequate, 5 were deteriorating, and 18 were dilapidated.



Defective or Inadequate Infrastructure

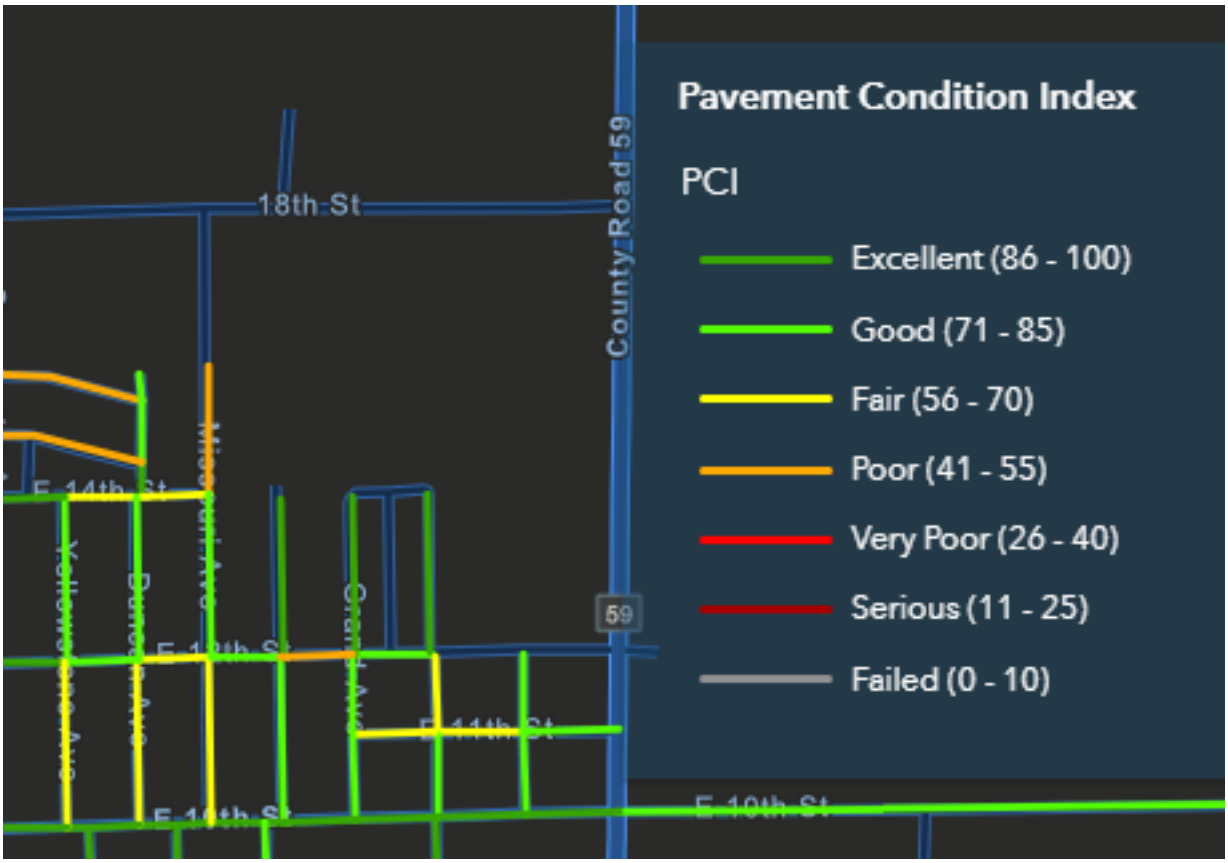
Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

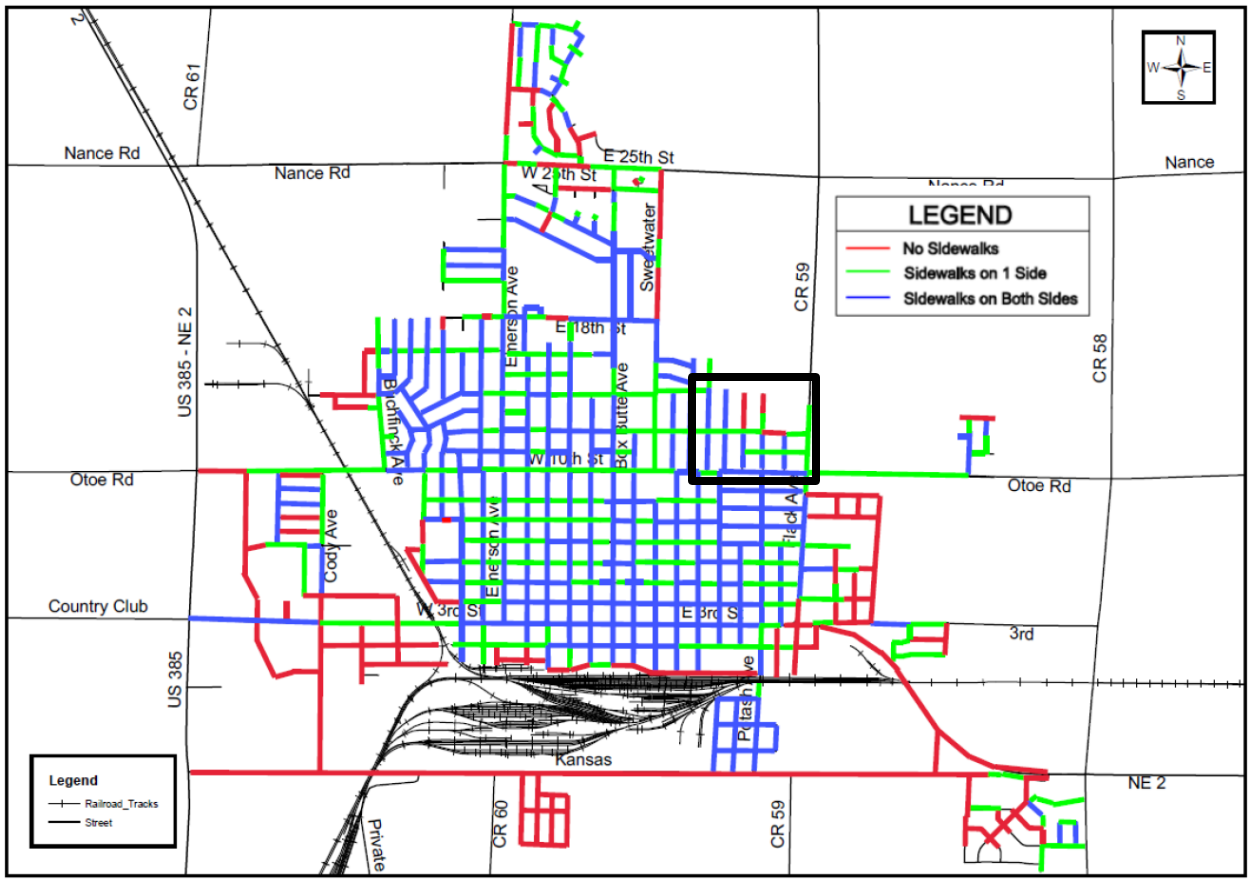
Public Utilities

All utilities are available in the Study Area. Water is provided by the City in sizes ranging from 4" to 12" with some installations going back to the early 1921. The newest line was installed in 2008. Lines since 2004 are PVC material, with all other lines being cast iron pipe. Sewer lines were installed in the late 1930's, 1940's and 1970's with no mains being lined. Sewer is installed in the alleyways. Electric service is supplied to the entire area with street lighting. Storm sewer dates back to the late 1940's and 1970's.

Street Conditions and Accessibility

The surface condition of roads in the study area vary from good to poor. Utilities rely on the street ROW that has been dedicated and easements. A portion of 12th Street is gravel. Only the western half of Potash north of 12th is paved.





Area B exhibits several issues that need be addressed.

1. Extremely aged infrastructure
2. Majority of interior streets are in fair or poor condition, in need of new sidewalk and additional sidewalk.
3. Vacant or underutilized lots in need of development
4. Number of buildings in dilapidated or deteriorating condition

Vacant Lots

Building in need of maintenance

Typical Roadway Conditions

Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness

The Study Area has been platted and has a mix of lot sizes and arrangements which have been further subdivided or arranged in such a way that they do not comply with current subdivision regulations. The existing land use is largely residential with some commercial to the east. This area is located adjacent to already-declared Blight and Substandard areas to the southeast. The lack of infill development on empty lots reflects poorly on the neighborhood.

Dilapidated and Deteriorating Structures

19% of the structures were visually found to be dilapidated or deteriorating. Dilapidated structures are visually unpleasing, present themselves as an attractive nuisance for vandalism and fire, and present a challenge to redevelopment but may also provide an opportunity as a means to redevelop.

Dilapidated homes

Diversity of Ownership

Property ownership records shows diverse ownership among all lots, including vacant lots.

Improper Subdivision or Obsolete Platting

Improper Subdivision of Land

Most of the Study Area has been platted as long, deep lots. Single land owners would need to be contacted to inquire about residential infill development.

The Existence of Conditions Which Endanger Life or Property

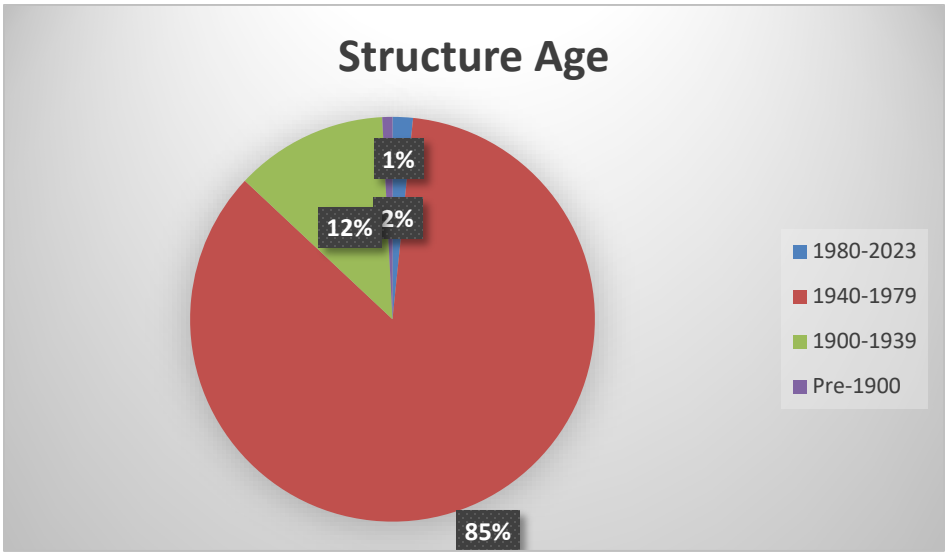
Sidewalk Conditions

The Study Area is served by sidewalks however there are areas that are missing sidewalk. There are multiple areas where sidewalk conditions do not meet ADA minimum requirements. City code requires that sidewalks be installed as part of the development or improvement of a property unless the owner shows that there is a hardship not generally shared by other properties within the City.

Sidewalk Conditions

Structure Age

The average age of the structures in the area is 72 years, with only one non-commercial main structure constructed since 1983. Those structures built before 1983 qualify for the 40 years and older structures designation in the State of Nebraska Blight and Substandard Statute. Age of the structures within the designated Study Area is provided through data derived from the Box Butte County Assessor's Office, City of Alliance Community Development Permit Records, and field verification. While it was not possible to verify every structure there was an adequate sample of known ages to determine age through comparison and proximity to other like structures and appearance.



Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- 19% of the buildings evaluated in the Study Area were deteriorating or dilapidated.
- The average age of the structures in the area is 72 years.
- The street system, including sidewalk does not meet acceptable asset management standards.
- The area has numerous lot layout faults in relation to size, adequacy, accessibility or usefulness.
- Inefficient and obsolete platting exists in the area.
- Conditions exist which endanger life or property by other causes.

- Diversity of ownership is present with all of the parcels independently owned. Accumulation of parcels is not occurring.
- Conditions existing which are detrimental to the public health, safety, morals and welfare in the present condition with a majority of structures in excess of 40 years old and the population is either stable or declining.

Blighted conditions that do <u>not</u> appear to be present:

- There are <u>not</u> more than half of the plotted and subdivided property that is unimproved, within the city for forty years and has remained unimproved during that time. Several of unimproved lots include parking lots or are vacant due to building demolitions.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions <u>not</u> present:

- There did <u>not</u> appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

Core Neighborhood

Boundaries
The Core Neighborhood is bounded generally by 16th Street to the north, Flack Avenue to the east, the BNSF Railroad tracks to the west, and 4th Street to the south. (Fig. LU6)

Synopsis
The Core Neighborhood should be considered the "heart" of Alliance. Its location, classic ambiance, and parks create and project a distinct character and image. The neighborhood serves as a transition area between downtown Alliance and newer Alliance. The well-designed park and trail system connects and links community landmarks and activity centers along the north-south park corridor. The importance of this neighborhood to the community cannot be overstated.

Transportation
The streets and roadways within the Core Neighborhood follow a traditional grid pattern and are well connected via sidewalks. Generally, the roadways are wider and allow for on-street parking. Shorter setbacks and a consistent sidewalk network are traits that make the Core Neighborhood inviting and pedestrian friendly. Major street corridors, such as Box Butte Avenue, Flack Avenue, and 10th Street, serve as commercial areas, cultural areas, and activity centers. Subdivision speed limits (25-30 mph) throughout the neighborhood help maintain a safe environment for vehicles and pedestrians. Over time, the natural elements of the area have matured, creating strong streetscapes. Additional streetscape improvements have been made along Box Butte Avenue, which also enhance the neighborhood. The area has a significant amount of one-way streets. While these one-way streets move traffic very efficiently, they can also be incredibly confusing for visitors especially around the Grand View Elementary School area where the one-way streets reverse direction.

Residential
The Core Neighborhood contains many of the oldest and finest homes in the community. Classic and historic Alliance homes line Box Butte Avenue and surrounding streets. These homes, combined with a linear park and trail system, produce a memorable residential area. The condition of the housing within the neighborhood is generally good; however, some units within the area are beginning to deteriorate.

The diversity of housing styles, sizes, and price points within the area is broad. Units located on or near main corridors are typically larger and in better condition, while other areas contain smaller homes and smaller lots. The density of the neighborhood is generally higher than other areas due, in large part, to narrower lots, which allows for a greater number of dwelling units per acre.

The transition between "Classic Alliance" and "New Alliance" can be seen on the northern and western edges of this area as it transitions into the housing and infrastructure developed during the railroad boom of the 1970's.

Commercial
The neighborhood is predominantly residential but does contain some commercial and employment along Box Butte and Flack Avenues. There are also professional offices located adjacent to arterials in the residential neighborhoods. This is a good example of the neighborhood commercial zoning that works similar to form based zoning allowing nonresidential uses provided they meet the same setback and parking requirements that residential zoning requires.

Industrial
There are a few industrial land uses located in the southwest portion of this neighborhood near the railroad tracks. The remainder of the neighborhood is currently shielded from this land use and should remain so.

Landmarks and Activity Centers
Central Park, Bandshell Park, and the linear trail system highlight the excellent recreational uses within the area. The parks and trail system connect schools and neighborhoods, helping to make this neighborhood the heart of the community. The City of Alliance has converted once topographic constraints (floodplain, floodway) into dynamic parks and recreation uses and functions.

Significant community landmarks and activity centers within the area include Central Park, Knight Museum and Sandhills Center, and Bulldog Stadium.

Vacant Land
Vacant land in the Core Neighborhood consists primarily of narrower lots that aren't conducive to modern home layouts. There are 17 vacant lots at the time this document was prepared. Vacant land is undesirable as it creates a gap in the appearance of an otherwise filled out neighborhood. It also encourages outdoor

storage. Both of which detract from the neighborhoods appearance and desirability.

Land Use Conflicts
The primary land use conflict within the Core Neighborhood is created by the intrusion of preexisting higher density residential development into single-family housing unit neighborhoods. Preexisting multi-family housing sites are scattered throughout this neighborhood. The primary conflict created at these sites involves traffic safety concerns due to limited, or a complete lack of, off-street parking.

The city should ensure that future multi-family housing projects in all areas of the city provide adequate off-street parking and work with property owners to install off street parking for existing dwellings regardless of size. Having adequate off street parking will help eliminate traffic issues in these areas and the amount of parking in the curb strip

Additional conflicts are created in residential areas along Box Butte Avenue, Tenth Street, and Emerson Avenue due to existing traffic patterns. These street systems are heavily utilized for inter-city and intra-city commuter and shopping routes. Options for the removal of these conflicts appear to be limited.

Future Land Use
The Core Neighborhood is primarily single family residential with some two family and multi-family dwellings. There is some neighborhood commercial mixed with the residential along the arterial streets but it is otherwise a residential neighborhood. The current land uses in this neighborhood should be maintained. Multifamily and neighborhood commercial may be considered appropriate when the lot sizes and transportation systems are shown to be conducive to the increase in density and traffic.

Neighborhood Goals
Residential: Infill of existing residential neighborhoods is one of the most economical way to increase housing stock. The lots in the Core Neighborhood make it difficult to fit modern house layouts without combining two lots which necessitates razing two houses instead of one. The City should work with stakeholders to find housing solutions for these narrower lots including the possibility of attractive manufactured housing. Manufactured housing has progressed greatly in the past 30 years and may act as a solution to building on vacant lots.

Some of the existing housing stock is exhibiting signs of deterioration. To reduce the number of houses needing razed and increasing the number of vacant lots that aren't easily redeveloped, the City should begin identifying issues with houses located in this neighborhood before they become large problems. The City can use the adopted property maintenance code and nuisance abatement code to help accomplish this.

The City should consider adding another single-family residential zoning district to accommodate the Belmont and Duncan's Residence Tract areas as they were developed on smaller lots with shorter setbacks. This has created problems for property owners trying to make improvements to the housing in this area. The City should also create code accommodating improvement of existing reverse corner lot houses without allowing the creation of new ones.

Commercial: The City should be cautious about any commercial development in the Core Neighborhood as it may damage the neighborhoods character. The City has adopted a neighborhood commercial zoning district but its use should be limited to its intent.

Industrial: The existing industrial land uses located in the southwest portion of the neighborhood should remain shielded from the residential and light commercial uses to protect the character of the neighborhood.

Transportation: The Core Neighborhood is well connected to the rest of the City by way of sidewalk. This is an asset of this neighborhood; however, because this neighborhoods infrastructure is comparatively older to other neighborhoods, sidewalks here exhibit more instances of heaving, cracking, and spalling.

There are also intersections where there aren't ramps or wheelchair provisions at street crossings. Ramps and indicator pads should be retrofitted during street repaving projects but also budgeted for as individual improvement projects on streets that were recently repaved.

The City should encourage people to take advantage of the sidewalk replacement program and return their sidewalks to good condition.
The streets in this neighborhood are the oldest in Alliance and many of them have been

repaved over the past 10 years. This trend should continue as there are still many streets in the Core neighborhood that are in need of repaving as opposed to just annual maintenance.

Code Enforcement: This area could benefit greatly from code enforcement to avoid an increase in the amount clutter, outdoor storage, and streetscape overgrowth. These detract from the character and ambiance of the Core Neighborhood and from the City in general. The City should identify properties that may be in violation of the property maintenance code and work with the owner to fix it up before the structure must be razed.

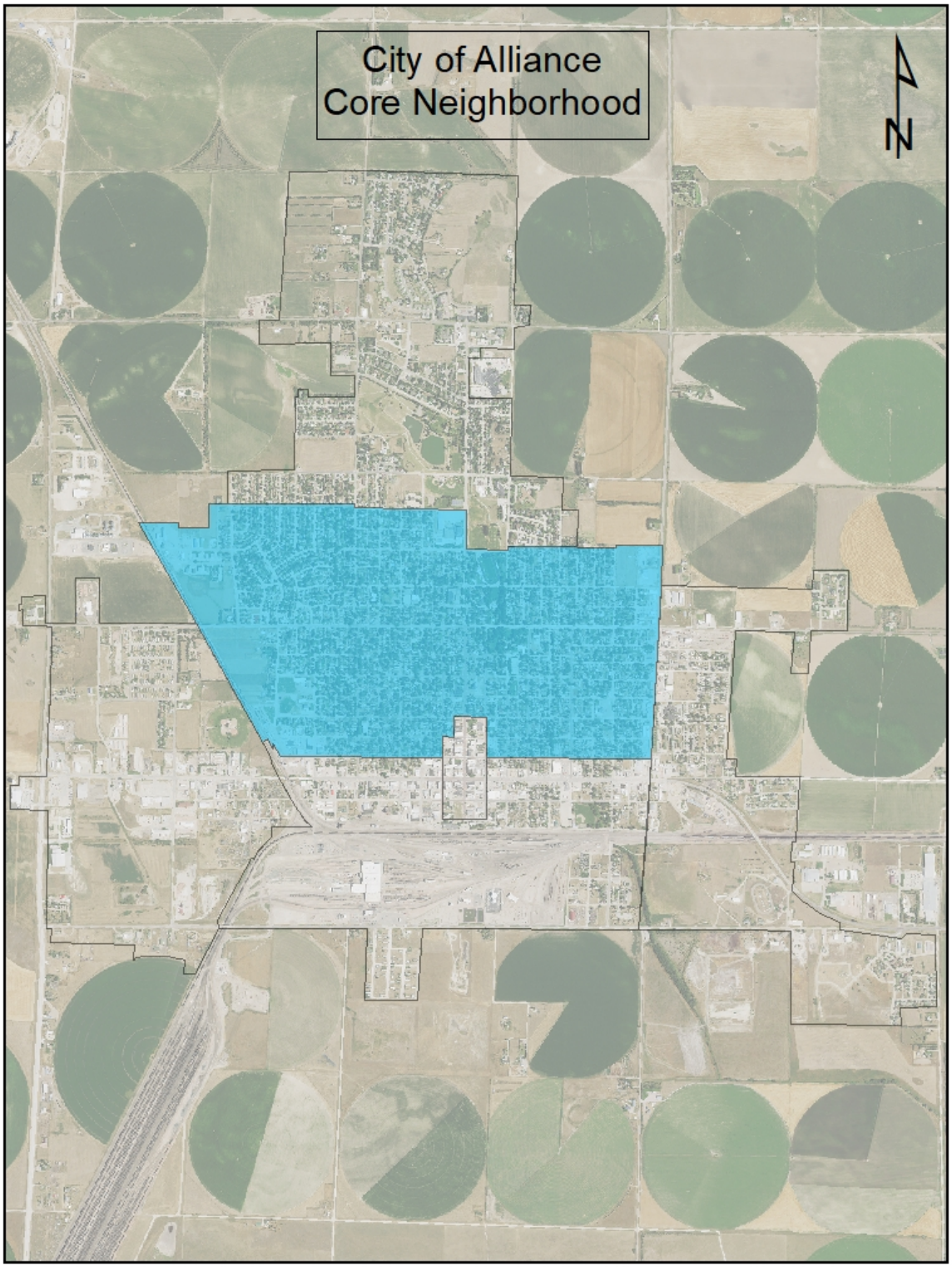
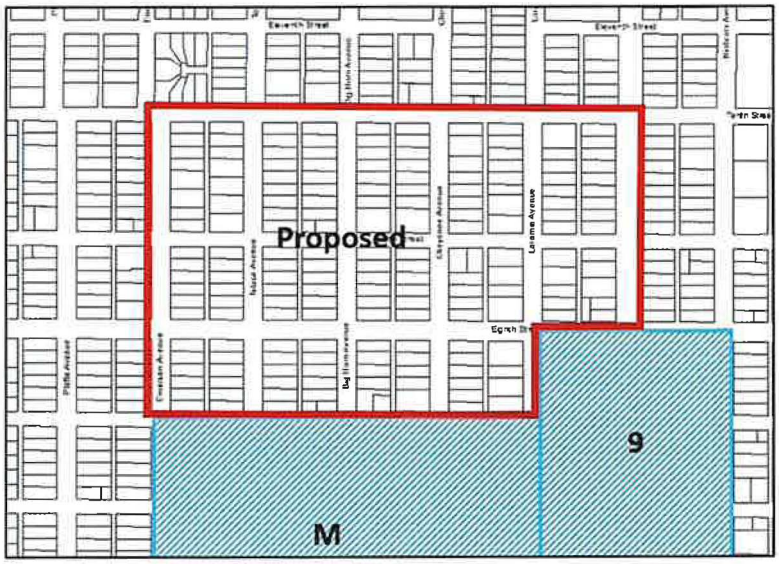


Fig. LU6

Narrative
September 2, 2025

RESOLUTION – AREA H BLIGHTED AND SUBSTANDARD STUDY



The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area H". It was determined that this 54.8 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.

The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area H area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA H BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-103

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, Sheridan, Wyoming, Second, County and Second County Addition Areas "Area H", City of Alliance, Nebraska, dated June 20, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bound by Emerson Avenue to the West, West Tenth Street to the North, Box Butte Avenue to the East, and West Seventh Street to the South.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

Sheridan, Wyoming, Second, County, and Second County Addition Areas

"Area H"

City of Alliance, Nebraska

June 20, 2025

Introduction

Background

The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true of the Sheridan, Wyoming, Second, County, and Second County Addition Areas, resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by Tenth Street to the north, Box Butte Avenue to the east (except the area between Laramie and Box Butte from Seventh to Eighth), Seventh Street to the south and Emerson Avenue to the west. A number of opportunities for redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.

Generally, the area is exclusively residential located on long, skinny lots. Infill development is not on par with the overall community's growth and level of private investment. There appears to be an excellent opportunity to provide incentives to encourage new activity in the study area wherein market forces are either not present or adequate to spur redevelopment.

Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space, defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities for improvement and revitalization. The general area considered for inclusion in the Study Area is highlighted on the map on page 3 of this report. The area can generally be described as the area bordered by Tenth Street to the north, Box Butte Avenue to the east (except the area between Laramie and Box Butte from Seventh to Eighth), Seventh Street to the south and Emerson Avenue to the west.

The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is primarily residential. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. There is obvious economic decline and functionally obsolete uses within the area.
3. There was the presence of blighted and substandard characteristics within the area.
4. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
5. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate

an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(31) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces

a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage

4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.
5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.
12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.
    e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

Structural conditions were evaluated using the U.S. Department of Housing and Urban Development standard definitions (highlighted in *italics* below):

No Problem

- No structural or aesthetic problems are visible

Adequate Condition

- Slight damage to porches, steps, roofs
- Slight wearing of mortar between bricks/stone/block
- Small cracks in walls or chimneys
- Cracked windows
- Lack of paint
- Slight wear on steps, doors and frames

Deteriorating Conditions

- Holes, open cracks, rotted, loose, or missing material in parts of the foundation, walls (1/2 of the wall) or roof (1/4 of the roof)
- Shaky, broken, or missing steps or railings
- Numerous missing and cracked window panes
- Rotted or loose windows or doors no longer water-proof

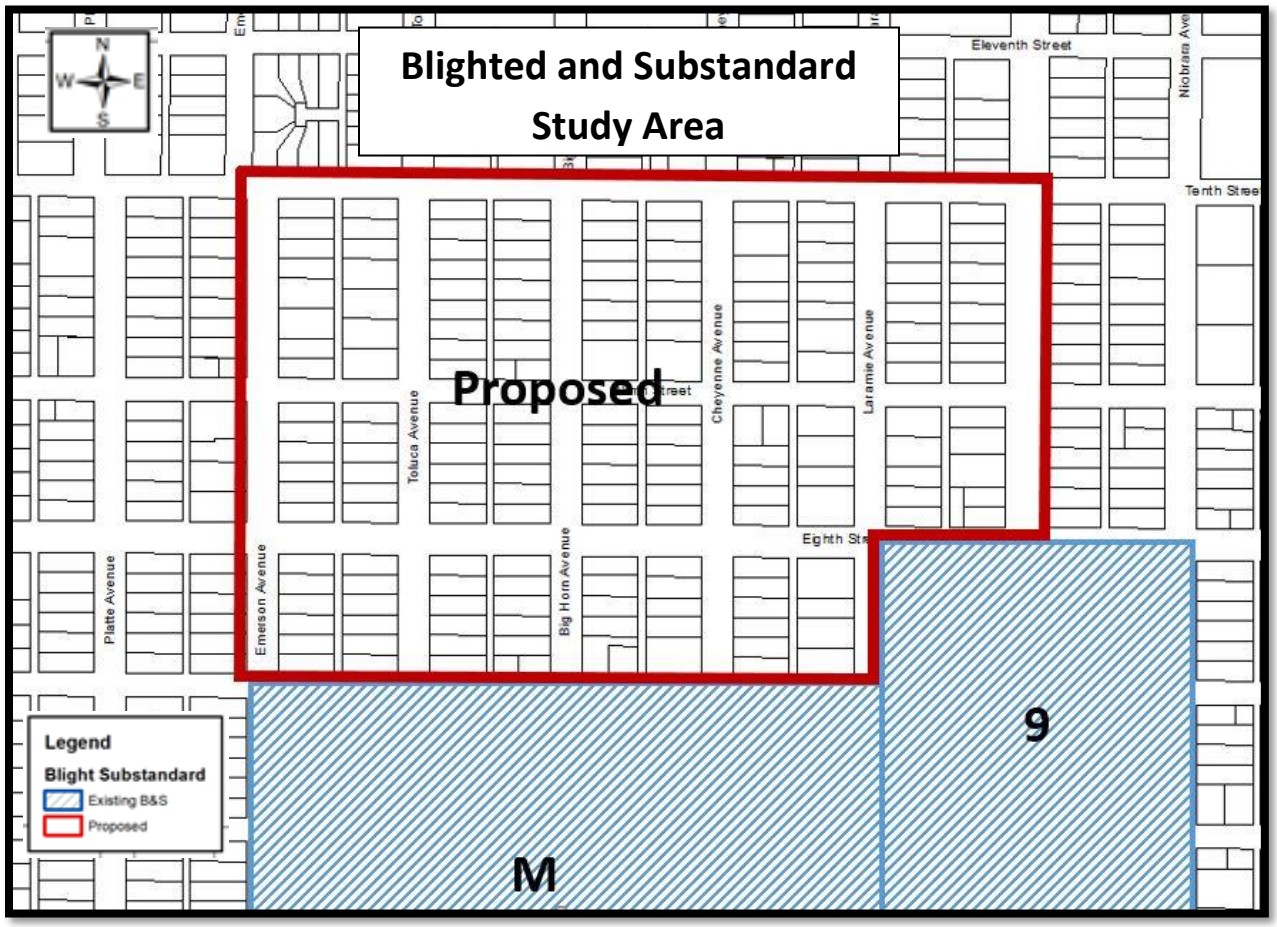
Dilapidated Condition

- Holes, open cracks, rotted, loose or missing material over a large area of the foundation, on wall or on roof
- Substantial sagging of roof, floors, or walls
- Extensive fire, flood, or storm damage
- Inadequate original construction such as building elements made of scrap materials or conversion of structures not adequate for housing.

Analysis of Study Area

Proposed Blighted Area

The following map delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary. This Study Area's southern borders co-terminate with multiple existing Blighted and Substandard areas represented by blue hatch lines on the map.



The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 552.5 acres currently designated or under consideration as "Blighted and Substandard" or 17.6% of the City's total acreage. The proposed additional "Blighted and Substandard" area consists of 54.8 acres. Adding this proposed area to the existing "Blighted and Substandard" area brings the total Blighted and Substandard area to 607.3 acres or 19.4% of the total area of the City of Alliance. This remains well within the allowed 35%, providing future opportunity to add more areas.

Findings and Contributing Factors

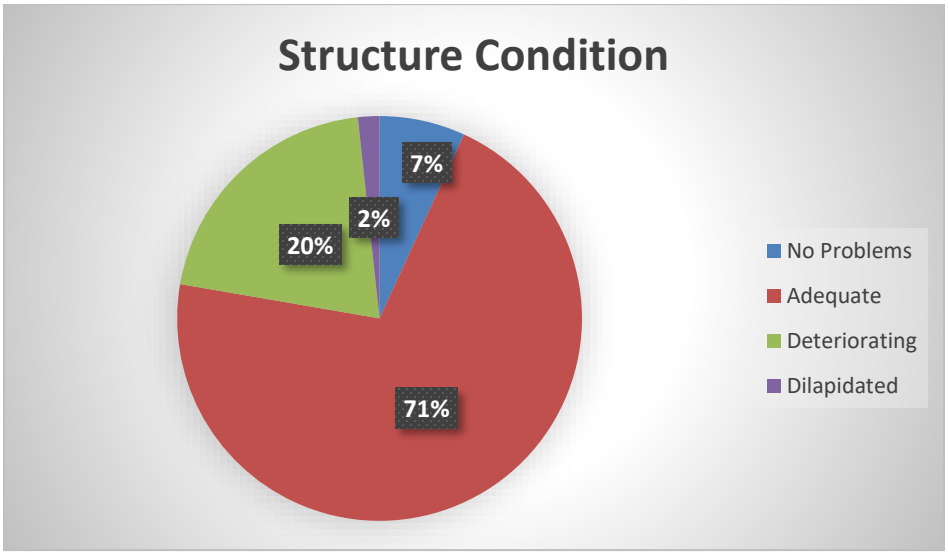
The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential to develop. The field survey work was done in July of 2023. Findings support the initial impressions that the area is stagnant and that portions had declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing building and structure conditions,

infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Substantial Number of Deteriorated or Deteriorating Structures

Exterior Inspection of Buildings

There were a total of 186 structures evaluated using the Blighted and Substandard criteria as described on page 8 of this report. However only the primary structures were evaluated under the Blighted and Substandard definition and 11 lots had no rating associated with them. If outbuildings or other structures were present they were not included in the survey. Thus the boundary for the Blighted and Substandard designation includes 175 buildings and structures. Field surveys concluded that 12 of the structures had no problems, 124 were adequate, 36 were deteriorating, and 3 were dilapidated.



Defective or Inadequate Infrastructure

Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

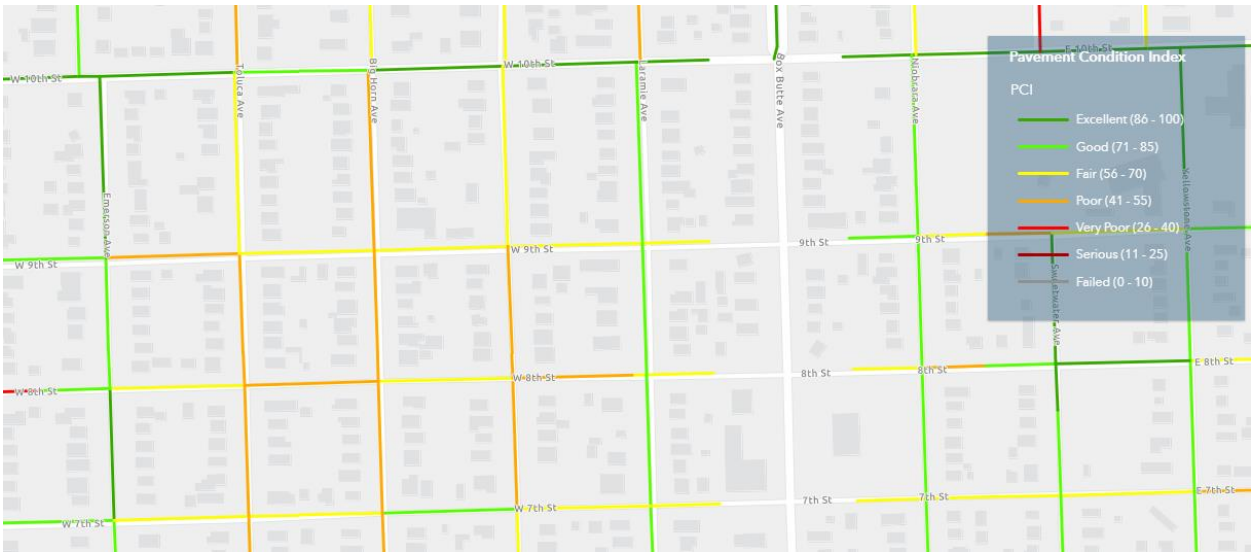
Public Utilities

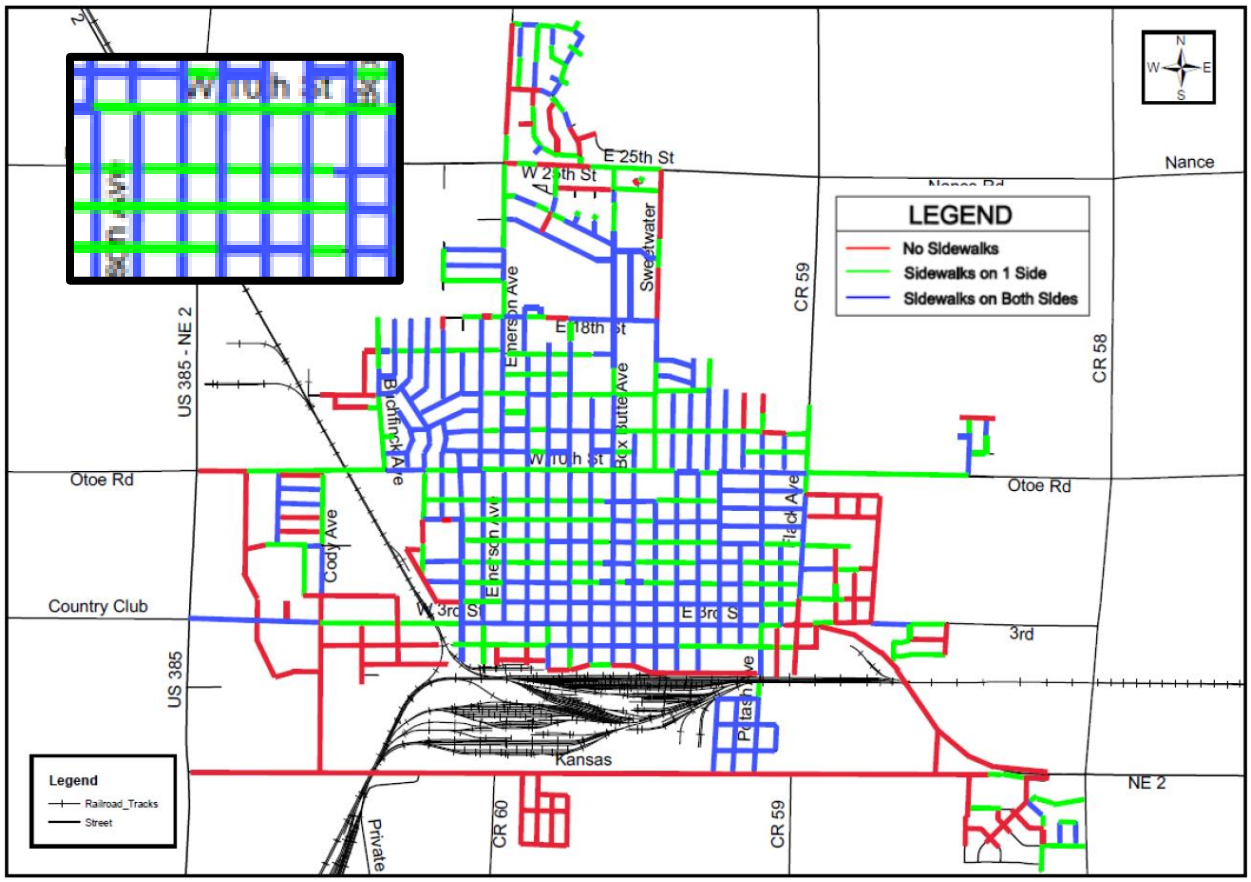
All utilities are available in the Study Area. Water is provided by the City in sizes ranging from 6" to 12" with some installations going back to the early 1900's. The newest line was installed in 2002. Lines since 1990 are PVC material, with all other lines being cast iron pipe. Sewer lines were installed in 1910 and 1913 with no mains being lined. Sewer is installed in the alleyways. Electric service is supplied to the entire area with street lighting.

Storm sewer infrastructure exists with primary lines running north-south to the east-west main on Seventh. Storm sewer dates back to the late 1920's and early 1930's.

Street Conditions and Accessibility

The surface condition of roads in the study area vary from excellent to poor. The perimeter roads of Emerson, Tenth and Laramie are rated good to excellent. Box Butte does not have a rating due to being a brick pavement. All areas are served by curb and gutter with a mix of sidewalk on either one or both sides of the road. Utilities rely on the street ROW that has been dedicated and easements.





Area H exhibits several issues that need be addressed.

1. Extremely aged infrastructure
2. Majority of interior streets are in fair or poor condition, in need of new sidewalk and additional sidewalk.
3. Vacant or underutilized lots in need of development
4. Number of buildings in dilapidated or deteriorating condition

Vacant Lots

Building in need of maintenance

Typical Roadway Conditions

Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness

The Study Area has been platted and has a mix of long, narrow lots and lots which have been further subdivided or arranged in such a way that they do not comply with current subdivision regulations. The existing land use is residential. This area is located adjacent to already-declared Blight and Substandard areas to the south and southeast. The lack of infill development on empty lots reflects poorly on the neighborhood.

Dilapidated and Deteriorating Structures

22% of the structures were visually found to be dilapidated or deteriorating. Dilapidated structures are visually unpleasing, present themselves as an attractive nuisance for vandalism and fire, and present a challenge to redevelopment but may also provide an opportunity as a means to redevelop.

Dilapidated house, mobile home, and outbuildings.

Diversity of Ownership

Property ownership records shows diverse ownership among all lots, including vacant lots.

Improper Subdivision or Obsolete Platting

Improper Subdivision of Land

Most of the Study Area has been platted as long, deep lots. Single land owners would need to be contacted to inquire about residential infill development.

The Existence of Conditions Which Endanger Life or Property

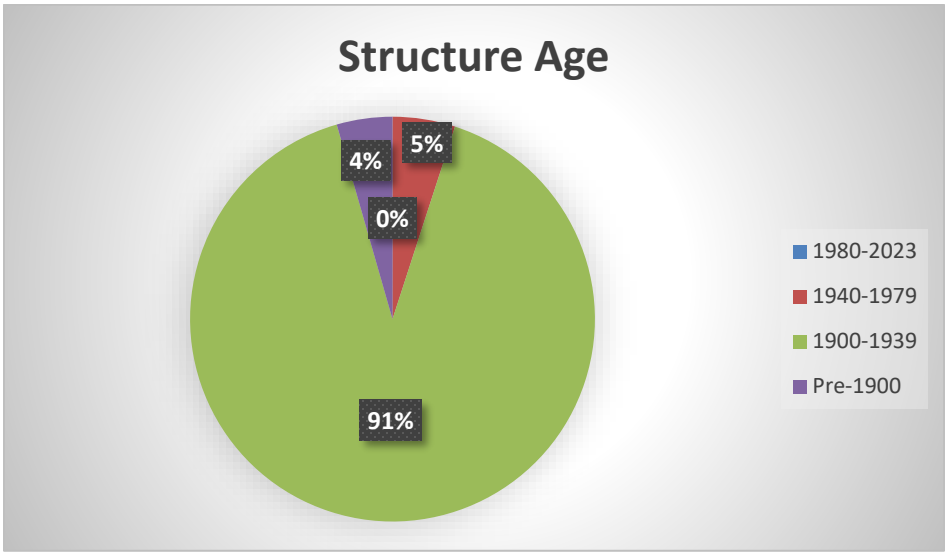
Sidewalk Conditions

The Study Area is served by sidewalks, however there are areas that are only served on one side of the street. There are multiple areas where sidewalk conditions are impacted by the root growth of mature trees introducing tripping hazards and which do not meet ADA minimum requirements. City code requires that sidewalks be installed as part of the development or improvement of a property unless the owner shows that there is a hardship not generally shared by other properties within the City.

Sidewalk Conditions

Structure Age

The average age of the structures in the area is 107 years. Age of the structures within the designated Study Area is provided through data derived from the Box Butte County Assessor's Office, City of Alliance Community Development Permit Records, and field verification. While it was not possible to verify every structure there was an adequate sample of known ages to determine age through comparison and proximity to other like structures and appearance. Those structures built before 1983 qualify for the 40 years and older structures designation in the State of Nebraska Blight and Substandard Statute.



Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- 22% of the buildings evaluated in the Study Area were deteriorating or dilapidated.
- The average age of the structures in the area is 107 years.
- The street system, including sidewalk does not meet acceptable asset management standards.
- The area has numerous lot layout faults in relation to size, adequacy, accessibility or usefulness.
- Inefficient and obsolete platting exists in the area.
- Conditions exist which endanger life or property by other causes.
- Diversity of ownership is present with all of the parcels independently owned. Accumulation of parcels is not occurring.

Blighted conditions that do <u>not</u> appear to be present:

- There are <u>not</u> more than half of the plotted and subdivided property that is unimproved, within the city for forty years and has remained unimproved during that time. Several of unimproved lots include parking lots or are vacant due to building demolitions.

- Conditions existing which are detrimental to the public health, safety, morals and welfare in the present condition with a majority of structures in excess of 40 years old and the population is either stable or declining.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions <u>not</u> present:

- There did <u>not</u> appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

Core Neighborhood

Boundaries
The Core Neighborhood is bounded generally by 16th Street to the north, Flack Avenue to the east, the BNSF Railroad tracks to the west, and 4th Street to the south. (Fig. LU6)

Synopsis
The Core Neighborhood should be considered the "heart" of Alliance. Its location, classic ambiance, and parks create and project a distinct character and image. The neighborhood serves as a transition area between downtown Alliance and newer Alliance. The well-designed park and trail system connects and links community landmarks and activity centers along the north-south park corridor. The importance of this neighborhood to the community cannot be overstated.

Transportation
The streets and roadways within the Core Neighborhood follow a traditional grid pattern and are well connected via sidewalks. Generally, the roadways are wider and allow for on-street parking. Shorter setbacks and a consistent sidewalk network are traits that make the Core Neighborhood inviting and pedestrian friendly. Major street corridors, such as Box Butte Avenue, Flack Avenue, and 10th Street, serve as commercial areas, cultural areas, and activity centers. Subdivision speed limits (25-30 mph) throughout the neighborhood help maintain a safe environment for vehicles and pedestrians. Over time, the natural elements of the area have matured, creating strong streetscapes. Additional streetscape improvements have been made along Box Butte Avenue, which also enhance the neighborhood. The area has a significant amount of one-way streets. While these one-way streets move traffic very efficiently, they can also be incredibly confusing for visitors especially around the Grand View Elementary School area where the one-way streets reverse direction.

Residential
The Core Neighborhood contains many of the oldest and finest homes in the community. Classic and historic Alliance homes line Box Butte Avenue and surrounding streets. These homes, combined with a linear park and trail system, produce a memorable residential area. The condition of the housing within the neighborhood is generally good; however, some units within the area are beginning to deteriorate.

The diversity of housing styles, sizes, and price points within the area is broad. Units located on or near main corridors are typically larger and in better condition, while other areas contain smaller homes and smaller lots. The density of the neighborhood is generally higher than other areas due, in large part, to narrower lots, which allows for a greater number of dwelling units per acre.

The transition between "Classic Alliance" and "New Alliance" can be seen on the northern and western edges of this area as it transitions into the housing and infrastructure developed during the railroad boom of the 1970's.

Commercial
The neighborhood is predominantly residential but does contain some commercial and employment along Box Butte and Flack Avenues. There are also professional offices located adjacent to arterials in the residential neighborhoods. This is a good example of the neighborhood commercial zoning that works similar to form based zoning allowing nonresidential uses provided they meet the same setback and parking requirements that residential zoning requires.

Industrial
There are a few industrial land uses located in the southwest portion of this neighborhood near the railroad tracks. The remainder of the neighborhood is currently shielded from this land use and should remain so.

Landmarks and Activity Centers
Central Park, Bandshell Park, and the linear trail system highlight the excellent recreational uses within the area. The parks and trail system connect schools and neighborhoods, helping to make this neighborhood the heart of the community. The City of Alliance has converted once topographic constraints (floodplain, floodway) into dynamic parks and recreation uses and functions.

Significant community landmarks and activity centers within the area include Central Park, Knight Museum and Sandhills Center, and Bulldog Stadium.

Vacant Land
Vacant land in the Core Neighborhood consists primarily of narrower lots that aren't conducive to modern home layouts. There are 17 vacant lots at the time this document was prepared. Vacant land is undesirable as it creates a gap in the appearance of an otherwise filled out neighborhood. It also encourages outdoor

storage. Both of which detract from the neighborhoods appearance and desirability.

Land Use Conflicts
The primary land use conflict within the Core Neighborhood is created by the intrusion of preexisting higher density residential development into single-family housing unit neighborhoods. Preexisting multi-family housing sites are scattered throughout this neighborhood. The primary conflict created at these sites involves traffic safety concerns due to limited, or a complete lack of, off-street parking.

The city should ensure that future multi-family housing projects in all areas of the city provide adequate off-street parking and work with property owners to install off street parking for existing dwellings regardless of size. Having adequate off street parking will help eliminate traffic issues in these areas and the amount of parking in the curb strip

Additional conflicts are created in residential areas along Box Butte Avenue, Tenth Street, and Emerson Avenue due to existing traffic patterns. These street systems are heavily utilized for inter-city and intra-city commuter and shopping routes. Options for the removal of these conflicts appear to be limited.

Future Land Use
The Core Neighborhood is primarily single family residential with some two family and multi-family dwellings. There is some neighborhood commercial mixed with the residential along the arterial streets but it is otherwise a residential neighborhood. The current land uses in this neighborhood should be maintained. Multifamily and neighborhood commercial may be considered appropriate when the lot sizes and transportation systems are shown to be conducive to the increase in density and traffic.

Neighborhood Goals
Residential: Infill of existing residential neighborhoods is one of the most economical way to increase housing stock. The lots in the Core Neighborhood make it difficult to fit modern house layouts without combining two lots which necessitates razing two houses instead of one. The City should work with stakeholders to find housing solutions for these narrower lots including the possibility of attractive manufactured housing. Manufactured housing has progressed greatly in the past 30 years and may act as a solution to building on vacant lots.

Some of the existing housing stock is exhibiting signs of deterioration. To reduce the number of houses needing razed and increasing the number of vacant lots that aren't easily redeveloped, the City should begin identifying issues with houses located in this neighborhood before they become large problems. The City can use the adopted property maintenance code and nuisance abatement code to help accomplish this.

The City should consider adding another single-family residential zoning district to accommodate the Belmont and Duncan's Residence Tract areas as they were developed on smaller lots with shorter setbacks. This has created problems for property owners trying to make improvements to the housing in this area. The City should also create code accommodating improvement of existing reverse corner lot houses without allowing the creation of new ones.

Commercial: The City should be cautious about any commercial development in the Core Neighborhood as it may damage the neighborhoods character. The City has adopted a neighborhood commercial zoning district but its use should be limited to its intent.

Industrial: The existing industrial land uses located in the southwest portion of the neighborhood should remain shielded from the residential and light commercial uses to protect the character of the neighborhood.

Transportation: The Core Neighborhood is well connected to the rest of the City by way of sidewalk. This is an asset of this neighborhood; however, because this neighborhoods infrastructure is comparatively older to other neighborhoods, sidewalks here exhibit more instances of heaving, cracking, and spalling.

There are also intersections where there aren't ramps or wheelchair provisions at street crossings. Ramps and indicator pads should be retrofitted during street repaving projects but also budgeted for as individual improvement projects on streets that were recently repaved.

The City should encourage people to take advantage of the sidewalk replacement program and return their sidewalks to good condition.
The streets in this neighborhood are the oldest in Alliance and many of them have been

repaved over the past 10 years. This trend should continue as there are still many streets in the Core neighborhood that are in need of repaving as opposed to just annual maintenance.

Code Enforcement: This area could benefit greatly from code enforcement to avoid an increase in the amount clutter, outdoor storage, and streetscape overgrowth. These detract from the character and ambiance of the Core Neighborhood and from the City in general. The City should identify properties that may be in violation of the property maintenance code and work with the owner to fix it up before the structure must be razed.

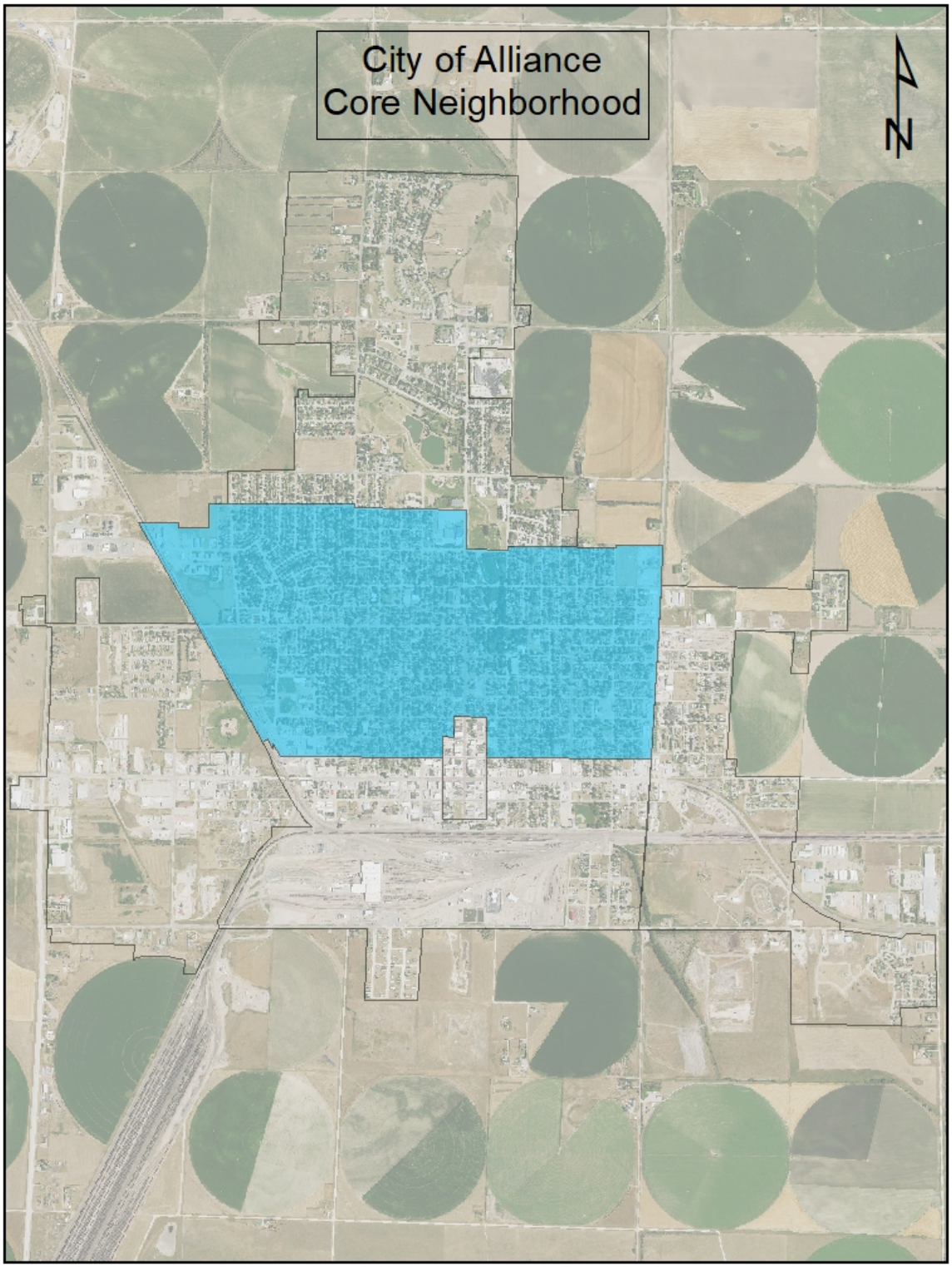
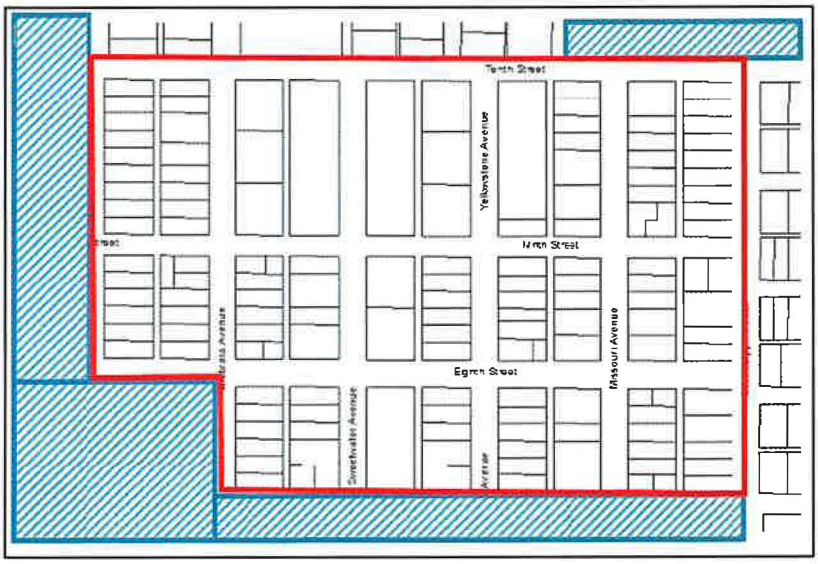


Fig. LU6

Narrative
September 2, 2025

RESOLUTION – AREA I BLIGHTED AND SUBSTANDARD STUDY



The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area I". It was determined that this 50.19 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.

The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area I area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA I BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-104

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, Nebraska, County, 2nd County, Unplatted Addition Areas "Area I", City of Alliance, Nebraska, dated June 20, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bound by Tenth Street to the North, Mississippi to the East, East Seventh Street to the South, and Box Butte Avenue to the West, except for those areas already included in Blighted and Substandard Area "9" in the Southwest corner.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____
Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____
Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

Nebraska, County, 2nd County, Unplatted Addition Areas

"Area I"

City of Alliance, Nebraska

June 20, 2025

Introduction

Background

The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

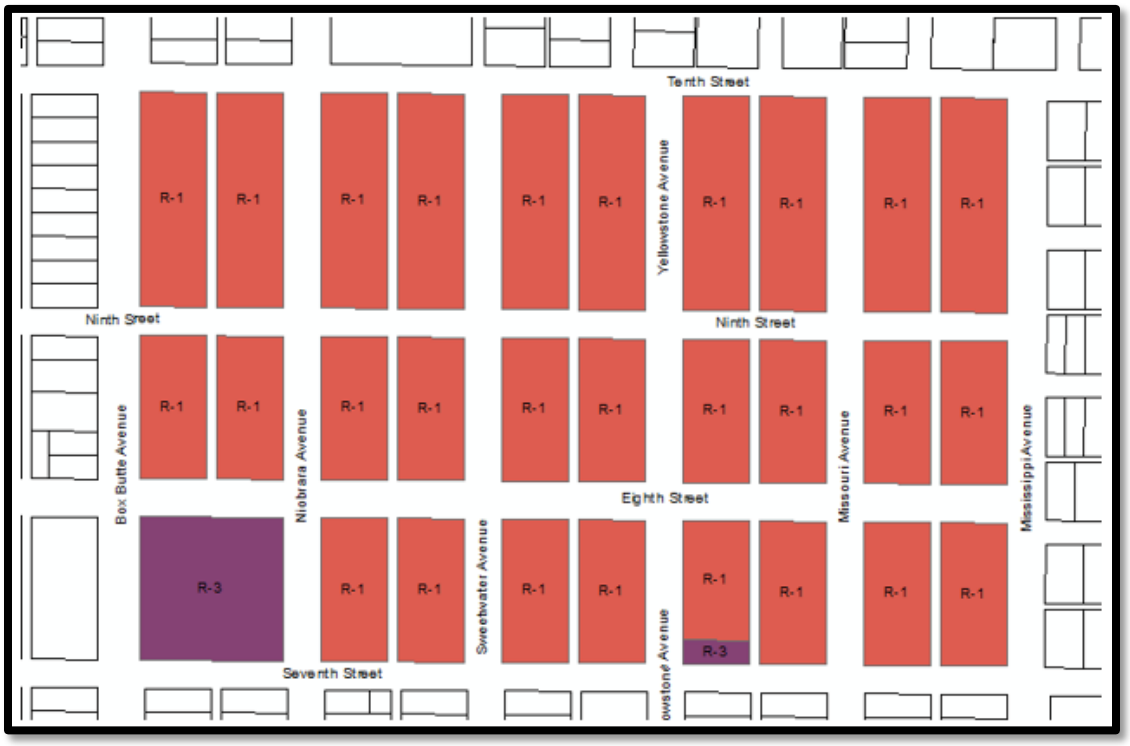
This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true of the Sheridan, Wyoming, Second, County, and Second County Addition Areas, resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by Tenth Street to the north, Mississippi to the east, East Seventh Street to the south and Box Butte Avenue to the west, except for those areas already included in Blighted and Substandard Area "9" in the southwest corner. A number of opportunities for redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.

Generally, the area is residential located on long, narrow lots. Infill development is not on par with the overall community's growth and level of private investment. There appears to be an excellent opportunity to provide incentives to encourage new activity in the study area wherein market forces are either not present or adequate to spur redevelopment.



Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space, defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities for improvement and revitalization. The general area considered for inclusion in the Study Area is highlighted on the map on page 3 of this report. The area for analysis is generally described as the area bordered by Tenth Street to the north, Mississippi to the east, East Seventh Street to the south and Box Butte Avenue to the west, except for those areas already included in Blighted and Substandard Area "9" in the southwest corner.

The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is primarily residential. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. There is obvious economic decline and functionally obsolete uses within the area.
3. There was the presence of blighted and substandard characteristics within the area.
4. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
5. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate

an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(31) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces

a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage

4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.
5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.
12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.
    e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

Structural conditions were evaluated using the U.S. Department of Housing and Urban Development standard definitions (highlighted in *italics* below):

No Problem

- No structural or aesthetic problems are visible

Adequate Condition

- Slight damage to porches, steps, roofs
- Slight wearing of mortar between bricks/stone/block
- Small cracks in walls or chimneys
- Cracked windows
- Lack of paint
- Slight wear on steps, doors and frames

Deteriorating Conditions

- Holes, open cracks, rotted, loose, or missing material in parts of the foundation, walls (1/2 of the wall) or roof (1/4 of the roof)
- Shaky, broken, or missing steps or railings
- Numerous missing and cracked window panes
- Rotted or loose windows or doors no longer water-proof

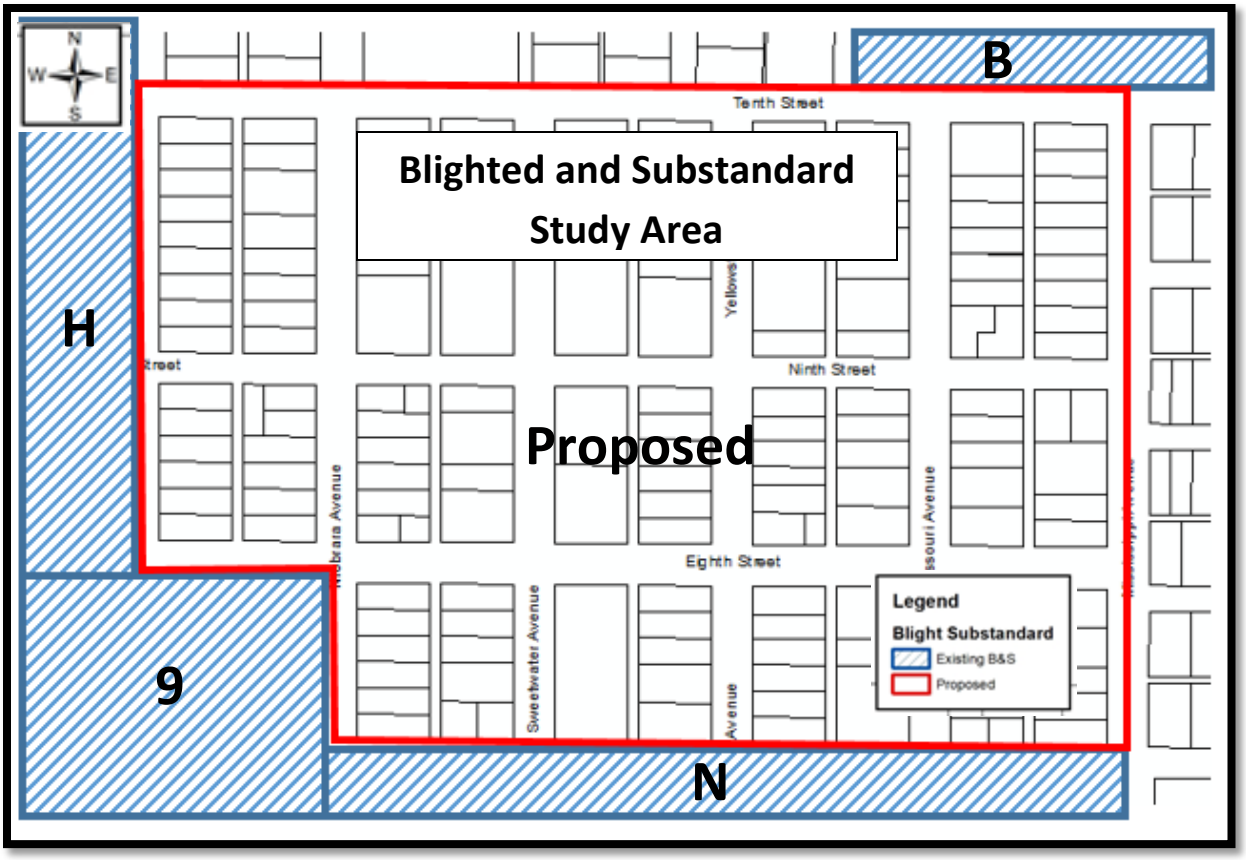
Dilapidated Condition

- Holes, open cracks, rotted, loose or missing material over a large area of the foundation, on wall or on roof
- Substantial sagging of roof, floors, or walls
- Extensive fire, flood, or storm damage
- Inadequate original construction such as building elements made of scrap materials or conversion of structures not adequate for housing.

Analysis of Study Area

Proposed Blighted Area

The following map delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary. This Study Area's southern borders co-terminate with multiple existing Blighted and Substandard areas represented by blue hatch lines on the map.



The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 739.05 acres currently designated or under consideration as "Blighted and Substandard" or 23.59% of the City's total acreage. The proposed additional "Blighted and Substandard" area consists of 50.19 acres. Adding this proposed area to the existing "Blighted and Substandard" area brings the total Blighted and Substandard area to 789.24 acres or 25.19% of the total area of the City of Alliance. This remains well within the allowed 35%, providing future opportunity to add more areas.

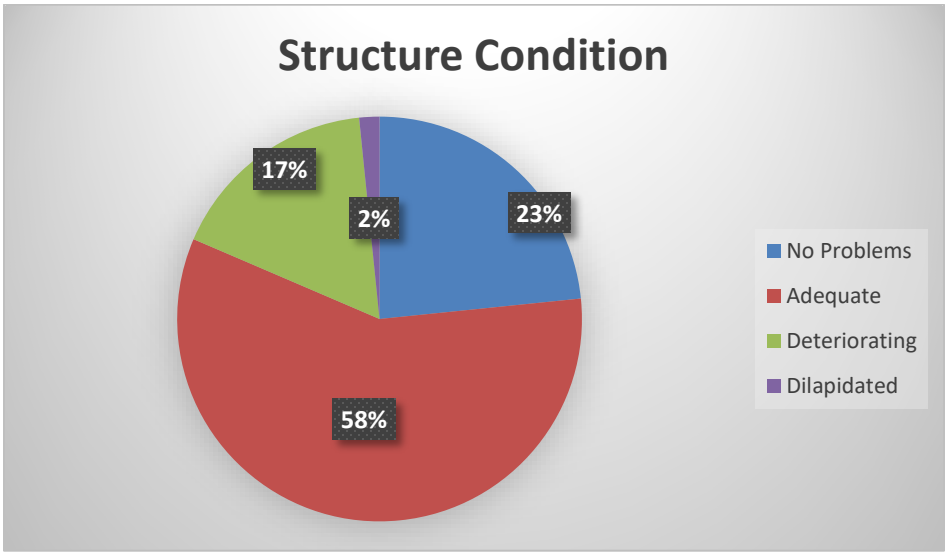
Findings and Contributing Factors

The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential to develop. The field survey work was done in November of 2023. Findings support the initial impressions that the area is stagnant and that portions had declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing building and structure conditions, infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Substantial Number of Deteriorated or Deteriorating Structures

Exterior Inspection of Buildings

There were a total of 124 structures evaluated using the Blighted and Substandard criteria as described on page 8 of this report with additional commercial and undeveloped lots. However only the primary structures were evaluated under the Blighted and Substandard definition and 12 lots had no rating associated with them due to being exempt, parkland, or commercial property. If outbuildings or other structures were present they were not included in the survey. Field surveys concluded that 29 of the structures had no problems, 72 were adequate, 21 were deteriorating, and 2 were dilapidated.



Defective or Inadequate Infrastructure

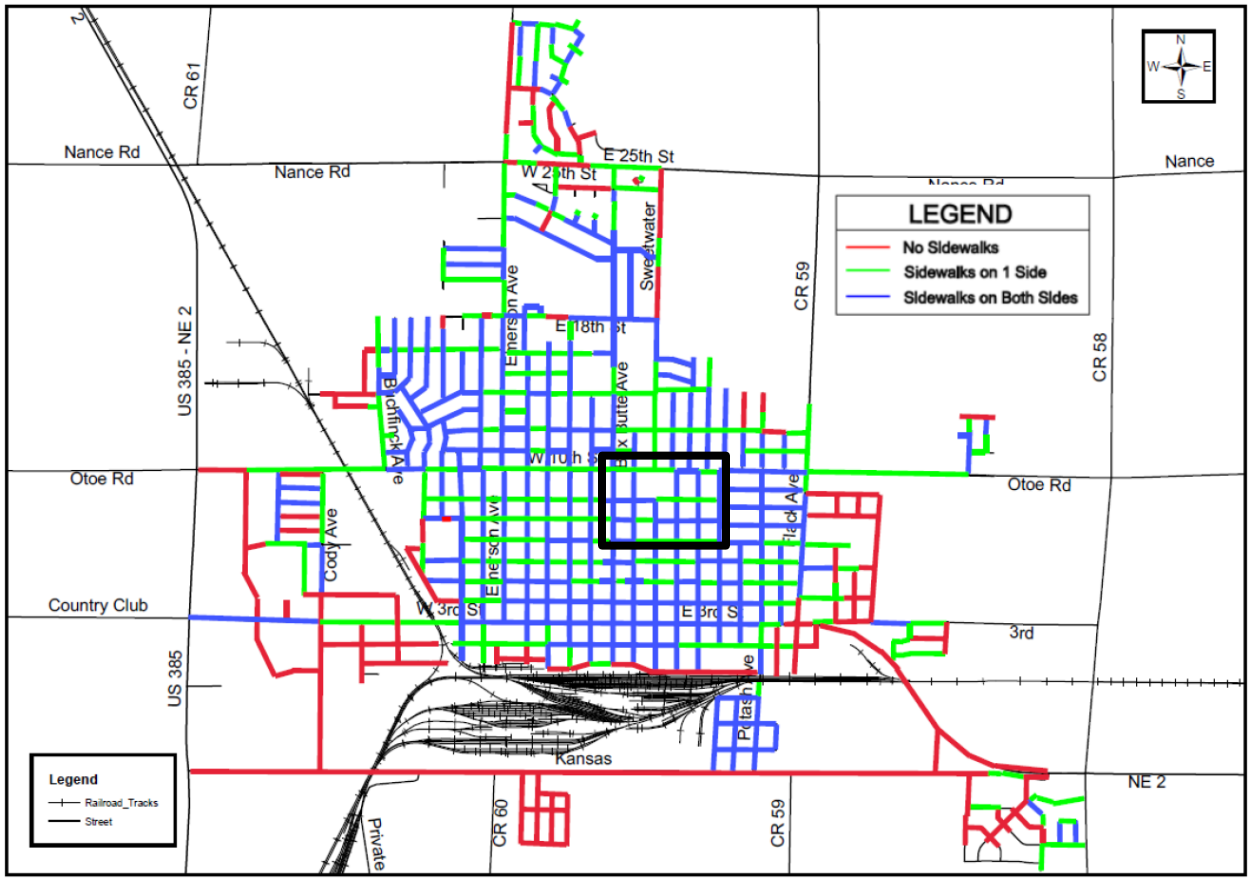
Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

Public Utilities

All utilities are available in the Study Area. Water is provided by the City in sizes ranging from 2" to 10" with some installations going back to the early 1910. The newest line was installed in 2002 and mostly installed in 1921, 1929, and 1947. Lines since 2002 are PVC material, with all other lines being cast iron pipe. Sewer lines were installed starting in 1910, with the newest line being installed in 1982, most being installed in 1940 and no mains being lined. Sewer is installed in the alleyways. Electric service is supplied to the entire area with street lighting. Storm sewer dates back to the 1940's.

Street Conditions and Accessibility

The surface condition of roads in the study area vary from excellent to poor. Utilities rely on the street ROW that has been dedicated and easements.



Area I exhibits several issues that need be addressed.

1. Extremely aged infrastructure
2. Majority of interior streets are in fair or poor condition, in need of new sidewalk and additional sidewalk.
3. Vacant or underutilized lots in need of development
4. Number of buildings in dilapidated or deteriorating condition

Typical Roadway Conditions

Missing Sidewalk

Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness

The Study Area has been platted and has a mix of lot sizes and arrangements which have been further subdivided or arranged in such a way that they do not comply with current subdivision regulations. The existing land use is largely residential with some commercial to the east. This area is located adjacent to already-declared Blight and Substandard areas to the southeast. The lack of infill development on empty lots reflects poorly on the neighborhood.

Dilapidated and Deteriorating Structures

19% of the structures were visually found to be dilapidated or deteriorating. Dilapidated structures are visually unpleasing, present themselves as an attractive nuisance for vandalism and fire, and present a challenge to redevelopment but may also provide an opportunity as a means to redevelop.

Dilapidated home

Undeveloped Lot

Diversity of Ownership

Property ownership records shows diverse ownership among all lots, including vacant lots.

Improper Subdivision or Obsolete Platting

Improper Subdivision of Land

Most of the Study Area has been platted as long, deep lots. Single land owners would need to be contacted to inquire about residential infill development.

The Existence of Conditions Which Endanger Life or Property

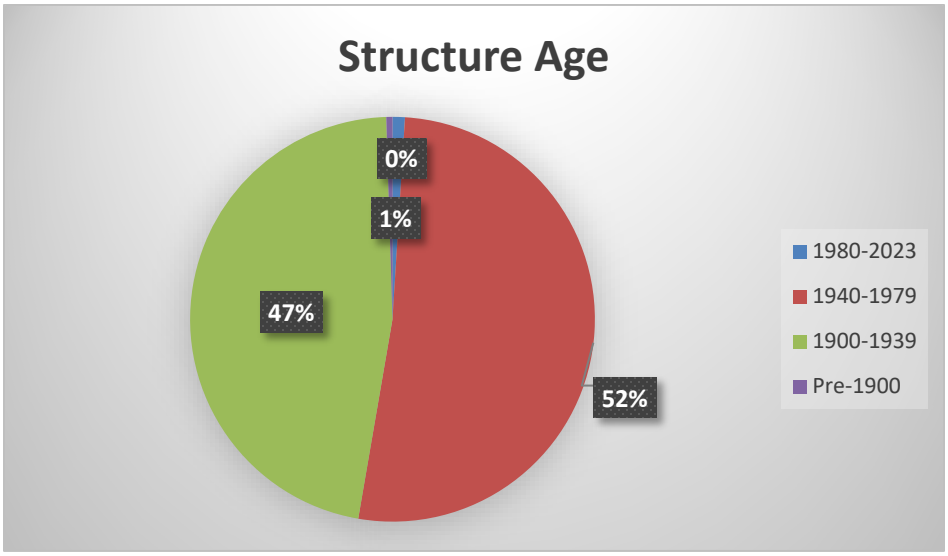
Sidewalk Conditions

The Study Area is served by sidewalks however there are areas that are missing sidewalk. There are multiple areas where sidewalk conditions do not meet ADA minimum requirements. City code requires that sidewalks be installed as part of the development or improvement of a property unless the owner shows that there is a hardship not generally shared by other properties within the City.

Sidewalk Conditions

Structure Age

The average age of the structures in the area is 97years. Those structures built before 1983 qualify for the 40 years and older structures designation in the State of Nebraska Blight and Substandard Statute. This area has no new structures built since 1983. Age of the structures within the designated Study Area is provided through data derived from the Box Butte County Assessor's Office, City of Alliance Community Development Permit Records, and field verification. While it was not possible to verify every structure there was an adequate sample of known ages to determine age through comparison and proximity to other like structures and appearance.



Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- 19% of the buildings evaluated in the Study Area were deteriorating or dilapidated.
- The average age of the structures in the area is 97 years.
- The street system, including sidewalk does not meet acceptable asset management standards.
- Water, sewer, and storm sewer infrastructure is well beyond 40 years of age.
- The area has numerous lot layout faults in relation to size, adequacy, accessibility or usefulness.
- Inefficient and obsolete platting exists in the area.
- Conditions exist which endanger life or property by other causes.

- Diversity of ownership is present with all of the parcels independently owned. Accumulation of parcels is not occurring.
- Conditions existing which are detrimental to the public health, safety, morals and welfare in the present condition with a majority of structures in excess of 40 years old and the population is either stable or declining.

Blighted conditions that do <u>not</u> appear to be present:

- There are <u>not</u> more than half of the plotted and subdivided property that is unimproved, within the city for forty years and has remained unimproved during that time. Several of unimproved lots include parking lots or are vacant due to building demolitions.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions <u>not</u> present:

- There did <u>not</u> appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

Core Neighborhood

Boundaries
The Core Neighborhood is bounded generally by 16th Street to the north, Flack Avenue to the east, the BNSF Railroad tracks to the west, and 4th Street to the south. (Fig. LU6)

Synopsis
The Core Neighborhood should be considered the "heart" of Alliance. Its location, classic ambiance, and parks create and project a distinct character and image. The neighborhood serves as a transition area between downtown Alliance and newer Alliance. The well-designed park and trail system connects and links community landmarks and activity centers along the north-south park corridor. The importance of this neighborhood to the community cannot be overstated.

Transportation
The streets and roadways within the Core Neighborhood follow a traditional grid pattern and are well connected via sidewalks. Generally, the roadways are wider and allow for on-street parking. Shorter setbacks and a consistent sidewalk network are traits that make the Core Neighborhood inviting and pedestrian friendly. Major street corridors, such as Box Butte Avenue, Flack Avenue, and 10th Street, serve as commercial areas, cultural areas, and activity centers. Subdivision speed limits (25-30 mph) throughout the neighborhood help maintain a safe environment for vehicles and pedestrians. Over time, the natural elements of the area have matured, creating strong streetscapes. Additional streetscape improvements have been made along Box Butte Avenue, which also enhance the neighborhood. The area has a significant amount of one-way streets. While these one-way streets move traffic very efficiently, they can also be incredibly confusing for visitors especially around the Grand View Elementary School area where the one-way streets reverse direction.

Residential
The Core Neighborhood contains many of the oldest and finest homes in the community. Classic and historic Alliance homes line Box Butte Avenue and surrounding streets. These homes, combined with a linear park and trail system, produce a memorable residential area. The condition of the housing within the neighborhood is generally good; however, some units within the area are beginning to deteriorate.

The diversity of housing styles, sizes, and price points within the area is broad. Units located on or near main corridors are typically larger and in better condition, while other areas contain smaller homes and smaller lots. The density of the neighborhood is generally higher than other areas due, in large part, to narrower lots, which allows for a greater number of dwelling units per acre.

The transition between "Classic Alliance" and "New Alliance" can be seen on the northern and western edges of this area as it transitions into the housing and infrastructure developed during the railroad boom of the 1970's.

Commercial
The neighborhood is predominantly residential but does contain some commercial and employment along Box Butte and Flack Avenues. There are also professional offices located adjacent to arterials in the residential neighborhoods. This is a good example of the neighborhood commercial zoning that works similar to form based zoning allowing nonresidential uses provided they meet the same setback and parking requirements that residential zoning requires.

Industrial
There are a few industrial land uses located in the southwest portion of this neighborhood near the railroad tracks. The remainder of the neighborhood is currently shielded from this land use and should remain so.

Landmarks and Activity Centers
Central Park, Bandshell Park, and the linear trail system highlight the excellent recreational uses within the area. The parks and trail system connect schools and neighborhoods, helping to make this neighborhood the heart of the community. The City of Alliance has converted once topographic constraints (floodplain, floodway) into dynamic parks and recreation uses and functions.

Significant community landmarks and activity centers within the area include Central Park, Knight Museum and Sandhills Center, and Bulldog Stadium.

Vacant Land
Vacant land in the Core Neighborhood consists primarily of narrower lots that aren't conducive to modern home layouts. There are 17 vacant lots at the time this document was prepared. Vacant land is undesirable as it creates a gap in the appearance of an otherwise filled out neighborhood. It also encourages outdoor

storage. Both of which detract from the neighborhoods appearance and desirability.

Land Use Conflicts
The primary land use conflict within the Core Neighborhood is created by the intrusion of preexisting higher density residential development into single-family housing unit neighborhoods. Preexisting multi-family housing sites are scattered throughout this neighborhood. The primary conflict created at these sites involves traffic safety concerns due to limited, or a complete lack of, off-street parking.

The city should ensure that future multi-family housing projects in all areas of the city provide adequate off-street parking and work with property owners to install off street parking for existing dwellings regardless of size. Having adequate off street parking will help eliminate traffic issues in these areas and the amount of parking in the curb strip

Additional conflicts are created in residential areas along Box Butte Avenue, Tenth Street, and Emerson Avenue due to existing traffic patterns. These street systems are heavily utilized for inter-city and intra-city commuter and shopping routes. Options for the removal of these conflicts appear to be limited.

Future Land Use
The Core Neighborhood is primarily single family residential with some two family and multi-family dwellings. There is some neighborhood commercial mixed with the residential along the arterial streets but it is otherwise a residential neighborhood. The current land uses in this neighborhood should be maintained. Multifamily and neighborhood commercial may be considered appropriate when the lot sizes and transportation systems are shown to be conducive to the increase in density and traffic.

Neighborhood Goals
Residential: Infill of existing residential neighborhoods is one of the most economical way to increase housing stock. The lots in the Core Neighborhood make it difficult to fit modern house layouts without combining two lots which necessitates razing two houses instead of one. The City should work with stakeholders to find housing solutions for these narrower lots including the possibility of attractive manufactured housing. Manufactured housing has progressed greatly in the past 30 years and may act as a solution to building on vacant lots.

Some of the existing housing stock is exhibiting signs of deterioration. To reduce the number of houses needing razed and increasing the number of vacant lots that aren't easily redeveloped, the City should begin identifying issues with houses located in this neighborhood before they become large problems. The City can use the adopted property maintenance code and nuisance abatement code to help accomplish this.

The City should consider adding another single-family residential zoning district to accommodate the Belmont and Duncan's Residence Tract areas as they were developed on smaller lots with shorter setbacks. This has created problems for property owners trying to make improvements to the housing in this area. The City should also create code accommodating improvement of existing reverse corner lot houses without allowing the creation of new ones.

Commercial: The City should be cautious about any commercial development in the Core Neighborhood as it may damage the neighborhoods character. The City has adopted a neighborhood commercial zoning district but its use should be limited to its intent.

Industrial: The existing industrial land uses located in the southwest portion of the neighborhood should remain shielded from the residential and light commercial uses to protect the character of the neighborhood.

Transportation: The Core Neighborhood is well connected to the rest of the City by way of sidewalk. This is an asset of this neighborhood; however, because this neighborhoods infrastructure is comparatively older to other neighborhoods, sidewalks here exhibit more instances of heaving, cracking, and spalling.

There are also intersections where there aren't ramps or wheelchair provisions at street crossings. Ramps and indicator pads should be retrofitted during street repaving projects but also budgeted for as individual improvement projects on streets that were recently repaved.

The City should encourage people to take advantage of the sidewalk replacement program and return their sidewalks to good condition.
The streets in this neighborhood are the oldest in Alliance and many of them have been

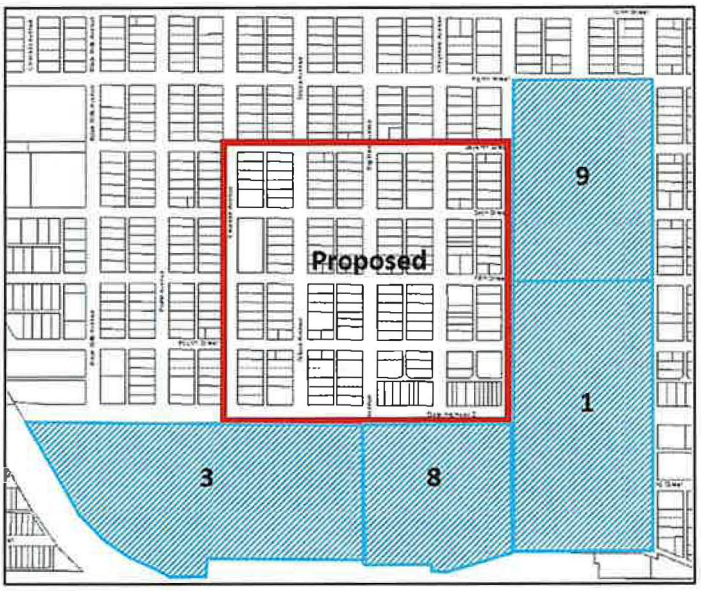
repaved over the past 10 years. This trend should continue as there are still many streets in the Core neighborhood that are in need of repaving as opposed to just annual maintenance.

Code Enforcement: This area could benefit greatly from code enforcement to avoid an increase in the amount clutter, outdoor storage, and streetscape overgrowth. These detract from the character and ambiance of the Core Neighborhood and from the City in general. The City should identify properties that may be in violation of the property maintenance code and work with the owner to fix it up before the structure must be razed.

Narrative
September 2, 2025

Alliance Nebraska

RESOLUTION – AREA M BLIGHTED AND SUBSTANDARD STUDY



The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area M". It was determined that this 52.4 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.

The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area M area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA M BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-105

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, Sheridan, Wyoming, Second, First, Original Town Addition Areas "Area M", City of Alliance, Nebraska, dated June 20, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bound by Emerson Avenue to the West, West Seventh Street to the North, Laramie Avenue to the East, and West Third Street to the South.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____

Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____

Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

Sheridan, Wyoming, Second, First, Original Town Addition Areas

"Area M"

City of Alliance, Nebraska

June 20, 2025

Introduction

Background

The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true of the Sheridan, Wyoming, Second, First, and Original Town Addition Areas, resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by Seventh Street to the north, Laramie Avenue to the east, Third Street to the south and Emerson Avenue to the west. A number of opportunities for redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.

Generally, the area includes the Third Street/Highway 2 corridor has a few long-standing businesses located on long, skinny lots. Reinvestment in commercial structures is not on par with the overall community's growth and level of private investment. Developers have recently opted to invest in the West Alliance Redevelopment District rather than near the historic downtown area. There appears to be an excellent opportunity to provide incentives to encourage new activity in the study area wherein market forces are either not present or adequate to spur redevelopment.

Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space, defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities for improvement and revitalization. The general area considered for inclusion in the Study Area is highlighted on the map on page 3 of this report. The area can generally be described to include land bound by Seventh Street to the north, Laramie Avenue to the east, Third Street to the south and Emerson Avenue to the west

The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is primarily residential with some commercial. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. There is obvious economic decline and functionally obsolete uses within the area.
3. There was the presence of blighted and substandard characteristics within the area.
4. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
5. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate

an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(31) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces

a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage

4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.
5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.
12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.
    e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

Structural conditions were evaluated using the U.S. Department of Housing and Urban Development standard definitions (highlighted in *italics* below):

No Problem

- No structural or aesthetic problems are visible

Adequate Condition

- Slight damage to porches, steps, roofs
- Slight wearing of mortar between bricks/stone/block
- Small cracks in walls or chimneys
- Cracked windows
- Lack of paint
- Slight wear on steps, doors and frames

Deteriorating Conditions

- Holes, open cracks, rotted, loose, or missing material in parts of the foundation, walls (1/2 of the wall) or roof (1/4 of the roof)
- Shaky, broken, or missing steps or railings
- Numerous missing and cracked window panes
- Rotted or loose windows or doors no longer water-proof

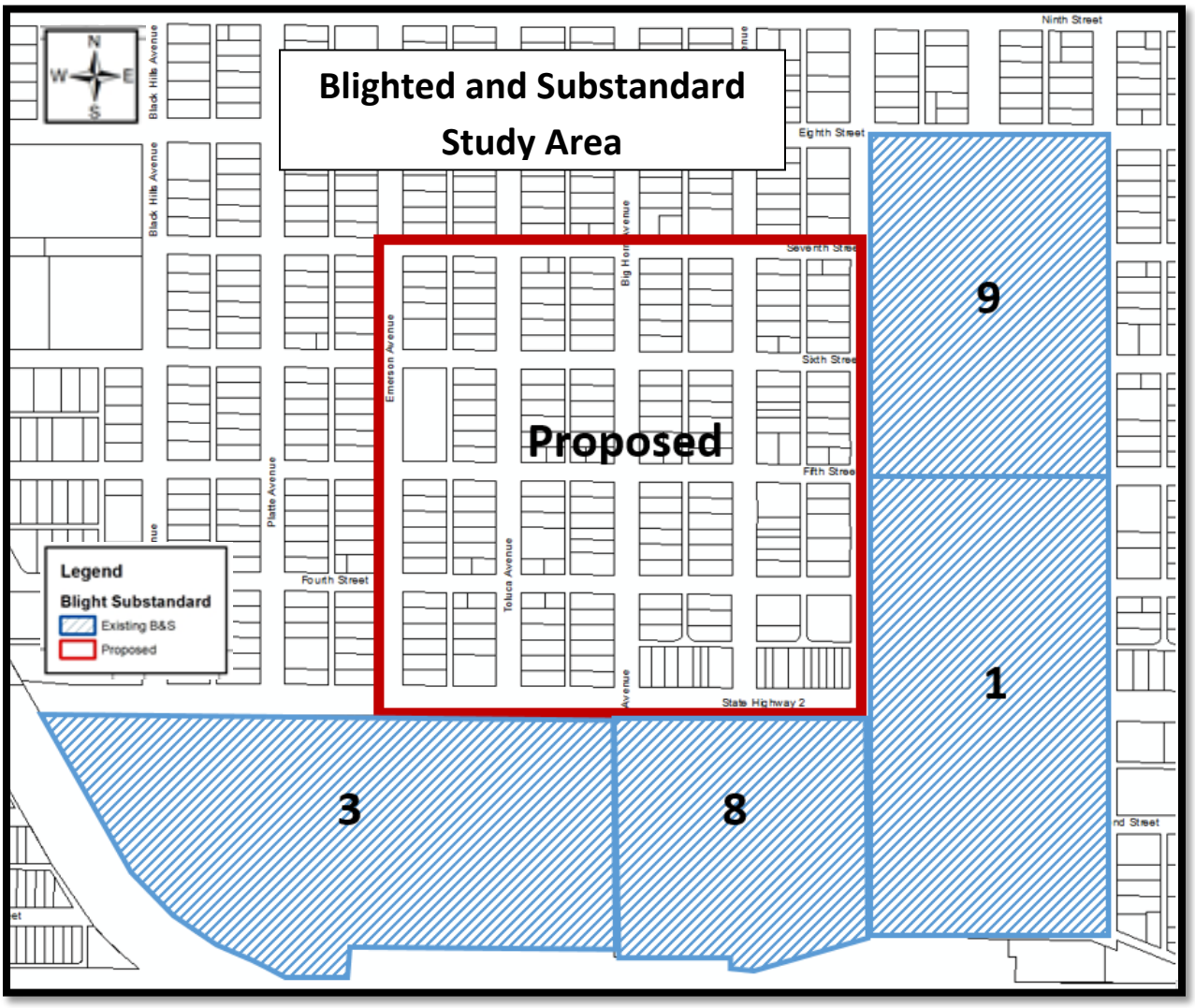
Dilapidated Condition

- Holes, open cracks, rotted, loose or missing material over a large area of the foundation, on wall or on roof
- Substantial sagging of roof, floors, or walls
- Extensive fire, flood, or storm damage
- Inadequate original construction such as building elements made of scrap materials or conversion of structures not adequate for housing.

Analysis of Study Area

Proposed Blighted Area

The following map delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary. This Study Area's eastern and southern borders co-terminate with multiple existing Blighted and Substandard areas represented by blue hatch lines on the map.



The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 500.1 acres currently designated or under consideration as "Blighted and Substandard" which is slightly less than 16% of the City's total acreage. The proposed additional "Blighted and Substandard" area consists of 52.4 acres. Adding this proposed area to the existing "Blighted and Substandard" area brings the total Blighted and Substandard area to 552.5 acres or 17.6% of the total area of the City of Alliance. This remains well within the allowed 35%, providing future opportunity to add more areas.

Findings and Contributing Factors

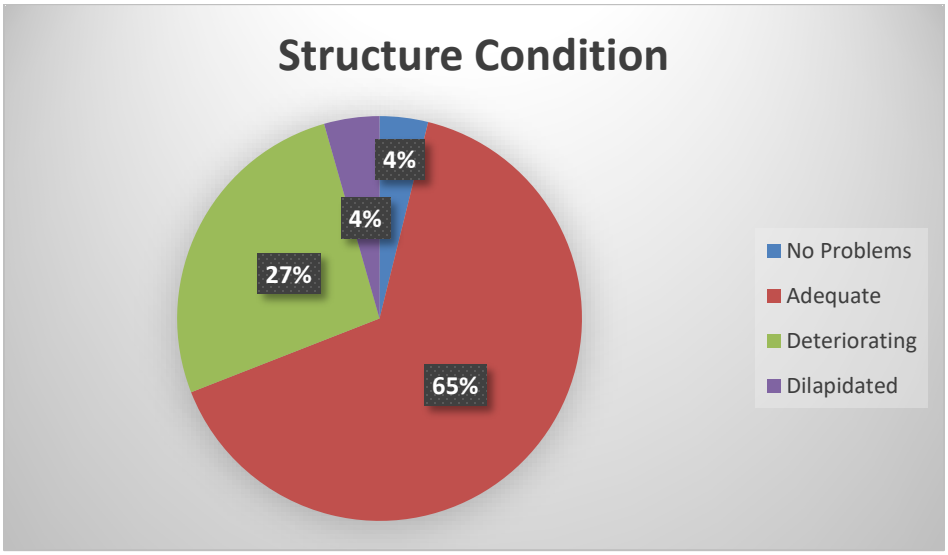
The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential to develop. The field survey work was done in June of 2022, updated in July of 2023. Findings support the initial impressions that the area is stagnant and that portions had

declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing building and structure conditions, infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Substantial Number of Deteriorated or Deteriorating Structures

Exterior Inspection of Buildings

There were a total of 181 structures evaluated using the Blighted and Substandard criteria as described on page 8 of this report. Only the primary structures were evaluated under the Blighted and Substandard definition. If outbuildings or other structures were present they were not included in the survey. Thus the boundary for the Blighted and Substandard designation includes 181 buildings and structures. Field surveys concluded that 7 of the structures had no problems, 118 were adequate, 48 were deteriorating, and 8 were dilapidated.



Defective or Inadequate Infrastructure

Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

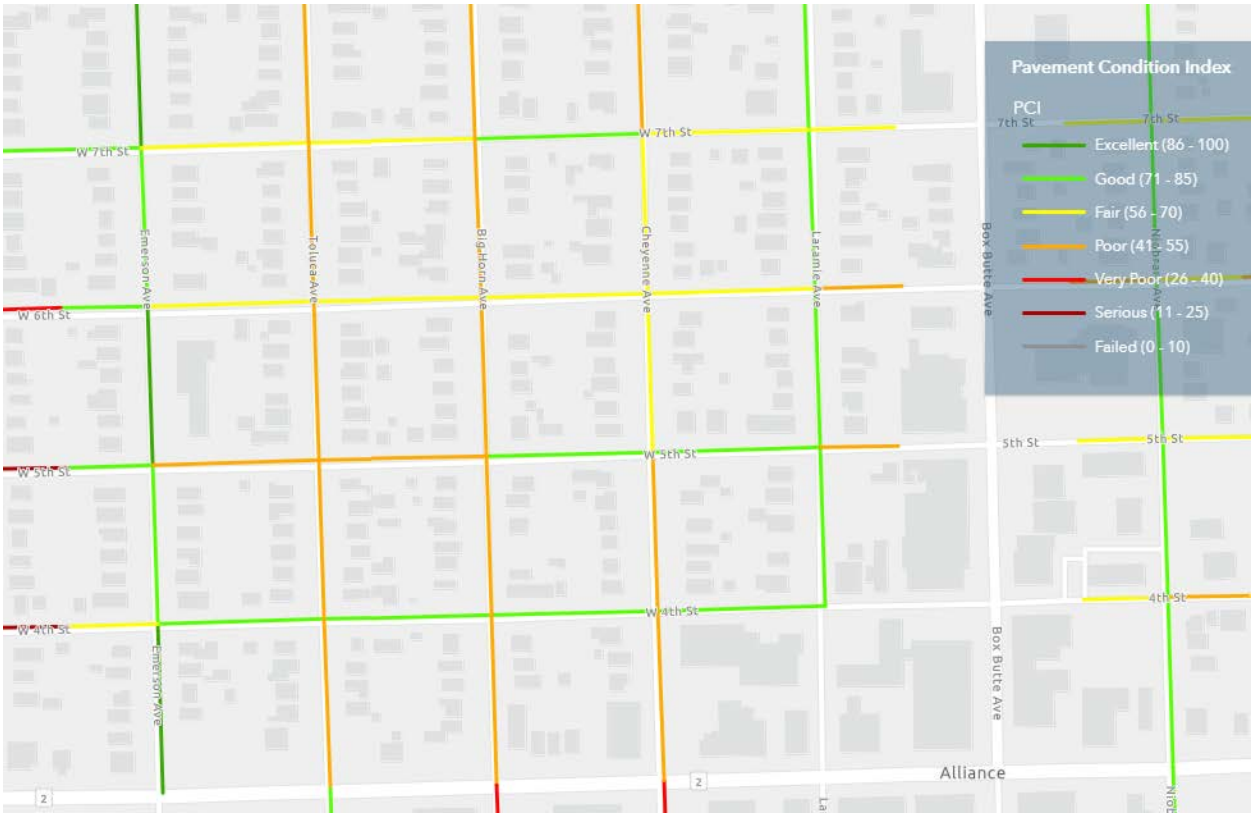
Public Utilities

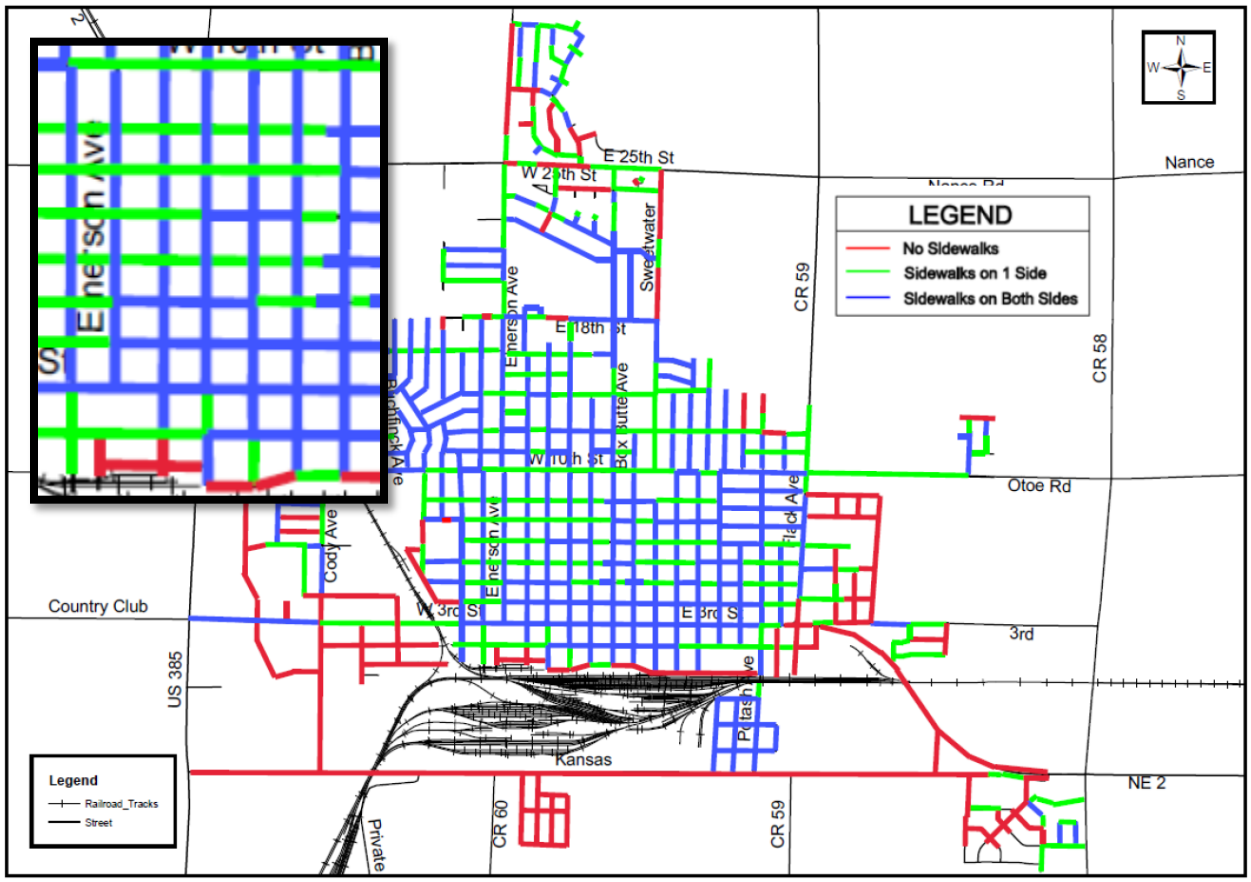
All utilities are available in the Study Area. Water is provided by the City in sizes ranging from 4" to 12" with some installations going back to the early 1900's. The newest line was

installed in 2002. Lines since 1990 are PVC material, with all other lines being cast iron pipe. Sewer lines were installed in 1910 and 1920 and with the exception of lines along Seventh Street all others have not been lined. Most sewer is installed in the alleyways. Electric service is supplied to the entire area with street lighting. Storm sewer infrastructure exists with primary lines running east-west along Third, Fifth and Seventh Streets. Storm sewer dates back to the late 1920's and early 1930's.

Street Conditions and Accessibility

The surface condition of roads in the study area vary from good to poor, with portions of Emerson on the perimeter rated as excellent with all areas served by curb and gutter with a mix of sidewalk on either one or both sides of the road. Utilities rely on the street ROW that has been dedicated and easements.





Area M exhibits several issues that need be addressed.

1. Extremely aged infrastructure
2. Majority of streets are in fair or poor condition, in need of new sidewalk and additional sidewalk.
3. Vacant or underutilized lots in need of development
4. Number of buildings in dilapidated or deteriorating condition

Corner lot along Third Street serving as an undeveloped parking lot

Recently demolished dilapidated building site

Typical Roadway Conditions

Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness

The Study Area has been platted and has a mix of long, narrow lots and lots which have been further subdivided or arranged in such a way that they do not comply with current subdivision regulations. The existing land use is a mix of residential and commercial, with commercial located primarily along Third Street. This area is located adjacent to already-declared Blight and Substandard areas to the south and east. The lack of infill development on empty lots reflects poorly on the neighborhood.

Dilapidated and Deteriorating Structures

31% of the structures were visually found to be dilapidated or deteriorating. Dilapidated structures are visually unpleasing, present themselves as an attractive nuisance for vandalism and fire, and present a challenge to redevelopment but may also provide an opportunity as a means to redevelop.

Dilapidated house, mobile home, and outbuildings.

Diversity of Ownership

Property ownership records shows diverse ownership among all lots, including vacant lots.

Improper Subdivision or Obsolete Platting

Improper Subdivision of Land

Most of the Study Area has been platted as long, deep lots, including the commercial areas, possibly preventing development of commercial opportunities. Multiple owners would require land to be aggregated prior to development.

The Existence of Conditions Which Endanger Life or Property

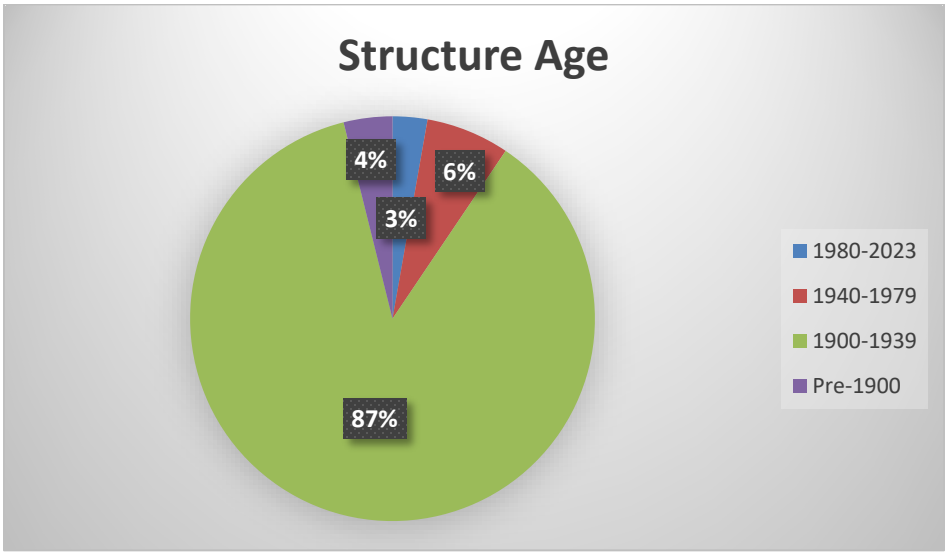
Sidewalk Conditions

The Study Area is served by sidewalks, however there are areas that are only served on one side of the street. There are multiple areas where sidewalk conditions are impacted by the root growth of mature trees introducing tripping hazards and which do not meet ADA minimum requirements. City code requires that sidewalks be installed as part of the development or improvement of a property unless the owner shows that there is a hardship not generally shared by other properties within the City.

Buckled sidewalk

Structure Age

The average age of the structures in the area is 107 years. Age of the structures within the designated Study Area is provided through data derived from the Box Butte County Assessor's Office, City of Alliance Community Development Permit Records, and field verification. While it was not possible to verify every structure there was an adequate sample of known ages to determine age through comparison and proximity to other like structures and appearance. Those structures built before 1983 qualify for the 40 years and older structures designation in the State of Nebraska Blight and Substandard Statute.



Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- 31% of the buildings evaluated in the Study Area were deteriorating or dilapidated.
- The average age of the structures in the area is 107 years.
- The street system does not meet acceptable asset management standards.
- The area has numerous lot layout faults in relation to size, adequacy, accessibility or usefulness.
- Inefficient and obsolete platting exists in the area.
- Conditions exist which endanger life or property by other causes.
- Diversity of ownership is present with all of the parcels independently owned. Accumulation of parcels is not occurring.

Blighted conditions that do <u>not</u> appear to be present:

- There are <u>not</u> more than half of the plotted and subdivided property that is unimproved, within the city for forty years and has remained unimproved during that time. Several of unimproved lots include parking lots or are vacant due to building demolitions.
- Conditions existing which are detrimental to the public health, safety, morals and welfare in the present condition with a majority of structures in excess of 40 years old and the population is either stable or declining.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions <u>not</u> present:

- There did <u>not</u> appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential with commercial along Third Street.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

Core Neighborhood

Boundaries
The Core Neighborhood is bounded generally by 16th Street to the north, Flack Avenue to the east, the BNSF Railroad tracks to the west, and 4th Street to the south. (Fig. LU6)

Synopsis
The Core Neighborhood should be considered the "heart" of Alliance. Its location, classic ambiance, and parks create and project a distinct character and image. The neighborhood serves as a transition area between downtown Alliance and newer Alliance. The well-designed park and trail system connects and links community landmarks and activity centers along the north-south park corridor. The importance of this neighborhood to the community cannot be overstated.

Transportation
The streets and roadways within the Core Neighborhood follow a traditional grid pattern and are well connected via sidewalks. Generally, the roadways are wider and allow for on-street parking. Shorter setbacks and a consistent sidewalk network are traits that make the Core Neighborhood inviting and pedestrian friendly. Major street corridors, such as Box Butte Avenue, Flack Avenue, and 10th Street, serve as commercial areas, cultural areas, and activity centers. Subdivision speed limits (25-30 mph) throughout the neighborhood help maintain a safe environment for vehicles and pedestrians. Over time, the natural elements of the area have matured, creating strong streetscapes. Additional streetscape improvements have been made along Box Butte Avenue, which also enhance the neighborhood. The area has a significant amount of one-way streets. While these one-way streets move traffic very efficiently, they can also be incredibly confusing for visitors especially around the Grand View Elementary School area where the one-way streets reverse direction.

Residential
The Core Neighborhood contains many of the oldest and finest homes in the community. Classic and historic Alliance homes line Box Butte Avenue and surrounding streets. These homes, combined with a linear park and trail system, produce a memorable residential area. The condition of the housing within the neighborhood is generally good; however, some units within the area are beginning to deteriorate.

The diversity of housing styles, sizes, and price points within the area is broad. Units located on or near main corridors are typically larger and in better condition, while other areas contain smaller homes and smaller lots. The density of the neighborhood is generally higher than other areas due, in large part, to narrower lots, which allows for a greater number of dwelling units per acre.

The transition between "Classic Alliance" and "New Alliance" can be seen on the northern and western edges of this area as it transitions into the housing and infrastructure developed during the railroad boom of the 1970's.

Commercial
The neighborhood is predominantly residential but does contain some commercial and employment along Box Butte and Flack Avenues. There are also professional offices located adjacent to arterials in the residential neighborhoods. This is a good example of the neighborhood commercial zoning that works similar to form based zoning allowing nonresidential uses provided they meet the same setback and parking requirements that residential zoning requires.

Industrial
There are a few industrial land uses located in the southwest portion of this neighborhood near the railroad tracks. The remainder of the neighborhood is currently shielded from this land use and should remain so.

Landmarks and Activity Centers
Central Park, Bandshell Park, and the linear trail system highlight the excellent recreational uses within the area. The parks and trail system connect schools and neighborhoods, helping to make this neighborhood the heart of the community. The City of Alliance has converted once topographic constraints (floodplain, floodway) into dynamic parks and recreation uses and functions.

Significant community landmarks and activity centers within the area include Central Park, Knight Museum and Sandhills Center, and Bulldog Stadium.

Vacant Land
Vacant land in the Core Neighborhood consists primarily of narrower lots that aren't conducive to modern home layouts. There are 17 vacant lots at the time this document was prepared. Vacant land is undesirable as it creates a gap in the appearance of an otherwise filled out neighborhood. It also encourages outdoor

storage. Both of which detract from the neighborhoods appearance and desirability.

Land Use Conflicts
The primary land use conflict within the Core Neighborhood is created by the intrusion of preexisting higher density residential development into single-family housing unit neighborhoods. Preexisting multi-family housing sites are scattered throughout this neighborhood. The primary conflict created at these sites involves traffic safety concerns due to limited, or a complete lack of, off-street parking.

The city should ensure that future multi-family housing projects in all areas of the city provide adequate off-street parking and work with property owners to install off street parking for existing dwellings regardless of size. Having adequate off street parking will help eliminate traffic issues in these areas and the amount of parking in the curb strip

Additional conflicts are created in residential areas along Box Butte Avenue, Tenth Street, and Emerson Avenue due to existing traffic patterns. These street systems are heavily utilized for inter-city and intra-city commuter and shopping routes. Options for the removal of these conflicts appear to be limited.

Future Land Use
The Core Neighborhood is primarily single family residential with some two family and multi-family dwellings. There is some neighborhood commercial mixed with the residential along the arterial streets but it is otherwise a residential neighborhood. The current land uses in this neighborhood should be maintained. Multifamily and neighborhood commercial may be considered appropriate when the lot sizes and transportation systems are shown to be conducive to the increase in density and traffic.

Neighborhood Goals
Residential: Infill of existing residential neighborhoods is one of the most economical way to increase housing stock. The lots in the Core Neighborhood make it difficult to fit modern house layouts without combining two lots which necessitates razing two houses instead of one. The City should work with stakeholders to find housing solutions for these narrower lots including the possibility of attractive manufactured housing. Manufactured housing has progressed greatly in the past 30 years and may act as a solution to building on vacant lots.

Some of the existing housing stock is exhibiting signs of deterioration. To reduce the number of houses needing razed and increasing the number of vacant lots that aren't easily redeveloped, the City should begin identifying issues with houses located in this neighborhood before they become large problems. The City can use the adopted property maintenance code and nuisance abatement code to help accomplish this.

The City should consider adding another single-family residential zoning district to accommodate the Belmont and Duncan's Residence Tract areas as they were developed on smaller lots with shorter setbacks. This has created problems for property owners trying to make improvements to the housing in this area. The City should also create code accommodating improvement of existing reverse corner lot houses without allowing the creation of new ones.

Commercial: The City should be cautious about any commercial development in the Core Neighborhood as it may damage the neighborhoods character. The City has adopted a neighborhood commercial zoning district but its use should be limited to its intent.

Industrial: The existing industrial land uses located in the southwest portion of the neighborhood should remain shielded from the residential and light commercial uses to protect the character of the neighborhood.

Transportation: The Core Neighborhood is well connected to the rest of the City by way of sidewalk. This is an asset of this neighborhood; however, because this neighborhoods infrastructure is comparatively older to other neighborhoods, sidewalks here exhibit more instances of heaving, cracking, and spalling.

There are also intersections where there aren't ramps or wheelchair provisions at street crossings. Ramps and indicator pads should be retrofitted during street repaving projects but also budgeted for as individual improvement projects on streets that were recently repaved.

The City should encourage people to take advantage of the sidewalk replacement program and return their sidewalks to good condition.
The streets in this neighborhood are the oldest in Alliance and many of them have been

repaved over the past 10 years. This trend should continue as there are still many streets in the Core neighborhood that are in need of repaving as opposed to just annual maintenance.

Code Enforcement: This area could benefit greatly from code enforcement to avoid an increase in the amount clutter, outdoor storage, and streetscape overgrowth. These detract from the character and ambiance of the Core Neighborhood and from the City in general. The City should identify properties that may be in violation of the property maintenance code and work with the owner to fix it up before the structure must be razed.

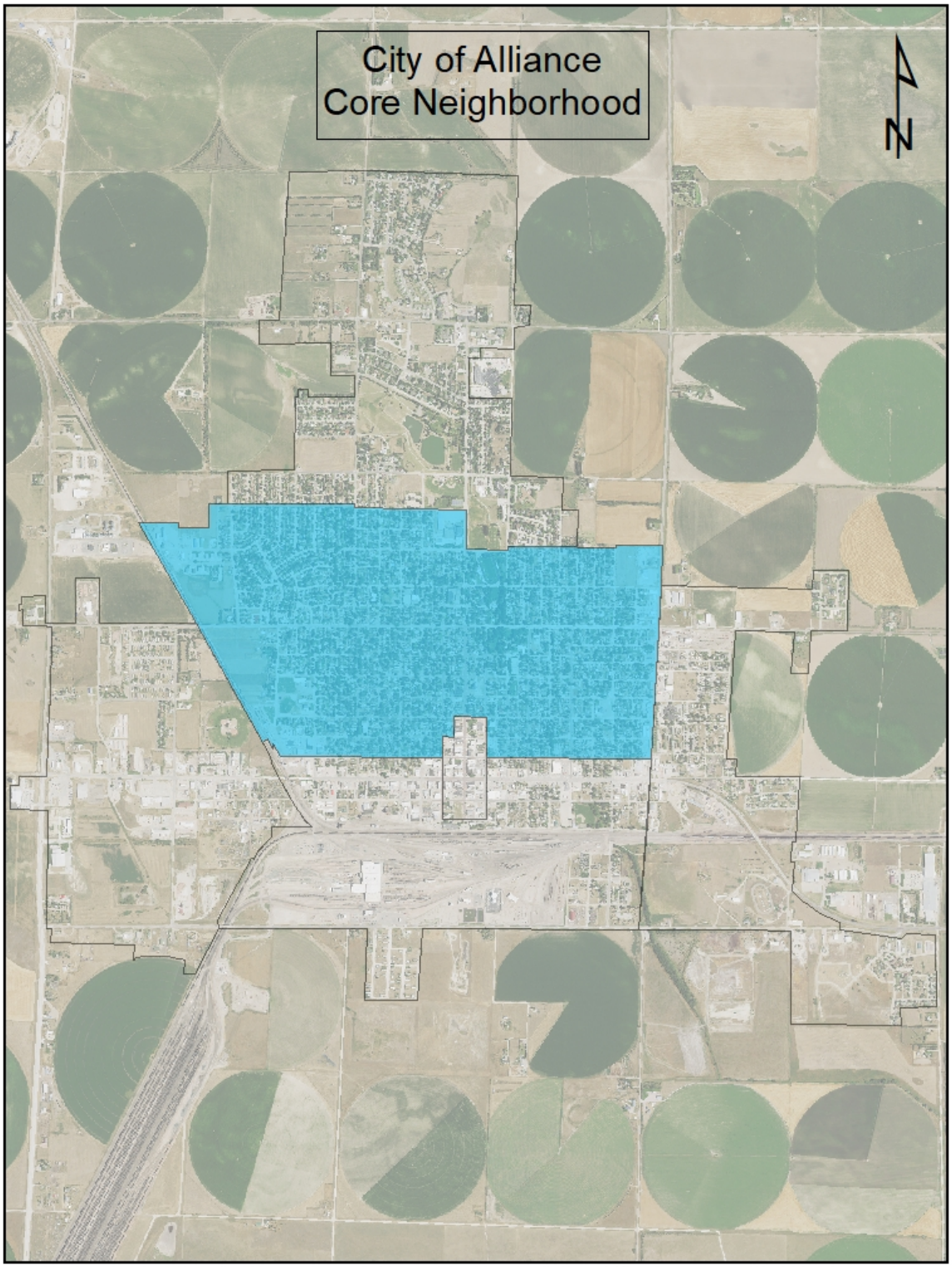
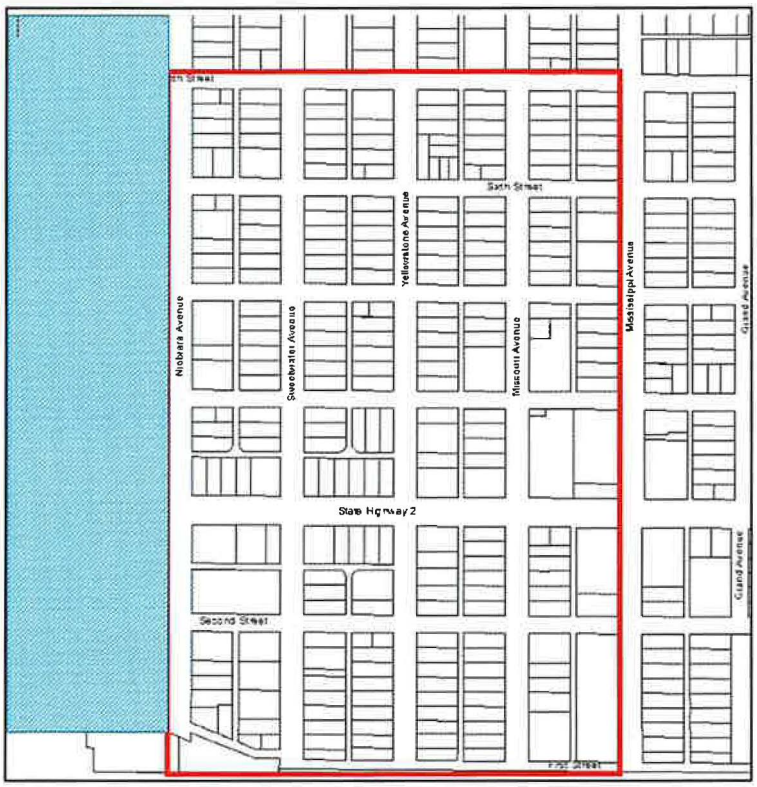


Fig. LU6

Narrative
September 2, 2025

Alliance Nebraska

RESOLUTION – AREA N BLIGHTED AND SUBSTANDARD STUDY



The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area N". It was determined that this 81.88 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.

The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area N area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA N BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-106

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, Original Town, County, Second County, First Addition Areas "Area N", City of Alliance, Nebraska, dated June 20, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bordered by East Seventh Street to the North, Mississippi Avenue to the East, East First Street to the South, and Niobrara Avenue to the West.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____

Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____

Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

Original Town, County, Second County, First Addition Areas

"Area N"

City of Alliance, Nebraska

June 20, 2025

Introduction

Background

The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true of the Sheridan, Wyoming, Second, County, and Second County Addition Areas, resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by Seventh Street to the north, Mississippi Avenue to the east, First Street to the south and Niobrara Avenue to the west. A number of opportunities for redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.

Generally, the area is residential located on long, skinny lots with intermixed commercial indicative of not adhering to strict zoning standards. Infill development is not on par with the overall community's growth and level of private investment. There appears to be an excellent opportunity to provide incentives to encourage new activity in the study area wherein market forces are either not present or adequate to spur redevelopment.

Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space, defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to

address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities for improvement and revitalization. The general area considered for inclusion in the Study Area is highlighted on the map on page 3 of this report. The area can generally be described as the area bordered by Seventh Street to the north, Mississippi Avenue to the east, First Street to the south and Niobrara Avenue to the west.

The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is mixed residential and commercial, with among the highest concentration of apartment buildings and rented homes of any area in the City. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. There is obvious economic decline and functionally obsolete uses within the area.
3. There was the presence of blighted and substandard characteristics within the area.
4. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
5. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more

than thirty-five percent of the city as blighted, a city of the second class shall not designate an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(31) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces

a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage

4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.
5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.
12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.
    e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

Structural conditions were evaluated using the U.S. Department of Housing and Urban Development standard definitions (highlighted in *italics* below):

No Problem

- No structural or aesthetic problems are visible

Adequate Condition

- Slight damage to porches, steps, roofs
- Slight wearing of mortar between bricks/stone/block
- Small cracks in walls or chimneys
- Cracked windows
- Lack of paint
- Slight wear on steps, doors and frames

Deteriorating Conditions

- Holes, open cracks, rotted, loose, or missing material in parts of the foundation, walls (1/2 of the wall) or roof (1/4 of the roof)
- Shaky, broken, or missing steps or railings
- Numerous missing and cracked window panes
- Rotted or loose windows or doors no longer water-proof

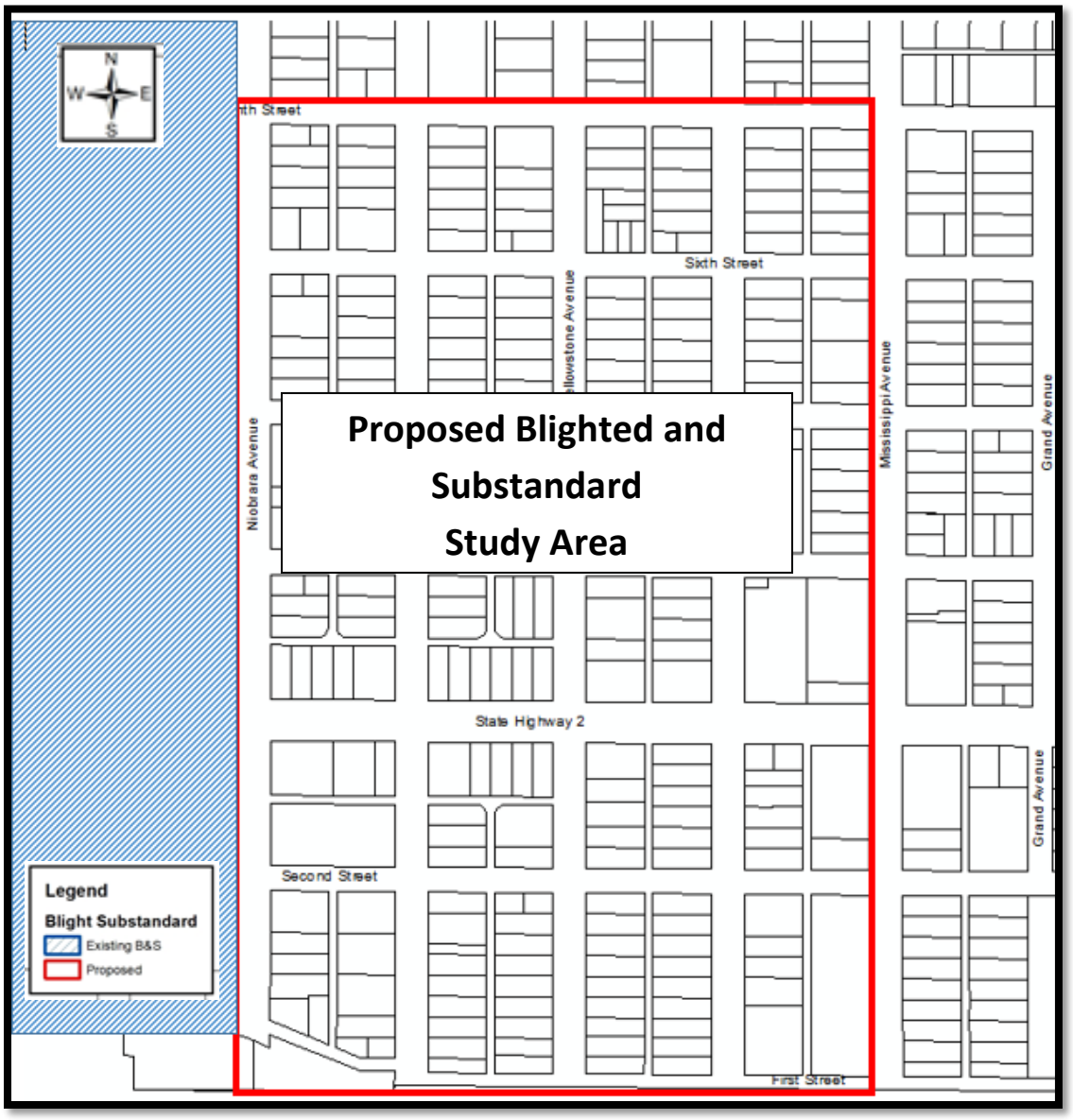
Dilapidated Condition

- Holes, open cracks, rotted, loose or missing material over a large area of the foundation, on wall or on roof
- Substantial sagging of roof, floors, or walls
- Extensive fire, flood, or storm damage
- Inadequate original construction such as building elements made of scrap materials or conversion of structures not adequate for housing.

Analysis of Study Area

Proposed Blighted Area

The following map delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary. This Study Area's southern borders co-terminate with multiple existing Blighted and Substandard areas represented by blue hatch lines on the map.



The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 607.3 acres currently designated or under consideration as "Blighted and Substandard" or 19.4% of the City's total acreage. The proposed additional "Blighted and Substandard" area consists of 81.88 acres. Adding this proposed area to the existing "Blighted and Substandard" area brings the total Blighted and Substandard area to 689.18 acres or 22.0% of the total area of the City of Alliance. This remains well within the allowed 35%, providing future opportunity to add more areas.

Findings and Contributing Factors

The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential

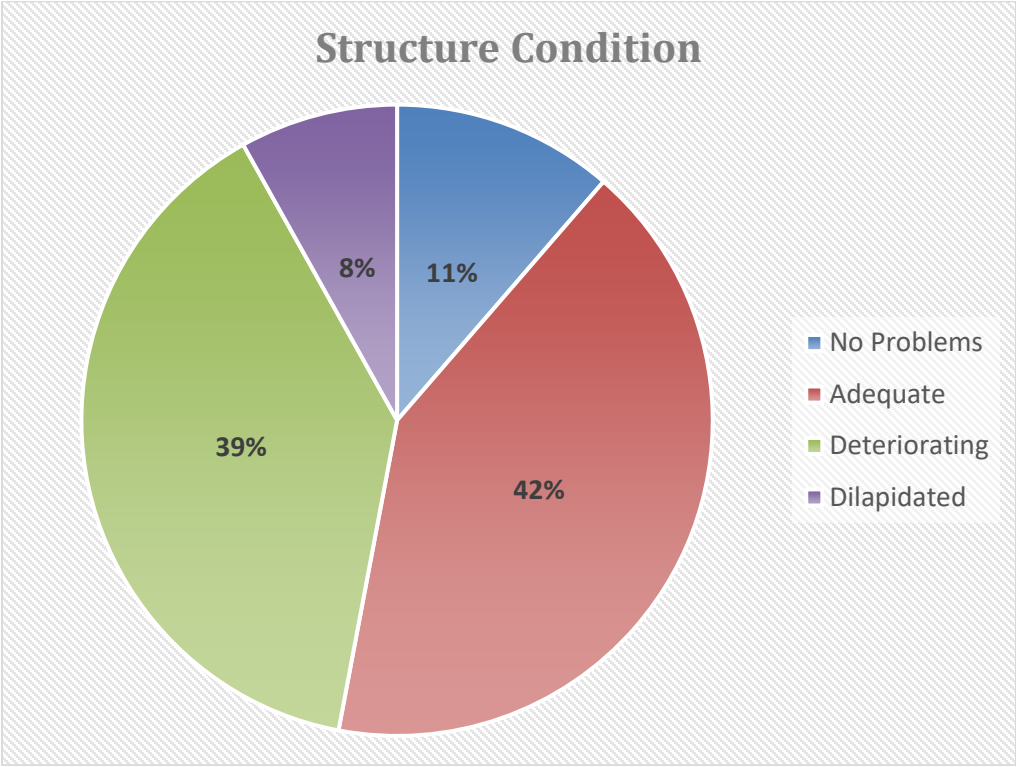
to develop. The field survey work was done in November of 2023. Findings support the initial impressions that the area is stagnant and that portions had declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing building and structure conditions, infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Substantial Number of Deteriorated or Deteriorating Structures

Exterior Inspection of Buildings

There are 257 lots within the study area with 58 commercial properties contained therein. Several of these commercial properties are apartment complexes which generally represent the same cross-section of structure conditions as the rest of the area. Residential lots, which represent the greatest majority of lots in the study area, have been used to determine the structure condition breakout shown below. Fourteen (14) unimproved lots are included in the study area.

A total of 185 structures were evaluated using the Blighted and Substandard criteria as described on page 8 of this report. Commercial structures had no rating associated with them. If outbuildings or other structures were present they were <u>not</u> included in the survey. Field surveys concluded that 21 of the structures had no problems, 77 were adequate, 72 were deteriorating, and 15 were dilapidated.



Defective or Inadequate Infrastructure

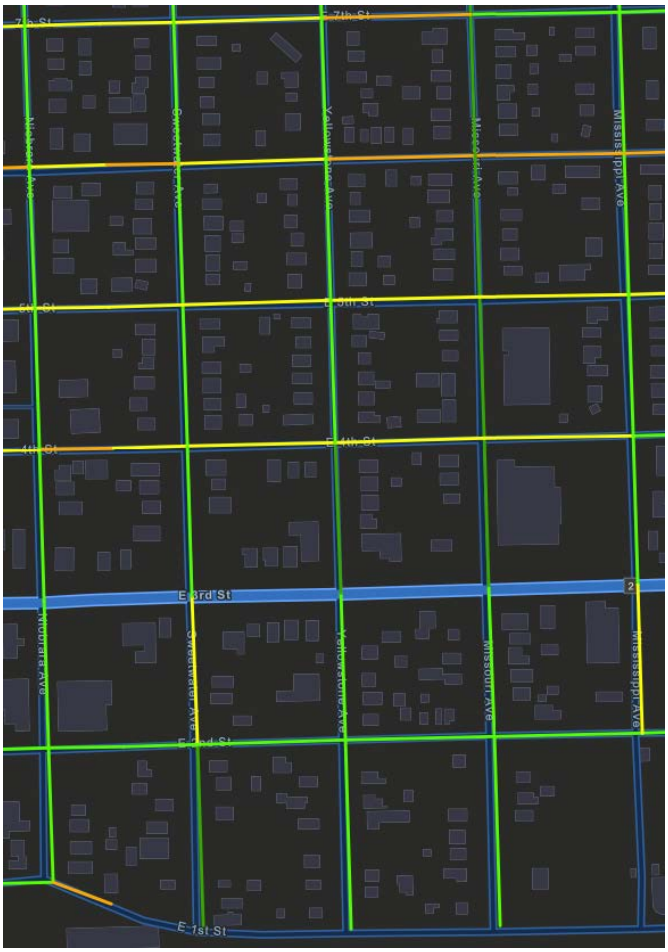
Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

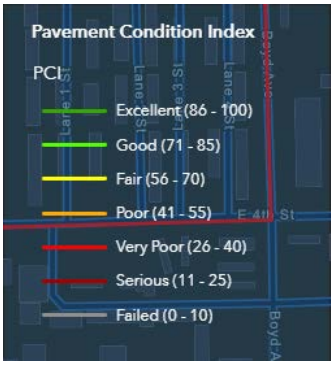
Public Utilities

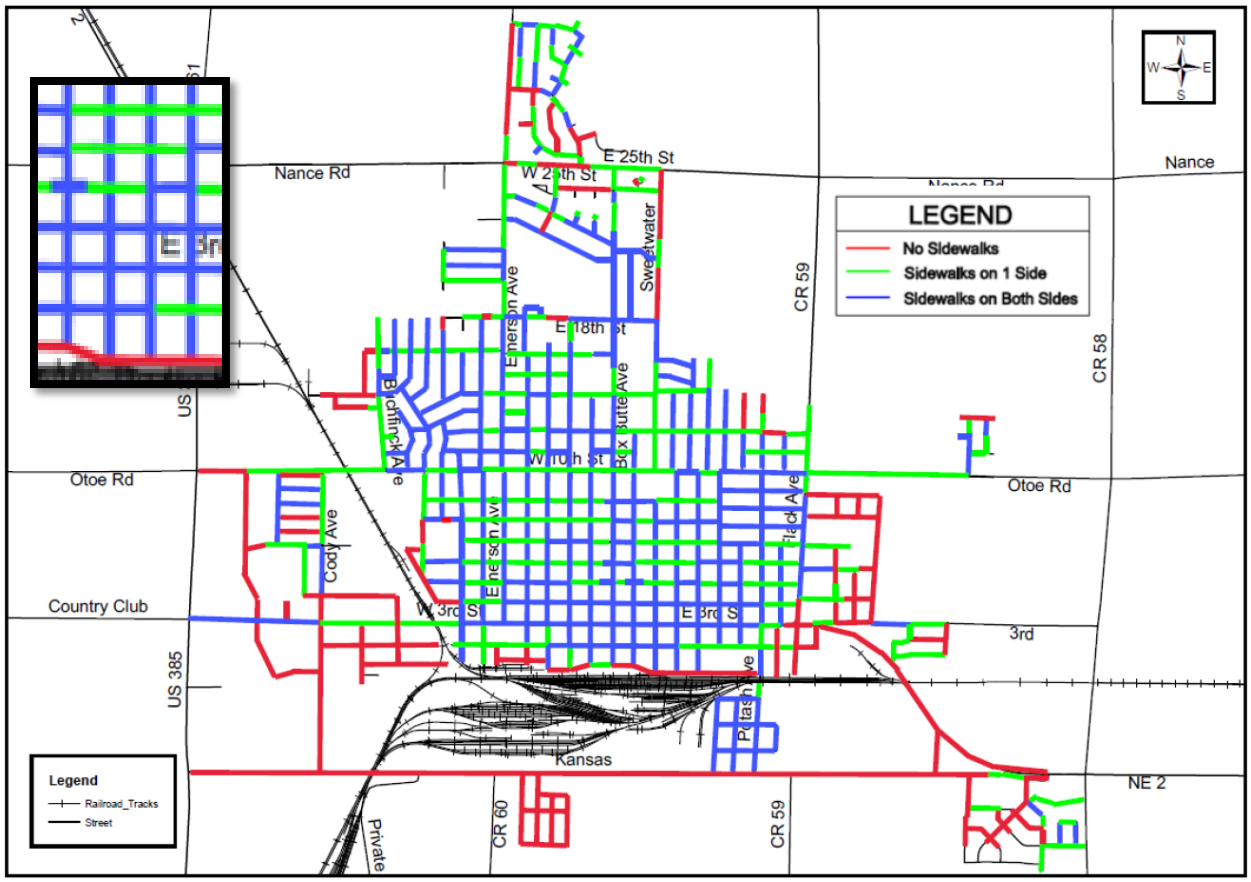
All utilities are available in the Study Area. Water is provided by the City in sizes ranging from 4" to 8" with most installations going back to the early 1900's and the original construction of the neighborhood. Most lines are either cast iron pipe or asphalt-concrete. Sewer lines range from 8" to 15", original to the neighborhood, constructed of vitrified clay tile. Electric service is supplied to the entire area with street lighting. Storm sewer infrastructure was constructed in various stages between 1919 and 1949, with much of the city's storm water system connecting in this area.

Street Conditions and Accessibility

The surface condition of roads in the study area vary from excellent to fair. All areas are served by curb and gutter with a mix of sidewalk on either one or both sides of the road.







Area N exhibits several issues that need addressed.

1. Extremely aged infrastructure
2. Additional sidewalk needed
3. Retaining wall replacements
4. Vacant or underutilized lots in need of development
5. Number of buildings in dilapidated or deteriorating condition

Vacant Lots

Typical Roadway Conditions

Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness

The Study Area has been platted and has a mix of long, narrow lots and lots which have been further subdivided or arranged in such a way that they do not comply with current subdivision regulations. The existing land use is residential and commercial, with several instances of spot zoning. This area is located adjacent to already-declared Blight and Substandard areas to the west. The lack of infill development on empty lots reflects poorly on the neighborhood.

Dilapidated and Deteriorating Structures

47% of the structures were visually found to be dilapidated or deteriorating. Dilapidated structures are visually unpleasing, present themselves as an attractive nuisance for vandalism and fire, and present a challenge to redevelopment but may also provide an opportunity as a means to redevelop.

Dilapidated house, mobile home, and outbuildings.

Diversity of Ownership

Property ownership records shows diverse ownership among all lots, including vacant lots.

Improper Subdivision or Obsolete Platting

Improper Subdivision of Land

Most of the Study Area has been platted as long, deep lots, with several inside corner lots making for smaller than normal acreage. Single land owners would need to be contacted to inquire about residential infill development.

The Existence of Conditions Which Endanger Life or Property

Sidewalk Conditions

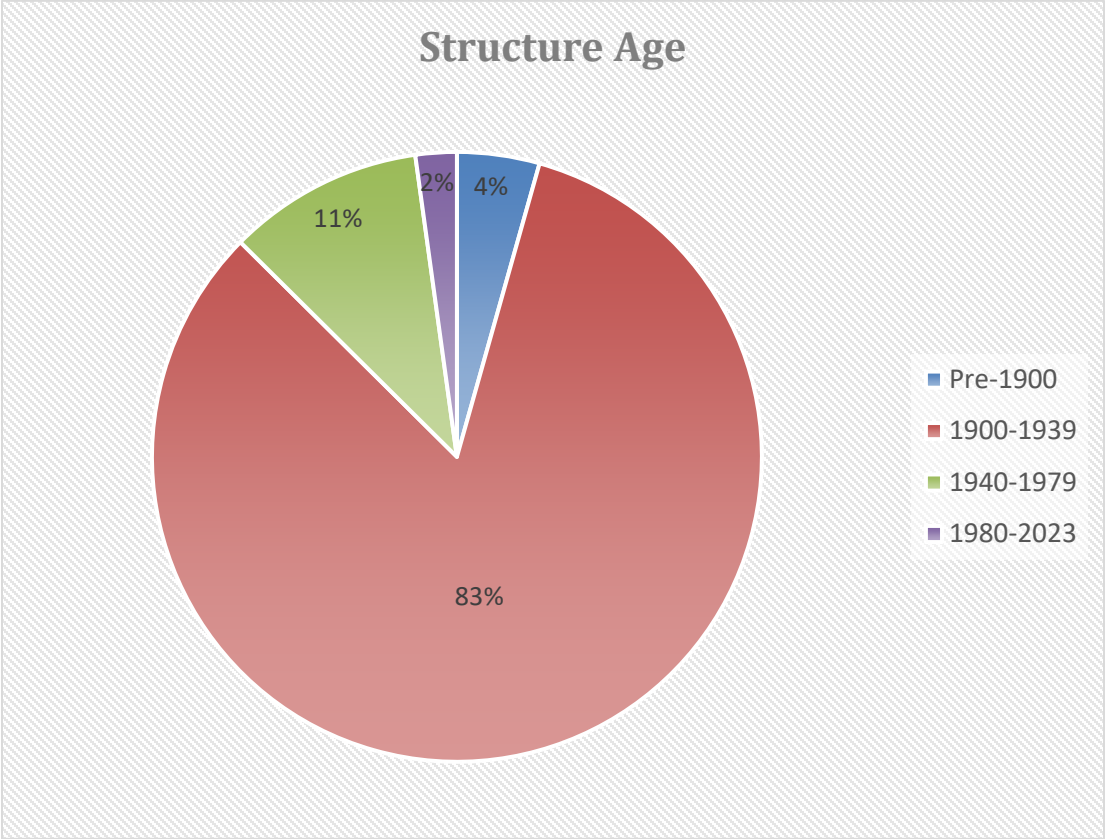
The Study Area is served by sidewalks, however there are areas that are only served on one side of the street. There are multiple areas where sidewalk conditions are impacted by the root growth of mature trees introducing tripping hazards and which do not meet ADA minimum requirements. Due to sloping conditions, several sidewalks require retaining walls which are in need of repair and replacement. City code requires that sidewalks be installed as part of the development or improvement of a property unless the owner shows that there is a hardship not generally shared by other properties within the City.

Sidewalk and Retaining Wall Conditions

Structure Age

The average age of the structures in the area is 104 years. Age of the structures within the designated Study Area is provided through data derived from the Box Butte County Assessor's Office, City of Alliance Community Development Permit Records, and field verification. While it was not possible to verify every structure there was an adequate sample of known ages to determine age through comparison and proximity to other like

structures and appearance. Those structures built before 1983 qualify for the 40 years and older structures designation in the State of Nebraska Blight and Substandard Statute.



Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- 47% of the buildings evaluated in the Study Area were deteriorating or dilapidated.
- The average age of the structures in the area is 104 years, with 98% surpassing the 40-year minimum required to be considered for blighted and substandard.
- The street system, including sidewalk and retaining walls, does not meet acceptable asset management standards.
- The area has numerous lot layout faults in relation to size, adequacy, accessibility or usefulness.
- Inefficient and obsolete platting and zoning exists in the area.
- Conditions exist which endanger life or property by other causes.

- Diversity of ownership is present with all of the parcels independently owned. Accumulation of parcels is rarely occurring.

Blighted conditions that do <u>not</u> appear to be present:

- There are <u>not</u> more than half of the plotted and subdivided property that is unimproved, within the city for forty years and has remained unimproved during that time. Several of unimproved lots include parking lots or are vacant due to building demolitions.
- Conditions existing which are detrimental to the public health, safety, morals and welfare in the present condition with a majority of structures in excess of 40 years old and the population is either stable or declining.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions <u>not</u> present:

- There did <u>not</u> appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

Core Neighborhood

Boundaries
The Core Neighborhood is bounded generally by 16th Street to the north, Flack Avenue to the east, the BNSF Railroad tracks to the west, and 4th Street to the south. (Fig. LU6)

Synopsis
The Core Neighborhood should be considered the "heart" of Alliance. Its location, classic ambiance, and parks create and project a distinct character and image. The neighborhood serves as a transition area between downtown Alliance and newer Alliance. The well-designed park and trail system connects and links community landmarks and activity centers along the north-south park corridor. The importance of this neighborhood to the community cannot be overstated.

Transportation
The streets and roadways within the Core Neighborhood follow a traditional grid pattern and are well connected via sidewalks. Generally, the roadways are wider and allow for on-street parking. Shorter setbacks and a consistent sidewalk network are traits that make the Core Neighborhood inviting and pedestrian friendly. Major street corridors, such as Box Butte Avenue, Flack Avenue, and 10th Street, serve as commercial areas, cultural areas, and activity centers. Subdivision speed limits (25-30 mph) throughout the neighborhood help maintain a safe environment for vehicles and pedestrians. Over time, the natural elements of the area have matured, creating strong streetscapes. Additional streetscape improvements have been made along Box Butte Avenue, which also enhance the neighborhood. The area has a significant amount of one-way streets. While these one-way streets move traffic very efficiently, they can also be incredibly confusing for visitors especially around the Grand View Elementary School area where the one-way streets reverse direction.

Residential
The Core Neighborhood contains many of the oldest and finest homes in the community. Classic and historic Alliance homes line Box Butte Avenue and surrounding streets. These homes, combined with a linear park and trail system, produce a memorable residential area. The condition of the housing within the neighborhood is generally good; however, some units within the area are beginning to deteriorate.

The diversity of housing styles, sizes, and price points within the area is broad. Units located on or near main corridors are typically larger and in better condition, while other areas contain smaller homes and smaller lots. The density of the neighborhood is generally higher than other areas due, in large part, to narrower lots, which allows for a greater number of dwelling units per acre.

The transition between "Classic Alliance" and "New Alliance" can be seen on the northern and western edges of this area as it transitions into the housing and infrastructure developed during the railroad boom of the 1970's.

Commercial
The neighborhood is predominantly residential but does contain some commercial and employment along Box Butte and Flack Avenues. There are also professional offices located adjacent to arterials in the residential neighborhoods. This is a good example of the neighborhood commercial zoning that works similar to form based zoning allowing nonresidential uses provided they meet the same setback and parking requirements that residential zoning requires.

Industrial
There are a few industrial land uses located in the southwest portion of this neighborhood near the railroad tracks. The remainder of the neighborhood is currently shielded from this land use and should remain so.

Landmarks and Activity Centers
Central Park, Bandshell Park, and the linear trail system highlight the excellent recreational uses within the area. The parks and trail system connect schools and neighborhoods, helping to make this neighborhood the heart of the community. The City of Alliance has converted once topographic constraints (floodplain, floodway) into dynamic parks and recreation uses and functions.

Significant community landmarks and activity centers within the area include Central Park, Knight Museum and Sandhills Center, and Bulldog Stadium.

Vacant Land
Vacant land in the Core Neighborhood consists primarily of narrower lots that aren't conducive to modern home layouts. There are 17 vacant lots at the time this document was prepared. Vacant land is undesirable as it creates a gap in the appearance of an otherwise filled out neighborhood. It also encourages outdoor

storage. Both of which detract from the neighborhoods appearance and desirability.

Land Use Conflicts
The primary land use conflict within the Core Neighborhood is created by the intrusion of preexisting higher density residential development into single-family housing unit neighborhoods. Preexisting multi-family housing sites are scattered throughout this neighborhood. The primary conflict created at these sites involves traffic safety concerns due to limited, or a complete lack of, off-street parking.

The city should ensure that future multi-family housing projects in all areas of the city provide adequate off-street parking and work with property owners to install off street parking for existing dwellings regardless of size. Having adequate off street parking will help eliminate traffic issues in these areas and the amount of parking in the curb strip

Additional conflicts are created in residential areas along Box Butte Avenue, Tenth Street, and Emerson Avenue due to existing traffic patterns. These street systems are heavily utilized for inter-city and intra-city commuter and shopping routes. Options for the removal of these conflicts appear to be limited.

Future Land Use
The Core Neighborhood is primarily single family residential with some two family and multi-family dwellings. There is some neighborhood commercial mixed with the residential along the arterial streets but it is otherwise a residential neighborhood. The current land uses in this neighborhood should be maintained. Multifamily and neighborhood commercial may be considered appropriate when the lot sizes and transportation systems are shown to be conducive to the increase in density and traffic.

Neighborhood Goals
Residential: Infill of existing residential neighborhoods is one of the most economical way to increase housing stock. The lots in the Core Neighborhood make it difficult to fit modern house layouts without combining two lots which necessitates razing two houses instead of one. The City should work with stakeholders to find housing solutions for these narrower lots including the possibility of attractive manufactured housing. Manufactured housing has progressed greatly in the past 30 years and may act as a solution to building on vacant lots.

Some of the existing housing stock is exhibiting signs of deterioration. To reduce the number of houses needing razed and increasing the number of vacant lots that aren't easily redeveloped, the City should begin identifying issues with houses located in this neighborhood before they become large problems. The City can use the adopted property maintenance code and nuisance abatement code to help accomplish this.

The City should consider adding another single-family residential zoning district to accommodate the Belmont and Duncan's Residence Tract areas as they were developed on smaller lots with shorter setbacks. This has created problems for property owners trying to make improvements to the housing in this area. The City should also create code accommodating improvement of existing reverse corner lot houses without allowing the creation of new ones.

Commercial: The City should be cautious about any commercial development in the Core Neighborhood as it may damage the neighborhoods character. The City has adopted a neighborhood commercial zoning district but its use should be limited to its intent.

Industrial: The existing industrial land uses located in the southwest portion of the neighborhood should remain shielded from the residential and light commercial uses to protect the character of the neighborhood.

Transportation: The Core Neighborhood is well connected to the rest of the City by way of sidewalk. This is an asset of this neighborhood; however, because this neighborhoods infrastructure is comparatively older to other neighborhoods, sidewalks here exhibit more instances of heaving, cracking, and spalling.

There are also intersections where there aren't ramps or wheelchair provisions at street crossings. Ramps and indicator pads should be retrofitted during street repaving projects but also budgeted for as individual improvement projects on streets that were recently repaved.

The City should encourage people to take advantage of the sidewalk replacement program and return their sidewalks to good condition.
The streets in this neighborhood are the oldest in Alliance and many of them have been

repaved over the past 10 years. This trend should continue as there are still many streets in the Core neighborhood that are in need of repaving as opposed to just annual maintenance.

Code Enforcement: This area could benefit greatly from code enforcement to avoid an increase in the amount clutter, outdoor storage, and streetscape overgrowth. These detract from the character and ambiance of the Core Neighborhood and from the City in general. The City should identify properties that may be in violation of the property maintenance code and work with the owner to fix it up before the structure must be razed.

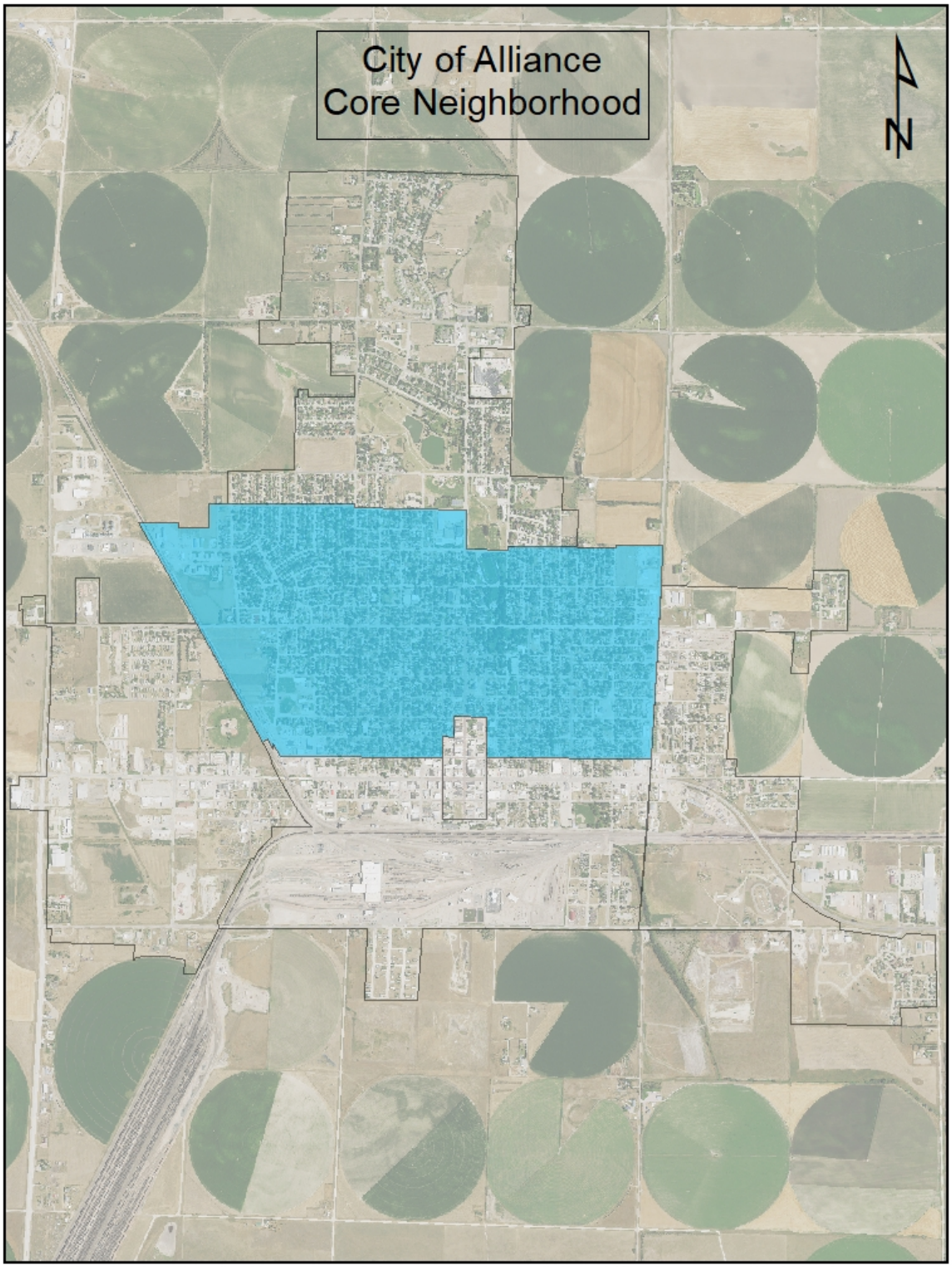
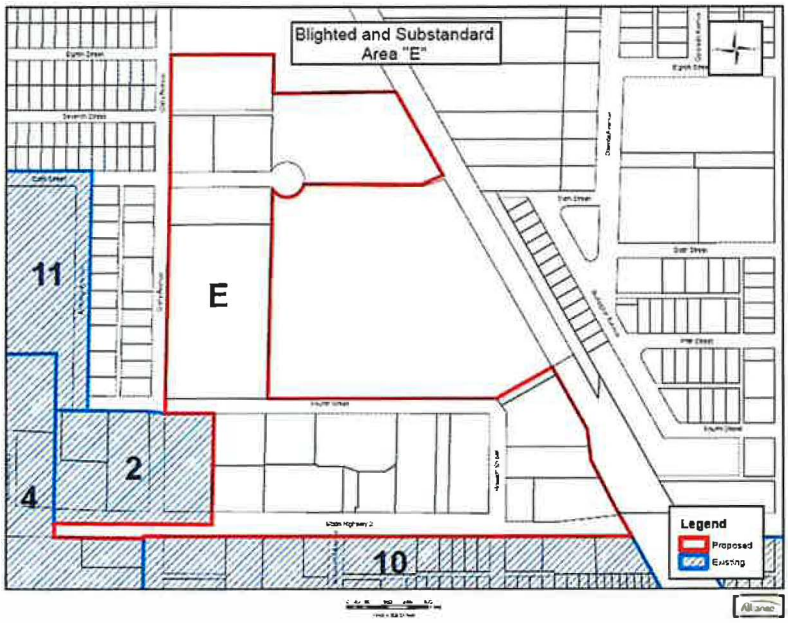


Fig. LU6

Narrative
September 2, 2025

RESOLUTION – AREA E BLIGHTED AND SUBSTANDARD STUDY



The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area E". It was determined that this is approximately 37.5 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.

The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area E area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA E BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-107

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, Corp Limits, Cody, Anthony, Frontier, Thompsen, Hereford, Staab, and Western Nebraska Addition Areas Area "E", City of Alliance, Nebraska, dated June 20, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bordered by lands owned by Leonard and Kathryn Jedlicka to the North, BNSF railroad tracks to the East, West Third Street to the South and Cody Avenue to the West.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____

Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____

Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

Land in Corp Limits, Cody, Anthony, Frontier, Thompsen, Hereford, Staab, and Western Nebraska Addition Areas

"Area E"

City of Alliance, Nebraska

August 5, 2025

Introduction

Background

The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true for Area "E", resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by Cody Avenue to the West, the back of those Cody Avenue-adjacent properties to the east, 4th Street to the north (except those properties on Cody Ave.) and 3rd Street to the south, form an "L" shape. A number of opportunities for redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.

Generally, the area includes the Third Street/Highway 2 corridor has a few long- standing businesses with a mix of M-2 and C-3 zoning. The newest investment, being the O'Reilly's auto parts store, built in 2020, with the next newest construction completed in 2003. Development has been slow with the majority of buildings gradually constructed between 1960 and 1998. Much of the construction is fabricated metal buildings with little to no architectural features. Over half of the designated area remains undeveloped since being within city limits.

Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

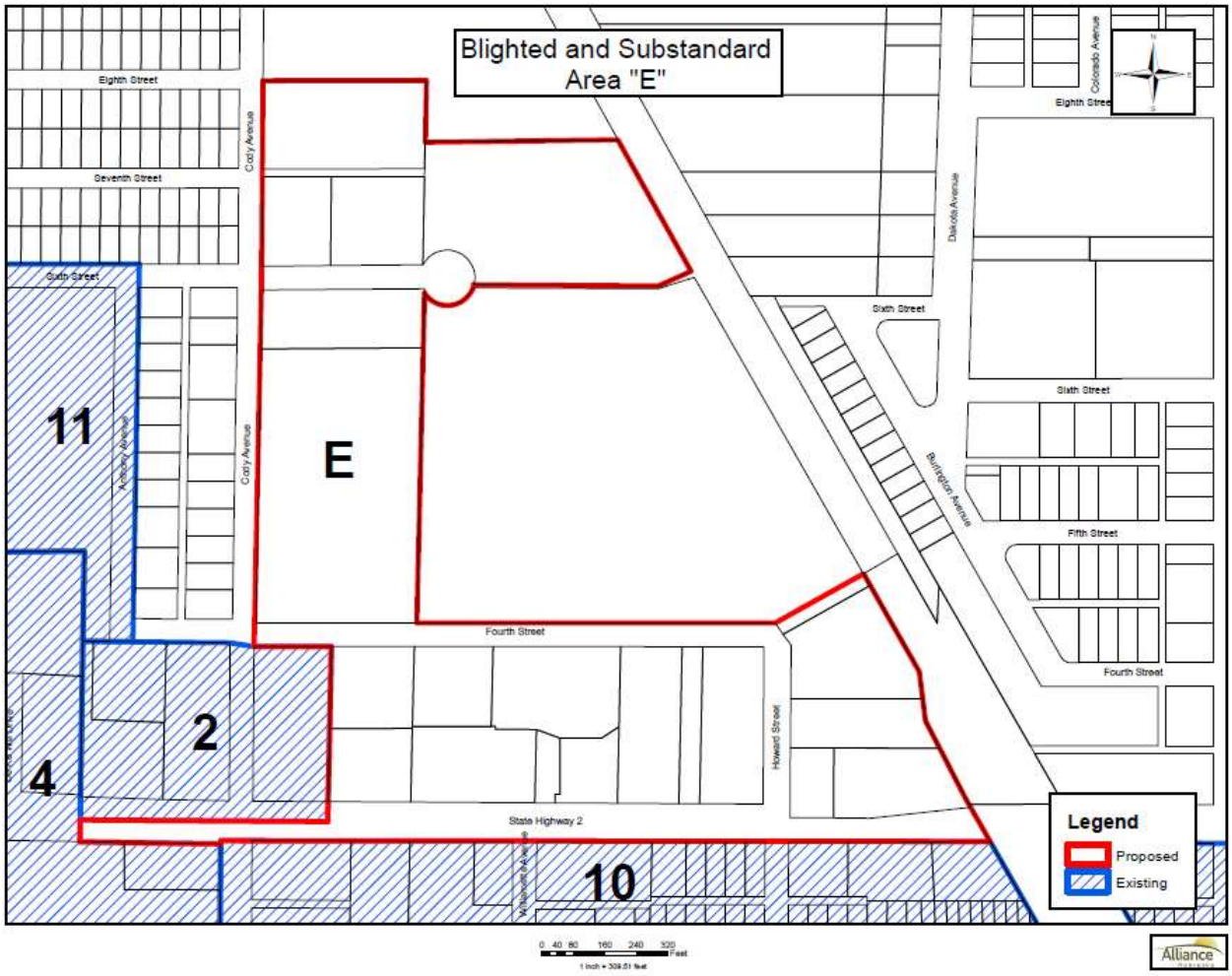
The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space, defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities

for improvement and revitalization. The general area considered for inclusion in the Study Area is highlighted on the map below. The area can generally be described to include land bound by Cody Avenue to the west, BNSF railroad tracks to the east, and Third Street to the south.



The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is primarily commercial. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. The area has been largely underdeveloped and with low density on a major corridor.
3. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
4. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land,

defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(3.1) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces

a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage
4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.
5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.

12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.
    e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

This study did not consider structural conditions of buildings as they are almost exclusively commercial in nature.

Analysis of Study Area

Proposed Blighted Area

The map shown on page 4 delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary. Area E's southern borders co-terminate with multiple existing Blighted and Substandard areas represented by blue hatch lines on the map.

The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 1013.25 acres currently designated or under consideration as "Blighted and Substandard" or 32.3% of the City's total acreage, including the approximately 37.5 acres in Area "E". This remains well within the allowed 35%, providing future opportunity to add more areas.

Findings and Contributing Factors

The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential to develop. The field survey work was completed in July of 2025. Findings support the initial impressions that the area is stagnant and that portions had declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing age, infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Defective or Inadequate Infrastructure

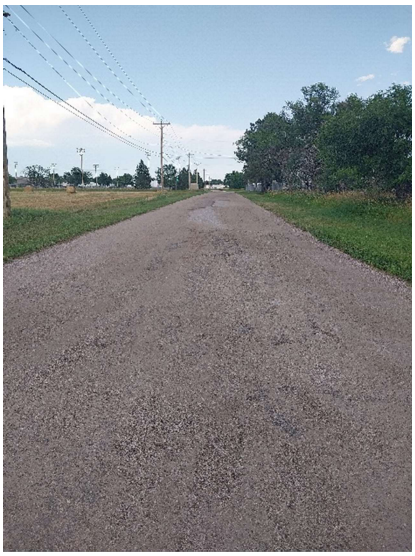
Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

Public Utilities

All utilities are available in the Study Area. Water is provided by the City in sizes ranging from 6" to 12". The 6" line (cast-iron) on 3rd Street was installed in 1949. The 12" line (ductile iron) on Cody Avenue was installed in 1981. 10" Sewer lines were installed along 3rd Street in 1951 and the 12" sewer line on Cody was installed in 1968. Electric service is provided to the entire area with street lighting (street lighting is not present on the undeveloped roads). Storm sewer infrastructure exists circa 1956.

Street Conditions and Accessibility

With the exception of 3rd Street, which is owned and maintained by the State of Nebraska all remaining roads, namely Fourth, Sixth, and Howard are either gravel or poorly maintained chipseal without curb, sidewalk, or drainage. There is a lack of sidewalk connectivity and pedestrian accommodations.



Fourth Street looking East

Undeveloped property at Fourth and Cody

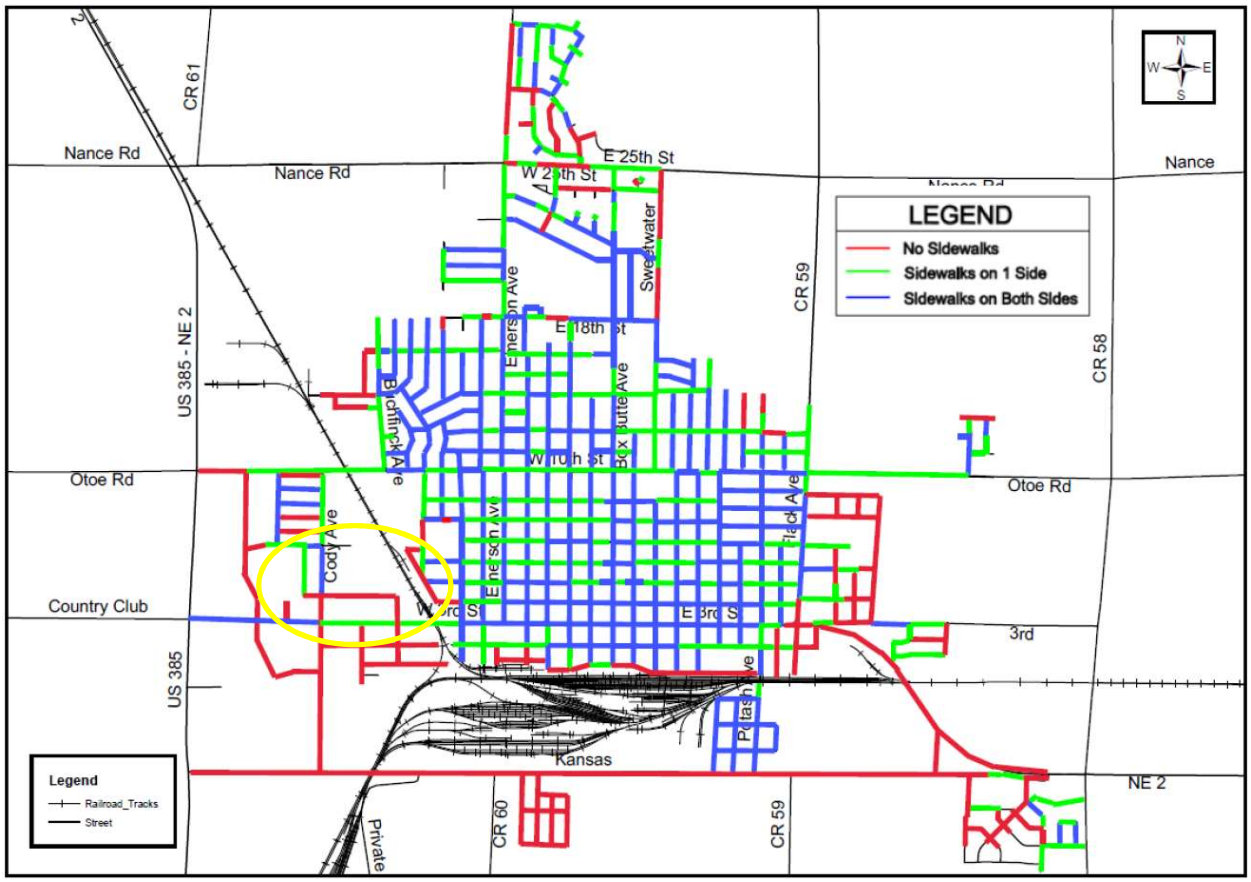
Underdeveloped property at Howard Street

Undeveloped Sixth Street

Undeveloped property between Howard and RR

Vacant commercial property

Metal building next to the newest, built in 2020



Area E exhibits several issues that need to be addressed.

1. Aged infrastructure
2. Fourth Street, 6th Street, and Howard Street are unpaved and do not meet the City's construction criteria.
3. Lack of pedestrian facilities.
4. Vacant or underutilized lots in need of development

Diversity of Ownership

Property ownership records shows diverse ownership among all lots, including vacant lots.

The Existence of Conditions Which Endanger Life or Property

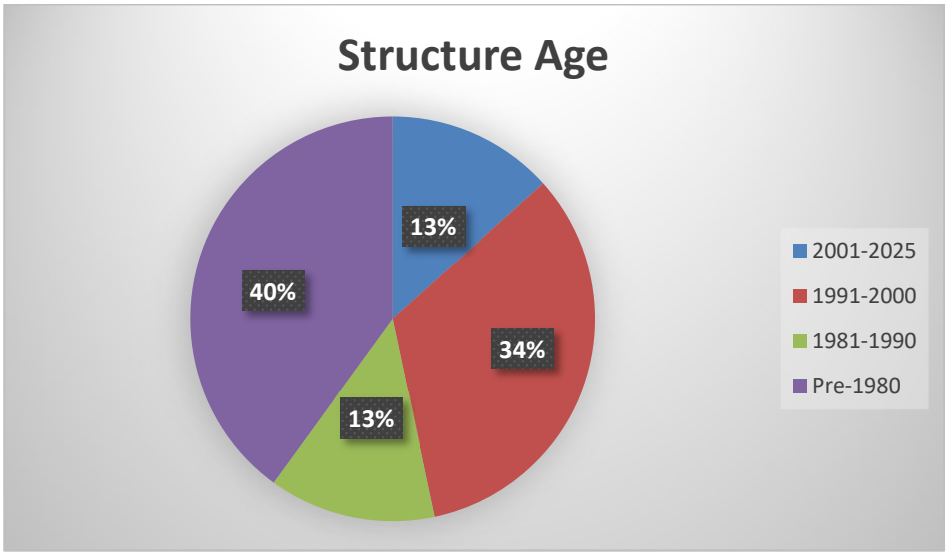
Sidewalk Conditions

The Study Area is partially served by sidewalk however there are areas that are only served on one side of the street and connectivity is an issue contributing to unsafe conditions for pedestrians. City code requires that sidewalks be installed as part of the

development or improvement of a property unless the owner shows that there is a hardship not generally shared by other properties within the City.

Structure Age

The average age of the structures in the area is around 40 years (average year of construction is 1985.6). Age of the structures within the designated Study Area is provided through data derived from the Box Butte County Assessor's Office, City of Alliance Community Development Permit Records, and field verification. While it was not possible to verify every structure there was an adequate sample of known ages to determine age through comparison and proximity to other like structures and appearance. 40% of the buildings meet the 40 years and older structures designation in the State of Nebraska Blight and Substandard Statute, with 47% being constructed in the 1980's and 1990's, most being 30+ years in age and over half of the total acreage in the study area being undeveloped.



Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- The average age of the structures in the area is almost 40 years.
- More than half of the area, being within city limits for at least 40 years, is undeveloped.
- The street system does not meet acceptable asset management standards.

- Conditions exist which endanger life or property by other causes.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions <u>not</u> present:

- There did <u>not</u> appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential with commercial along Third Street.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

West Gateway Neighborhood

Boundaries
The West Gateway Neighborhood is generally bound by US Highway 385 on the west, City Limits on the north, and the railroad tracks on the south and east. (Fig. LU5)

Synopsis
The West Gateway Neighborhood is best described as an eclectic mix of uses and functions. As the primary gateway into the community, the overarching theme of the area is difficult to grasp. The lack of continuity between uses and streetscape conditions detracts from the initial impression of the community. Design standards for building material, setbacks, and signage would promote more aesthetically pleasing structures and development.

Transportation
The streets and roadways of the West Gateway Neighborhood follow an inconsistent pattern. Some of the streets follow a traditional grid-like pattern, while others follow an irregular pattern. Streets and roadways in the neighborhood are generally wide, many serving as major transportation corridors within the community. The conditions of the streets are generally good.

This neighborhood has an inconsistent and unconnected sidewalk network. The neighborhood lacks continuity among setbacks along the main transportation corridors and is void of any recognizable or memorable streetscape design. The neighborhood contains 3rd Street, 10th Street, and Highway 385, which are all major transportation corridors in the community.

Residential
Housing in the West Gateway Neighborhood is mostly localized to the north-central segment of the area. Subdivisions are predominantly made up of single-family units and mobile home residential units. The condition of the manufactured homes is generally poor, while the condition of single-family units is fair to good.

In terms of diversifying housing value, the neighborhood contains housing best suited for lower incomes, but also contains some middle-income housing stock. The general age of housing units within the district is 40 years for single-family dwellings. Mobile homes are currently being replaced by the park owner however this does not encompass all the houses in the park.

Residential density is higher than other neighborhoods because of the close proximity of the mobile homes to each other compared to typical single-family construction housing.

Commercial
Retail and commercial uses are primarily concentrated along 3rd Street and Highway 385. In the west portion of this neighborhood, there are large tracts of vacant land that serve as transition areas between uses and functions. There is a clear delineation between uses, mostly due to lack of development in select areas.

Industrial
The neighborhood also possesses a variety of industrial uses that were outside the community in the past. As the City grew west towards Highway 385, commercial land uses adjacent to the highway grew around the industrial uses and they now detract from the overall image of the community.

Landmarks and Activity Centers
Hal Murray Softball Complex and the Lions Park are located in this neighborhood as well as the primary entrance to the City from the Heartland Expressway.

Vacant Land
There is approximately 168 acres of vacant land located in the West Gateway Neighborhood. Most of it is located behind the strip development along West 3rd Street and US Highway 385. The development and land subdivision pattern adjacent to these streets is irregular and makes development adjacent to and behind these strip developments difficult.

Land Use Conflicts
The West Gateway Neighborhood was once located at the western edge of the City. As such, there were many industrial uses that would be considered inappropriate adjacent to gateway streets within City limits. At one time there were four salvage yards in this neighborhood but only one is left. As the City grew around these land uses they were slowly redeveloped into commercial land use. There also exists the opportunity for intrusion of commercial land use in to residential areas.

Future Land Use
The current zoning map should be changed to reflect the commercial nature of the property adjacent to West 3rd Street. The land uses along the north side of 3rd Street are permitted by the commercial zoning but still remain zoned industrial. The

industrial land uses that exist adjacent to residential zoning and West 3rd street should be shielded from the less intense land uses and rights of way.

Neighborhood Goals
Residential: The City should pursue declaring more of the West Gateway as Blighted and Substandard to allow for Tax Increment Financing and pursue grant funding for workforce housing. There are 7 vacant lots adjacent to Cody Avenue zoned for single family residential and a block between Cody Avenue and the Softball Complex that is zoned for multifamily residential.

Commercial: The proposed land use in the West Gateway Neighborhood, particularly adjacent to highways, is commercial. There are some commercial land uses that have taken the place of industrial uses but the zoning remained unchanged. The zoning north of 3rd Street should be changed to Commercial to prevent the land uses from reverting to heavy industrial. A significant portion of the commercial property in the West Gateway is already blighted and substandard.

Industrial: Some of the historic industrial land uses still exist in the West Gateway Neighborhood. The commercial development that followed the increase in traffic along Highway 2 and US 385 grew around the industrial land uses and in many instances replaced it.

Extra care should be taken to keep the industrial land uses from interfering with the commercial and residential land uses. Landscaping requirements should be considered along the West 3rd Street corridor to soften the image of the remaining industrial land uses and the heavy commercial land uses.

Transportation: The West Gateway Neighborhood is not well connected with sidewalks. The residential areas in the north are not connected via sidewalk to the commercial areas along West 3rd Street. This is due to a lack of sidewalk along vacant lots and lots that were developed but no sidewalk was installed. The sidewalks in the mobile home park are not compliant with current City code or accessibility code. They lack ramps at intersections and are only 2.5 feet wide. Options to improve these sidewalks could include grants and assessments to repave them to meet code.

The City should plan to extend the trail system from Central Park to Lions Park as this could add Emerson Elementary School, Jaycees Park, the Lions Park, and the Softball Complex to the trail system and make the West Gateway Neighborhood more accessible to the rest of the community via sidewalk.

The streets in this neighbor range from very good to poor. There is a large number of gravel streets south of West 3rd Street and the streets in the mobile home park are beginning to exhibit large fissures in the pavement. West 4th Street provides access to the softball complex but is paved with asphalt fines, lacks curb and gutter, and regularly has large holes in the roadway.

Code Enforcement: This area would benefit greatly from an increase in code enforcement. As the primary gateway to the community from the Heartland Expressway this area provides visitors and potential developers with their first impression of Alliance.

The City of Alliance should consider gateway design regulations on signage, landscaping, setbacks, and streetscapes to ensure a more positive “first impression” of the community. This could be an overlay zone for properties developed within a certain distance from the gateway or the arterial street. Care should be taken to adopt a code that improves the appearance of new development or redevelopment that doesn’t deter the project from happening.

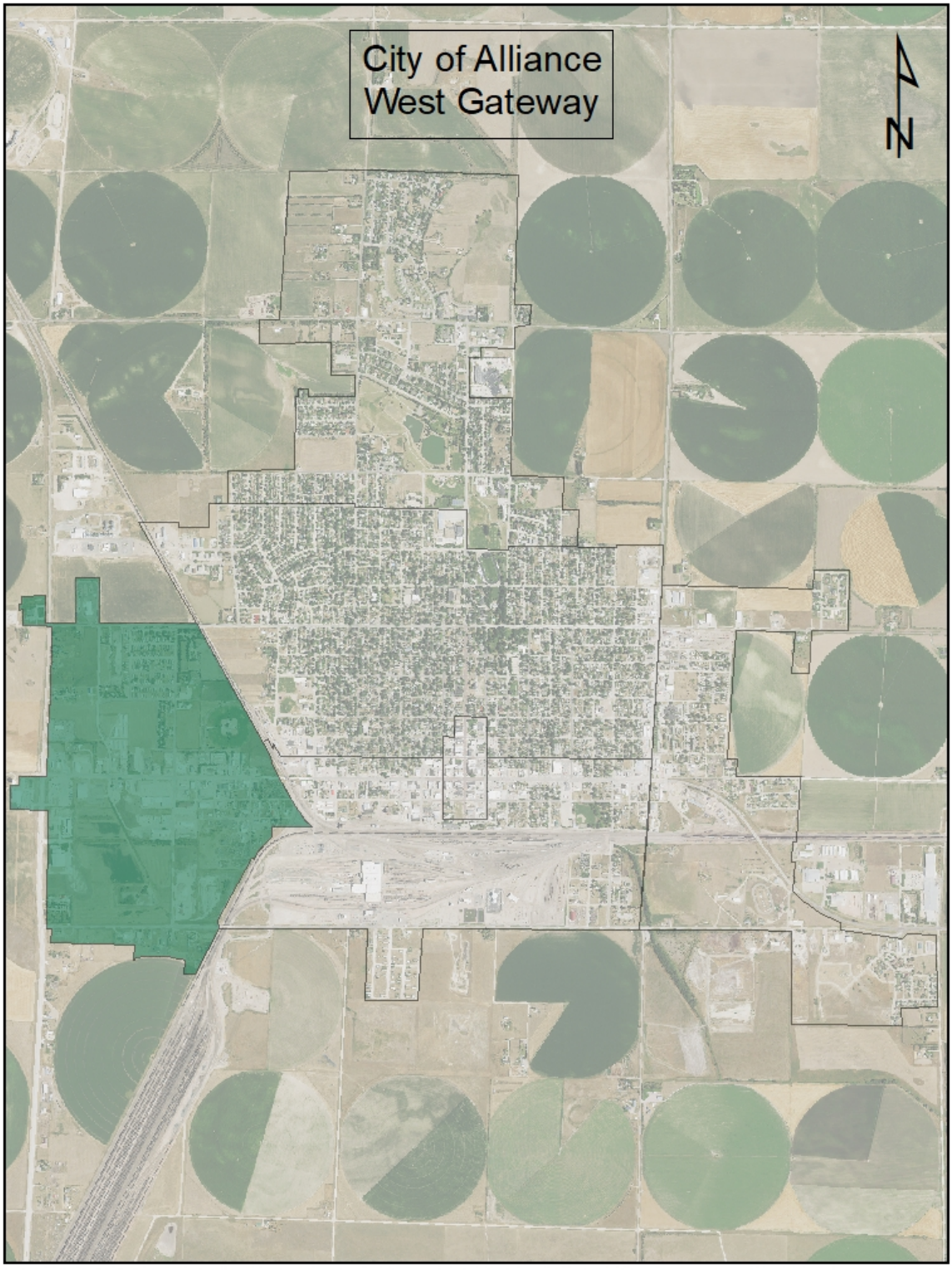
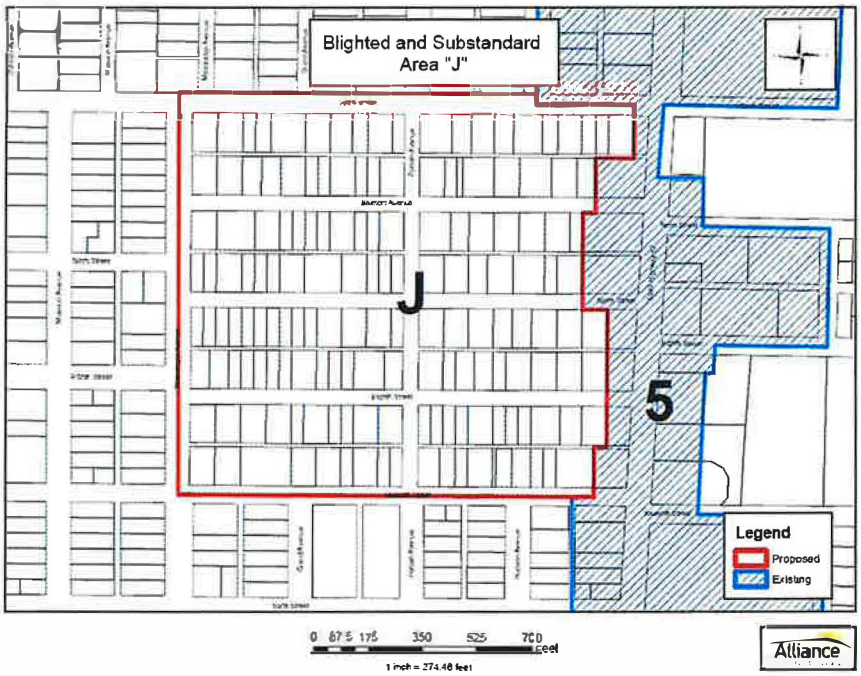


Fig. LU5

Narrative
September 2, 2025

RESOLUTION – AREA J BLIGHTED AND SUBSTANDARD STUDY

The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area J". It was determined that this is approximately 40 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.



The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area J area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA J BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-108

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, Belmont Addition Area "Area J", City of Alliance, Nebraska, dated July 9, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bordered by Tenth Street to the North, Area "5" to the East, Seventh Street to the South and Mississippi Avenue to the West.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____

Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____

Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

Belmont Addition Area

"Area J"

City of Alliance, Nebraska

July 9, 2025

Introduction

Background

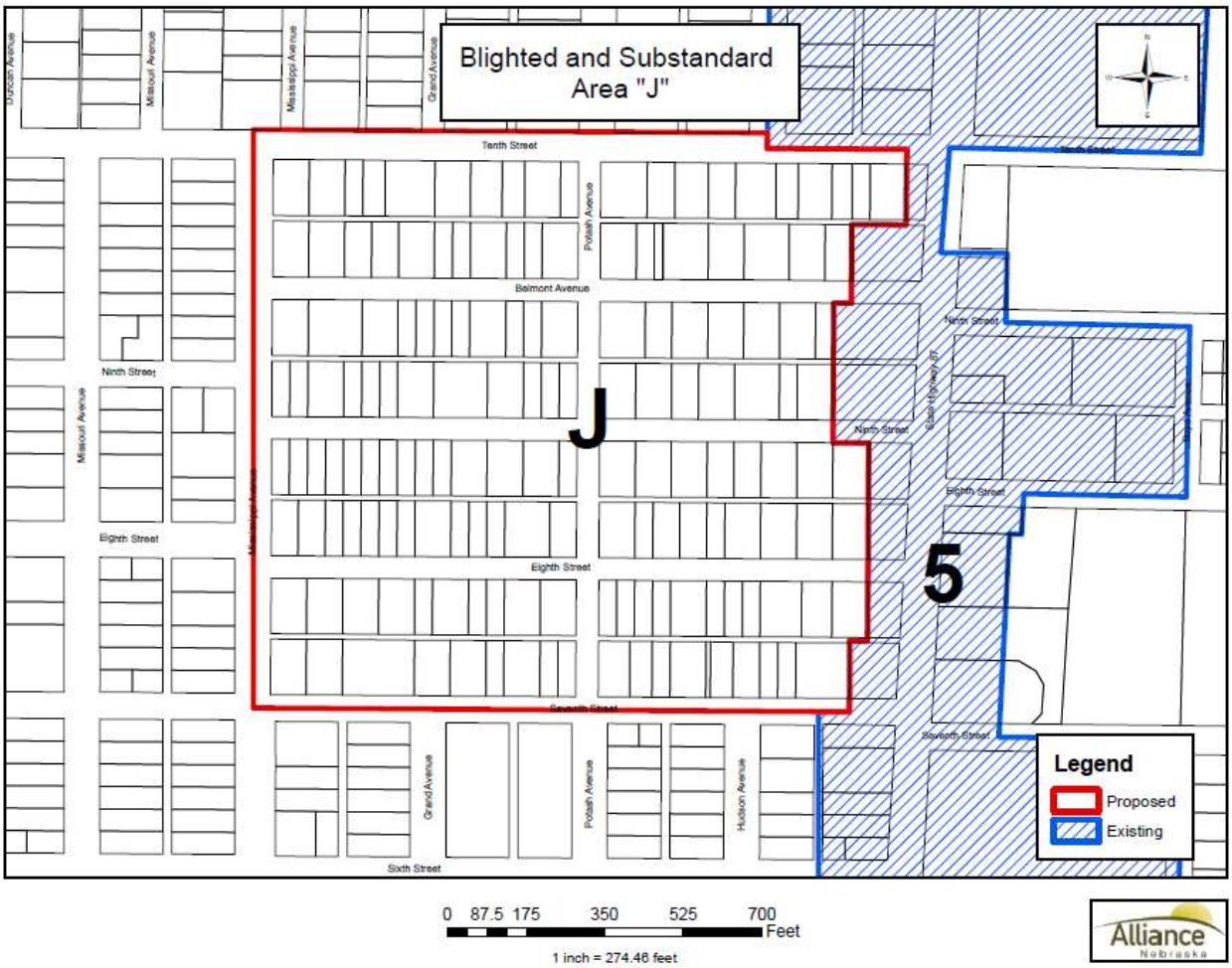
The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true of the Belmont Addition Area, resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by Tenth Street to the north, Blighted and Substandard Area "5" to the east, Seventh Street to the south and Mississippi Avenue to the west. A number of opportunities for redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.



Generally, the area is residential located on long, skinny lots. Infill development is not on par with the overall community's growth and level of private investment. There appears to be an excellent opportunity to provide incentives to encourage new activity in the study area wherein market forces are either not present or adequate to spur redevelopment.

Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space, defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities for improvement and revitalization. The general area considered for inclusion in the Study Area is highlighted on the map on page 3 of this report. The area can generally be described as the area bordered by Tenth Street to the north, Blighted and Substandard Area "5" to the east, Seventh Street to the south and Mississippi Avenue to the west.

The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs

or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is mostly residential with some commercial apartments. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. There is obvious economic decline and functionally obsolete uses within the area.
3. There was the presence of blighted and substandard characteristics within the area.
4. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
5. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the

area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(3.1) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces

a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage

4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.
5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.
12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.

e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

Structural conditions were evaluated using the U.S. Department of Housing and Urban Development standard definitions (highlighted in *italics* below):

No Problem

- No structural or aesthetic problems are visible

Adequate Condition

- Slight damage to porches, steps, roofs
- Slight wearing of mortar between bricks/stone/block
- Small cracks in walls or chimneys
- Cracked windows
- Lack of paint
- Slight wear on steps, doors and frames

Deteriorating Conditions

- Holes, open cracks, rotted, loose, or missing material in parts of the foundation, walls (1/2 of the wall) or roof (1/4 of the roof)
- Shaky, broken, or missing steps or railings
- Numerous missing and cracked window panes
- Rotted or loose windows or doors no longer water-proof

Dilapidated Condition

- Holes, open cracks, rotted, loose or missing material over a large area of the foundation, on wall or on roof
- Substantial sagging of roof, floors, or walls
- Extensive fire, flood, or storm damage
- Inadequate original construction such as building elements made of scrap materials or conversion of structures not adequate for housing.

Analysis of Study Area

Proposed Blighted Area

The map on page 3 delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary. This Study Area's southern borders co-terminate with multiple existing Blighted and Substandard areas represented by blue hatch lines on the map.

The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 1013.25 acres currently designated or under consideration as "Blighted and Substandard" or 32.3% of the City's total acreage, including the approximately 40 acres in Area "J This remains well within the allowed 35%, providing future opportunity to add more areas.

Findings and Contributing Factors

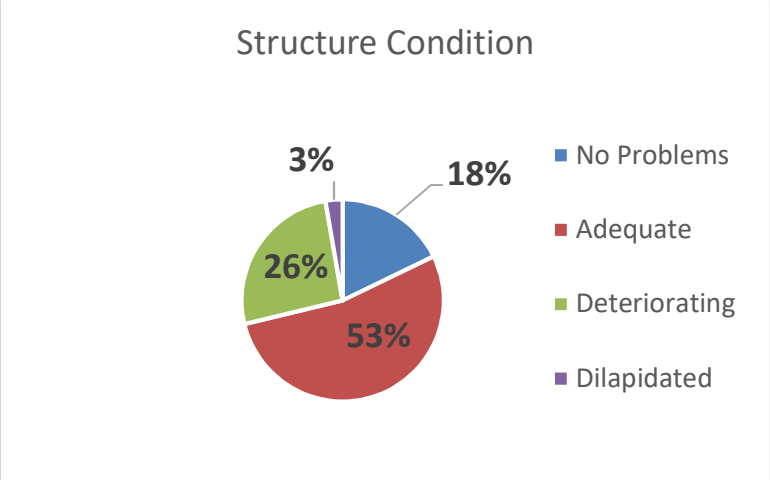
The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential to develop. The field survey work was done in December of 2023. Findings support the initial impressions that the area is stagnant and that portions had declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing building and structure conditions, infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Substantial Number of Deteriorated or Deteriorating Structures

Exterior Inspection of Buildings

There are 157 lots within the study area with 1 commercial property contained therein. Residential lots, which represent the greatest majority of lots in the study area, have been used to determine the structure condition breakout shown below. Eight (8) unimproved lots are included in the study area.

A total of 146 structures were evaluated using the Blighted and Substandard criteria as described on page 8 of this report. Commercial structures had no rating associated with them. If outbuildings or other structures were present they were <u>not</u> included in the survey. Field surveys concluded that 26 of the structures had no problems, 78 were adequate, 38 were deteriorating, and 4 were dilapidated.



Defective or Inadequate Infrastructure

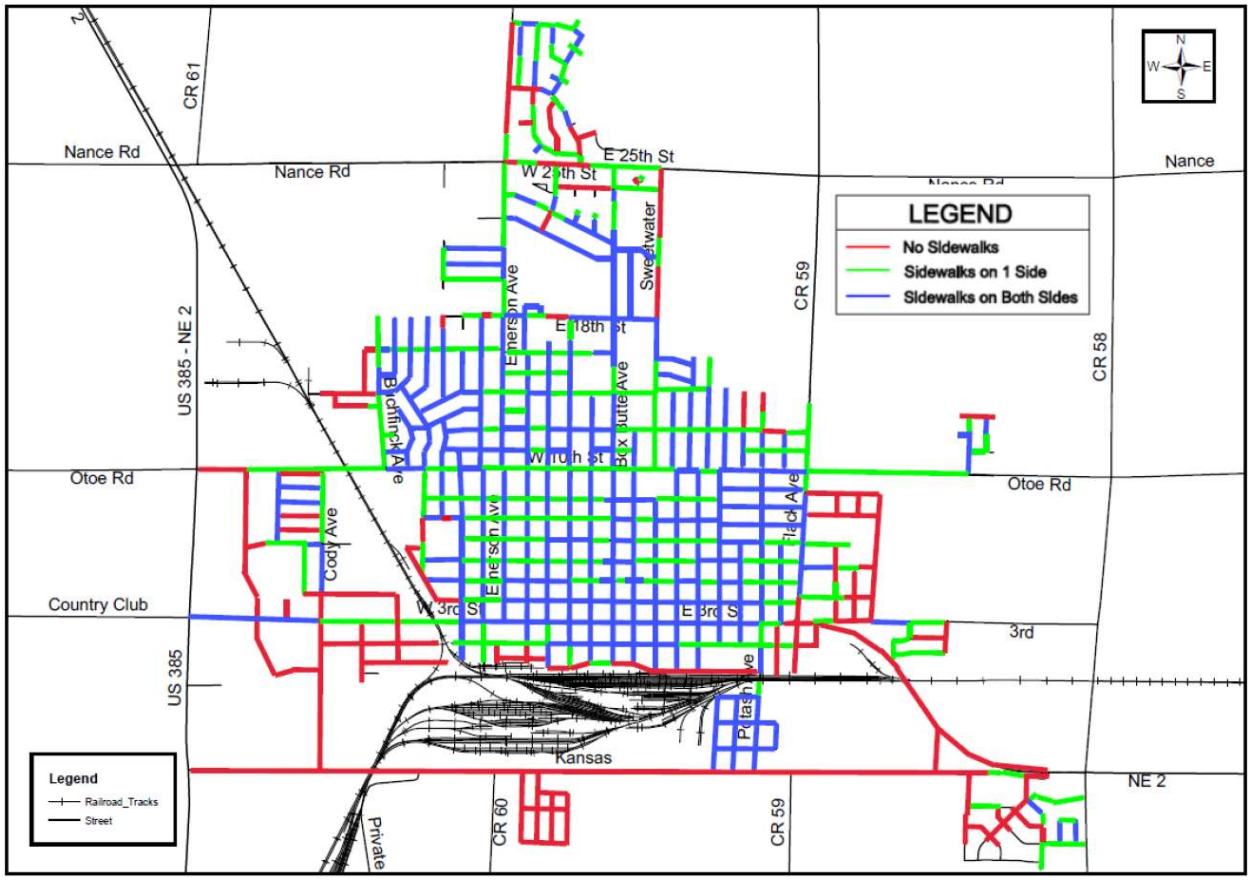
Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

Public Utilities

All utilities are available in the Study Area. Water is provided by the City in 6" PVC, installed circa 2001. Sanitary and Storm sewer are original to the neighborhood with an age of around 95 years. Electric service is supplied to the entire area with street lighting.

Street Conditions and Accessibility

The surface condition of roads in the study area vary from Fair to failed. All areas are served by curb and gutter with sidewalk on both sides of the road.



Area J exhibits several issues that need addressed.

1. Extremely aged infrastructure
2. Additional sidewalk needed
3. Retaining wall replacements
4. Vacant or underutilized lots in need of development
5. Number of buildings in dilapidated or deteriorating condition

Vacant Lots

Typical Roadway Conditions

Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness

The Study Area has been platted and has a mix of long, narrow lots and lots which have been further subdivided or arranged in such a way that they do not comply with current subdivision regulations. The existing land use is residential and commercial, with several instances of spot zoning. This area is located adjacent to already-declared Blight and Substandard areas to the west. The lack of infill development on empty lots reflects poorly on the neighborhood.

Dilapidated and Deteriorating Structures

29% of the structures were visually found to be dilapidated or deteriorating. Dilapidated structures are visually unpleasing, present themselves as an attractive nuisance for

vandalism and fire, and present a challenge to redevelopment but may also provide an opportunity as a means to redevelop.

Dilapidated homes

Diversity of Ownership

Property ownership records shows diverse ownership among all lots, including vacant lots.

Improper Subdivision or Obsolete Platting

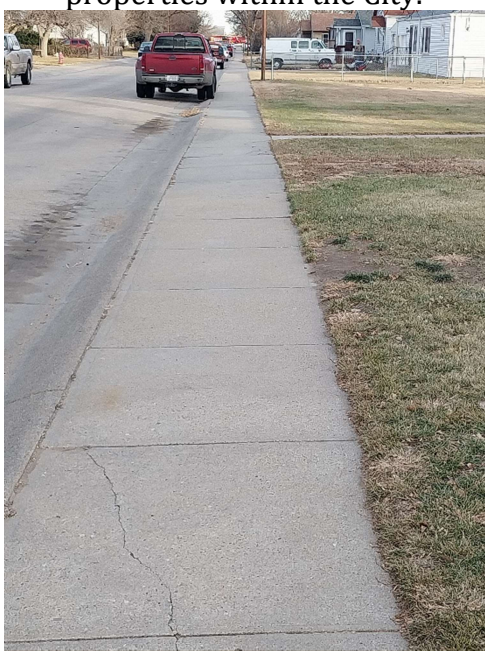
Improper Subdivision of Land

Most of the Study Area has been platted as long, deep lots, with several inside corner lots making for smaller than normal acreage. Single land owners would need to be contacted to inquire about residential infill development.

The Existence of Conditions Which Endanger Life or Property

Sidewalk Conditions

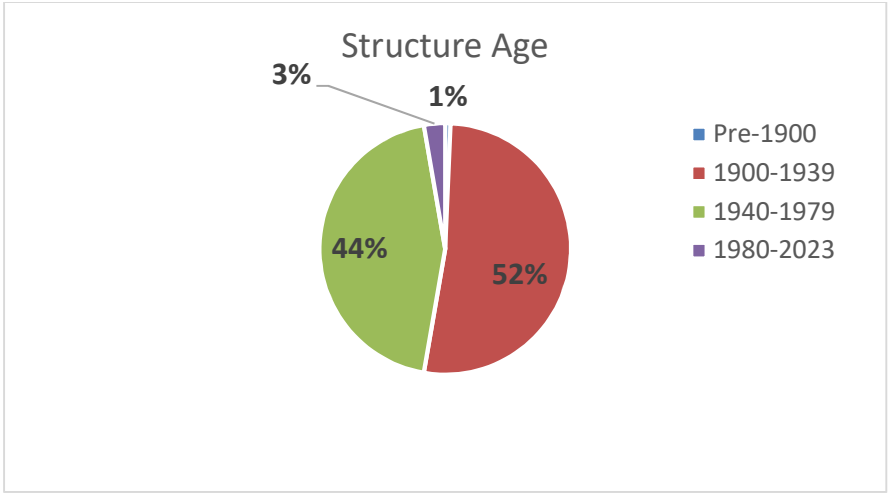
City code requires that sidewalks be installed as part of the development or improvement of a property unless the owner shows that there is a hardship not generally shared by other properties within the City.



Sidewalk Conditions

Structure Age

The average age of the structures in the area is 85 years. Age of the structures within the designated Study Area is provided through data derived from the Box Butte County Assessor's Office, City of Alliance Community Development Permit Records, and field verification. While it was not possible to verify every structure there was an adequate sample of known ages to determine age through comparison and proximity to other like structures and appearance. All structures in this area were built before 1985 and qualify for the 40 years and older structures designation in the State of Nebraska Blight and Substandard Statute.



Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- 29% of the buildings evaluated in the Study Area were deteriorating or dilapidated.
- The average age of the structures in the area is 85 years, with 100% surpassing the 40-year minimum required to be considered for blighted and substandard.
- The street system, including sidewalk, does not meet acceptable asset management standards.
- The area has numerous lot layout faults in relation to size, adequacy, accessibility or usefulness.
- Inefficient and obsolete platting and zoning exists in the area.
- Conditions exist which endanger life or property by other causes.
- Diversity of ownership is present with all of the parcels independently owned. Accumulation of parcels is rarely occurring.

Blighted conditions that do <u>not</u> appear to be present:

- There are <u>not</u> more than half of the plotted and subdivided property that is unimproved, within the city for forty years and has remained unimproved during that time. Several of unimproved lots include parking lots or are vacant due to building demolitions.
- Conditions existing which are detrimental to the public health, safety, morals and welfare in the present condition with a majority of structures in excess of 40 years old and the population is either stable or declining.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions <u>not</u> present:

- There did <u>not</u> appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

Core Neighborhood

Boundaries
The Core Neighborhood is bounded generally by 16th Street to the north, Flack Avenue to the east, the BNSF Railroad tracks to the west, and 4th Street to the south. (Fig. LU6)

Synopsis
The Core Neighborhood should be considered the "heart" of Alliance. Its location, classic ambiance, and parks create and project a distinct character and image. The neighborhood serves as a transition area between downtown Alliance and newer Alliance. The well-designed park and trail system connects and links community landmarks and activity centers along the north-south park corridor. The importance of this neighborhood to the community cannot be overstated.

Transportation
The streets and roadways within the Core Neighborhood follow a traditional grid pattern and are well connected via sidewalks. Generally, the roadways are wider and allow for on-street parking. Shorter setbacks and a consistent sidewalk network are traits that make the Core Neighborhood inviting and pedestrian friendly. Major street corridors, such as Box Butte Avenue, Flack Avenue, and 10th Street, serve as commercial areas, cultural areas, and activity centers. Subdivision speed limits (25-30 mph) throughout the neighborhood help maintain a safe environment for vehicles and pedestrians. Over time, the natural elements of the area have matured, creating strong streetscapes. Additional streetscape improvements have been made along Box Butte Avenue, which also enhance the neighborhood. The area has a significant amount of one-way streets. While these one-way streets move traffic very efficiently, they can also be incredibly confusing for visitors especially around the Grand View Elementary School area where the one-way streets reverse direction.

Residential
The Core Neighborhood contains many of the oldest and finest homes in the community. Classic and historic Alliance homes line Box Butte Avenue and surrounding streets. These homes, combined with a linear park and trail system, produce a memorable residential area. The condition of the housing within the neighborhood is generally good; however, some units within the area are beginning to deteriorate.

The diversity of housing styles, sizes, and price points within the area is broad. Units located on or near main corridors are typically larger and in better condition, while other areas contain smaller homes and smaller lots. The density of the neighborhood is generally higher than other areas due, in large part, to narrower lots, which allows for a greater number of dwelling units per acre.

The transition between "Classic Alliance" and "New Alliance" can be seen on the northern and western edges of this area as it transitions into the housing and infrastructure developed during the railroad boom of the 1970's.

Commercial
The neighborhood is predominantly residential but does contain some commercial and employment along Box Butte and Flack Avenues. There are also professional offices located adjacent to arterials in the residential neighborhoods. This is a good example of the neighborhood commercial zoning that works similar to form based zoning allowing nonresidential uses provided they meet the same setback and parking requirements that residential zoning requires.

Industrial
There are a few industrial land uses located in the southwest portion of this neighborhood near the railroad tracks. The remainder of the neighborhood is currently shielded from this land use and should remain so.

Landmarks and Activity Centers
Central Park, Bandshell Park, and the linear trail system highlight the excellent recreational uses within the area. The parks and trail system connect schools and neighborhoods, helping to make this neighborhood the heart of the community. The City of Alliance has converted once topographic constraints (floodplain, floodway) into dynamic parks and recreation uses and functions.

Significant community landmarks and activity centers within the area include Central Park, Knight Museum and Sandhills Center, and Bulldog Stadium.

Vacant Land
Vacant land in the Core Neighborhood consists primarily of narrower lots that aren't conducive to modern home layouts. There are 17 vacant lots at the time this document was prepared. Vacant land is undesirable as it creates a gap in the appearance of an otherwise filled out neighborhood. It also encourages outdoor

storage. Both of which detract from the neighborhoods appearance and desirability.

Land Use Conflicts
The primary land use conflict within the Core Neighborhood is created by the intrusion of preexisting higher density residential development into single-family housing unit neighborhoods. Preexisting multi-family housing sites are scattered throughout this neighborhood. The primary conflict created at these sites involves traffic safety concerns due to limited, or a complete lack of, off-street parking.

The city should ensure that future multi-family housing projects in all areas of the city provide adequate off-street parking and work with property owners to install off street parking for existing dwellings regardless of size. Having adequate off street parking will help eliminate traffic issues in these areas and the amount of parking in the curb strip

Additional conflicts are created in residential areas along Box Butte Avenue, Tenth Street, and Emerson Avenue due to existing traffic patterns. These street systems are heavily utilized for inter-city and intra-city commuter and shopping routes. Options for the removal of these conflicts appear to be limited.

Future Land Use
The Core Neighborhood is primarily single family residential with some two family and multi-family dwellings. There is some neighborhood commercial mixed with the residential along the arterial streets but it is otherwise a residential neighborhood. The current land uses in this neighborhood should be maintained. Multifamily and neighborhood commercial may be considered appropriate when the lot sizes and transportation systems are shown to be conducive to the increase in density and traffic.

Neighborhood Goals
Residential: Infill of existing residential neighborhoods is one of the most economical way to increase housing stock. The lots in the Core Neighborhood make it difficult to fit modern house layouts without combining two lots which necessitates razing two houses instead of one. The City should work with stakeholders to find housing solutions for these narrower lots including the possibility of attractive manufactured housing. Manufactured housing has progressed greatly in the past 30 years and may act as a solution to building on vacant lots.

Some of the existing housing stock is exhibiting signs of deterioration. To reduce the number of houses needing razed and increasing the number of vacant lots that aren't easily redeveloped, the City should begin identifying issues with houses located in this neighborhood before they become large problems. The City can use the adopted property maintenance code and nuisance abatement code to help accomplish this.

The City should consider adding another single-family residential zoning district to accommodate the Belmont and Duncan's Residence Tract areas as they were developed on smaller lots with shorter setbacks. This has created problems for property owners trying to make improvements to the housing in this area. The City should also create code accommodating improvement of existing reverse corner lot houses without allowing the creation of new ones.

Commercial: The City should be cautious about any commercial development in the Core Neighborhood as it may damage the neighborhoods character. The City has adopted a neighborhood commercial zoning district but its use should be limited to its intent.

Industrial: The existing industrial land uses located in the southwest portion of the neighborhood should remain shielded from the residential and light commercial uses to protect the character of the neighborhood.

Transportation: The Core Neighborhood is well connected to the rest of the City by way of sidewalk. This is an asset of this neighborhood; however, because this neighborhoods infrastructure is comparatively older to other neighborhoods, sidewalks here exhibit more instances of heaving, cracking, and spalling.

There are also intersections where there aren't ramps or wheelchair provisions at street crossings. Ramps and indicator pads should be retrofitted during street repaving projects but also budgeted for as individual improvement projects on streets that were recently repaved.

The City should encourage people to take advantage of the sidewalk replacement program and return their sidewalks to good condition.
The streets in this neighborhood are the oldest in Alliance and many of them have been

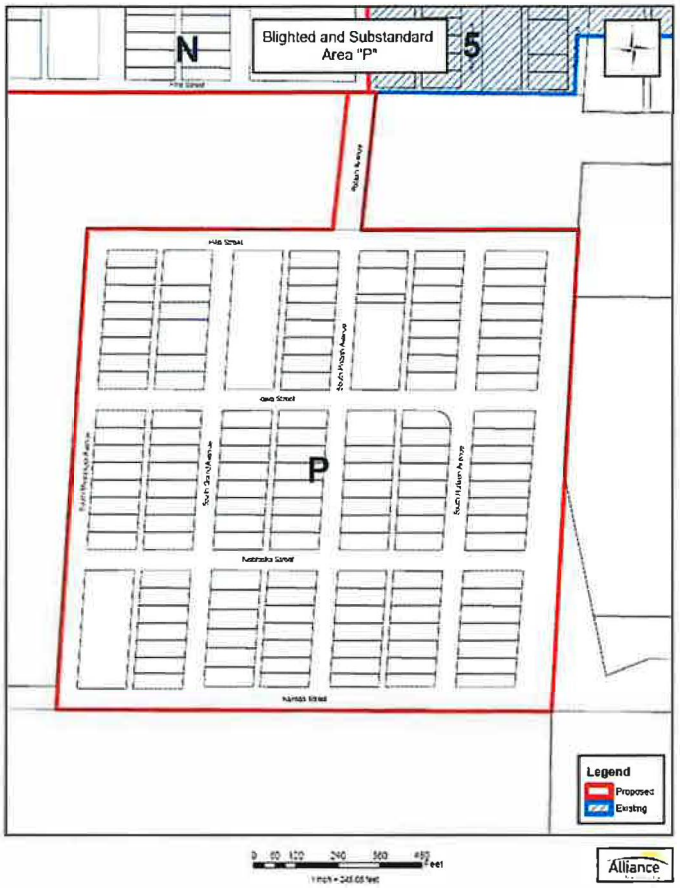
repaved over the past 10 years. This trend should continue as there are still many streets in the Core neighborhood that are in need of repaving as opposed to just annual maintenance.

Code Enforcement: This area could benefit greatly from code enforcement to avoid an increase in the amount clutter, outdoor storage, and streetscape overgrowth. These detract from the character and ambiance of the Core Neighborhood and from the City in general. The City should identify properties that may be in violation of the property maintenance code and work with the owner to fix it up before the structure must be razed.

Narrative
September 2, 2025

Alliance Nebraska

RESOLUTION – AREA P BLIGHTED AND SUBSTANDARD STUDY



The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area P". It was determined that this is approixmately 44.9 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.

The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area P area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA P BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-109

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, South Alliance, 1st Addition South Alliance Addition Areas "Area P", City of Alliance, Nebraska, dated August 5, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bordered by First Street to the North, lands owned by Western Potatoes, Inc. to the East, Kansas Street to the South and South Mississippi Avenue to the West.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____

Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____

Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

South Alliance, 1st Addition South Alliance Addition Areas

"Area P"

City of Alliance, Nebraska

August 5, 2025

Introduction

Background

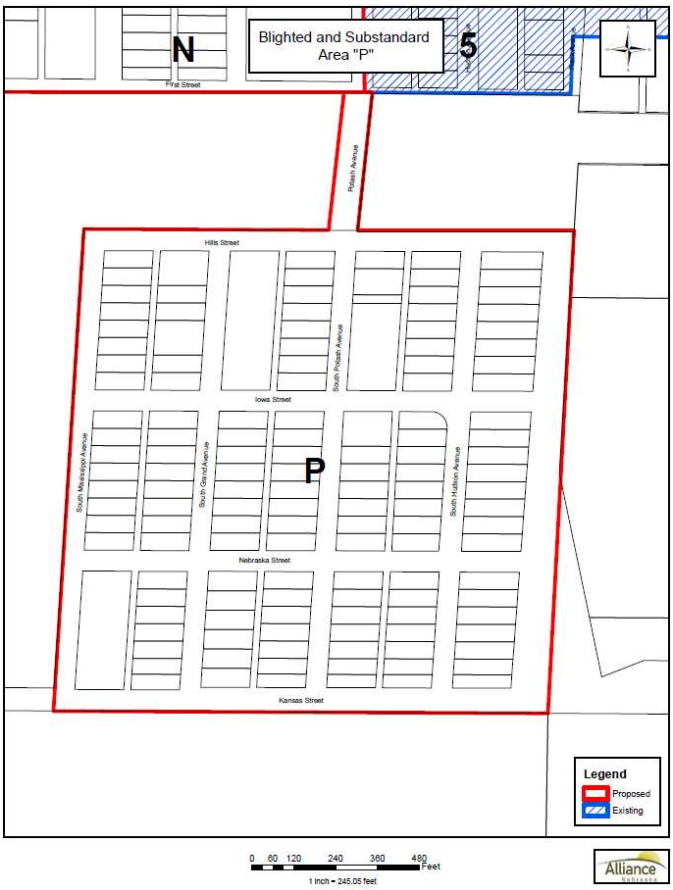
The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true of the South Alliance, 1st Addition South Alliance Addition Areas, resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by Hills Street to the north, Mississippi Avenue to the west, Kansas Street to the south and what would be the extension of CR 59 to the east (if it extended north as shown in the City's Comprehensive Plan). A number of opportunities for redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.



Generally, the area is residential located on long, skinny lots with intermixed commercial indicative of not adhering to strict zoning standards. Infill development is not on par with the overall community's growth and level of private investment. There appears to be an excellent opportunity to provide incentives to encourage new activity in the study area wherein market forces are either not present or adequate to spur redevelopment.

Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space, defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities for improvement and revitalization. The general area considered for inclusion in the Study

Area is highlighted on the map on page 3 of this report. The area can generally be described as the area bordered by Hills Street to the north, Mississippi Avenue to the west, Kansas Street to the south and what would be the extension of CR 59 to the east (if it extended north as shown in the City's Comprehensive Plan). The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is mostly residential. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. There is obvious economic decline and functionally obsolete uses within the area.
3. There was the presence of blighted and substandard characteristics within the area.

4. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
5. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(3.1) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any

combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces
a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage
4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.

5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.
12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.
    e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

Structural conditions were evaluated using the U.S. Department of Housing and Urban Development standard definitions (highlighted in *italics* below):

No Problem

- No structural or aesthetic problems are visible

Adequate Condition

- Slight damage to porches, steps, roofs
- Slight wearing of mortar between bricks/stone/block
- Small cracks in walls or chimneys
- Cracked windows

- Lack of paint
- Slight wear on steps, doors and frames

Deteriorating Conditions

- Holes, open cracks, rotted, loose, or missing material in parts of the foundation, walls (1/2 of the wall) or roof (1/4 of the roof)
- Shaky, broken, or missing steps or railings
- Numerous missing and cracked window panes
- Rotted or loose windows or doors no longer water-proof

Dilapidated Condition

- Holes, open cracks, rotted, loose or missing material over a large area of the foundation, on wall or on roof
- Substantial sagging of roof, floors, or walls
- Extensive fire, flood, or storm damage
- Inadequate original construction such as building elements made of scrap materials or conversion of structures not adequate for housing.

Analysis of Study Area

Proposed Blighted Area

The map on page 3 delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary. This Study Area's northern borders co-terminate with multiple existing Blighted and Substandard areas represented by blue hatch lines on the map.

The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 1013.25 acres currently designated or under consideration as "Blighted and Substandard" or 32.3% of the City's total acreage, including the approximately 44.9 acres in Area "P". This remains well within the allowed 35%, providing future opportunity to add more areas.

Findings and Contributing Factors

The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential to develop. The field survey work was done in March 2023 and July 2025. Findings support the initial impressions that the area is stagnant and that portions had declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing building and structure conditions,

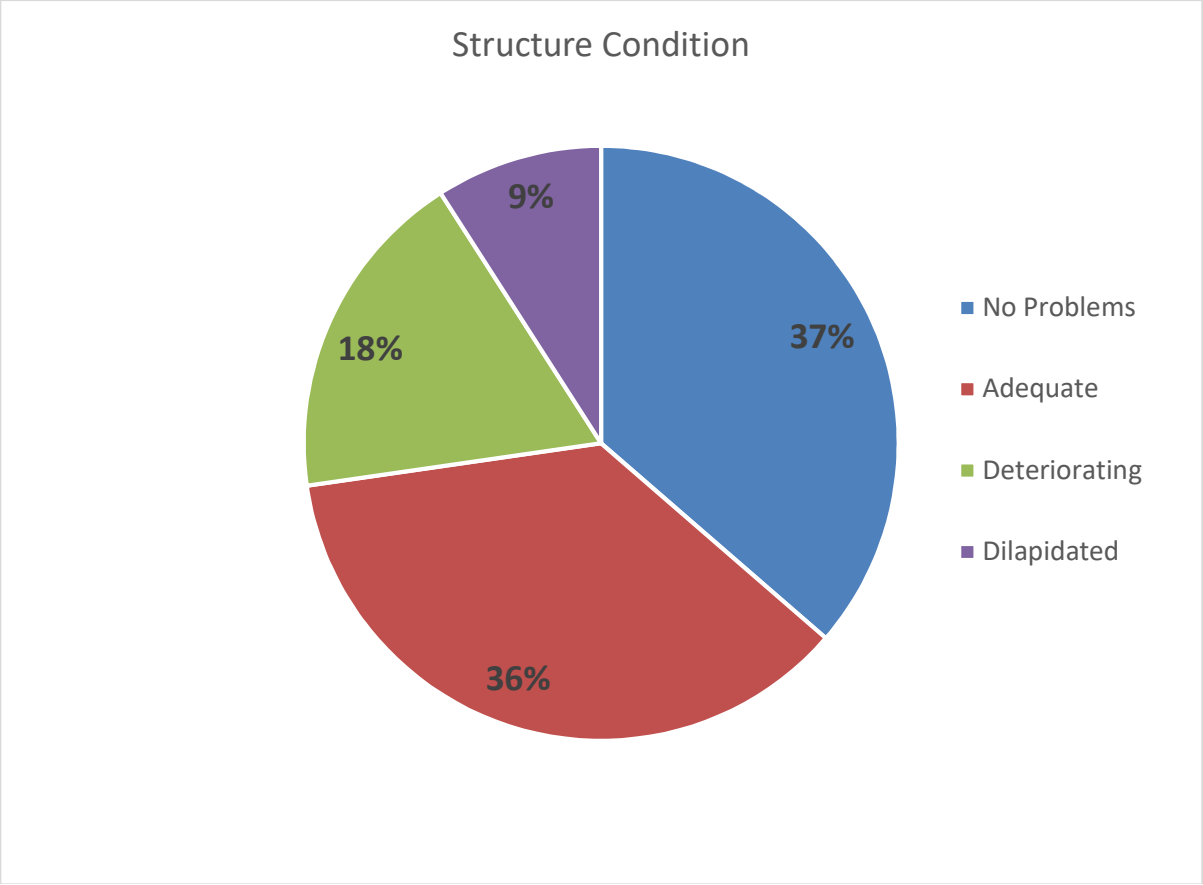
infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Substantial Number of Deteriorated or Deteriorating Structures

Exterior Inspection of Buildings

There are 68 lots within the study area. Residential lots, which represent the greatest majority of lots in the study area, have been used to determine the structure condition breakout shown below. 29 lots, or 47% of the study area are vacant or undeveloped.

A total of 34 structures were evaluated using the Blighted and Substandard criteria as described on pages 7-8 of this report. Commercial structures had no rating associated with them. If outbuildings or other structures were present they were <u>not</u> included in the survey. 54% of all buildings in the study area are deteriorated or dilapidated.



Dilapidated homes

Defective or Inadequate Infrastructure

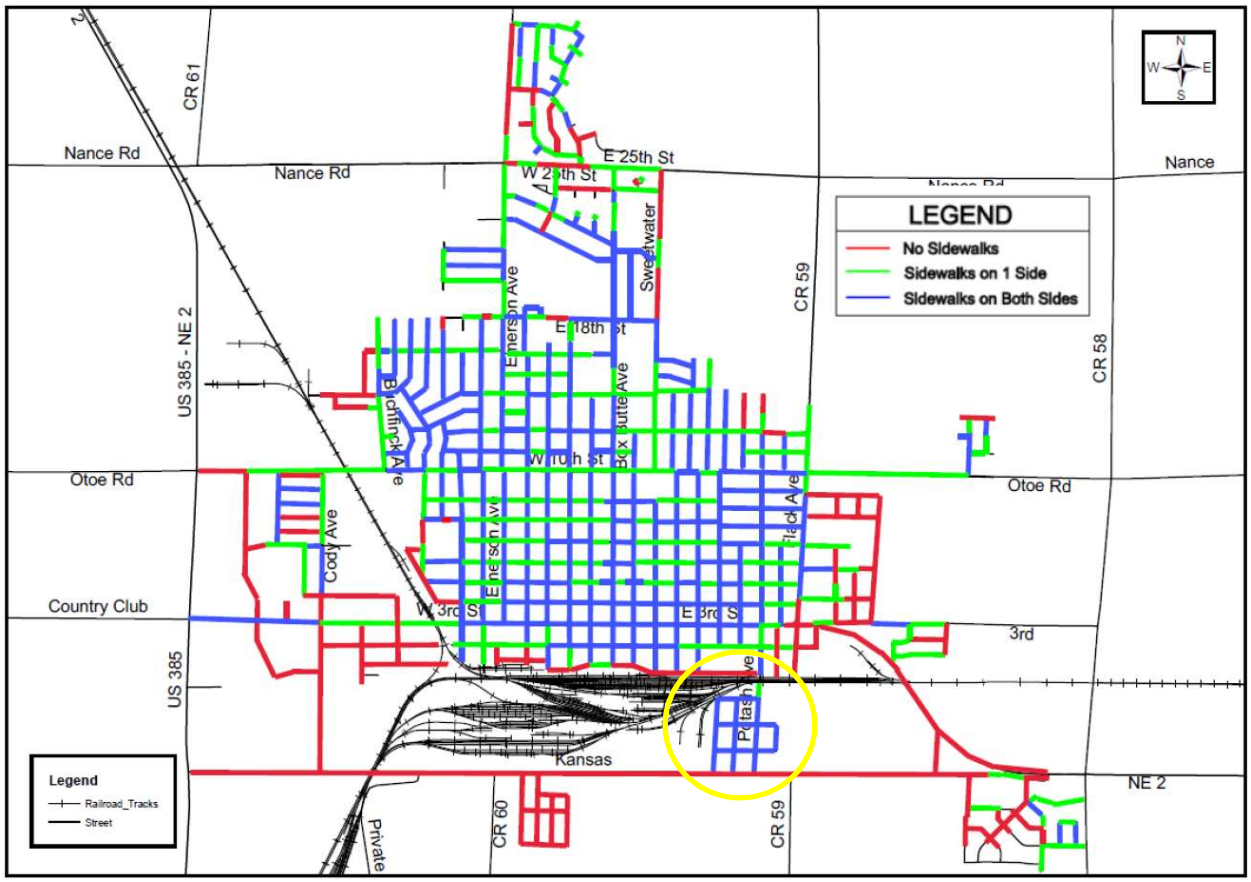
Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

Public Utilities

All utilities are available in the Study Area. Water lines range from 4" to 6" and were last replaced in the 1940's and 1950's. Sewer is mostly 6" and 8" and was built in the 1950's, 60's and 70's. Storm sewer was constructed circa 1978 and only covers approximately 25% of the study area, and the subdivision is adjacent to floodplain. Electric service is supplied to the entire area with street lighting.

Street Conditions and Accessibility

The surface condition of roads in the study area vary from good to fair. Most of the area is served by curb and gutter with sidewalk on both sides of the road.



Roads east of Potash are in poor/failing condition. Potash Avenue itself is in good condition, and all roads west of Potash are gravel/poor condition.

Roads

Area P exhibits several issues that need addressed.

1. Aged infrastructure
2. Sidewalk repair needed
3. Lack of road paving
4. Vacant or underutilized lots in need of development
5. Narrow lots
6. Number of buildings in dilapidated or deteriorating condition

Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness

The Study Area has been platted and has a mix of long, narrow lots and lots which have been further subdivided or arranged in such a way that they do not comply with current subdivision regulations. The existing land use is residential and commercial, with several instances of spot zoning. This area is located adjacent to already-declared Blight and Substandard areas to the west. The lack of infill development on empty lots reflects poorly on the neighborhood.

Vacant Lots

Dilapidated and Deteriorating Structures

54% of the structures were visually found to be dilapidated or deteriorating. Dilapidated structures are visually unpleasing, present themselves as an attractive nuisance for vandalism and fire, and present a challenge to redevelopment but may also provide an opportunity as a means to redevelop.

Diversity of Ownership

Property ownership records shows diverse ownership among all lots, including vacant lots.

Improper Subdivision or Obsolete Platting

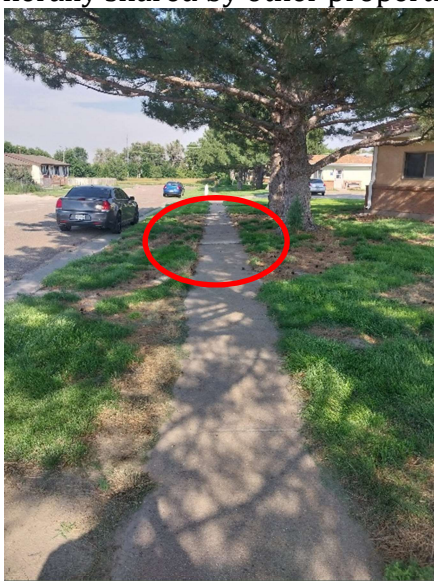
Improper Subdivision of Land

Most of the Study Area has been platted as long, deep lots, with several inside corner lots making for smaller than normal acreage. Single land owners would need to be contacted to inquire about residential infill development.

The Existence of Conditions Which Endanger Life or Property

Sidewalk Conditions

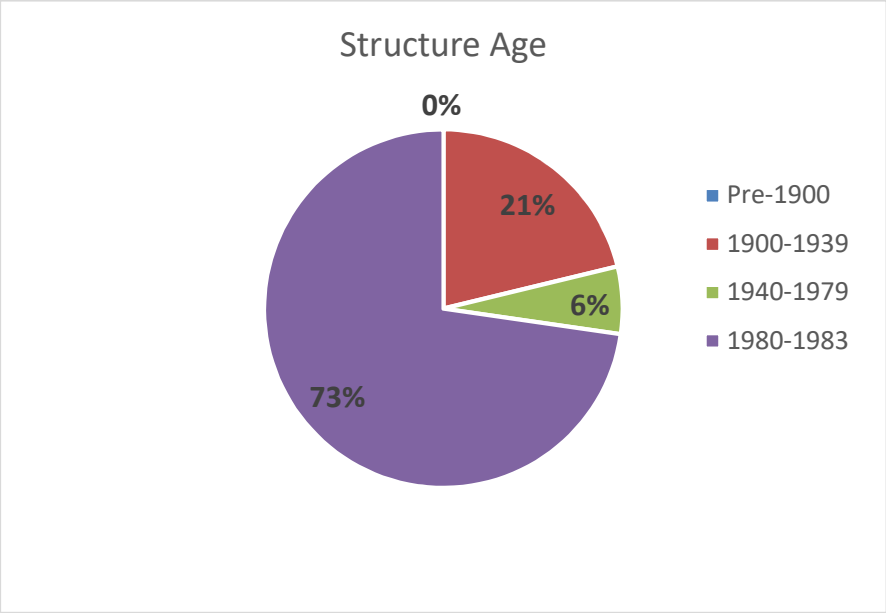
The Study Area is served by sidewalks, and some curb, despite many of the streets being unpaved. Almost all sidewalk is three feet wide. City code requires that sidewalks be installed as part of the development or improvement of a property unless the owner shows that there is a hardship not generally shared by other properties within the City.



Sidewalk with tripping hazard

Structure Age

The average age of the structures in the area is 58 years. Age of the structures within the designated Study Area is provided through data derived from the Box Butte County Assessor's Office, City of Alliance Community Development Permit Records, and field verification. While it was not possible to verify every structure there was an adequate sample of known ages to determine age through comparison and proximity to other like structures and appearance. Records show that all structures in this area were built before 1985 and qualify for the 40 years and older structures designation in the State of Nebraska Blight and Substandard Statute.



Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- 54% of the buildings evaluated in the Study Area were deteriorating or dilapidated.
- The average age of the structures in the area is 58 years, with 100% surpassing the 40-year minimum required to be considered for blighted and substandard.
- The street system does not meet acceptable asset management standards.
- The area has numerous lot layout faults in relation to size, adequacy, accessibility or usefulness.

- 47% of the lots are vacant or underdeveloped, and represent approximately 50% of the total area.
- Inefficient and obsolete platting and zoning exists in the area.
- Conditions exist which endanger life or property by other causes.
- Diversity of ownership is present with all of the parcels independently owned. Accumulation of parcels is rarely occurring.

Blighted conditions that do <u>not</u> appear to be present:

- There are <u>not</u> more than half of the plotted and subdivided property that is unimproved, within the city for forty years and has remained unimproved during that time. Several of unimproved lots include parking lots or are vacant due to building demolitions.
- Conditions existing which are detrimental to the public health, safety, morals and welfare in the present condition with a majority of structures in excess of 40 years old and the population is either stable or declining.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions <u>not</u> present:

- There did <u>not</u> appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

Southside Neighborhood

Boundaries
The Southside Neighborhood is generally bound by 4th Street to the north, Flack Avenue to the east, the railroad tracks to the west, and corporate City limits to the south. (Fig. LU8)

Synopsis
The current state of the district is fair at best and will require the continued attention of the community in redevelopment efforts. Improved housing and business conditions, more compatible land uses and functions, and a more attractive and healthy neighborhood can be achieved through creative and innovative thinking. The Southside Neighborhood can and should be a more formidable presence within the community.

Transportation
Streets and roadways within the Southside Neighborhood generally follow the same traditional grid pattern as found in the Core Neighborhood with the exception of 1st Street. Most of the roadways are wider, which allows for on-street parking. The condition of the roadways within this area is inconsistent. Some streets, such as 1st Street, are gravel and are in very poor condition and would benefit from improvements; however, other streets within the area are in good condition.

Inconsistent setbacks negatively impact the continuity and overall image of the neighborhood. The area does have a consistent sidewalk network, often times on both sides of the street.

Major street corridors, such as 3rd Street and portions of Box Butte Avenue, serve as commercial areas, employment centers, and activity hubs. The neighborhood is substantially deficient in streetscape elements. Strong and natural streetscapes create more inviting neighborhoods and increase pride in ownership.

Residential
The Southside Neighborhood is marked by middle to low income housing units, many of which appear to be aging or deteriorated. The residential density within the neighborhood is moderate given the high number of vacant lots. An abundance of vacant lots and abandoned units project low pride of ownership and a lack of ongoing maintenance. The overall condition of housing in the area is best described as poor.

Commercial
The commercial land uses in the Southside Neighborhood are located primarily adjacent to 3rd Street and Box Butte Avenue. Behind that strip of commercial is light industrial and pockets of residential followed by the BNSF railroad yards.

Industrial
The area contains the largest employer in Alliance (BNSF Railway). Transitions between functions within the neighborhood are generally poor. Residential units are located next to industrial and commercial areas, many times on the same street, with limited buffers in place. The industrial land uses are found primarily adjacent to the railroad and south of the commercial land uses along Third Street.

Landmarks and Activity Centers
BNSF Railway is a significant landmark within the community. BNSF has a staff of nearly 1,800, which also makes this neighborhood a major activity center. This neighborhood also contains Bower Park, Bower-Shankland Baseball Field, Maxwell Park, and the Landfill.

Vacant Land
The primary location of vacant land in the Southside Neighborhood is located in South Alliance. Its location adjacent to the railroad yards combined with the large amount of outdoor storage in South Alliance limits potential land uses of these vacant lots. Development of vacant land in this neighborhood in general will be difficult because of its location to existing industrial land uses and the number of unimproved streets adjacent to these lots.

Land Use Conflicts
There are many land use conflicts in the South Side Neighborhood. These include the residential land uses sandwiched between the industrial uses adjacent

to and including the railroad yards, and the commercial land uses adjacent to Third Street. There is also a large amount of outdoor storage in this neighborhood, which greatly detracts from its appearance.

Future Land Use
The older residential development located between the commercial and industrial land uses presents a unique challenge. The residential area is concentrated and is a neighborhood within the neighborhood but is bordered by land uses that are less than ideal.

The intrusion of additional commercial and industrial uses should be avoided by landscaping and fencing requirements as well as a careful examination of the zoning map to ensure the residential development is preserved. The commercial and industrial uses located adjacent to the highway and railroad are appropriate for their location.

Neighborhood Goals
Residential: The existing residences should be protected from further intrusion of commercial and industrial uses. This may include things such as landscaping and fencing requirements for expansion of existing commercial and industrial land uses as well as for new commercial or industrial uses. Grants for owner occupied housing improvements would help rehabilitate some of the existing housing and keep the residential blocks in this neighborhood from becoming vacant or re-purposed as commercial or industrial. Additional rezones may be necessary to maintain the existing housing in this neighborhood.

Industrial: The primary industrial use in the South Side neighborhood is the BNSF Railroad. There are also industrial land uses located adjacent to the railroad property along the southeast and southwest portions of the neighborhood.

Transportation: The South Side neighborhood is relatively well connected to the core of the city. The grid street system common in the Core neighborhood extends to the South Side Neighborhood and as such exhibits the same sidewalk development patterns. There are areas, particularly in South Alliance without sidewalk along vacant lots. but is otherwise well developed. The condition of the sidewalks is fair to poor as they exhibit signs of heaving and cracking.

There are a number of streets in this neighborhood that are unpaved both with and without curb and gutter. The City should pursue grant opportunities to pave the streets and repave sidewalks in this neighborhood as well as work to acquire additional land for the right of way for First Street. It does not meet minimum width requirements in multiple places.

Code Enforcement: This area would benefit greatly from code enforcement as there is a substantial amount of clutter, outdoor storage, and streetscape overgrowth. These detract from the character and ambiance of the neighborhood and from the City in general. The City should identify properties that may be in violation of the property maintenance code and work with the owner to fix it before the structure must be razed. Owner occupied housing rehabilitation grants and TIF could be used to help achieve this goal.

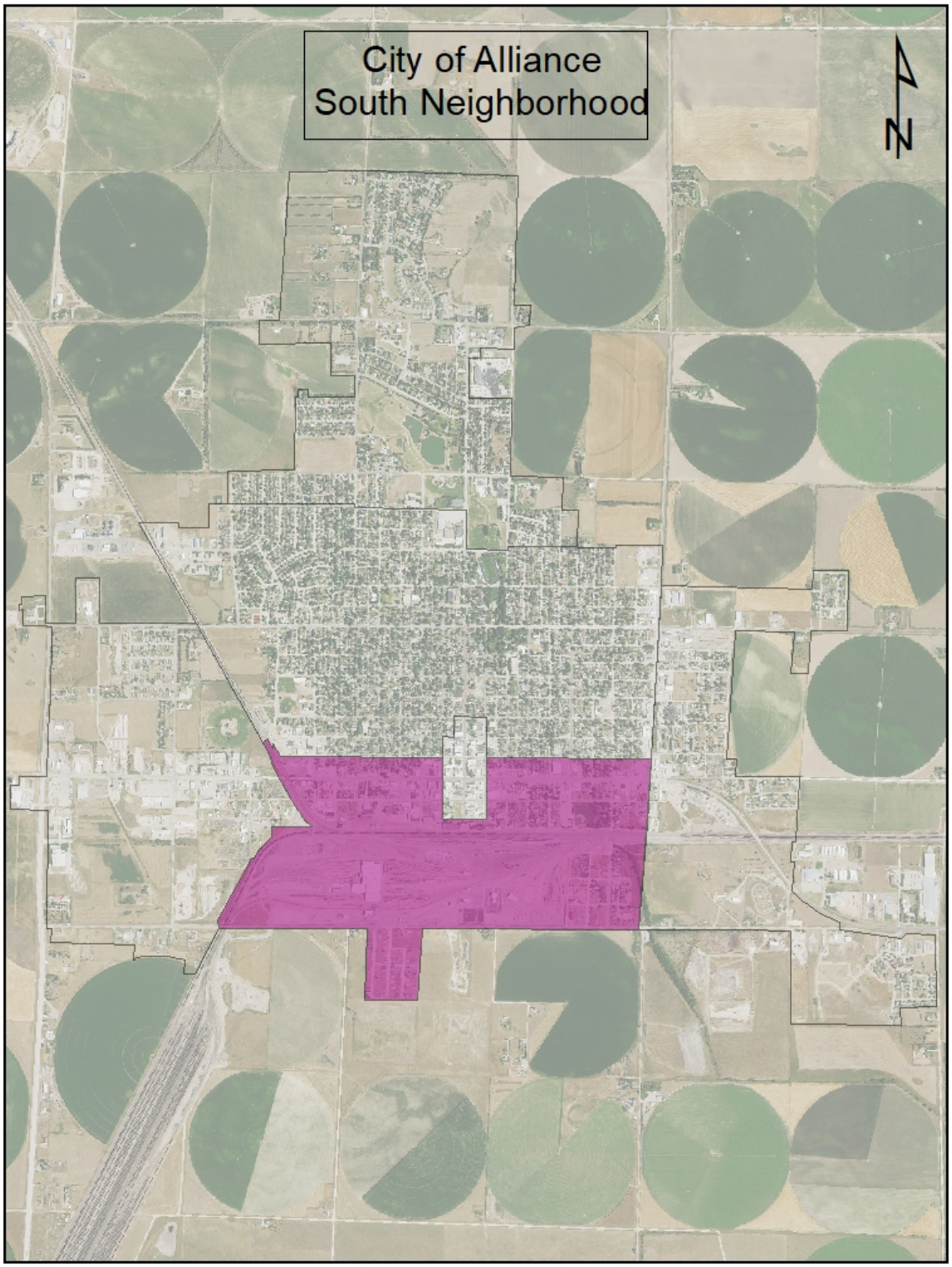


Fig. LU8

Narrative
September 2, 2025

Alliance Nebraska

RESOLUTION – AREA Q BLIGHTED AND SUBSTANDARD STUDY

The City of Alliance Staff is recommending to the City Council the adoption of a Blighted and Substandard Study (the "Study") for an area designated as "Area Q". It was determined that this is approixmately 101.8 acre area, which is shown in the image to the right, met the minimum requirements to receive this designation due to the conditions of infrastructure, average structure age, undeveloped infrastructure, and overall underdevelopment of the area.

The Planning Commission held a public hearing at their August 12, 2025 meeting and concurred that the Study showed the existence of Blighted and Substandard conditions and voted to recommend to the City Council to accept the Study and to include the Area Q area as a Blighted and Substandard District of the City of Alliance. City Staff is of the opinion that the Study and adoption of this area as Blighted and Substandard supports the goals and objectives of the City of Alliance Comprehensive Plan.

This area represents approximately 1.9% of the total acreage of the City corporate limits, and if adopted would bring the total area of the City of Alliance designated as Blighted and Substandard to 500.1 acres or 15.9%, well below the allowable 35% provided by state statute.

RECOMMENDATION: APPROVE RESOLUTION ACCEPTING THE AREA Q BLIGHTED AND SUBSTANDARD STUDY AND CREATE THE ASSOCIATED BLIGHTED AND SUBSTANDARD DISTRICT WITHIN THE CITY OF ALLIANCE

RESOLUTION 25-110

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ALLIANCE, NEBRASKA:

RECITALS:

a. Certain conditions exist in the "Redevelopment Area" (as defined below), as evidenced by the Blight & Substandard Study, Homestead, 1st Addition Homestead, and Lands in Corporate Limits Addition Areas "Area Q", City of Alliance, Nebraska, dated August 5, 2025 (the "Study"), which is incorporated into this Resolution by this reference.

b. The "Redevelopment Area" encompasses the following area in Alliance, Nebraska: The area bordered by Kansas Street to the North, County Road 59 to the East, lands owned by Joseph Weber to the South and lands owned by City of Alliance to the West.

c. At the Planning Commission meeting on August 12, 2025, a public hearing was held to determine whether the Redevelopment Area should be declared substandard and blighted and in need of redevelopment, as required by the Nebraska Community Development Law (the "Act"). At the public hearing, all interested parties were afforded a reasonable opportunity to express their views respecting the declaration of the Redevelopment Area as substandard and blighted and in need of redevelopment.

d. The City Council considered the Study, the comments at the public hearing, and the recommendation of the Planning Commission in determining whether to declare the Redevelopment Area as substandard and blighted and in need of redevelopment according to the Act.

RESOLVED:

1. The Redevelopment Area meets the criteria set forth in Sections 18-2103(3) and (31) of the Act, as described and set forth in the Study, and the inclusion of all property in the Redevelopment Area is necessary to create a unified redevelopment area sufficient to encourage developers and redevelopment and to carry out the purposes of the Act.

2. The Redevelopment Area is declared to be substandard and blighted and in need of redevelopment according to the Act.

3. This resolution shall become effective immediately upon its adoption.

PASSED and APPROVED on the 2nd day of September, 2025

_____

John McGhehey, Mayor

(SEAL)

Attest: _____

Ammie L. Bedient, City Clerk

Approved as to Form and Legality:

_____

Simmons Olsen Law Office, Legal Counsel

Blight and Substandard Study

Homestead, 1st Addition Homestead, and Lands in Corporate Limits Addition Areas

"Area Q"

City of Alliance, Nebraska

August 5, 2025

Introduction

Background

The term "blighted and substandard" not a label placed on a neighborhood, but rather is a legal definition. Why these terms were used is unclear, but what is clear is that the designation opens the door for stimulating new development, redevelopment, and allowing developers- in fact all citizens, the ability to make significant public improvements related to their projects. The mechanism allows property owners the use of real estate property taxes (normally paid to other government agencies) for improvements including land acquisition and site preparation. Tax money can be used up to 15 years for this purpose.

This designation allows the use of most of the new taxes generated by way of redevelopment. An owner pays the property tax but it is later "refunded" for the purpose of land acquisition, site preparation, and placing public improvements on the site. The program has worked well in Alliance with it most recently being used for the Holiday Inn Express, Scooter's Coffee kiosk, Runza restaurant, and 385 Apartments. While the term "blighted and substandard" may seem objectionable, the results can be positive for the entire community.

The Nebraska Unicameral enacted legislation, often referred to as the "Community Development Law", which addressed the existence of areas within communities that needed incentives to redevelop. These areas tended to be older and out of date. Oftentimes, spotty improvements have been made but the overall condition is not conducive to the expansion of existing businesses or attracting new development and investment. On its face these conditions appeared to be true of the Homestead, 1st Addition Homestead, and Lands in Corporate Limits Addition Areas, resulting in the decision to further study if they met the criteria to be designated "blighted and substandard".

Like other areas designated as Blighted and Substandard in the City of Alliance, certain parts of the Study Area have not kept pace with overall community standards. Portions of the area have deteriorated to a point where added incentives are needed to encourage recovery. The Community Development Law enables cities to take steps to address various forms of decline through acquisition, clearance, and disposition of property for redevelopment, or through the conservation and rehabilitation of property.

The following study examines existing conditions of land use, buildings, infrastructure, development patterns, as well as the general health and safety welfare aspects of the designated study area to the City of Alliance and its citizens in an effort to determine its eligibility for redevelopment activities. The area for analysis is generally described as the area bordered by Kansas Street to the north, Alliance Landfill to the west, Parcel 070050112 and Parcel 070050082 to the south and CR 58 to the east. A number of opportunities for redevelopment exist within this area allowing the community to overcome some of the challenges common to areas designated as blighted and substandard.

Generally this area can be described as having commercial fronting Kansas Street and State Highway 2 and along Alliance Street from CR 58 to Homestead Avenue. This area has been replatted multiple times. Despite being in existence since the 1970's, infill development is not on par with the overall community's growth and level of private investment. There appears to be an excellent opportunity to provide incentives to encourage new activity in the study area wherein market forces are either not present or adequate to spur redevelopment.

Nebraska Revised State Statutes

Nebraska's Community Development Law clearly provides guidelines for communities to address concerns and develop strategies for the rehabilitation and redevelopment of deteriorating areas as well as the prevention and elimination of substandard and blighted areas. This tool is provided in Neb Rev Stat §§18-2101 to 18-2155.

The law states that there are a number of reasons an area goes beyond remedy and control *solely by the regulatory process* and *cannot be dealt with effectively by ordinary police powers or ordinary operation of private enterprise* without aid. Such things as overcrowding, unsafe, unsanitary conditions, inadequate planning, lack of proper light, air and open space,

defective design and arrangement of buildings, faulty street layout and economically undesirable land uses are among the reasons.

The law goes on to provide the city with the ability to declare an area blighted and substandard then create a workable program to utilize private and public resources to address specific conditions to be improved. The statute provides a means for the governing body to address and develop strategies for rehabilitation and redevelopment of the community. The main substance of a workable program is an adopted redevelopment plan for the defined area based in part on an adopted comprehensive plan.

Purpose of the Study

This Blighted and Substandard study is intended to give the Community Redevelopment Authority and City Council a basis for determining the existence of blight and substandard conditions within the delineated Study Area while highlighting locations and opportunities for improvement and revitalization. The general area considered for inclusion in the Study Area is highlighted on the map on page 3 of this report. The area can generally be as the area bordered by Kansas Street to the north, Alliance Landfill to the west, Parcel 070050112 and Parcel 070050082 to the south and CR 58 to the east. The study looks at existing land-uses, platting, structures and infrastructure systems to determine whether the study area or a part thereof meets the statutory requirements for the designation as a Blighted and Substandard Area. With the growing interest and use of this valuable tool, the State of Nebraska has taken an ever-increasing interest to ensure redevelopment tools are used in accordance with state statutes, therefore it is imperative the City of Alliance closely adhere to the provisions set forth in the Nebraska Revised State Statutes regarding these matters.

The findings of this study will serve to guide general redevelopment of the area, with a more intensive plan for redevelopment to be created if the area is designated as blighted and substandard. The City's most current Comprehensive Plan combined with this study should be utilized to consider appropriate land uses, strategies for improved traffic circulation, economic development activities, utilities, and other improvement in accordance with the Community Development law. As per statute, the requirements for detailed planning beyond the Comprehensive Plan include, *but should not be limited to*:

1. Boundaries of the area, existing land use, and condition of improvements
2. A land-use plan
3. A map showing population density, land coverage, and building concentrations
4. An outline of proposed changes in ordinance, layout, or other related ordinances
5. A site plan of the area
6. A statement outlining any additional public facilities or utilities required to support new land uses after redevelopment.

If the area is designated as blighted and substandard, the City can provide financial incentives for development and redevelopment. Under the Community Development Law, the city can reduce or eliminate factors impeding redevelopment and implement programs

or projects which improve local conditions, minimizing the negative impacts of blight and substandard conditions.

Substandard and Blight Eligibility Analysis

Alliance Designated Study Area

The City selected the designated Study Area for evaluation to be within the corporate limits. The area is mostly residential. This particular area was selected for several reasons:

1. There is a need to improve infrastructure due to substandard existing conditions.
2. There is obvious economic decline and functionally obsolete uses within the area.
3. There was the presence of blighted and substandard characteristics within the area.
4. A need was apparent for public intervention to stimulate the development and redevelopment of vital infrastructure systems to support private redevelopment efforts.
5. Other aspects which meet the definition of blighted and substandard conditions.

The City is in a position to remove negative factors and implement programs and projects to improve conditions thereby removing the blighted and substandard conditions. This not only benefits the corridor/study area but the entire community through private reinvestment and enhanced quality of life.

Substandard and Blight Conditions Definition and Explanation

Blighted and Substandard is Statutorily Defined in §18-2103 as:

(3) Blighted area means an area (a) which, by reason of the presence of a substantial number of deteriorated or deteriorating structures, existence of defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use and (b) in which there is at least one of the following conditions: (i) Unemployment in the designated area is at least one hundred twenty percent of the state or national average; (ii) the average age of the residential or commercial units in the area is at least forty years; (iii) more than half of the plotted and subdivided property in an area is unimproved land that has been within the city for forty years and has remained unimproved during that time; (iv) the per capita income of the area is lower than the average per capita income of the city or village in which the area is designated; or (v) the

area has had either stable or decreasing population based on the last two decennial censuses. In no event shall a city of the metropolitan, primary, or first class designate more than thirty-five percent of the city as blighted, a city of the second class shall not designate an area larger than fifty percent of the city as blighted, and a village shall not designate an area larger than one hundred percent of the village as blighted. A redevelopment project involving a formerly used defense site as authorized under section 18-2123.01 and any area declared to be an extremely blighted area under section 18-2101.02 shall not count towards the percentage limitations contained in this subdivision.

(3.1) Substandard area means an area in which there is a predominance of buildings or improvements, whether nonresidential or residential in character, which, by reason of dilapidation, deterioration, age or obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency, and crime, (which cannot be remedied through construction of prisons), and is detrimental to the public health, safety, morals, or welfare.

Substandard Area Designation Criteria

By statute a substandard area means one where a predominance of building or improvements (residential or nonresidential) having one or more of the following characteristics:

1. Dilapidating or deteriorated
    a. Unacceptable standard for walls, foundation, roof, gutters, roof, surface, chimney, fire escapes, weatherizing, steps, exterior paint and site conditions. Chipping, cracks, loose components, missing pieces, sags and other signs of substandard condition all qualify for this condition.
2. Age (obsolescence)
    a. A 40 plus year criteria was used for estimate
3. Inadequate ventilation, light, air, sanitation, or open spaces

a. Things like junked cars and other accumulated debris, antiquated infrastructure, unpaved parking, outdoor storage

4. Other conditions
    a. High density population or overcrowding (census)
    b. Other conditions which could be unsafe or unsanitary endangering life or property.
    c. Any combination of factors conducive to poor health, disease, mortality, delinquency or crime. Any combination that is detrimental to public health, safety, morals or welfare. This may include inadequate infrastructure as well as statistical data.

Blighted Area Designation Criteria

The area designation is based on a number of criteria or indicators of substandard conditions. These are specified in the law and outlined here:

1. The presence of a substantial number of deteriorated or deteriorating structures. This takes the form of structural problems, exterior paint, cracks, chimney, site conditions, roof and similar problems with the building.
2. Existence of a defective or inadequate street layout. This includes dead ends, railroad crossings, linear downtown, narrow alleys and blind crossings.
3. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness. Such things as landlocked parcels, odd shaped lots, undersized lots and accessibility problems.
4. Unsanitary or unsafe conditions. Examples here include age and physical condition of structures, flood plain, and lack of public infrastructure, unsanitary conditions, and ventilation.
5. Deterioration of site or other improvements. Such things as off street parking, storm drainage, junk cars, dilapidated structures, debris and on-site storage are examples.
6. Diversity of ownership. This condition exists when numerous lots are needed to develop to up to date standards. Assemblage is difficult without some form of public assistance.
7. Tax or special assessment delinquency exceeding the fair value of the land.
8. Defective or unusual conditions of title. Liens, improper filings
9. Improper subdivision or obsolete platting. Examples include undersized lots, improper zoning, lot configuration, easements and accessibility are problems that often are present.
10. The existence of conditions which endanger life or property by fire or other causes. Such things as inoperative infrastructure, site access, on-site storage, secluded areas for pests to thrive, poor surface drainage, and poor street and sidewalk condition are examples.
11. Any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations or constitutes an economic or social liability. Here incompatible land uses, obsolescence and inability for a property to compete in the market place.
12. Is detrimental to the public health, safety, morals, or welfare in its present condition and use; and in which there is at least one of the following conditions:
    a. Unemployment in the area at least 120% of state or national average census data
    b. The average age of residential and commercial units at least 40 years
    c. More than half of the plotted/subdivided property has been unimproved that has been within the city for 40 years and has remained unimproved during that time
    d. Per capita income of the area is lower than the average of the city from census data.
    e. The area has a stable or declining population based on the last two decennial censuses.

Structural Condition

Structural conditions were evaluated using the U.S. Department of Housing and Urban Development standard definitions (highlighted in *italics* below):

No Problem

- No structural or aesthetic problems are visible

Adequate Condition

- Slight damage to porches, steps, roofs
- Slight wearing of mortar between bricks/stone/block
- Small cracks in walls or chimneys
- Cracked windows
- Lack of paint
- Slight wear on steps, doors and frames

Deteriorating Conditions

- Holes, open cracks, rotted, loose, or missing material in parts of the foundation, walls (1/2 of the wall) or roof (1/4 of the roof)
- Shaky, broken, or missing steps or railings
- Numerous missing and cracked window panes
- Rotted or loose windows or doors no longer water-proof

Dilapidated Condition

- Holes, open cracks, rotted, loose or missing material over a large area of the foundation, on wall or on roof
- Substantial sagging of roof, floors, or walls
- Extensive fire, flood, or storm damage
- Inadequate original construction such as building elements made of scrap materials or conversion of structures not adequate for housing.

Analysis of Study Area

Proposed Blighted Area

The map on page 3 delineates the Study Area and will by reference apply to this entire report. Solid red lines are the Study Area boundary.

The total acreage within the City of Alliance corporate limits is 3137 acres. Currently the city has 1013.25 acres currently designated or under consideration as "Blighted and Substandard" or 32.3% of the City's total acreage, including the approximately 101.8 acres in Area "Q". This remains well within the allowed 35%, providing future opportunity to add more areas.

Findings and Contributing Factors

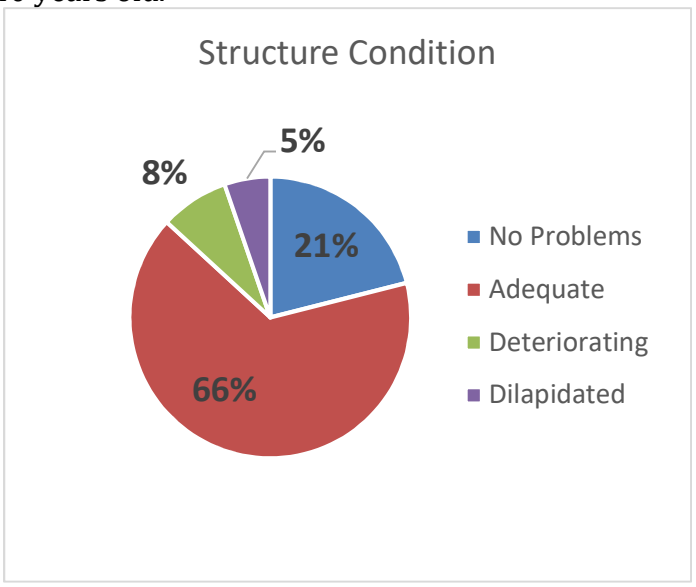
The intent of this study is to determine if the subject area has experienced structural and site deterioration or if there are other negative factors which are decreasing the potential to develop. The field survey work was done in July 2025. Findings support the initial impressions that the area is stagnant and that portions had declined below community standards. What follows are the factors evaluated to determine if there is sufficient presence of blight and substandard conditions within the study area to warrant designating it as blighted and substandard by reviewing building and structure conditions, infrastructure, and land use found in the area based on statutory definitions, observations and explains the identified contributing factors as set forth in Nebraska legislation.

Substantial Number of Deteriorated or Deteriorating Structures

Exterior Inspection of Buildings

There are 189 lots within the study area. Residential lots, which represent the greatest majority of lots in the study area, have been used to determine the structure condition breakout shown below. 131 lots, or 69% of the study area are vacant or undeveloped.

A total of 41 structures were evaluated using the Blighted and Substandard criteria as described on page 8 of this report. Commercial structures had no rating associated with them. If outbuildings or other structures were present they were <u>not</u> included in the survey. Only 13% of the structures are dilapidated or deteriorating but all but two structures are over 40 years old.



Dilapidated homes

Defective or Inadequate Infrastructure

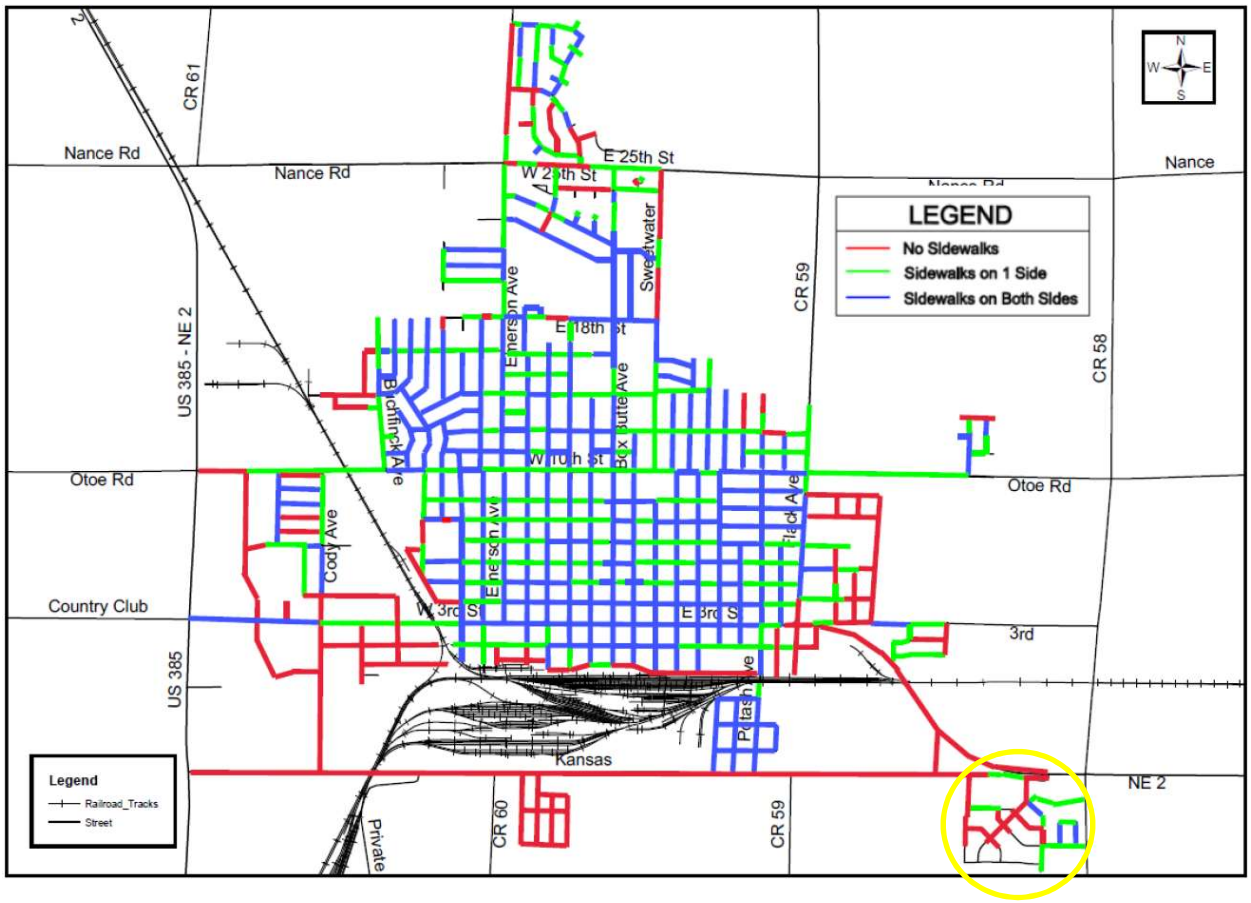
Inadequate infrastructure, street conditions and accessibility as well as inability to safely move traffic through an area is a contributing factor to the blight and substandard conditions.

Public Utilities

All utilities are available in the Study Area. Water lines range from 4" to 8". Sewer is mostly 6" and 8". Storm sewer sizes vary widely. All wet utilities were installed between 1978 and 1981 and are nearing the end of expected life. Electric service is supplied to the area with street lighting except in those areas where the road was not built out. Water and sewer were not extended to those areas not built out. Storm sewer is lacking throughout the area.

Street Conditions and Accessibility

The surface condition of roads in the study area vary from fair to failed. Most of the area is served by curb and gutter nut lacks sidewalk. There are several platted roadways that have never been constructed.



Roads

Unfinished roadways

Area Q exhibits several issues that need addressed.

1. Aged infrastructure
2. Sidewalk needed
3. Lack of road paving and failed pavement
4. Vacant or underutilized lots in need of development
5. Narrow lots

Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness

The Study Area has been platted and has a mix of long, narrow lots and lots which have been further subdivided or arranged in such a way that they do not comply with current subdivision regulations. The existing land use is residential and commercial, with several instances of spot zoning. This area is located adjacent to already-declared Blight and Substandard areas to the west. The lack of infill development on empty lots reflects poorly on the neighborhood.

Vacant Lots

Dilapidated and Deteriorating Structures

13% of the structures were visually found to be dilapidated or deteriorating. Dilapidated structures are visually unpleasing, present themselves as an attractive nuisance for vandalism and fire, and present a challenge to redevelopment but may also provide an opportunity as a means to redevelop.

Diversity of Ownership

Property ownership records shows diverse ownership among all lots, including vacant lots.

Improper Subdivision or Obsolete Platting

Improper Subdivision of Land

Some of the Study Area has been platted as long, deep lots. Single land owners would need to be contacted to inquire about residential infill development.

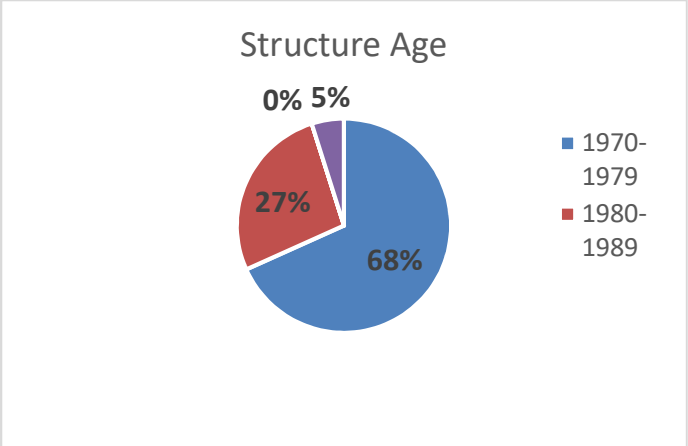
The Existence of Conditions Which Endanger Life or Property

Sidewalk Conditions

The Study Area is served by sidewalks, and some curb, despite many of the streets being unpaved however there is a lack of connectivity both within the subdivision and connecting back to the main body of the City. City code requires that sidewalks be installed as part of the development or improvement of a property unless the owner shows that there is a hardship not generally shared by other properties within the City.

Structure Age

The average age of the structures in the area is 45 years. Age of the structures within the designated Study Area is provided through data derived from the Box Butte County Assessor's Office, City of Alliance Community Development Permit Records, and field verification. While it was not possible to verify every structure there was an adequate sample of known ages to determine age through comparison and proximity to other like structures and appearance. Records show that all but two structures in this area were built before 1985 and qualify for the 40 years and older structures designation in the State of Nebraska Blight and Substandard Statute.



Conclusion of Blighted and Substandard Analysis

Based on this analysis the Study Area meets the criteria of both blighted and substandard conditions. The area displays the presence of criteria required for the findings of a blighted and substandard condition as defined by the State of Nebraska Legislature based on the following:

Blighted and Substandard Conditions:

- 13% of the buildings evaluated in the Study Area were deteriorating or dilapidated.
- The average age of the structures in the area is 45 years, with 95% surpassing the 40-year minimum required to be considered for blighted and substandard.
- The street system does not meet acceptable asset management standards and needs to be completed to access many of the platted lots.
- The area has numerous lot layout faults in relation to size, adequacy, accessibility or usefulness.
- 69% of the lots are vacant or underdeveloped, and represent more than 50% of the total area.
- Inefficient and obsolete platting and zoning exists in the area.
- Conditions exist which endanger life or property by other causes.
- Diversity of ownership is present with all of the parcels independently owned. Accumulation of parcels is rarely occurring.

Blighted conditions that do <u>not</u> appear to be present:

- Conditions existing which are detrimental to the public health, safety, morals and welfare in the present condition with a majority of structures in excess of 40 years old and the population is either stable or declining.

Blighted conditions not evaluated:

- Tax or special assessment delinquency exceeding the fair value of the land.
- Defective or unusual conditions of title.
- Median Household Income below the rest of the City and unemployment more than 100% of the City average.

Substandard conditions not present:

- There did not appear to be areas of excessively high density of population and overcrowding.

Comprehensive Plan

A declaration of blighted and substandard conditions in the Study Area conforms to the City of Alliance Comprehensive Plan. The Study Area is located in an area that qualifies for this declaration. The Comprehensive Plan identifies this area as primarily residential.

Blighted and Substandard Area Declaration

Based on the findings in this report the Study Area may be declared blighted and substandard in keeping with and conforming to the Nebraska Community Development Law. This finding will make this area available for redevelopment activities. The General Redevelopment Plan, when prepared, shall be composed in a manner consistent with the City of Alliance Comprehensive Plan, latest version.

Community Development
Memorandum

To: **City of Alliance Planning Commission**

From: **Brent Kusek – Development Director**

Subject: **Blight and Substandard Studies**

Date: **August 12, 2025**

For the Planning Commissions consideration are 10 Blight and Substandard Studies. Declaring and area Blighted and Substandard makes the area eligible for Tax Increment Financing (TIF) and MicroTIF. MicroTIF is relatively new and allows for an expedited review process for smaller projects. TIF is a tool used for development and redevelopment of distressed areas in communities.

It allows the increase in property taxes to pay off a bond that is used for development/redevelopment purposes as opposed to going to the local taxing entities. After the bond is paid off, the local taxing entities will receive the increased tax revenue from the improvement of the property.

The studies themselves are reports of blighted and substandard conditions that exist in certain areas of the city. The Planning Commission is to determine if declaring these areas Blighted and Substandard is consistent with the goals for the study area in the City Comprehensive Plan.

The Planning Commission determined that areas H, M, A, N, B, and I were consistent with the goals in the Comprehensive Plan in 2023 and 2024. Anticipating the completion of additional Blight and Substandard Studies, they were not taken to the City Council within one year after review and recommendation by the Planning Commission. The Planning Commission must review and determine if declaring these areas Blighted and Substandard is still consistent with the Comprehensive Plan.

All of these areas are located in neighborhoods that are primarily residential or mixed with some commercial. They are in the East Gateway (Area Q), South Alliance (Areas P

and part of N), Core Neighborhood (Areas N, J, B, I, H, and M), West Gateway (Area E), and Northside Neighborhood (Area A).

The Northside Neighborhood is residential and its primary goals are residential infill of the vacant lots and completion of missing infrastructure. TIF can be utilized for both of those goals.

The West Gateway is a mix of residential and commercial with some industrial. The Comprehensive Plan openly calls for additional parts of this neighborhood to be declared Blighted and Substandard. Additional infill on vacant lots, redevelopment of existing structures, and completion of the infrastructure are identified as goals in the Plan.

The Core Neighborhood goals include rehabilitation of existing development and infill development on the vacant lots. Declaring these areas blighted and substandard would aid in accomplishing those goals.

The primary goals for the East Gateway are cleaning up dilapidated structures, completion of missing infrastructure, and infill on vacant lots. Some portions of the East Gateway are already Blighted and Substandard.

South Alliance is identified in the plan as missing some transportation infrastructure, and housing that is becoming increasingly dilapidated. Infill of vacant lots, completion of the missing infrastructure, and rehabilitation of houses are goals of the Plan and TIF could be used to help achieve those goals.

East Gateway Neighborhood

Boundaries
The East Gateway Neighborhood is generally bound by 12th Street to the north, Flack Avenue to the west, corporate boundaries to the south, and County Road 58 to the east. (Fig. LU7)

Synopsis
As the eastern gateway into the community, this area should contain some of the most prominent and memorable streetscapes, signage, and directional wayfaring. Existing conditions within this neighborhood portray a different environment.

The area is marked by poor housing and inconsistencies in roadway and pedestrian sidewalk infrastructure. The East Gateway Neighborhood would benefit greatly from design standards, housing rehabilitation, and landscaping requirements along Flack Avenue.

Transportation
The pattern of roads within the East Gateway Neighborhood is very inconsistent. Vacant lots contribute to a lack of continuity, and road networks produce streets that end abruptly. Street widths also are inconsistent. City roadways are typically wider and allow for on street parking, while private roadways and City Streets in mobile residential areas are narrower and unimproved. The overall condition of streets within the district is poor, and the neighborhood contains a significant amount of non-paved and unimproved roadways.

As with street pattern and width, setbacks and sidewalk provisions are also inconsistent. The variance in housing type and style contributes significantly to inconsistent setbacks, while unimproved and inconsistent roadways contribute to poor sidewalk networks. Major transportation corridors within the neighborhood include Highway 87 (Flack Avenue) and Highway 2 (East 3rd Street).

The East Gateway Neighborhood is deficient in streetscape elements. The combination of all these factors produces poor pedestrian infrastructure, uninviting residential areas, and uninviting commercial areas. As the eastern gateway into the city and along the route to Carhenge, an emphasis must be placed on the beautification and presence of streetscapes and infrastructure within the area.

Residential
The East Gateway Neighborhood contains some of the community's most substandard housing. The overall condition of housing within the neighborhood is poor, with some areas appearing rundown. Many of the residential units within the area are mobile residential or public housing, an abandoned high-density nursing home complex suffers from deteriorated conditions. The diversity of housing value and style is limited and is typically reserved for lower income residents.

Commercial
The East Gateway Neighborhood is predominately residential but does contain limited highway commercial. As the designation for US highway 385 moved from Flack Avenue to Highway 2 west of Alliance, many of the businesses that cater to the traveling public in this neighborhood have relocated or gone out of businesses.

Industrial
In addition to commercial uses, heavy industrial uses provide various employment opportunities within the neighborhood. The industrial uses are located primarily in the southeast portion of the neighborhood adjacent to the BNSF railroad tracks.

Landmarks and Activity Centers
Although the area lacks a community park, it contains the Alliance Recreation Center (ARC), Carhenge, and is connected to the City trail system via the 10th Street trail extension. Access to a functional and usable open space area would benefit the residents of this neighborhood. This could be accomplished by better pedestrian connectivity to the Core Neighborhood or to the ARC.

Vacant Land
Vacant land in the Eastern Gateway Neighborhood is concentrated primarily in the southeast residential portions. This includes Homestead and HERB Additions. There are 118 vacant single family residential lots, one, two family residential zoned lot, and 3 multi family zoned lots in Homestead Addition of various sizes.

There are 25 single family residential zoned lots and 14 multifamily residential zoned lots in HERB Addition. Of those lots, three of the multifamily residential lots and 10 of the single family residential lots have access to all public infrastructure. There are also 2 lots between the mobile home communities and the vacant assisted living facility as well as various mobile home lots that are vacant.

Land Use Conflicts
There are land use conflicts that have deterred development primarily in the

HERB and Homestead Additions. The proximity of HERB addition to the BNSF railroad tracks and Nebraska State Highway 2 overpass detracts from the marketability of these lots as residential as there is no buffer between these heavily utilized transportation routes and the neighborhood.

Homestead addition suffers from similar land use conflicts but are caused by the commercial and educational land uses located to the north of the subdivision and the City Landfill to the west of it. The outdoor storage occurring in and around these subdivisions also detracts from these neighborhoods as desirable residential neighborhoods. They also suffer from isolation from the City as there isn't a way to safely walk or bike from these subdivisions without using arterial roadways.

Future Land Use:
Future land use in the East Gateway should focus on rehabilitation and redevelopment of existing land uses, particularly along Nebraska Highway 87 and Highway 2. This business corridor has struggled since the realignment of US Highway 385 to the west side of town. Zoning should be changed back to residential for existing houses located adjacent to the highway.

The commercial zoning that extends north out of City Limits should be changed back to Agriculture zoning. The City should remain flexible in returning their zoning back to commercial should the need arise but the current zoning is creating problems with home financing and improvements to the existing land uses. The rezoning to commercial was in anticipation of Flack Avenue remaining the primary north-south highway through the City and growing into a major commercial corridor.

Much of the business corridor is already declared Blighted and Substandard. Design standards for Flack Avenue that incorporate landscaping, signage, and parking would help improve the community's appearance when redevelopment takes place.

Many of the developments along Flack Avenue were constructed when such criteria did not exist. This makes the corridor look dated, and in the case of sidewalk separation from parking lots, dangerous and unwelcoming. Changes of zoning to accommodate desired land use in this neighborhood is not generally required. Redevelopment and rehabilitation of existing land uses should be the priority.

Neighborhood Goals:
Residential: Four of Alliance mobile home parks are located in this neighborhood. One of the owners is actively improving their park by removing dilapidated housing and replacing them with new mobile homes. Increased property maintenance code and nuisance code enforcement would encourage other parks to do the same.

Homestead and HERB Additions would benefit greatly from the installation of sidewalks and/or a trail to connect them to the core of the City. They would also benefit from the City buffering the adjacent industrial and commercial land uses that detract from the neighborhoods and make them a more appealing place to move or construct a new home.

Commercial: The viability of the commercial development along Flack Avenue has been in question since the Heartland Expressway relocated US Highway 385 to the west City limit. The City has already declared the Flack Avenue corridor Blighted and Substandard so redevelopment activities are eligible for Tax Increment Financing. Even then, no redevelopment has occurred since 2013.

Industrial: The industrial land uses in the southeast corner of the Neighborhood are primarily older industrial developments and some are now abandoned. The lots adjacent to the highway east of A Street were declared Blighted and Substandard by the City but no redevelopment has taken place.

Transportation: The East Gateway Neighborhood is not well connected by way of pedestrian sidewalks. The residential areas east of the core community, including HERB and Homestead Additions, are not connected via sidewalk to the commercial areas along Flack Avenue or to the rest of the community. Installation of sidewalk or the extension of the trail system to Homestead Addition would remedy the lack of connectivity to the rest of the City but the intermittent sidewalk installation within subdivisions would still need to be corrected.

The Eastern Gateway Neighborhood contains a large amount of undeveloped and underdeveloped streets. The City should pursue development grants for the paving of the streets and sidewalks in the lower income portions of the community including those in this neighborhood.

Underdeveloped streets require more maintenance than paved and appear to reflect less permanent and ad hoc development.

Code Enforcement: One of the largest obstacles of development in any neighborhood is outdoor storage. This area would benefit greatly from an increase in code enforcement to abate or cover up as much of the outdoor storage as possible. As the primary gateway to the community to and from Carhenge and all three cemeteries, this area provides many visitors and potential developers with their first impression of Alliance.

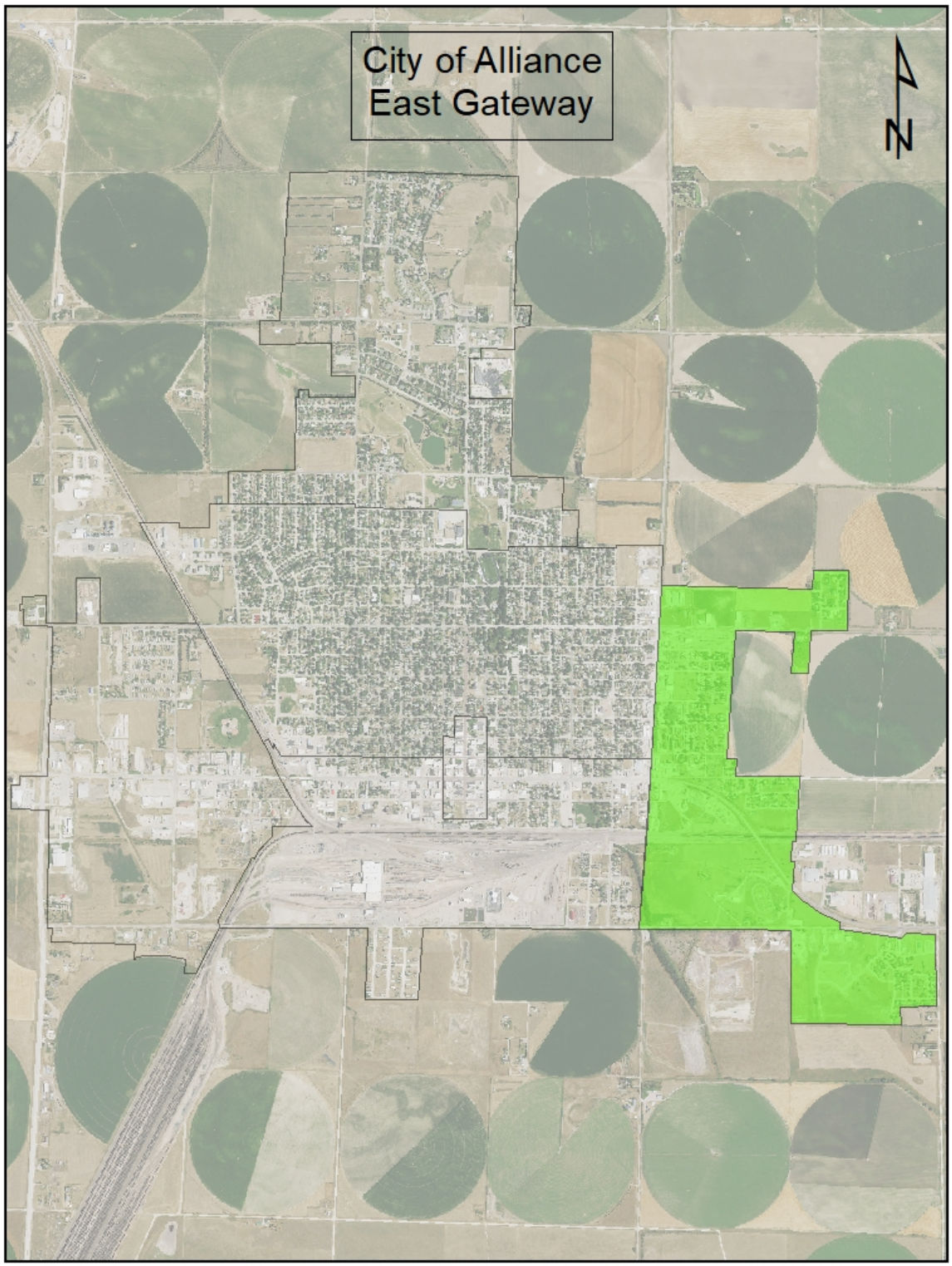


Fig. LU7

From: Tyler Sherlock <tsherlock@bbcpublicsafety.us>
Sent: Monday, August 25, 2025 2:08 PM
To: David Leavitt <dleavitt@bbcpublicsafety.us>
Subject: School Zone

The City of Alliance Municipal Code Sec. 26-52 currently defines school zones and establishes the speed limit within those zones as **20 miles per hour between the hours of 7:00 a.m. and 4:00 p.m. when school is in session.**

While this ordinance has served the community, the current time frame does not fully account for the dismissal of students from Alliance Public Schools. Classes are in session until approximately **4:00 p.m.**, and dismissal periods extend beyond that time as students leave the campus, attend after-school activities, or walk home.

Proposed Amendment

Amend **Sec. 26-52(b)** to read as follows:

(b) The speed limit within all school zones shall be 20 miles per hour between the hours of **7:00 a.m. and 5:00 p.m.** when school is in session.

This simple adjustment extends the protective coverage of school zones by one additional hour, ensuring the safety of students during dismissal and after-school activity periods.

Rationale

1. **Student Safety:** Students are present around school grounds and crossing streets well past 4:00 p.m. Extending the school zone enforcement ensures drivers remain alert during this high-traffic time.
2. **After-School Activities:** Sports, tutoring, and extracurricular programs often begin immediately after school, increasing pedestrian activity around campuses.
3. **Consistency with Dismissal:** Since the regular school day ends at 4:00 p.m., extending school zone protection to 5:00 p.m. better aligns with the actual flow of students leaving school grounds.
4. **Preventative Measure:** Extending hours proactively reduces risk of traffic accidents involving students.

Conclusion

By extending the school zone enforcement period from **7:00 a.m.–4:00 p.m.** to **7:00 a.m.–5:00 p.m.**, the City of Alliance can better safeguard its students and align city code with the actual school day schedule.

I respectfully request that the City Council review this proposal and consider amending **Sec. 26-52(b)** accordingly.