



2023.09.05 - SPECIAL CITY COUNCIL MEETING - BUDGET HEARING

TUESDAY, SEPTEMBER 05, 2023 at 7:30 AM

COUNCIL CHAMBERS, ALBION CITY HALL, 420 W MARKET ST. ALBION, NE 68620

AGENDA

CALL TO ORDER

A copy of the open meetings act is posted and is provided for the public on the billboard of the Council Chambers

ROLL CALL

MAYOR'S COMMENTS

APPROVAL OF MINUTES

- [1.](#) APPROVAL OF MINUTES OF THE AUGUST 8, 2023 CITY COUNCIL MEETINGS

PUBLIC HEARINGS

- [2.](#) PUBLIC HEARING ON THE 2023-2024 CITY OF ALBION BUDGET
 - PRESENTATION OUTLINING THE KEY PROVISIONS OF THE PROPOSED BUDGET INCLUDING A COMPARISON WITH THE PRIOR YEAR'S BUDGET
 - OPPORTUNITY FOR MEMBERS OF THE PUBLIC TO SPEAK ON THE PROPOSED BUDGET
 - DATE AND TIME OF BUDGET ADOPTION

ITEMS TO BE PUT ON NEXT MEETING AGENDA

3. Next Regular Meeting: September 12, 2023 - 7:30pm
4. Public Comment for Future Consideration

ADJOURN

THE COUNCIL RESERVES THE RIGHT TO ENTER INTO EXECUTIVE SESSION ONLY AS PROVIDED IN R.S.N. 84-1410



AGENDA MEMO

MEETING NAME: Albion City Council

DATE: September 5, 2023

ITEM NAME: APPROVAL OF MINUTES OF THE AUGUST 8, 2023 CITY COUNCIL MEETINGS

PRESENTER(S):

BACKGROUND INFORMATION:

Minutes are enclosed for Mayor and Council Review.

DISCUSSION:

MOTION: To approve the minutes of the AUGUST 8, 2023 City Council Meeting

BY:

2ND:

ROLL CALL: Tisthammer _____ Johnson _____ Dailey _____ Porter _____

SUMMARY OF DECISION:



8/8/2023 - ALBION CITY COUNCIL - REGULAR MEETING

TUESDAY, AUGUST 08, 2023 at 7:30 PM

COUNCIL CHAMBERS, ALBION CITY HALL, 420 W MARKET ST. ALBION, NE 68620

MINUTES

A Regular Meeting of the Albion City Council of the City of Albion, Nebraska was convened in open and public session at 7:30 p.m. on August 8, 2023 at Albion City Hall, 420 West Market St., Albion, NE. Notice of this meeting along with the agenda was simultaneously given in advance to all members of the Board. Notice of this meeting was given in advance by publication, a designated method for giving notice; a copy of proof of publication is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The meeting was recorded using an audio recording device and such recording is available for inspection at the office of the City Clerk.

CALL TO ORDER

A copy of the open meetings act is posted and is provided for the public on the billboard of the Council Chambers.

ROLL CALL

PRESENT

Councilmember Jason Tisthammer
 Councilmember Jack Dailey
 Councilmember Marcus Johnson
 Councilmember Jon Porter

City staff present were: City Administrator Andrew Devine, City Attorney Darren Wright, Deputy Clerk Sharon Ketteler, Economic Development and Housing Director Maggie Smith, and Water Commissioner/Building Inspector Warren Myers.

MAYOR'S COMMENTS

REPORT FROM MAYOR'S ANNUAL DEPARTMENT MEETING HELD AUGUST 1, 2023

A complete report was provided to council members in the agenda packet. Mayor Jarecki stated that the new city website is up and running and very user friendly.

APPROVAL OF MINUTES

1. APPROVAL OF MINUTES OF THE JULY 18, 2023 CITY COUNCIL MEETING

The minutes of the July 18, 2023 meeting was distributed to the Mayor and Council in the agenda packets.

Motion: To approve the minutes of the July 18, 2023 City Council Meeting.

Motion made by Councilmember Porter, Seconded by Councilmember Johnson.

Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson, Councilmember Porter. Nay: None. Motion carried.

OLD BUSINESS**2. CONSIDER CITIZEN REQUEST FOR CITY-WIDE OBSERVATION OF MEMORIAL DAY**

Blake Trombley explained his request is for taps to be played at 9:00 p.m. on each Memorial Day so local citizens can take a moment of reflection to pay tribute to our military. Mr. Trombley asked if the city would validate this action. Mayor Jarecki stated he would make a Mayoral Proclamation to support this awareness. No action taken by the council.

NEW BUSINESS**3. CONSIDER APPROVAL OF AGREEMENT WITH JEO CONSULTING GROUP, INC FOR DESIGN, PLANS, SPECIFICATIONS, AND BIDDING OF WATER AND SEWER IMPROVEMENTS TO SERVICE RECENTLY ANNEXED PROPERTY**

Council members reviewed JEO's agreement for water and sewer expansion for recently annexed properties. The agreement includes design, plans, specifications, and bidding to annexed areas that are already occupied. Dailey questioned if the city should get a second engineering bid. Devine stated that since JEO was involved with the planning of areas to annex, they already know how the layout needs to be. Time would be another factor if we started over with another engineering firm. After lengthy discussion it was agreed that all engineering firms are expensive and that JEO is one of the best. Devine suggested that before the Mayoral appointments in December, the city should put out a Request for Qualifications (RFQ) for the City's Street Superintendent, which is currently JEO Consulting Group.

Motion: To approve agreement with JEO Consulting Group, Inc. for design, plans, specifications, and bidding of water and sewer improvements.

Motion made by Councilmember Dailey, Seconded by Councilmember Johnson.

Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson, Councilmember Porter. Nay: None. Motion carried.

4. CONSIDER AEDC REQUEST TO RELEASE \$39,050 IN ECONOMIC DEVELOPMENT SALES TAX FUNDS FOR CONTINUATION OF INFRASTRUCTURE BEYOND LEVANDER FUNERAL HOME

AEDC Director, Maggie Smith, explained the request for release of \$39,050 would be to help fund the extension of water and sewer lines through Levander Funeral Home's new facility on South 6th Street. It is a city requirement to extend water and sewer through their property for future development to the south. Clerk Devine noted that the Citizen's Advisory Committee met on August 7, 2023 to review the request and recommended approval.

Motion: To approve Economic Development Sales Tax Fund release to AEDC in the amount of \$39,050 for continuation of infrastructure beyond the Levander Funeral Home.

Motion made by Councilmember Dailey, Seconded by Councilmember Johnson.

Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson, Councilmember Porter. Nay: None. Motion carried.

5. CONSIDER ALBION AIRPORT AUTHORITY REQUEST FOR CITY TAX ALLOCATION FOR FISCAL YEAR 2023-2024

The Albion Airport Authority is requesting \$30,575 for City Tax Allocation for the fiscal year 2023-2024. This is 2% higher than last year.

Motion: To approve the Albion Airport Authority request for City Tax Allocation of \$30,575 for fiscal year 2023-2024.

Motion made by Councilmember Porter, Seconded by Councilmember Johnson.
Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson, Councilmember Porter. Nay: None. Motion carried.

6. BUDGET WORKSHOP – DISCUSS DRAFT OF 2022-23 BUDGET, FINAL PREPARATION BY ACCOUNTANT, AND SETTING BUDGET ADOPTION HEARING DATE AND TIME

Treasurer Devine stated this draft had also been under review by accountant, Michael Hoback, of AMGL. The only change from the Preliminary Budget Draft given to the council last month was that the cost of living adjustment was changed to 7% at the Mayor's recommendation. This adjusted the property tax asking from 11.28% to 11.74% more than last year; and the total levy from \$0.3599/\$100 to \$0.3614/\$100. This is still ½ a cent less than last year. The Certified Valuation is estimated to be 16.87% higher than last year. The official Certified Valuation from the County Assessor should be available next week.

Mr. Hoback commented that Mr. Devine's approach in calculating property tax asking is the best way to figure out what is required for the budget. A lot of municipalities max out their levy every year no matter how much they plan to spend. Mr. Devine budget's based on needs and has done a good job of keeping the levy down yet still maintain good cash reserves. The levy has been about the same for the last three years. Our levy is still .2 cents lower than it was four years ago. Any increase in taxes is mostly due to valuation increase. Cash reserves plan to be spent down some on capital improvement projects, but we're still going to have good cash reserves. Mr. Hoback commented that he thinks the budget looks very good.

Mayor Jarecki sought comment from the council. Johnson, Porter, and Tisthammer thought the budget looked good. Dailey was concerned about the 11.74% increase in property tax asking and how it would affect residents that are on a fixed income. He would like to see it closer to 8%. Mr. Hoback explained that when the tax base is expanded among the new properties that were gained by the recent annexation, the more realistic tax increase to existing properties is closer to 7%.

Motion: To set the Budget Adoption Hearing for September 5, 2023 at 7:30 a.m and the Budget Adoption at the regular meeting of September 12, 2023 at 7:30 p.m.

Motion made by Councilmember Porter, Seconded by Councilmember Johnson.
Voting Yea: Tisthammer, Porter, Dailey, Johnson. Nay: None. Motion carried.

RESOLUTIONS

7. CONSIDER AMENDMENT TO RESOLUTION 114(23) REGARDING CITY UTILITY RATES

The amendment to this resolution that was approved at the July 18, 2023 council meeting is to correct the date from October 1, 2021 to October 1, 2023.

Motion: To introduce and approve amended Resolution 114(23) Regarding City Utility Rates amending the effective date to October 1, 2023.

Motion made by Councilmember Porter, Seconded by Councilmember Johnson.

Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson, Councilmember Porter. Nay: None. Motion carried.

8. CONSIDER RESOLUTION 115(23) PROHIBITING THE CARRYING OF CONCEALED HANDGUNS INTO OR ONTO THE PLACE OR PREMISES OF CERTAIN FACILITIES CONTROLLED BY THE CITY OF ALBION

Council members reviewed the resolution which would prohibit carrying concealed handguns into locations owned and controlled by the City of Albion. Discussion ensued. Several council members felt that signage wouldn't stop a bad person from entering City property with a gun, and the trustworthy citizen would be the one left without protection.

Motion: To indefinitely postpone Resolution 115(23).

Motion made by Councilmember Dailey, Seconded by Councilmember Porter.

Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Porter
Voting Nay: Councilmember Johnson. Motion carried.

9. CONSIDER RESOLUTION 116(23) REGARDING COST OF LIVING ADJUSTMENT FOR NON-TEMPORARY CITY EMPLOYEES EFFECTIVE OCTOBER 1, 2023

Mayor Jarecki had recommended a 7% increase in cost of living adjustment for city employees at the last meeting in order to keep wages competitive.

Motion: To approve Resolution 116(23) Regarding Cost of Living Adjustment for Non-Temporary City Employees effective October 1, 2023.

Motion made by Councilmember Dailey, Seconded by Councilmember Johnson.

Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson, Councilmember Porter. Nay: None. Motion carried.

10. CONSIDER RESOLUTION 117(23) REGARDING PLACEMENT OF TRAFFIC CONTROL SIGNS IN ORDER TO REGULATE TRAFFIC AND PARKING ALONG WALNUT STREET BETWEEN 5TH AND 6TH STREETS

Clerk Devine noted that Boone Central Schools would like to add angled parking along the north side of Walnut Street between 5th and 6th Streets. They've requested the City designate "No Parking" on the south side of Walnut Street between 5th and 6th Streets to aid the flow of bus traffic and for overall safety.

Motion: To introduce and approve Resolution 117(23) Regarding placement of traffic control signs in order to regulate traffic and parking.

Motion made by Councilmember Porter, Seconded by Councilmember Johnson.
Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson, Councilmember Porter. Nay: None. Motion carried.

11. CONSIDER RESOLUTION SERIES 118(23) REGARDING DECLARATION OF NUISANCES AT 631 WEST MAIN STREET AND 819 WEST MAIN STREET

Chief Lipker had provided two nuisance reports for council review.

Motion: To introduce and approve Resolution Series 118(23) 1-2 Regarding Declaration of Nuisances.

Motion made by Councilmember Porter, Seconded by Councilmember Tisthammer.
Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson, Councilmember Porter. Nay: None. Motion carried.

ORDINANCES

12. NONE

REPORTS

13. NUISANCE REPORT

The Albion Police Department provided 6 nuisance reports last month and two this month. The city council approved all 8 nuisance declarations. The Albion Police Department also continues to address properties with tall grass and weeds by personally contacting owners to abate the nuisance. No action taken by the council.

14. ACKNOWLEDGEMENT OF RECEIPT OF THE CITY ADMINISTRATOR REPORT TO THE CITY COUNCIL REGARDING THE STATUS OF VARIOUS CITY DEPARTMENTS, CITY ACTIVITIES, AND CITY FINANCIAL REPORTS

Administrator Devine had previously provided a report for council review. Devine thanked Maggie Smith for the excellent work done to help create the new city website. Devine is looking into getting a campsite reservation program in place on the website. No action taken by the council.

15. CONSIDER BILLS FOR APPROVAL

***REVIEW MONTHLY BILLS REPORT AND CONSIDER FOR APPROVAL AND PAYMENT**

Motion: To approve bills report for payment and affirm all paid claims as presented, except for bills submitted by Speed Services.

Motion made by Councilmember Porter, Seconded by Councilmember Johnson.
Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson, Councilmember Porter. Nay: None. Motion carried.

Motion: To approve bills submitted by Speed Services for payment.

Motion made by Councilmember Dailey, Seconded by Councilmember Tisthammer.
Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson. Nay:
None. Voting Abstaining: Councilmember Porter. Motion carried.

16. CONSIDER ANNUAL EMPLOYEE EVALUATIONS FOR APPROVAL

Council members were previously provided six employee evaluations for review.

Motion: To approve the annual evaluations for Maggie Smith, Amber Wynn, Ron Morearty, Corey Zoubek, Warren Myers, and Andrew Devine; and associated step raises.

Motion made by Councilmember Johnson, Seconded by Councilmember Dailey.
Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson,
Councilmember Porter. Nay: None. Motion carried.

ITEMS TO BE PUT ON NEXT MEETING AGENDA

17. Special Meeting: Sept. 5, 2023 - 7:30am - Budget Hearing

18. Next Regular Meeting: September 12, 2023 - 7:30pm - Budget Adoption

19. Public Comment for Future Consideration

A resident inquired on the date notice was given to the property owner of 930 and 934 W. Ruby Street for the declared nuisance last month. Chief Lipker wasn't available to answer that question.

ADJOURN

Motion: To adjourn the meeting.

Time meeting adjourned: 9:19 p.m.

Motion made by Councilmember Porter, Seconded by Councilmember Dailey.
Voting Yea: Councilmember Tisthammer, Councilmember Dailey, Councilmember Johnson,
Councilmember Porter. Nay: None. Motion carried.

I the undersigned Clerk hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Mayor and Council; that all subjects included in the foregoing proceedings were contained in the Agenda for the meeting, kept continually current and available for inspection at the office of the Clerk; that such subjects were contained in said Agenda for at least 24 hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for the examination and copying of the public; that said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification of meetings of said body were provided advance notification of the time and place of said meeting and subjects to be discussed at said meeting.

James Jarecki, Mayor

ATTEST:

Sharon Ketteler, Deputy Clerk



AGENDA MEMO

MEETING NAME: Albion City Council

DATE: September 5, 2023

ITEM NAME: **PUBLIC HEARING ON THE 2023-2024 CITY OF ALBION BUDGET**

- **PRESENTATION OUTLINING THE KEY PROVISIONS OF THE PROPOSED BUDGET INCLUDING A COMPARISON WITH THE PRIOR YEAR'S BUDGET**
- **OPPORTUNITY FOR MEMBERS OF THE PUBLIC TO SPEAK ON THE PROPOSED BUDGET**
- **DATE AND TIME OF BUDGET ADOPTION**

PRESENTER(S):

Andrew Devine

BACKGROUND INFORMATION:

Key Provision Report Enclosed

Full Report available for the public prior to and at the hearing.

Public Testimony regarding the proposed budget will be received.

Budget Adoption has previously been set by the City Council for September 12, 2023 at 7:30pm in the Council Chambers at Albion City Hall, 420 W Market Street, Albion, Nebraska.

DISCUSSION:

MOTION: No Action

BY:

2ND:

ROLL CALL: Dailey _____ Johnson _____ Porter _____ Tisthammer _____

SUMMARY OF DECISION:

2023-24 - Property Tax/Budget Hearing Information

Name of Political Subdivision: The City of Albion, Nebraska
Amount of Property Tax Request: \$650,136

The total assessed value of property differs from last year's total assessed value by 20.7 percent.

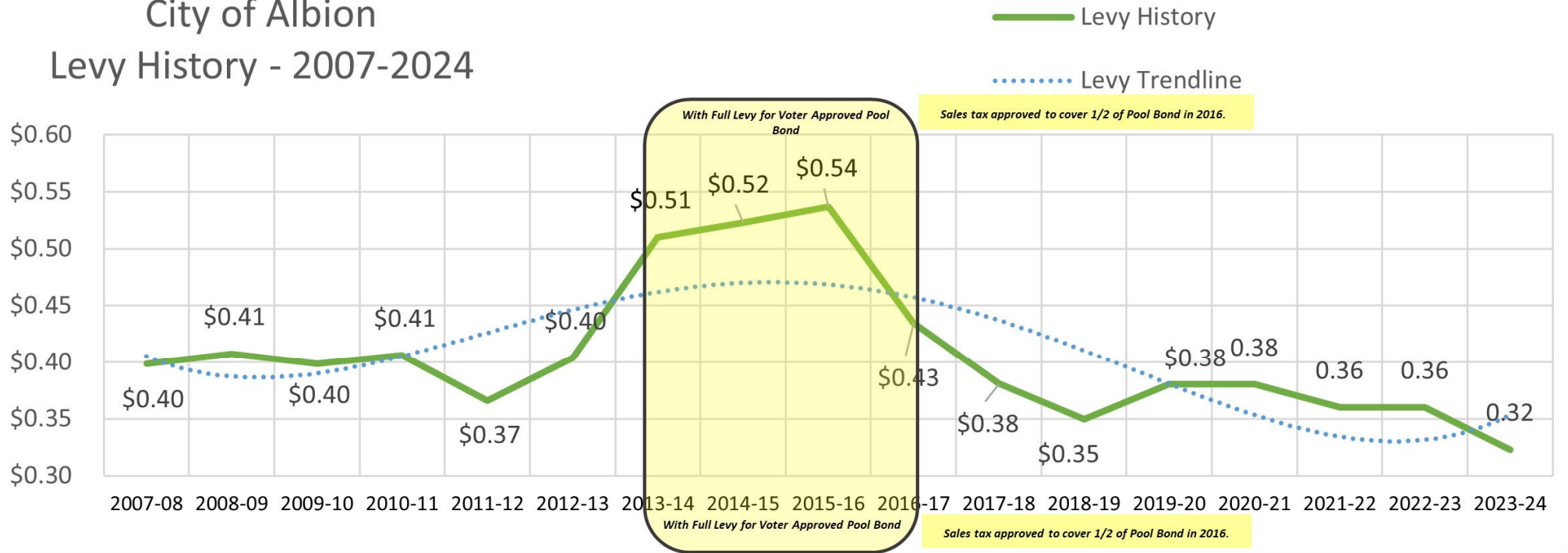
The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0. 2997 per \$100 of assessed value.

The City of Albion, Nebraska proposes to adopt a property tax request that will cause its tax rate to be \$0. 3229 per \$100 of assessed value

Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Albion, Nebraska will increase by 49.83% percent

To obtain more information regarding the increase in the property tax request, citizens may contact the the City of Albion, Nebraska at 402-395-2428, or Administrator@CityofAlbion-NE.com

City of Albion Levy History - 2007-2024



The Municipal Fiscal year is October 1st through September 30th.

*Estimates as of August 16, 2023

Three Reports of Key Provisions are included:

1) Proposed Budget Summary by Department - Pages 2-14

*Identifies Major Revenue and Expenditure Areas in each department / fund, and includes previous year budget comparison.

*Also identifies **ESTIMATED** current year budget performance by department and applies any available surplus to 2023-24 proposed budget.

*Combined, all operations are estimated to perform better than budget for current fiscal year - 2022-23 - by \$385,036.

*Governmental Funds as a whole are estimated to perform \$387,458 better than budgeted - due to budgeted Capital Projects and Street Microsurfacing not completed - available surplus to apply to 2023-24 budget. (Microsurfacing to be completed fall 2023)

*Business-Type Funds (Utilities) are estimated to perform \$2,422 under budget -therefore no available surplus to apply to 2023-24 budget and cash reserves.

2) Property Tax Summary - Page 15

*The preliminary budget would put the total levy at \$0.3229/\$100 - which is 4.4 cents less than last year - and is low among peer group across the state. In past years we've tried to maintain a levy in the \$0.42 range.

*Property tax asking to be \$46,597 (7.72%) more than last year.

**Mostly due to inflationary cost factors and required wage increases.

*Certified valuation estimated to be 16.87% higher than last year. To be certified in August.

3) Capital Project Plans by Department - Pages 16-20

*Lists Major Projects and Purchases that are either already planned or proposed for 2023-24 and beyond.

**Capital Improvement Sales Tax Funds proposed to be split between Parks (53% - Eli Porter Memorial Project); Streets (24% - Future South Park Subdivision Development); Water (11% - Future Subdivision Development); and Sewer (11% - Future Subdivision Development).

Note: \$140,262 ARPA Funds received July 2021; another \$140,262 received August 11, 2022.

Preliminary 2022-2023 Budget - By Department

Column Descriptions:						
*2022-23 BUDGET: Council Adopted Budget for Fiscal Year Oct 1, 2022 to Sep 30, 2023.						
** Estimated 2022-2023: Estimated Performance for FY 2022-2023 utilizing current performance, forecast of last quarter, and historical data.						
*** Difference: Illustrates difference in the budgeted v. estimated year end department Revenue, Expenditure, and overall performance.						
**** Proposed 2023-24: Proposed Department Budgets - utilizing any expected surplus/cash reserve from current/previous years.						
TOTAL EXPECTED 2022-23 BUDGET SURPLUS/CASH RESERVE FOR ALL CITY DEPARTMENTS TO CARRY FORWARD INTO 2023-24:					\$	385,036.00
General Administration	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24		
Property Tax Revenue	\$ -	\$ -		\$	33,975.00	
In Lieu of Tax & Pro Rate	\$ 90,110.00	\$ 87,930.00		\$	88,100.00	
Municipal Equalization (State Aid)	\$ -	\$ -		\$	-	
CDBG Grant Income	\$ -	\$ 4,900.00		\$	-	
Building Permit Fees	\$ 7,500.00	\$ 13,040.00		\$	12,500.00	
Other Revenue	\$ 23,070.00	\$ 35,892.00		\$	34,570.00	
Franchise Fee Revenue	\$ 195,550.00	\$ 222,170.00		\$	225,910.00	
Nuisance Abatement Income (placeholder)	\$ 20,000.00	\$ -		\$	35,000.00	
Transfer In - Sinking Fund for Capital Outlay/Maintenance	\$ -	\$ -				
Transfer In - Solid Waste	\$ 20,400.00	\$ 20,400.00		\$	9,865.00	
Transfer In - Sales Tax	\$ 10,230.00	\$ 11,310.00		\$	11,310.00	
Total Department Revenue	\$ 366,860.00	\$ 395,642.00	\$ 28,782.00	\$	451,230.00	
Operation & Maintenance	\$ 192,435.00	\$ 172,480.00		\$	170,705.00	
Capital Outlay	\$ -	\$ 18,285.00		\$	-	
Nuisance Abatement Expense (placeholder)	\$ 20,000.00	\$ 35,000.00		\$	20,000.00	
Transfers of Cash Reserves to Other Departments	\$ -	\$ -		\$	-	
Payroll & Benefits	\$ 223,810.00	\$ 270,028.00		\$	284,525.00	
Total Expenditures	\$ 436,245.00	\$ 495,793.00	\$ 59,548.00	\$	475,230.00	
Applied Cash Reserves	\$ 67,605.00	\$ 67,605.00		\$	24,000.00	
Net Department Budget / Performance	\$ (1,780.00)	\$ (32,546.00)	\$ (30,766.00)	\$	-	
			(FY Budget Deficit)*		*due to insurance claim timing	

Item 2.

Economic Development / Housing Initiative	2022-23 BUDGET		Estimated 2022-23	Difference	Proposed 2023-24
Donations	\$ -		\$ 377,500.00		\$ -
Misc Revenue	\$ -		\$ 1,050.00		\$ 1,500.00
Interest Income	\$ -		\$ 2,010.00		\$ 2,000.00
Transfer In - Sales Tax - for Housing Program Support	\$ 30,775.00		\$ 30,775.00		\$ 37,725.00
Transfer in (from Housing Fund)	\$ 66,660.00		\$ 66,660.00		\$ 67,240.00
Total Department Revenue	\$ 97,435.00		\$ 477,995.00	\$ 380,560.00	\$ 108,465.00
Operation & Maintenance	\$ -		\$ 1,520.00		\$ 3,500.00
Transfers Out	\$ -		\$ 492,500.00		\$ -
Payroll & Benefits	\$ 92,585.00		\$ 92,360.00		\$ 104,965.00
Total Expenditures	\$ 92,585.00		\$ 586,380.00	\$ 493,795.00	\$ 108,465.00
Applied Cash Reserves	\$ -		\$ -		\$ -
Net Department Budget	\$ 4,850.00		\$ (108,385.00)	\$ (113,235.00)	\$ -
				(FY Budget Deficit)*	*Initial Funding Donations received in FY '21-'22
Special Revenue Fund - Use to be determined	2022-23 BUDGET		Estimated 2022-23	Difference	Proposed 2023-24
ARPA Special Revenue Funds {Water/Sewer Projects}	\$ 140,262.00		\$ 140,262.00		\$ (280,524.00)

Item 2.

Street Department	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Property Tax Revenue	\$ 51,810.00	\$ 51,330.00		\$ 45,000.00
State Highway Allocation	\$ 249,113.00	\$ 255,720.00		\$ 271,668.00
Motor Vehicle Sales Tax	\$ 46,000.00	\$ 69,370.00		\$ 50,000.00
Motor Vehicle Fee	\$ 17,000.00	\$ 17,280.00		\$ 17,000.00
Transfer in - From Sales Tax Capital Improvements	\$ 306,780.00	\$ 339,350.00		\$ 180,000.00
Transfer in - From General Administration	\$ -	\$ -		\$ -
Transfer in - from Equipment Sinking Fund	\$ -	\$ -		\$ 25,000.00
Debt Issuance	\$ -	\$ -		\$ -
Other Revenue	\$ 63,500.00	\$ 61,030.00		\$ 62,200.00
Total Department Revenue	\$ 734,203.00	\$ 794,080.00	\$ 59,877.00	\$ 650,868.00
Operation & Maintenance	\$ 138,811.00	\$ 143,581.00		\$ 151,911.00
Capital Outlay (Telehandler)	\$ 70,553.00	\$ 28,980.00		\$ 36,329.00
Street Capital Improvements	\$ 125,000.00	\$ 120,000.00		\$ 230,000.00
Street Maintenance Program	\$ 250,000.00	\$ 39,720.00		\$ 260,000.00
Transfer to Sinking Fund	\$ -	\$ -		\$ -
Transfer to G.O. Bond Fund	\$ 116,528.00	\$ 116,528.00		\$ 114,428.00
Payroll & Benefits	\$ 153,700.00	\$ 157,875.00		\$ 165,985.00
Total Expenditures	\$ 854,592.00	\$ 606,684.00	\$ (247,908.00)	\$ 958,653.00
Applied Cash Reserves	\$ 153,518.00	\$ 153,518.00		\$ 307,785.00
Net Department Budget / Performance	\$ 33,129.00	\$ 340,914.00	\$ 307,785.00 (FY Budget Surplus)	\$ -

Item 2.

Parks Department	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Property Tax Revenue	\$ 63,065.00	\$ 62,480.00		\$ 117,338.00
Camping Fees	\$ 20,000.00	\$ 32,120.00		\$ 30,000.00
Transfer in (from Sales Tax)	\$ -	\$ -		\$ 82,625.00
Transfer in (from General Fund)	\$ -	\$ -		\$ -
Donations (Eli Porter Memorial Park)	\$ -	\$ 15,000.00		\$ 200,000.00
Other Revenue	\$ 11,500.00	\$ 7,830.00		\$ 11,500.00
Total Department Revenue	\$ 94,565.00	\$ 117,430.00	\$ 22,865.00	\$ 441,463.00
Operation & Maintenance	\$ 117,250.00	\$ 64,860.00		\$ 102,410.00
Capital Outlay (Eli Porter Memorial Park)	\$ 271,632.00	\$ 55,000.00		\$ 375,000.00
Transfer to Sinking	\$ 10,000.00	\$ 7,150.00		\$ 10,000.00
Payroll	\$ 43,200.00	\$ 45,550.00		\$ 46,440.00
Total Expenditures	\$ 442,082.00	\$ 172,560.00	\$ (269,522.00)	\$ 533,850.00
<i>Applied Cash Reserves</i>	<i>\$ 347,517.00</i>	<i>\$ 147,517.00</i>		<i>\$ 92,387.00</i>
Net Department Budget	\$ -	\$ 92,387.00	\$ 92,387.00	\$ -
			(FY Budget Surplus)	

Item 2.

Pool Department	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Property Tax Revenue	\$ 20,365.00	\$ 20,170.00		\$ 22,700.00
Tranfer in from General Fund	\$ -	\$ -		
Admission Fees	\$ 35,000.00	\$ 30,970.00		\$ 31,700.00
Transfer In From Municipal Lottery	\$ 10,050.00	\$ 11,730.00		\$ 11,630.00
Transfer In From Sinking Fund - for Improvements/Maintenance	\$ 25,825.00	\$ 24,145.00		\$ 72,190.00
Sale of Surplus Property	\$ -			
Other Revenue	\$ 9,350.00	\$ 7,960.00		\$ 11,000.00
Total Department Revenue	\$ 100,590.00	\$ 94,975.00	\$ (5,615.00)	\$ 149,220.00
Operation & Maintenance	\$ 26,200.00	\$ 43,545.00		\$ 38,990.00
Capital Outlay and Maintenance	\$ 43,650.00	\$ 34,730.00		\$ 58,230.00
Payroll	\$ 43,200.00	\$ 51,860.00		\$ 52,000.00
Total Expenditures	\$ 113,050.00	\$ 130,135.00	\$ 17,085.00	\$ 149,220.00
<i>Applied Cash Reserves</i>	\$ 12,460.00	\$ 12,460.00		\$ -
Net Department Budget	\$ -	\$ (22,700.00)	\$ (22,700.00) (FY Budget Deficit)	\$ -

Item 2.

Police Department	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Property Tax Revenue	\$ 311,250.00	\$ 308,340.00		\$ 270,410.00
Transfer in - From Sales Tax (Building/Equip/Maint)	\$ 20,450.00	\$ 22,620.00		\$ 22,620.00
Transfer In - from Sinking Fund (Building/Equip/Maint)	\$ -			
Other Revenue	\$ 3,750.00	\$ 2,820.00		\$ 19,050.00
Total Department Revenue	\$ 335,450.00	\$ 333,780.00	\$ (1,670.00)	\$ 312,080.00
Operation & Maintenance	\$ 31,350.00	\$ 57,220.00		\$ 41,660.00
Capital Outlay - (Possible Vehicle Trade)	\$ 21,000.00	\$ -		\$ 44,000.00
Transfer to Building/Equipment/Maintenance Sinking Fund	\$ -	\$ -		\$ -
Payroll & Benefits	\$ 296,125.00	\$ 243,860.00		\$ 272,145.00
Total Expenditures	\$ 348,475.00	\$ 301,080.00	\$ (47,395.00)	\$ 357,805.00
<i>Applied Cash Reserves</i>	<i>\$ 13,025.00</i>	<i>\$ 13,025.00</i>		<i>\$ 45,725.00</i>
Net Department Budget	\$ -	\$ 45,725.00	\$ 45,725.00	\$ -
			(FY Budget Surplus)	

Item 2.

Fire Department	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Property Tax Revenue	\$ 2,115.00	\$ 2,100.00		\$ 2,500.00
MFO Funds		\$ 10,000.00		\$ -
Sale of Surplus Property	\$ -	\$ -		\$ -
* Transfer in - From Sales Tax	\$ 61,360.00	\$ 67,870.00		\$ 67,870.00
Transfer in - From Equipment Reserve	\$ -	\$ -		\$ -
Rural Reimbursement	\$ 61,790.00	\$ 52,745.00		\$ 57,135.00
Possible Grant Revenue	\$ -			
Other Revenue	\$ 1,460.00	\$ 9,860.00		\$ 260.00
Total Department Revenue	\$ 126,725.00	\$ 142,575.00	\$ 15,850.00	\$ 127,765.00
Operation	\$ 61,825.00	\$ 69,490.00		\$ 77,285.00
Possible Grant Expenditure	\$ -	\$ -		\$ -
* Equipment Purchases, Maintenance, or Transfer to Equipment Reserve	\$ 81,178.00	\$ 61,410.00		\$ 78,433.00
Payroll	\$ 2,485.00			\$ 2,485.00
Total Expenditures	\$ 145,488.00	\$ 130,900.00	\$ (14,588.00)	\$ 158,203.00
Applied Cash Reserves	\$ 18,763.00	\$ 18,763.00		\$ 30,438.00
Net Department Budget	\$ -	\$ 30,438.00	\$ 30,438.00	\$ -
			(FY Budget Surplus)	

Item 2.

Library	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Property Tax Revenue	\$ 71,973.00	\$ 71,300.00		\$ 98,494.00
Transfer in - From Sales Tax	\$ 10,230.00	\$ 11,310.00		\$ 11,310.00
Transfer in - From Sinking Fund	\$ 88,235.00	\$ 25,215.00		\$ -
Transfer In - From Solid Waste	\$ 18,000.00	\$ 18,000.00		\$ -
Other Revenue	\$ 3,625.00	\$ 9,669.00		\$ 8,500.00
Total Department Revenue	\$ 192,063.00	\$ 135,494.00	\$ (56,569.00)	\$ 118,304.00
Operation & Maintenance	\$ 27,980.00	\$ 40,350.00		\$ 35,680.00
Collection Additions	\$ 12,000.00	\$ 13,220.00		\$ 13,000.00
Capital Outlay/Transfer to Sinking Fund	\$ 88,235.00	\$ 11,455.00		\$ -
Payroll	\$ 64,800.00	\$ 68,140.00		\$ 72,905.00
Total Expenditures	\$ 193,015.00	\$ 133,165.00	\$ (59,850.00)	\$ 121,585.00
Applied Cash Reserves	\$ 952.00	\$ 952.00		\$ 3,281.00
Net Department Budget	\$ -	\$ 3,281.00	\$ 3,281.00	\$ -
			(FY Budget Surplus)	

Item 2.

Water Department	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Water Revenues (Recommend 5% Rate increase)	\$ 292,900.00	\$ 292,710.00		\$ 307,345.00
Transfer in - From Sinking Fund	\$ -	\$ -		\$ -
Transfer in - From Sales Tax	\$ -	\$ -		\$ 38,362.00
DHHS Security Grant	\$ -	\$ -		\$ -
SRF Funding/Bond Proceeds	\$ -	\$ -		\$ 300,000.00
Transfer in from ARPA Special Revenue Account	\$ -	\$ -		\$ 140,262.00
Other Revenue	\$ 21,400.00	\$ 20,260.00		\$ 24,850.00
Total Department Revenue	\$ 314,300.00	\$ 312,970.00	\$ (1,330.00)	\$ 810,819.00
Operation & Maintenance	\$ 146,200.00	\$ 153,450.00		\$ 153,110.00
Capital Projects & Purchases	\$ 29,976.00	\$ -		\$ 695,855.00
Future Development Capital Improvement	\$ -	\$ -		\$ 38,362.00
Tower Maintenance (transfer unused to sinking fund)	\$ 10,000.00	\$ 1,180.00		\$ 10,000.00
Transfer to Tower Maintenance Sinking Fund	\$ -	\$ 8,820.00		\$ -
2013-14 Well Loan Payments	\$ 16,640.00	\$ 16,637.00		\$ 16,523.00
2018-19 Well Loan Payments	\$ 28,415.00	\$ 28,402.00		\$ 28,314.00
Payroll & Benefits	\$ 99,750.00	\$ 113,780.00		\$ 122,415.00
Total Expenditures	\$ 330,981.00	\$ 322,269.00	\$ (8,712.00)	\$ 1,064,579.00
<i>Applied Cash Reserves</i>	<i>\$ 16,681.00</i>	<i>\$ 16,681.00</i>		<i>\$ 7,382.00</i>
Net Department Budget	\$ -	\$ 7,382.00	\$ 7,382.00	\$ (246,378.00)
			(FY Budget Surplus)	

Item 2.

Sewer Department	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Sale of Surplus Property / Material Sales	\$ 500.00	\$ 220.00		\$ 500.00
Sewer Use Revenue (Recommend 5% Rate Increase)	\$ 419,966.00	\$ 420,040.00		\$ 440,620.00
Transfer in - From Sales Tax	\$ -			\$ 38,363.00
Transfer In - From Sewer Sinking Fund	\$ -	\$ -		\$ 56,500.00
Transfer in from ARPA Special Revenue Account	\$ 100,000.00	\$ -		\$ 140,262.00
Bond Proceeds	\$ -	\$ -		\$ 950,000.00
Other Revenue	\$ 9,335.00	\$ 31,110.00		\$ 12,000.00
Total Department Revenue	\$ 529,801.00	\$ 451,370.00	\$ (78,431.00)	\$ 1,638,245.00
Operation & Maintenance	\$ 67,030.00	\$ 67,767.00		\$ 73,975.00
Sewer System Maintenance and Improvements	\$ 130,000.00	\$ 78,000.00		\$ 1,270,262.00
Capital Outlay	\$ 24,329.00	\$ -		\$ 20,000.00
Future Development Capital Improvement	\$ -	\$ -		\$ 38,363.00
WWTF Financing Payments	\$ 216,422.00	\$ 216,572.00		\$ 217,960.00
Payroll & Benefits	\$ 95,800.00	\$ 110,810.00		\$ 119,140.00
Total Expenditures	\$ 533,581.00	\$ 473,149.00	\$ (60,432.00)	\$ 1,739,700.00
<i>Applied Cash Reserves</i>	\$ 3,780.00	\$ 3,780.00		
Net Department Budget	\$ -	\$ (17,999.00)	\$ (17,999.00) (FY Budget Deficit)	\$ (101,455.00)

Item 2.

Solid Waste Department	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Garbage Use Revenue	\$ 236,900.00	\$ 242,090.00		\$ 255,195.00
Grant Income (Tire Collection)	\$ 13,685.00	\$ 13,160.00		\$ -
Other Revenue	\$ 1,850.00	\$ 1,930.00		\$ 2,000.00
<i>Total Department Revenue</i>	<i>\$ 252,435.00</i>	<i>\$ 257,180.00</i>	<i>\$ 4,745.00</i>	<i>\$ 257,195.00</i>
Operation & Maintenance	\$ 6,110.00	\$ 6,285.00		\$ 7,630.00
Contract Costs (Solid Waste, Grass Pile, Tree Pile, Clean up Days)	\$ 204,435.00	\$ 202,170.00		\$ 218,000.00
Transfers Out (General/Library)	\$ 38,400.00	\$ 38,400.00		\$ 9,865.00
Capital Outlay (Or Transfer to Sinking)	\$ -	\$ -		\$ -
Payroll & Benefits	\$ 29,150.00	\$ 27,790.00		\$ 29,895.00
<i>Total Expenditures</i>	<i>\$ 278,095.00</i>	<i>\$ 274,645.00</i>	<i>\$ (3,450.00)</i>	<i>\$ 265,390.00</i>
<i>Applied Cash Reserves</i>	<i>\$ 25,660.00</i>	<i>\$ 25,660.00</i>		<i>\$ 8,195.00</i>
Net Department Budget	\$ -	\$ 8,195.00	\$ 8,195.00	\$ -
			(FY Budget Surplus)	

Item 2.

G.O. Bond Fund	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Property Tax Revenue	\$ 76,985.00	\$ 78,123.00		\$ 53,282.00
In Lieu of Tax and Pro Rate	\$ 13,150.00	\$ 12,610.00		\$ 12,650.00
Transfer in - Sales Tax	\$ 130,445.00	\$ 141,305.00		\$ 113,120.00
Transfers in (Street)	\$ 116,528.00	\$ 116,528.00		\$ 114,428.00
Miscellaneous	\$ -	\$ -		\$ -
Bond Proceeds -	\$ -	\$ -		\$ -
Total Department Revenue	\$ 337,108.00	\$ 348,566.00	\$ 11,458.00	\$ 293,480.00
2018 Street Construction Bonds	\$ 116,528.00	\$ 116,528.00		\$ 114,428.00
2017 Pool Bonds - Refunded	\$ 221,670.00	\$ 221,670.00		\$ 218,695.00
Total Expenditures	\$ 338,198.00	\$ 338,198.00	\$ -	\$ 333,123.00
<i>Applied Cash Reserves</i>	\$ 1,090.00	\$ 1,090.00		\$ 39,643.00
Net Department Budget	\$ -	\$ 11,458.00	\$ 11,458.00	\$ -
			(FY Budget Surplus)	
Municipal Lottery (Keno) Fund	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Keno Revenue	\$ 10,500.00	\$ 12,160.00		\$ 11,500.00
Total Department Revenue	\$ 10,500.00	\$ 12,160.00	\$ 1,660.00	\$ 11,500.00
Operating Expenses	\$ 200.00	\$ 100.00		\$ 200.00
Transfers Out	\$ 10,050.00	\$ 11,730.00		\$ 11,630.00
Total Expenditures	\$ 10,250.00	\$ 11,830.00	\$ 1,580.00	\$ 11,830.00
<i>Applied Cash Reserves</i>	\$ -	\$ -		\$ 330.00
Net Department Budget	\$ -	\$ 330.00	\$ 330.00	\$ -
			(FY Budget Surplus)	

Item 2.

Sales Tax Fund	2022-23 BUDGET	Estimated 2022-23	Difference	Proposed 2023-24
Sales Tax Revenue - One Cent (Capital Projects)	\$ 306,780.00	\$ 339,350		\$ 339,350.00
Sales Tax Revenue - One Cent (ED)	\$ 102,260.00	\$ 113,120		\$ 113,120.00
Sales Tax Revenue - 1/2 Cent (Fire)	\$ 61,360.00	\$ 67,870		\$ 67,870.00
Sales Tax Revenue - 1/2 Cent (Police)	\$ 20,450.00	\$ 22,620		\$ 22,620.00
Sales Tax Revenue - 1/2 Cent (City Hall)	\$ 10,230.00	\$ 11,310		\$ 11,310.00
Sales Tax Revenue - 1/2 Cent (Library)	\$ 10,230.00	\$ 11,310		\$ 11,310.00
Sales Tax Revenue - 1/2 Cent (Pool Bond)	\$ 102,260.00	\$ 113,120		\$ 113,120.00
Motor Vehicle Sales Tax Revenue	\$ 46,000.00	\$ 69,370		\$ 50,000.00
Interest Income	\$ 2,100.00	\$ 8,080		\$ 8,080.00
Total Department Revenue	\$ 661,670.00	\$ 756,150.00	\$ 94,480.00	\$ 736,780.00
Transfer to Economic Development (from Fund Balance)	\$ 102,260.00	\$ 169,580		\$ 200,000.00
Motor Vehicle Sales Tax to Street Dept	\$ 46,000.00	\$ 69,370		\$ 50,000.00
Transfer to G.O. Bond Fund	\$ 28,185.00	\$ 28,185		\$ -
Transfer to General Adm - Housing Program Support	\$ 30,775.00	\$ 30,775		\$ 37,725.00
Transfer to Street Fund for Improvements	\$ 306,780.00	\$ 339,350		\$ 339,350.00
Transfer to Park - Capital Projects	\$ -	\$ -		\$ -
Transfer to Library - Capital Projects, Equip, Maint.	\$ 10,230.00	\$ 11,310		\$ 11,310.00
Transfer to Police - Capital Projects, Equip, Maint.	\$ 20,450.00	\$ 22,620		\$ 22,620.00
Transfer to General (City Hall) - Capital Projects, Equip, Maint.	\$ 10,230.00	\$ 11,310		\$ 11,310.00
Transfer to GO Debt - Pool Bond	\$ 102,260.00	\$ 113,120		\$ 113,120.00
Transfer to Fire Dept - Equipment Reserve	\$ 61,360.00	\$ 67,870		\$ 67,870.00
Total Expenditures	\$ 718,530.00	\$ 863,490	\$ 144,960	\$ 853,305.00
Applied Cash Reserves	\$ 56,860.00	\$ 56,860.00		\$ 116,525.00
Net Department Budget	\$ -	\$ (50,480.00)	\$ (50,480.00)	\$ -
			(FY Budget Deficit)	

Item 2.

2012 Valuation	\$	89,306,518	(*Certified by assessor on 8/20/12)
2013 Valuation	\$	86,899,170	(*Certified by assessor on 8/19/13)
2014 Valuation	\$	82,247,660	(*Certified by assessor on 8/20/14)
2015 Valuation	\$	93,897,991	(*Certified by assessor on 8/17/15)
2016 Valuation	\$	141,392,375	(*Certified by assessor on 8/12/16)
2017 Valuation	\$	146,367,760	(*Certified by assessor on 8/17/17)
2018 Valuation	\$	152,234,739	(*Certified by assessor on 8/14/18)
2019 Valuation	\$	154,760,624	(*Certified by assessor on 8/15/19)
2020 Valuation	\$	155,467,077	(*Certified by assessor on 8/14/20)
2021 Valuation	\$	164,559,746	(*Certified by assessor on 8/12/21)
2022 Valuation	\$	166,858,324	(*Certified by assessor on 8/15/22)
2023 Valuation	\$	201,363,740	(Certified by assessor on 8/14/23)

DEPT	Property Tax Required 2022-23	Proposed 2022-2023 Request (with 1% Fee)	2022-23 LEVY	Property Tax Required 2023-24	Proposed 2023-2024 Request (with 1% Fee)	Proposed 2023-24 LEVY	Property Tax Request Difference	
General Admin.	\$ -	\$ -	\$ -	\$ 33,975	\$ 34,314.75	\$ 0.0170	\$ 34,315	
Street	\$ 51,810	\$ 52,328	\$ 0.0314	\$ 45,000	\$ 45,450.00	\$ 0.0226	\$ (6,878)	
Park	\$ 63,065	\$ 63,696	\$ 0.0382	\$ 117,338	\$ 118,511.38	\$ 0.0589	\$ 54,816	
Pool	\$ 20,365	\$ 20,569	\$ 0.0123	\$ 22,700	\$ 22,927.00	\$ 0.0114	\$ 2,358	
Police	\$ 311,250	\$ 314,363	\$ 0.1884	\$ 270,410	\$ 273,114.10	\$ 0.1356	\$ (41,248)	
Fire	\$ 2,115	\$ 2,136	\$ 0.0013	\$ 2,500	\$ 2,525.00	\$ 0.0013	\$ 389	
Library	\$ 71,973	\$ 72,693	\$ 0.0436	\$ 98,494	\$ 99,478.94	\$ 0.0494	\$ 26,786	
SUB TOTAL	\$ 520,578	\$ 525,784	\$ 0.3195	\$ 590,417	\$ 596,321	\$ 0.2961	\$ 70,537	2023 Levy if use 2022 Tax RQ
G.O. Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.2997
Pool Bonds	\$ 76,985	\$ 77,755	\$ 0.0466	\$ 53,282	\$ 53,815	\$ 0.0267	\$ (23,940)	Percent Change in Tax Request
TOTAL	\$ 597,563	\$ 603,539	\$ 0.3668	\$ 643,699	\$ 650,136	\$ 0.3229	\$ 46,597	7.72%

Property Valuation	Total Annual Tax Obligation Proposed	Monthly Tax Obligation to Support all Services and Debt Listed Above	Monthly Tax Obligation for Bonds for Current Year					
\$ 100,000.00	\$ 322.87	\$ 26.91	\$ 2.23	<table border="1"> <tr> <td colspan="2">\$ (0.0439) Rate Difference</td> </tr> <tr> <td>-11.97%</td> <td>CITY LEVY CHANGE</td> </tr> </table>	\$ (0.0439) Rate Difference		-11.97%	CITY LEVY CHANGE
\$ (0.0439) Rate Difference								
-11.97%	CITY LEVY CHANGE							
\$ 150,000.00	\$ 484.30	\$ 40.36	\$ 3.34					
\$ 200,000.00	\$ 645.73	\$ 53.81	\$ 4.45					
\$ 250,000.00	\$ 807.17	\$ 67.26	\$ 5.57					
\$ 300,000.00	\$ 968.60	\$ 80.72	\$ 6.68					

*Subject to change with modifications to budget and/or ACTUAL VALUATION

The City's Capital Improvement Plan is developed by the City based upon critical community needs as well as citizen concerns expressed in regular surveys. The following areas of City Capital Improvement Planning were ranked as the highest priority and/or concern of citizens as compiled by the 2016 Community Survey

Red Flag - High Need:	
* Recreational Walking/Running Trails	Added to the Capital Improvement Plan in 2016 - construction of phase I to be complete FY 2017-18. Objective Complete 2018 Future Phase TBD - tentatively added to plan for 2023-24
* Campground Expansion	Added to Capital Improvement Plan in 2016. 20 sites with Water and Electricity added in FY '21-22.
* Storm Water Drainage Improvements	Phases I thru III Complete - 2016-2020 Necessity of future phases to be determined
* Boone Beginnings Infrastructure	Complete in 2021
Orange Flag - Moderate to High Need:	
* West Ball Field Improvements	*Based on 2017 input from parents and coaches due to volume of participants/teams. Complete Spring 2018. Objective Complete - 2018.
* Irrigation System for Sludge Application	Qualifying use of ARPA funds. Project would be more efficient method of application, could rotate crops and also potentially apply compost from grass pile on crop ground ourselves, rather than pay to have it hauled away. *Target for FY '22-23
* Sports Complex Improvements	*Based on 2019 input from parents and coaches. Replace aged light poles, additional fencing, drainage improvements, new concession stand. Target for '23-24
* Assurance of safe drinking water	New Well online in 2020; however, wells 2 and 3 collapsed and are decommissioned. Mayor recommends planning for new well in deeper water formation further south.
Yellow Flag - Moderate Need:	
* General Street Conditions/Maintenance	Maintenance program included in 2021-22 O&M Budget (Crack sealing every year. Significant Microsurfacing occurred 2017 & scheduled for 2023) ON GOING
* Outdoor Basketball Facilities	Multipurpose court project complete in 2017. Objective Complete.
* Tennis Court Improvement	Multipurpose court project complete in 2017. Objective Complete.
* Trees in Public Spaces	Added to Parks Operation & Maintenance Budget
* Playground Equipment Updates - including accessible features	\$100,000 available in 2021-22 plan, carried to 2022-23. Project may increase with additional community donations. Final plans tbd this fall/winter pending final funding amount. *Project still pending for '22-23 - need organization and planning among City staff, stakeholders/donors.

*Current pending projects may have been developed based upon the previous survey.

City of Albion Capital Improvement Plan - by Department

Street Department	
<u>Funds Available for Capital Projects</u>	
\$97,785	Cash Balance/Budget Suplus - 9/30/2023
\$25,000	2023-2024 Transfer in from Street Equipment Reserve
\$180,000	Transfer in from Sales Tax - for Future Development - South Park Subdivision Project
\$302,785	Total Estimated Resources Available for Street Department Capital Improvements and Additions 2023-24
<u>Projects Estimated Cost</u>	
\$38,764	General Capital Outlay/Equipment 2023-24
\$264,021	Remainder for Projects/Equipment - Allocate to Other Maintenance Items listed below
\$180,000	Project 104 - Parkview Street and associated infrastructure - New South Park Subdivision Project - 2023-2024? (Carried over from 2017-18 & 2018-19 & 2019-20)
\$300,000	Estimated - Project 108 - 11th Street South of Fairview - 6 year Plan
\$250,000	Estimated - Project 109 - 11th Street South of Fairview - 6 year Plan
\$20,000	Estimated - Project 87 - Fuller Street back to gravel - 6 Year Plan
\$450,000	Estimated - Project 106 - Main Street and Church Street - RCP Storm Sewer - 6 year plan
\$450,000	Estimate needs revised - Project 88 - Sale Barn Road - 5th Street to Hiway 14 - Drainage structures to existing storm drainage - 6 year plan
	Needs Estimates - Project 107 (1-16) - Paving of Commercial Alleys - 6 year plan
\$1,650,000	Total Estimated Cost of Known Planned Projects & Capital Expenditures
**Other Maintenance Items	
\$30,000	2024 Crack Sealing & Maintenance Program
\$20,000	2024 Storm Sewer Maintenance Program
\$50,000	2024 - Street Repairs - Priority to 11th Street - North of Church and South of Fairview
\$100,000	Total 2024 Maintenance Items
\$250,000	2025 Asphalt Maintenance Program - Microsealing Surfaces
General	
<u>Funds Available for Capital Projects</u>	
	\$0 Total Resources Available for General Fund Capital Improvements 2023-24
<u>Projects Estimated Cost</u>	
\$185,000	City Hall Parking Improvements 24-26
Parks Department	
<u>Funds Available for Capital Projects</u>	
	\$175,000 Total Resources Available for Parks Department Capital Outlay 2023-24 {Designated for Eli Porter Memorial Project in Fuller Park}
<u>Project Estimated Cost</u>	
\$375,000	Estimated - Accessible Park Equipment Replacement/Improvements/Updates (23-24) {Pending \$200,000 in Donations for Eli Porter Memorial Park}
\$300,000	Estimated - Sports Complex Improvements - Replace Light Systems (24-26)
\$35,000	Estimated - Sports Complex Improvements - Central Drain System Behind Fields (24-26)
\$0	Sports Complex Improvements - New concessions stand/RR Building (24-26) - no estimate of cost yet.

Item 2.

\$250,000

Estimated - Boone County Trail System Future Phase (2026-28) - Pending plan and fundraising

\$375,000 Total Estimated Cost of Capital Projects/Purchases - 23-24

-\$200,000 Remainder for Projects - Allocate or Carry into 2023-24

Pool Department	
<u>Funds Available for Capital Projects</u>	
\$96,326	City Sinking Funds reserved for Pool Project - Future Improvement and Maintenance
\$96,326	Total Resources Available for Pool Department Capital Improvments 2023-24
 <u>Projects Estimated Cost</u>	
\$15,000	Additional Manhole for access to spray pad piping and valves & repair spray feature - 23-24
\$15,000	New Awnings, Shade Structures, Umbrellas - 23-24
\$27,000	Repaint Pool - 25-26
\$57,000	Total Estimated Cost of Known Projects through 2025
 \$39,326 Recommend to leave in Sinking Fund for future improvements/replacements	
Library Department	
<u>Funds Available for Capital Projects</u>	
\$130,987	Total Resources Available for Library Department Capital Improvments 2023-24
 <u>Projects Estimated Cost</u>	
\$130,987	Make old basement accessible Project for 2024-26 - No cost estimate yet (Library board investigating)
\$130,987	Total Estimated Cost of Known Projects
 \$0 Remainder for Projects - Allocate or Carry into next FY via sinking fund	
Fire Department	
<u>Funds Available for Capital Projects</u>	
\$211,326	Estimated Equipment Sales Tax Reserve Balance - 9/30/23
\$30,438	Estimated Cash Balance - 9/30/2023
\$67,870	2023-24 Transfer in from Sales Tax for Equipment and Maintenance
\$309,634	Total Resources Available for Fire Department Capital Improvements 2023-24
 <u>Projects Estimated Cost</u>	
\$78,683	Uniforms, Equipment Maintenance, Equipment Purchases (funded by sales tax/sinking funds) - unused transferred to future equipment sinking fund
\$78,683	Total Estimated Cost of Known Projects
 \$230,951 Remainder for Equipment & Maintenance in Fire Dept Fund - Allocate or Carry into 2024-25	

Water Department

Budgeted Funds Available for Capital Projects

\$250,000	Cash Reserves for Capital Projects
\$38,362	Sales Tax for Future Developments
\$300,000	Proposed Financing - Bonds/SRF
\$140,262	ARPA Funds for Capital Projects
\$728,624	Total Resources Available for Water Department Capital Improvements 2023-24

Future Projects Estimated Cost

Priority 1 Annexation Water Projects

\$318,100	<i>Annexation Area 1-B Group 1A - Developed Lots - State Street near Fairgrounds Road - New 6" main - abandon 2'</i>
\$170,200	<i>Annexation Area 1-C - Developed lots - Norco Road North of Old Mill Road - New 6" main - abandon 2"</i>
\$196,500	<i>Annexation Area 1-D -Group 3A - Developed Lots on 4th South of Fairview - New 6" main - abandon 2'</i>
\$684,800	2023-24 Total

Priority 2 Annexation Water Projects

\$266,300	<i>Annexation Area 1-B Group 1B - Undeveloped Lots - State Street near Fairgrounds Roaa</i>
\$66,000	<i>Annexation Area 1-D -Group 3B - Undeveloped Lots on 4th South of Fairview - future 6" main</i>
\$332,300	2025 & Beyond

\$38,362	<i>Future Developments Reserve - 2024 & Beyond</i>
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\$1,500,000	<i>New Well/Distribution/Transmission Expansion (2024-26)</i>
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\$2,555,462 Total Estimated of Current/Future Projects

-\$1,826,838 Remainder for Projects

Sewer Department	
<u>Budgeted Funds Available for Capital Projects</u>	
\$100,000	Cash Reserves for Capital Projects
\$38,363	Sales Tax for Future Developments
\$950,000	Proposed Financing - Bonds/SRF
\$140,262	ARPA Funds for Capital Projects
\$1,228,625	Total Resources Available for Sewer Department Capital Improvements 2023-24
 <u>Future Projects Estimated Cost</u>	
Priority System Upgrade and Rehab Projects - '23-24	
\$80,000	Manhole Projects/Sewer Inspection/Other Maintenance and Improvements
\$20,000	General Capital Outlay - Equipment, etc.
\$140,262	Sludge Application / Irrigation
\$240,262	2023-24 Total
 Priority System Upgrade and Rehab Projects - '24-26	
\$500,000	Sewer Main Lining Rehab
\$500,000	Total Priority System Upgrade and Rehab Projects 2024-2026
 Priority 1 Annexation Sanitary Projects - 2023-24	
\$468,400	Annexation Area 1-B Group 1A - Developed Lots - State Street near Fairgrounds Road
\$195,300	Annexation Area 1-C Group 2A - Extension of Sewer North on 11th Street to Old Mill Road
\$202,200	Annexation Area 1-D Group 3A - Developed Lots on 4th South of Fairview - New 8" main
\$151,700	Annexation Area 1-F Future Sanitary along Hwy 14 across front of Applied/FSA office lots
\$1,017,600	2023-24 Total
 Priority 2 Annexation Sanitary Projects - 2025 & Beyond	
\$334,000	Annexation Area 1-B Group 1B - Undeveloped Lots - State Street near Fairgrounds Road
\$495,000	Annexation Area 1-C Group 2B - Old Mill Road and Norco Road
\$110,000	Annexation Area 1-D Group 3B - Undeveloped Lots on 4th South of Fairview - future 8" main
\$939,000	2025 & Beyond Total
 \$38,363	 <i>Future Developments Reserve</i>
 \$2,735,225	 Total Estimated Cost Current/Future Projects
 -\$1,506,600	 Remainder for Projects - Allocate or Carry into 2024-25
 Funds Available - Unallocated	
\$140,262	2020-2021 - ARPA Special Revenue Funds - can be used for Water/Sewer Projects (Now-2026)
\$140,262	2021-2022 - ARPA Special Revenue Funds - can be used for Water/Sewer Projects (Now-2026)

CITY OF ALBION, NEBRASKA
BUDGET FORM AND INDEPENDENT
ACCOUNTANT'S COMPILATION REPORT
Year Ending September 30, 2024

DRAFT

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial forecasts of the City of Albion, which comprise forecasted information for the years ended September 30, 2024 and 2023, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the City of Albion, which comprise the financial information for the year ended September 30, 2022, included in the accompanying prescribed form.

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

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

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

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

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

Grand Island, Nebraska
August 28, 2023

DRAFT

2023-2024
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

Item 2.

City of Albion
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Boone County

This budget is for the Period October 1, 2023 through September 30, 2024

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:

\$	596,320.99	Property Taxes for Non-Bond Purposes
\$	53,815.00	Principal and Interest on Bonds
\$	650,135.99	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2023
 (As of the Beginning of the Budget Year)

Principal	\$	4,475,000.00
Interest	\$	638,453.75
Total Bonded Indebtedness	\$	5,113,453.75

\$	201,363,740	Total Certified Valuation (All Counties)
----	-------------	---

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

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, 2022 through June 30, 2023?

YES NO

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

County Clerk's Use ONLY

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, 2022 through June 30, 2023?

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 9-30-2023

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 Albion in Boone County

Item 2.

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Net Cash Balance	\$ 2,002,352.00	\$ 2,197,307.00	\$ 1,951,226.00
2	Investments	\$ 1,607,991.00	\$ 1,625,977.00	\$ 1,645,000.00
3	County Treasurer's Balance	\$ 21,461.00	\$ 16,941.00	\$ 17,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 3,631,804.00	\$ 3,840,225.00	\$ 3,613,226.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 547,023.00	\$ 556,580.00	\$ 643,699.00
7	Federal Receipts	\$ 140,563.00	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 1,275.00	\$ 1,290.00	\$ 1,250.00
9		\$ -	\$ -	\$ -
10	State Receipts: Highway Allocation and Incentives	\$ 237,673.00	\$ 255,720.00	\$ 274,668.00
11	State Receipts: Motor Vehicle Fee	\$ 17,453.00	\$ 17,280.00	\$ 17,000.00
12	State Receipts: State Aid	\$ -	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ -	\$ -	\$ -
14	State Receipts: Other	\$ -	\$ -	\$ -
15	State Receipts: Property Tax Credit	\$ 45,161.00	\$ 45,500.00	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 48,579.00	\$ 48,150.00	\$ 48,000.00
18	Local Receipts: Local Option Sales Tax	\$ 687,086.00	\$ 748,070.00	\$ 728,700.00
19	Local Receipts: In Lieu of Tax	\$ 96,698.00	\$ 99,250.00	\$ 99,500.00
20	Local Receipts: Other	\$ 1,772,826.00	\$ 2,016,206.00	\$ 3,137,155.00
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ 9,865.00
22	Transfers In Other Than Surplus Fees	\$ 662,369.00	\$ 849,378.00	\$ 1,163,577.00
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ -	\$ -	\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 7,888,510.00	\$ 8,477,649.00	\$ 9,736,640.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 4,048,285.00	\$ 4,864,423.00	\$ 7,565,152.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 3,840,225.00	\$ 3,613,226.00	\$ 2,171,488.00
27	Cash Reserve Percentage			60%
PROPERTY TAX RECAP		Tax from Line 6		\$ 643,699.00
		County Treasurer Commission at 1%		\$ 6,436.99
		Total Property Tax Requirement		\$ 650,135.99

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	\$ 596,320.99
Bond Fund	\$ 53,815.00
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 650,135.99

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

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
Special Revenue Funds	\$ 485,814.00
Debt Service Fund	\$ 169,138.00
Enterprise Funds	\$ 742,807.00
Total Special Reserve Funds	\$ 1,397,759.00
Total Cash Reserve	\$ 2,171,488.00
Remaining Cash Reserve	\$ 773,729.00
Remaining Cash Reserve %	21%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

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

Transfer From: _____ Transfer To: _____
 Trash Fund _____ General Fund _____
 Amount: \$ _____ 9,865.00

Reason: Transfer of surplus fees

Transfer From: _____ Transfer To: _____
 Amount: _____

Reason: _____

Transfer From: _____ Transfer To: _____
 Amount: _____

Reason: _____

City of Albion in Boone County

Item 2.

Line No.	2023-2024 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	\$ 475,230.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,230.00
3	Public Safety - Police and Fire	\$ 414,075.00	\$ -	\$ 101,933.00	\$ -	\$ -	\$ -	\$ 516,008.00
4	Public Safety - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Public Works - Streets	\$ 577,896.00	\$ 230,000.00	\$ 36,329.00	\$ -	\$ -	\$ 139,428.00	\$ 983,653.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 400,625.00	\$ 375,000.00	\$ 29,030.00	\$ -	\$ -	\$ 72,190.00	\$ 876,845.00
9	Community Development	\$ 108,665.00	\$ -	\$ -	\$ -	\$ -	\$ 11,630.00	\$ 120,295.00
10	Miscellaneous	\$ 250,000.00	\$ -	\$ -	\$ 333,123.00	\$ -	\$ 883,829.00	\$ 1,466,952.00
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Solid Waste	\$ 255,525.00	\$ -	\$ -	\$ -	\$ -	\$ 9,865.00	\$ 265,390.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 273,115.00	\$ 1,228,625.00	\$ 20,000.00	\$ 217,960.00	\$ -	\$ 56,500.00	\$ 1,796,200.00
19	Water	\$ 285,525.00	\$ 734,217.00	\$ -	\$ 44,837.00	\$ -	\$ -	\$ 1,064,579.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 3,040,656.00	\$ 2,567,842.00	\$ 187,292.00	\$ 595,920.00	\$ -	\$ 1,173,442.00	\$ 7,565,152.00

- (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 Albion in Boone County

Item 2.

Line No.	2022-2023 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	\$ 477,508.00	\$ -	\$ 18,285.00	\$ -	\$ -	\$ -	\$ 495,793.00
3	Public Safety - Police and Fire	\$ 390,100.00	\$ -	\$ 41,880.00	\$ -	\$ -	\$ -	\$ 431,980.00
4	Public Safety - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Public Works - Streets	\$ 341,176.00	\$ 120,000.00	\$ 28,980.00	\$ -	\$ -	\$ 116,528.00	\$ 606,684.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 344,190.00	\$ 55,000.00	\$ 11,455.00	\$ -	\$ -	\$ 49,360.00	\$ 460,005.00
9	Community Development	\$ 586,480.00	\$ -	\$ -	\$ -	\$ -	\$ 11,730.00	\$ 598,210.00
10	Miscellaneous	\$ 238,950.00	\$ -	\$ -	\$ 338,198.00	\$ -	\$ 624,540.00	\$ 1,201,688.00
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Solid Waste	\$ 236,245.00	\$ -	\$ -	\$ -	\$ -	\$ 38,400.00	\$ 274,645.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 256,577.00	\$ -	\$ -	\$ 216,572.00	\$ -	\$ -	\$ 473,149.00
19	Water	\$ 268,410.00	\$ -	\$ -	\$ 45,039.00	\$ -	\$ 8,820.00	\$ 322,269.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds					\$ -		\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 3,139,636.00	\$ 175,000.00	\$ 100,600.00	\$ 599,809.00	\$ -	\$ 849,378.00	\$ 4,864,423.00

- (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 Albion in Boone County

Item 2.

Line No.	2021-2022 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	\$ 407,666.00	\$ 37,791.00	\$ 10,164.00	\$ -	\$ -	\$ -	\$ 455,621.00
3	Public Safety - Police and Fire	\$ 448,978.00	\$ -	\$ 283,699.00	\$ -	\$ -	\$ -	\$ 732,677.00
4	Public Safety - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Public Works - Streets	\$ 272,866.00	\$ 53,132.00	\$ 25,770.00	\$ -	\$ -	\$ 118,508.00	\$ 470,276.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 293,318.00	\$ 24,450.00	\$ 104,113.00	\$ -	\$ -	\$ -	\$ 421,881.00
9	Community Development	\$ 3,479.00	\$ -	\$ -	\$ -	\$ -	\$ 13,286.00	\$ 16,765.00
10	Miscellaneous	\$ 83,213.00	\$ -	\$ -	\$ 332,774.00	\$ -	\$ 530,575.00	\$ 946,562.00
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Solid Waste	\$ 220,172.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,172.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 170,192.00	\$ -	\$ 1,718.00	\$ 219,704.00	\$ -	\$ -	\$ 391,614.00
19	Water	\$ 326,337.00	\$ 4,130.00	\$ 16,997.00	\$ 45,253.00	\$ -	\$ -	\$ 392,717.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds					\$ -		\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 2,226,221.00	\$ 119,503.00	\$ 442,461.00	\$ 597,731.00	\$ -	\$ 662,369.00	\$ 4,048,285.00

- (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

2023-2024 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	\$ - <small>(Forward to Page 2, Line 4)</small>	\$ - <small>(Forward to Page 2, Line 23)</small>	\$ - <small>(Forward to Page 3, Line 21)</small>	\$ -

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 Albion**

ADDRESS **420 W Market Street**

CITY & ZIP CODE **Albion, 68620**

TELEPHONE **402-395-2428**

WEBSITE www.albionne.com

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	James Jarecki	Andrew Devine	Michael Hoback, CPA
TITLE /FIRM NAME	Mayor	Administrator	AMGL, P.C.
TELEPHONE	402-741-0120	402-395-2428	308-381-1810
EMAIL ADDRESS	n/a	Administrator@CityofAlbion-NE.com	mhoback@gicpas.com

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

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

2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	650,135.99
Motor Vehicle Pro-Rate	(2)	\$	1,250.00
In-Lieu of Tax Payments	(3)	\$	99,500.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	-
LESS: Amount Spent During 2022-2023	(5)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$	-
Amount to be included as Restricted Funds (Cannot Be A Negative Number)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	48,000.00
Local Option Sales Tax	(9)	\$	728,700.00
Transfers of Surplus Fees	(10)	\$	9,865.00
Highway Allocation and Incentives	(11)	\$	274,668.00
	(12)		
Motor Vehicle Fee	(13)	\$	17,000.00
Municipal Equalization Fund	(14)	\$	-
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(16)	\$	1,829,118.99

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	-
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)			
Agrees to Line (6).	(18)	\$	-
Allowable Capital Improvements	(19)	\$	-
Bonded Indebtedness	(20)	\$	53,815.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	-
Public Safety Communication Project (Statute 86-416)	(23)	\$	-
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)	\$	-
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(24)	\$	-
Judgments	(25)	\$	-
Refund of Property Taxes to Taxpayers	(26)	\$	-
Repairs to Infrastructure Damaged by a Natural Disaster	(27)	\$	-
TOTAL LID EXCEPTIONS (B)	(28)	\$	53,815.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)	\$ 1,775,303.99
<i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	

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

City of Albion in Boone County

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
None	

DRAFT

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

\$ -

Municipality Levy Limit Form

Item 2.

City of Albion in Boone County

Municipality Levy

Personal and Real Property Tax Request	(1)	650,135.99
Judgments (Not Paid by Liability Insurance)	(2)	0.00
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00
Bonded Indebtedness	(4)	53,815.00
Interest Free Financing (Public Airports)	(5)	0.00
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00
Total Levy Exemptions	(7)	53,815.00
Tax Request Subject to Levy Limit	(8)	596,320.99
Valuation	(9)	201,363,740
Municipality Levy Subject to Levy Authority	(10)	0.296141
Levy Authority Allocated to Others-		
Airport Authority	(11)	0.015184
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
Other	(16)	0.000000
Total Levy for Compliance Purposes	(17)	0.311325 (A)
Levy Authority		
Municipality Levy Limit	(18)	0.450000
Municipality property taxes designated for interlocal agreements	(19)	
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 Albion in Boone County

2023-2024 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) \$ 603,538.63
(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

99,525.00 / 156,509,870.00 = 0.06 % (3)
2023 Real Growth Value per Assessor Prior Year Total Real Property Valuation per Assessor

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.06 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 12,432.90

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 615,971.53

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Total Property Tax Request (7) \$ 650,135.99
(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.

City of Albion
IN
Boone County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 5th day of September 2023, at 7:30 o'clock A.M., at Albion City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2021-2022 Actual Disbursements & Transfers	\$ 4,048,285.00
2022-2023 Actual/Estimated Disbursements & Transfers	\$ 4,864,423.00
2023-2024 Proposed Budget of Disbursements & Transfers	\$ 7,565,152.00
2023-2024 Necessary Cash Reserve	\$ 2,171,488.00
2023-2024 Total Resources Available	\$ 9,736,640.00
Total 2023-2024 Personal & Real Property Tax Requirement	\$ 650,135.99
Unused Budget Authority Created For Next Year	\$ 1,574,508.15
 Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 596,320.99
Personal and Real Property Tax Required for Bonds	\$ 53,815.00

DRAFT

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities.}

TAX YEAR 2023

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value ^a	Prior Year Total Real Property Valuation	Real Growth Percentage ^b
ALBION	City/Village	2,578,536	201,363,740	99,525	156,509,870	0.06

* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.
^a Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.
^b Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

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


 (signature of county assessor)



8-14-23
 (date)

CC: County Clerk, BOONE County
 CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CITY OF ALBION, NEBRASKA
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2024 and 2023

Forecast results for years ending September 30, 2024 and 2023, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2024 and 2023, and input from management.

The forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the City of Albion for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 28, 2023, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

DRAFT