



## 2025-26 BUDGET HEARING

TUESDAY, SEPTEMBER 09, 2025 at 7:30 PM

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

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# AGENDA

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### 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

### PUBLIC HEARINGS

1. [BUDGET HEARING – 2024-2025 AMENDED BUDGET](#)
2. [BUDGET HEARING – 2025-26 BUDGET](#)

### ADJOURN

### [ADJOURNMENT](#)

\*\*\*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 9, 2025

**ITEM NAME:** **BUDGET HEARING – 2024-2025 AMENDED BUDGET**

**PRESENTER(S):**

CITY ADMINISTRATOR DEVINE

**BACKGROUND INFORMATION:**

This is the opportunity for citizens to make public comment on the amended budget.

**DISCUSSION:**

**MOTION:** No Formal Action Necessary

**BY:**

**2ND:**

**ROLL CALL:** Dailey \_\_\_\_\_ Johnson \_\_\_\_\_ Porter \_\_\_\_\_ Tisthammer \_\_\_\_\_

**SUMMARY OF DECISION:**

# NOTICE OF HEARING TO AMEND THE BUDGET FOR

City of Albion  
IN  
Boone County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the governing body will meet on the 9th day of September, 2025, at 7:30 P.M. at Albion City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the 26th day of September, 2024. Due to unforeseen circumstances, actual expenditures for the current fiscal year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. The budget is being amended for additional water and sewer capital outlay. The originally adopted budget of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional money because the expenditures were too large. The budget detail is available at the office of the Clerk during regular business hours.

Andrew Devine

City Administrator

### Summary of Proposed Revised Budget

2022-2023 Actual Disbursements & Transfers	\$ 4,819,683.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 4,892,871.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 7,510,015.00
2024-2025 Necessary Cash Reserve	\$ 2,079,993.00
2024-2025 Total Resources Available	\$ 9,590,008.00
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 875,577.08
Unused Budget Authority Created For Next Year	\$ 1,510,521.60

### Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ 714,997.08
Personal and Real Property Tax Required for All Other Purposes	\$ 160,580.00

### Summary of Originally Adopted Budget

2022-2023 Actual Disbursements & Transfers	\$ 4,819,683.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 4,892,871.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 6,900,015.00
2024-2025 Necessary Cash Reserve	\$ 2,079,993.00
2024-2025 Total Resources Available	\$ 8,980,008.00
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 875,577.08
Unused Budget Authority Created For Next Year	\$ 1,510,521.60

### Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ 714,997.08
Personal and Real Property Tax Required for All Other Purposes	\$ 160,580.00

### Additional Monetary Requirements

Fund	Purpose	Amount
General Fund	Park Improvements	\$ 350,000.00
Sewer Fund	Bond Refunding	\$ 260,000.00



# AGENDA MEMO

**MEETING NAME:** Albion City Council

**DATE:** September 9, 2025

**ITEM NAME:** **BUDGET HEARING – 2025-26 BUDGET**

**PRESENTER(S):**

CITY ADMINISTRATOR DEVINE

**BACKGROUND INFORMATION:**

This is the opportunity for citizens to make public comment on the proposed budget.

**DISCUSSION:**

**MOTION:** No Formal Action Necessary

**BY:**

**2ND:**

**ROLL CALL:** Dailey \_\_\_\_\_ Johnson \_\_\_\_\_ Porter \_\_\_\_\_ Tisthammer \_\_\_\_\_

**SUMMARY OF DECISION:**

**2025-26 - Property Tax/Budget Public Hearing Information**

Name of Political Subdivision:	<u>The City of Albion, Nebraska</u>
Amount of Property Tax Request:	
General Fund:	<u>\$773,839.38</u>
Bond Fund:	<u>\$126,513.00</u>
Total Request:	<u><u>\$900,352.38</u></u>

The Total Property Tax Request represents 45% of the budgeted 2025-26 Governmental Operating Expenditures. The remaining 55% is supported by other sources of revenue.

The total assessed value of property differs from last year's total assessed value by 3.78 percent. Albion continues to see growth in tax base - through recent annexations of developed property and new construction. Valuation increases spread the property tax burden across more community resources

Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Albion, Nebraska will decrease from last year's by 10.0 percent  
Over the past several years the City has been able to provide property tax asking relief through the application of cash reserves to support the city's operating budget. Although the operating budget is decreasing, the property tax request is increasing due the fact that those previous cash reserves have been spent down and are no longer available.

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 \$0.381912 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 \$0.392718 per \$100 of assessed value

Pages 3 and 4 from the full 2025-26 City of Albion Budget key provision report demonstrate the property tax allocations and a levy history chart.  
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

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

**Three Reports of Key Provisions are included:**

**1) Property Tax Summary - Pages 3-4**

\* The total Property Tax Request proposed {preliminary} for 2025-26 is **\$900,352.38**, which is **45%** of the 2025-26 budgeted Governmental Operating Expenditures.

\*The total Governmental (non-Utility/non-Capital) Operating Expenditures proposed to operate the city at the existing level of service and maintenance is **\$1,979,396**. {Utility expenditures are supported by utility revenues. Capital projects are supported by Sales Tax, Donations, Grants, and Bonded Debt}

\*The preliminary 2025-26 Budget includes a levy of **\$0.3927/\$100** - which is **0.4 cents** lower than last year.

\*The estimated operating levy (not including bonded debt service) of **\$0.3375** remains well below the \$0.45 maximum.

>In past years we've tried to maintain an operating levy at or below the 40 cent mark.<

\*We no longer have cash reserves available to supplement the budget, but I believe that our levy will stabilize in the next few years in the ranges of 35-40 cents for operating and 5-10 cents for bonded debt over the next several years, notwithstanding any unforeseen extreme circumstances. Once debt retirements begin, we may start to see a downward trend to the overall levy (if no new debt is required).

\*The City will begin to retire bonded debt on the 2014 Pool project (Funded by property tax and sales tax) in 2032 and the 2018 Fairview Street project (currently funded by Street Dept, but may impact property tax asking for the Street department) in 2033. The 2013 Sewer Plant bonds (funded entirely by Sewer Revenues) retire in 2030.

>>It should also be noted that our consistently low operating levy, combined with our overall valuation, eliminates us from receiving Municipal Equalization Funding from the State. Other similar sized communities with similar valuations who have the max levy of 45 cents are estimated to receive aid in the \$10,000-\$20,000 range this fiscal year. It changes from year to year, so we've never chased this number, rather we have simply maintained the lowest levy possible to maintain our day-to-day operations.

\*Property tax asking in this draft is **\$24,775 (2.83%)** more than last year and will **NOT** require participation in the joint public hearing with the County and School District.

**\*\*Certified Valuation (8/15/2025): \$229,261,692.**

**>>>Budget Summary continued on Page 2**

**2) Proposed Budget Summary by Department - Pages 5-17**

\*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 2025-26 proposed budget.

\*Combined, all operations are estimated to perform better than budget for current fiscal year - 2024-25 - by **\$299,617.**

\*Governmental Funds as a whole are estimated to perform **\$239,238** better than budgeted.

\*Business-Type Funds (Utilities) are estimated to perform with a budget surplus of **\$60,379.**

\*Payroll and Benefits - budgeting about a 6.5% aggregate increase of this grouping. Benefit Premiums are increasing by 14%. The budget also includes a COLA increase pending approval by the City Council in August. The Health Insurance Premiums are still below the premium level we were at three years ago when we made the switch, but our new plan is not immune to inflationary conditions and premium rate creep.

\*Many of our employees have primary functions in one department, but often cross-over and assist in other areas as needed so individual payroll and benefits is split up between Departments for such employees. So this year, included in each Department's Payroll & Benefits line item is the breakdown of the share of employee wages included for that department. This is not a new practice, but I thought it might be helpful for you to know this information.

For example, Our Water Commissioner/Building Inspector's Payroll and Benefits are allocated as follows:

- 50% Water Department;
- 20% General Administration;
- 15% Sewer Department;
- 15% Street Department.

\*Considering lease of a new street sweeper in 2025-26. We've had our current sweeper for 11 years and are looking to go to a mechanical/conveyor style sweeper that would be more effective for our application. The make-up of the debris we sweep contains a lot of gravel and wears out the turbine/wheel that creates the suction of our current sweeper. The conveyor style will still require maintenance and parts, but at a lower cost.

**3) Capital Project Plans by Department - Pages 19-24**

\*Lists Major Projects and Purchases that are either already planned or proposed for 2025-26 and beyond.

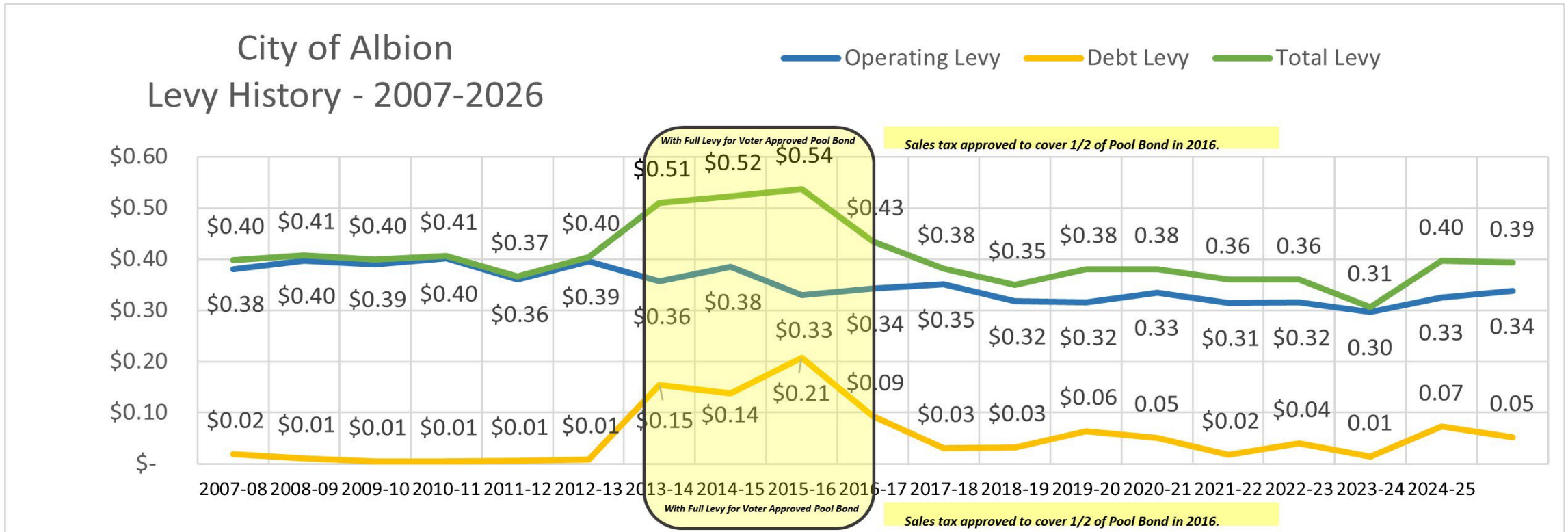
\*\*Capital Improvement Sales Tax Funds proposed to be split between Parks (47% - Clark Street & Trail Project); Streets (25.5% - Street Improvements & Maintenance); Sewer (12.8% - Sewer System Improvements), Pool (5.5% - Repairs & Maintenance, and Economic Development/Housing Director Benefits (9.2%).

<b>2023 Valuation</b>	\$ 201,363,740	(Certified by assessor on 8/14/23)
<b>2024 Valuation</b>	\$ 220,907,700	(Certified by assessor on 8/16/24)
<b>2025 Valuation</b>	\$ 229,261,692	(Certified by assessor on 8/15/25)

DEPT	Property Tax Required 2024-25	Proposed 2024-2025 Request (with 1% Fee)	2024-25 LEVY	Property Tax Required 2025-26	Proposed 2025-2026 Request (with 1% Fee)	Proposed 2025-26 LEVY	Property Tax Request Difference	
General Admin.	\$ 27,589	\$ 27,865	\$ 0.0126	\$ 27,389	\$ 27,662.89	\$ 0.0121	\$ (202)	
Street	\$ 35,490	\$ 35,845	\$ 0.0162	\$ 83,927	\$ 84,766.27	\$ 0.0370	\$ 48,921	
Park	\$ 115,385	\$ 116,539	\$ 0.0528	\$ 172,573	\$ 174,298.73	\$ 0.0760	\$ 57,760	
Pool	\$ 57,980	\$ 58,560	\$ 0.0265	\$ 50,560	\$ 51,065.60	\$ 0.0223	\$ (7,494)	
Police	\$ 360,260	\$ 363,863	\$ 0.1647	\$ 330,880	\$ 334,188.80	\$ 0.1458	\$ (29,674)	
Fire	\$ 2,695	\$ 2,722	\$ 0.0012	\$ 2,500	\$ 2,525.00	\$ 0.0011	\$ (197)	
Library	\$ 108,519	\$ 109,604	\$ 0.0496	\$ 98,349	\$ 99,332.49	\$ 0.0433	\$ (10,272)	
<b>SUB TOTAL</b>	<b>\$ 707,918</b>	<b>\$ 714,997</b>	<b>\$ 0.3237</b>	<b>\$ 766,178</b>	<b>\$ 773,840</b>	<b>\$ 0.3375</b>	<b>\$ 58,843</b>	24-25 Levy if use '23-24 Tax RQ
G.O. Bond Fund	\$ 50,000	\$ 50,500	\$ 0.0229	\$ 30,409	\$ 30,713	\$ 0.0134	\$ (19,787)	\$ 0.3819
Pool Bonds	\$ 108,990	\$ 110,080	\$ 0.0498	\$ 94,851	\$ 95,800	\$ 0.0418	\$ (14,280)	Percent Change in Tax Request
<b>TOTAL</b>	<b>\$ 866,908</b>	<b>\$ 875,577</b>	<b>\$ 0.3964</b>	<b>\$ 891,438</b>	<b>\$ 900,352.38</b>	<b>\$ 0.3927</b>	<b>\$ 24,775</b>	<b>2.83%</b>
<i>*Subject to change with modifications to budget and/or ACTUAL VALUATION</i>							\$ (0.0036) Levy Difference	
							<b>-0.92%</b>	<b>CITY LEVY CHANGE</b>

**Where does the Property Tax requested by the City of Albion go?  
How is the Property Tax allocated?**

Proposed 2025-26 LEVY by Department		Below is an allocation chart of the 2025-26 City Property Tax based on property valuation.						
		\$100,000	\$150,000	\$200,000	\$250,000	\$300,000	\$350,000	\$400,000
General Admin.	\$ 0.0121	\$12.10	\$18.15	\$24.20	\$30.25	\$36.30	\$42.35	\$48.40
Street	\$ 0.0370	\$37.00	\$55.50	\$74.00	\$92.50	\$111.00	\$129.50	\$148.00
Park	\$ 0.0760	\$76.00	\$114.00	\$152.00	\$190.00	\$228.00	\$266.00	\$304.00
Pool	\$ 0.0223	\$22.30	\$33.45	\$44.60	\$55.75	\$66.90	\$78.05	\$89.20
Police	\$ 0.1458	\$145.80	\$218.70	\$291.60	\$364.50	\$437.40	\$510.30	\$583.20
Fire	\$ 0.0011	\$1.10	\$1.65	\$2.20	\$2.75	\$3.30	\$3.85	\$4.40
Library	\$ 0.0433	\$43.30	\$64.95	\$86.60	\$108.25	\$129.90	\$151.55	\$173.20
<b>Operating Levy</b>	<b>\$ 0.3376</b>	<b>\$337.60</b>	<b>\$506.40</b>	<b>\$675.20</b>	<b>\$844.00</b>	<b>\$1,012.80</b>	<b>\$1,181.60</b>	<b>\$1,350.40</b>
G.O. Bond Fund	\$ 0.0134	\$13.40	\$20.10	\$26.80	\$33.50	\$40.20	\$46.90	\$53.60
Pool Bonds	\$ 0.0418	\$41.80	\$62.70	\$83.60	\$104.50	\$125.40	\$146.30	\$167.20
<b>Debt Levy</b>	<b>\$ 0.0552</b>	<b>\$55.20</b>	<b>\$82.80</b>	<b>\$110.40</b>	<b>\$138.00</b>	<b>\$165.60</b>	<b>\$193.20</b>	<b>\$220.80</b>
<b>Total Levy</b>	<b>\$ 0.3928</b>	<b>\$392.80</b>	<b>\$589.20</b>	<b>\$785.60</b>	<b>\$982.00</b>	<b>\$1,178.40</b>	<b>\$1,374.80</b>	<b>\$1,571.20</b>



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 9th day of September 2025, at 7:30 o'clock P.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.

2023-2024 Actual Disbursements & Transfers	\$ 4,532,193.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 7,292,418.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 6,186,289.00
2025-2026 Necessary Cash Reserve	\$ 2,277,946.00
2025-2026 Total Resources Available	\$ 8,464,235.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 900,352.38
Unused Budget Authority Created For Next Year	\$ 75,043.95

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 773,839.38
Personal and Real Property Tax Required for Bonds	\$ 126,513.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2025, at 7:30 o'clock P.M., at Albion City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	6,900,015.00	6,186,289.00	-10%
Property Tax Request	\$ 875,577.08	\$ 900,352.38	3%
Valuation	220,907,700	229,261,692	4%
Tax Rate	0.396354	0.392718	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.381912		



## AGENDA MEMO

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**MEETING NAME:** Albion City Council

**DATE:** September 9, 2025

**ITEM NAME:** **ADJOURNMENT**

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**MOTION:** To adjourn the meeting. {Note – TIME: \_\_\_\_\_}

**BY:**

**2ND:**

**ROLL CALL:** Johnson \_\_\_\_\_ Dailey \_\_\_\_\_ Tisthammer \_\_\_\_\_ Porter \_\_\_\_\_

**SUMMARY OF DECISION:**