

Council Meetings

February 6, 2024 City Council Meeting

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Building the Best Hometown in America®

ALLIANCE, NEBRASKA
CITY COUNCIL MEETING
Alliance Learning Center
1750 Sweetwater Avenue
February 06, 2024 – 7:00 p.m.
AGENDA

- **Call to Order**
- **Roll Call**
- **Invocation and Pledge of Allegiance**
- **Open Meetings Act Announcement**

For the public's reference a copy of the Open Meetings Law has been posted on the northeast corner of this room in the audience area. This posting complies with the requirements of the Nebraska Legislature.

A. Consent Calendar

Approval of Minutes, Council Proceedings, Payroll and Claims
Cemetery Certificate
Resolution 24-08 – Hailstorm Repair Bid Acceptance
Resolution 24-09 – Amendment to Solar Energy System Lease Agreement
Resolution 24-10 – Budget Transfer Alliance Learning Center Elevator Repairs
Resolution 24-11 – NDOT Federal-Aid Urban Area Boundary

B. Ordinance No. 2974 First Reading - Municipal Code Amendment

Ordinance No. 2974 is before City Council on first reading, which will approve and accept the amendment to the City of Alliance Municipal Code Chapter 107, Article VII titled *Minor Subdivisions*.

C. Audit Presentation

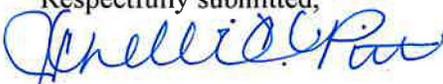
Marci Luth of AMGL, P.C. will present the review of the City of Alliance's Audit of the Financial Statement for the period October 1, 2022 through September 30, 2023.

D. Board Appointment

Nancy Reiber has submitted an application to serve on the Planning Commission, with the term ending December 31, 2026.

E. Discussion – Heartland Expressway Representative

- **Motion to Adjourn**

Respectfully submitted,

Shelbi C. Pitt
City Clerk

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

City of Alliance Goals

Build Excellence Through Warm Communication and Genuine Alliances * Create a Fun Place to Live, Work and Play * Construct Homes and Develop Neighborhoods * Celebrate and Relax In Our Positive and Friendly Hometown * Promote a Strong and Vibrant Community

CONSENT CALENDAR – February 6, 2024

1. Approval: Minutes of the Regular Meeting, January 16, 2024.
2. Approval: Payroll from January 12, 2024 correction in the total amount of \$104,384.86, and January 26, 2024 in the total amount of \$255,407.13.
3. Approval: Claims against the following funds: General, General Debt Service, Trust and Agency, Street, Electric, Refuse Collection and Disposal, Sanitary Sewer, Water, Golf Course, Downtown Improvement Districts, R.S.V.P., Keno, and Capital Improvement; \$555,415.02.
4. Approval: Cemetery Certificate for Yost, Ron.
5. Approval: Resolution No. 24-08 which will accept and award the Hailstorm Repair Bid for the Parks and Rec Facilities 2021 Hail Damage Repair with Twin City Roofing & Sheet Metal Inc., in the total amount of \$267,869.49.
6. Approval: Resolution No. 24-09 which will approve the amendment to the Solar Energy System Lease.
7. Approval: Resolution No. 24-10 which will authorize a budget transfer for the Alliance Learning Center Elevator Repairs in the amount of \$13,000.00 from Council Contingency # 01-10-10-47-791 to NRCNTSVC – Building Public Works # 01-71-77-44-483.
8. Approval: Resolution No. 24-11 which will authorize the Mayor and Council of the City of Alliance to sign the Alliance Urban Area Map as presented.

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

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

January 16, 2024

ALLIANCE CITY COUNCIL

REGULAR MEETING, TUESDAY, JANUARY 16, 2024

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

The Alliance City Council met in a Regular Meeting, January 16, 2024 at 7:00 p.m. in the Alliance Learning Center Community Meeting Room, 1750 Sweetwater Avenue. A notice of meeting was published in the Alliance Times Herald on January 10, 2024. The notice stated the date, hour and place of the meeting, that the meeting was open to the public, and that an agenda of the meeting, kept continuously current, was available for public inspection at the office of the City Clerk in City Hall; provided the Council could modify the agenda at the meeting if it determined an emergency so required. A similar notice, together with a copy of the agenda, also had been provided to each of the City Council Members. An agenda, kept continuously current, was available for public inspection at the office of the City Clerk during regular business hours from the publication of the notice to the time of the meeting.

Mayor Jones opened the January 16, 2024 regular meeting of the Alliance, Nebraska City Council at 7:00 p.m. Present were Mayor Jones, Vice Mayor McGhehey and Council Members Mischnick, Andersen, and Mashburn. Also present were City Manager Sorensen, City Attorney Swanson and City Clerk Pitt.

- Mayor Jones read the Open Meetings Act Announcement.
- The Consent Calendar was the first item on the agenda. A motion was made by Councilman Mashburn, seconded by Vice Mayor McGhehey to approve the Consent Calendar as follows:

CONSENT CALENDAR – JANUARY 16, 2024

1. Approval: Minutes of the Regular Meeting, January 2, 2024.
2. Approval: Payroll from January 12,2024 in the total amount of \$278,695.84.
3. Approval: Claims against the following funds: General, General Debt Service, Trust and Agency, Street, Electric, Refuse Collection and Disposal, Sanitary Sewer, Water, Golf Course, Downtown Improvement Districts, R.S.V.P., Keno, and Capital Improvement; \$1,391,241.79.
4. Approval: Alliance Volunteer Fire Department Roster Update.

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5. Approval: Issuance of a check in the amount of \$215.00 payable to Michael Adams in compliance with the City's Cemetery Plot Buy Back Policy.
6. Approval: Resolution No. 24-03 which will authorize the software renewal with GrayKey Technology in the amount of \$30,970.00 from GL # 01-31-32-43-374 Investigators Expense.
7. Approval: Resolution No. 24-04 which will authorize a capital budget transfer in the amount of \$4,500.00 from CNTSVC Other # 05-52-52-44-479 to Herbicides, Pesticides #08-52-52-45-579 to cover the annual tank maintenance cost.
8. Approval: Resolution No. 24-05 which will authorize the City of Alliance Municipal Landfill rate schedule be changed reflecting the pallet collection rate to be included in non-baleable municipal solid waste at \$122.25 per ton.
9. Approval: Resolution No. 24-06 which will authorize a budget transfer in the amount of \$40,000.00 from Conferences, Cont. Education # 22-41-43-42-294 to AOA Ground Maintenance #22-41-43-45-575 to cover the annual maintenance and inspection.

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

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

Roll call vote with the following results:

Voting Aye: Jones, McGhehey, Mischnick, Andersen and Mashburn.

Voting Nay: None.

Motion carried.

- The second item on the agenda for Council was to proclaim for Jordan Hooper Day.

Jordan Hooper was in attendance to receive the proclamation for Jordan Hooper Day and the Key to the City. Councilman Andersen read the following proclamation:

January 16, 2024



Proclamation

WHEREAS, THE CITY OF ALLIANCE, NEBRASKA TAKES IMMENSE PRIDE IN RECOGNIZING AND CELEBRATING THE OUTSTANDING ACHIEVEMENTS OF ITS RESIDENTS; AND

WHEREAS, JORDAN HOOPER, A DISTINGUISHED INDIVIDUAL WITH ROOTS IN OUR COMMUNITY, HAS DEMONSTRATED UNPARALLELED DEDICATION, SKILL, AND SPORTSMANSHIP THROUGHOUT HER ILLUSTRIOUS BASKETBALL CAREER AT ALLIANCE HIGH SCHOOL, THE UNIVERSITY OF NEBRASKA, LINCOLN AND PROFESSIONALLY; AND

WHEREAS, JORDAN WAS HONORED AS A TWO-TIME NEBRASKA GATORADE HIGH SCHOOL PLAYER OF THE YEAR IN 2008 AND 2010; AND

WHEREAS, JORDAN WAS RECRUITED TO PLAY FOR THE UNIVERSITY OF NEBRASKA, LINCOLN WHERE SHE STARTED ALL 131 GAMES OF HER HUSKER CAREER FROM 2011 TO 2014, SETTING A UNL CAREER RECORD; AND

WHEREAS, JORDAN HELPED NEBRASKA TO THE MOST SUCCESSFUL THREE-YEAR STRETCH (75-25) IN SCHOOL HISTORY; AND

WHEREAS, HOOPER WAS ONE OF ONLY THREE PLAYERS IN NEBRASKA HISTORY TO ACHIEVE THE COMBINED CAREER MILESTONES OF 2,000 POINTS AND 1,000 REBOUNDS, FINISHING HER COLLEGIATE CAREER WITH 2,357 POINTS AND 1,110 REBOUNDS; AND

WHEREAS, JORDAN HOOPER ACCUMULATED MULTIPLE AWARDS AND HONORS INCLUDING BEING A MEMBER OF THE BIG 12 ALL-FRESHMAN TEAM IN 2011, FIRST-TEAM ALL-BIG TEN IN 2012, 2013, AND 2014, BIG TEN ALL-TOURNAMENT TEAM IN 2012 AND 2014, HONORABLE MENTION ALL-AMERICAN BY BOTH THE WBCA AND THE ASSOCIATED PRESS IN 2012 AND 2013, FIRST-TEAM WBCA ALL-AMERICAN, A FIRST-TEAM SENIOR CLASS ALL-AMERICAN AND BIG TEN PLAYER OF THE YEAR IN

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2014; SHE WAS ALSO A FINALIST FOR THE WADE TROPHY, WOODEN AWARD AND SENIOR CLASS AWARD; AND

WHEREAS, HOOPER WAS ALSO A STANDOUT IN THE CLASSROOM AND COMMUNITY, CLAIMING A TRIO OF ACADEMIC ALL-BIG TEN HONORS AND A BIG TEN SPORTSMANSHIP AWARD IN 2014, EARNING HER BACHELOR'S DEGREE IN PSYCHOLOGY FROM NEBRASKA IN MAY OF 2014; AND

WHEREAS, JORDAN HOOPER WAS THE FIRST PICK OF THE SECOND ROUND, BEING THE 13TH OVERALL PICK IN THE 2014 WNBA DRAFT, BY THE TULSA SHOCK, PLAYING IN THE LEAGUE THROUGH THE 2017 SEASON; AND

WHEREAS, JORDAN HAS REPRESENTED ALLIANCE, NEBRASKA, AND THE UNITED STATES ACROSS THE WORLD, FIRST BY WINNING GOLD AT THE 2013 WORLD UNIVERSITY GAMES, AND THEN BY PLAYING INTERNATIONALLY ACROSS NINE SEASONS WHERE SHE AVERAGED 14.6 POINTS AND OVER 7.8 REBOUNDS PER GAME; AND

WHEREAS, JORDAN HOOPER HAS BROUGHT HONOR AND RECOGNITION TO OUR CITY THROUGH HER EXCEPTIONAL PERFORMANCE, CONTRIBUTING SIGNIFICANTLY TO THE UNIVERSITY OF NEBRASKA'S BASKETBALL LEGACY,

WHEREAS, JORDAN HOOPER'S EXEMPLARY SPORTSMANSHIP, LEADERSHIP, AND COMMITMENT HAVE NOT ONLY MADE HER A STANDOUT ATHLETE BUT ALSO AN INSPIRATION TO ASPIRING INDIVIDUALS WITHIN OUR COMMUNITY; AND

WHEREAS, IN RECOGNITION OF JORDAN HOOPER'S REMARKABLE ACCOMPLISHMENTS, THE CITY OF ALLIANCE PROUDLY DESIGNATES HER AS AN AMBASSADOR FOR THE CITY, SYMBOLIZING THE SPIRIT OF EXCELLENCE THAT OUR COMMUNITY VALUES; AND

WHEREAS, AS A TOKEN OF OUR GRATITUDE AND ESTEEM, THE CITY OF ALLIANCE IS PLEASED TO AWARD JORDAN HOOPER THE KEY TO THE CITY, ACKNOWLEDGING HER AS AN HONORARY RECIPIENT OF THIS SYMBOLIC GESTURE OF OUR COMMUNITY'S HIGHEST HONOR; AND

WHEREAS, TO COMMEMORATE THIS MOMENTOUS OCCASION, THE CITY OF ALLIANCE HEREBY DECLARES THE SEVENTH OF JANUARY, TWO THOUSAND TWENTY-FOUR AS

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"JORDAN HOOPER DAY,"

A DAY DEDICATED TO CELEBRATING HER ACHIEVEMENTS,
RECOGNIZING HER CONTRIBUTIONS, AND EXPRESSING OUR COLLECTIVE
PRIDE IN HER ACCOMPLISHMENTS.

NOW, THEREFORE, I, EARL JONES, MAYOR OF THE CITY OF ALLIANCE,
NEBRASKA, DO HEREBY PROCLAIM THE AFOREMENTIONED
HONORS AND RECOGNITION TO JORDAN HOOPER FOR HER
OUTSTANDING ACHIEVEMENTS IN THE FIELD OF
BASKETBALL AND HER ROLE AS AN AMBASSADOR FOR
OUR CITY.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND CAUSED THE
OFFICIAL SEAL OF THE CITY OF ALLIANCE TO BE AFFIXED
ON THIS THE SIXTEENTH DAY OF JANUARY, IN THE YEAR
OF THE LORD TWO THOUSAND TWENTY-FOUR.

City of Alliance, Nebraska

- Council next held a Public Hearing on the seconding reading of Ordinance No. 2972 which will approve and rezone a 3.88 Tract of land in the Southwest Quarter of Section 26, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County, Nebraska, from Ag, Agriculture, to C-3, Heavy Commercial Zoning. The following information was provided:

**[ORDINANCE – THE REZONE OF A 3.88 TRACT OF LAND IN THE
SOUTHWEST QUARTER OF SECTION 26, TOWNSHIP 25 NORTH,
RANGE 48 WEST OF THE 6TH PRINCIPAL MERIDIAN, BOX BUTTE
COUNTY NEBRASKA, FROM AG, AGRICULTURE, TO C-3, HEAVY
COMMERCIAL ZONING.]**

Westco dba Jirdon Agrichemical has submitted an application to rezone a 3.88 Tract of Land in the Southwest Quarter of Section 26, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County Nebraska, from Ag, Agriculture, to C-3, Heavy Commercial Zoning.

The parcel of land is located north of 1520 West 10th Street (21st Century Equipment John Deere). The parcel is currently zoned Ag, Agriculture. It is bordered to the north by M-2, Heavy Industrial zoning, to the west and south

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by C-3 Heavy Commercial, and to the east by Ag, Agriculture zoning. The lot is partially used for dryland farming however Westco has already begun storing items on the lot prior to the rezone being completed. The parcel is bordered by farming to the west and east, ag commodity processing and storage to the north, implement sales and service to the south.

The parcel is approximately 3.88 acres. The proposed rezone will change the front setbacks from 50' to 15', the rear setback from 25' to 15', the side setback from 10' to 7' where it is adjacent to Ag zoning and 0' where it is adjacent to C-3 or M-2 zoning, and the side street setback from 50' to 15'. The property, once combined with the parcel to the west, is adjacent to Nebraska Highway 2 along the west property line. Highway 2 is considered an urban principal arterial road which is the most traffic intense classification in the Comp Plan. West 10th Street is located to the south and is identified as an Urban Minor Arterial, or the second most traffic intense classification in the Plan.

The parcel is located outside of City limits but is bordered by City limits to the south. The bordering neighborhood is identified as the "West Gateway Neighborhood" by the Comprehensive Plan. It has large gaps in its development which is filled by Ag lands. This is obvious and evident by viewing the area from aerial photography. As its name implies, this is the western gateway to the community and its lack of consistent development and modern development detracts from the overall appearance of this area and does not welcome visitors to Alliance. It is also identified as an objective in the Plan that the City should promote development in the Western Gateway that enhances the community's image. A rezone to C-3 would be consistent with the image of the West Gateway as a commercial corridor as identified on Page Land Use 10.

The City of Alliance Planning Commission met at their regular meeting on December 12, 2023 and voted to recommend the City Council approve the rezone of a 3.88 Tract of Land in the Southwest Quarter of Section 26, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County Nebraska from Ag, Agriculture, to C-3, Heavy Commercial Zoning, **contingent upon the receipt by the City of a petition from Westco to annex the subject property, as well as the property the tire shop was constructed on, provided such annexation not be required until January 1, 2025**, after making the following findings of fact:

1. The rezone would not create any nonconforming lot sizes.
2. The rezone would not create any nonconforming building setbacks.
3. There is access to the rezoned portion of parcel once it is combined with the parcel to the west as planned.
4. A rezone to C-3 would be consistent with the image of the West Gateway as a commercial corridor as identified in the Comp Plan.
5. The proposed rezone is adjacent to existing C-3 zoning.
6. City utilities are already available in this location.

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Options:

-Leave the zoning the same and:

1. Westco will need to move the equipment they are currently storing there to a parcel zoned correctly.
2. The parcel will remain fallow or in ag production.

-Change the zoning to a district other than Ag or C-3 which would not accomplish any of the stated goals in the Comp Plan.

-Change the zoning to C-3 for the reasons the Planning Commission made in the findings of fact.

STAFF RECOMMENDATION: HAVING RECEIVED THE REQUIRED PETITION TO ANNEX, STAFF RECOMMENDS THE APPROVAL OF THE ORDINANCE REZONING A TRACT OF LAND IN THE SOUTHWEST QUARTER OF SECTION 26, TOWNSHIP 25 NORTH, RANGE 48 WEST OF THE 6TH PRINCIPAL MERIDIAN, BOX BUTTE COUNTY NEBRASKA, MORE PARTICULARLY DESCRIBED AS:

Referring To The Southwest Corner Of Said Section 26; Thence, Along The West Line Of Said Section, N 00°06'41" E To A Point Of Intersection With The Northerly Right-Of-Way Line Of 10th Street Extended Westerly, Being A Distance Of 33.00 Feet; Thence, Along Said Extended Northerly Right-Of-Way, N 89°56'51" E To A Point Of Intersection With The Easterly Right-Of-Way Line Of Nebraska Highway #2, Being A Distance Of 60.00 Feet, Thence, Continuing Along Said Northerly Right-Of-Way, N 89°56'51" E To The Southwest Corner Of A Tract Of Land As Described In Deed Book 95, Page 467 Of The Box Butte County, Nebraska Deed Records, Being A Distance Of 400.00 Feet; Thence, On The West Line Of Said Tract N 00°06'41" E To The Northwest Corner Of Said Tract, Being A Distance Of 815.00 Feet To The Point Of Beginning; Thence, Along The North Line Of Said Tract, N 89°56'51" E To The Northeast Corner Of Said Tract, Being A Distance Of 425.00 Feet; Thence, Along The Northerly Extension Of The East Line Of Said Tract, N 00°06'41" E To A Point Of Intersection With The Southerly Boundary Of A Tract Of Land As Described In Deed Book 74, Page 85 Of The Box Butte County, Nebraska Deed Records And True Easterly Extension, Being A Distance Of 398.22 Feet; Thence, Along Said Southerly Boundary, S 89°39'11" W, A Distance Of 425.00 Feet; Thence S 00°06'41" W, A Distance Of 398.22 Feet To The True Point Of Beginning, Containing An Area Of 3.88 Acres, More Or Less;

FROM AG, AGRICULTURE, TO C-3, HEAVY COMMERCIAL ZONING.]

Mayor Jones stated "now is the date, time and place to conduct a Public Hearing to hear support, opposition, criticism, suggestions or observations of the taxpayers relating to Ordinance No. 2972 and opened the public hearing at 7:08 p.m.

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Mayor Jones invited anyone in the public to speak on behalf or against the proposed Rezoning of a 3.88 Tract of Land in the Southwest Quarter of Section 26, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County, Nebraska, from Ag, Agriculture, to C-3, Heavy Commercial Zoning.

Terry Curtiss, 416 Niobrara Avenue, Alliance, NE, Westco's Attorney, stated that this rezone will now make all of this area Ag, Agriculture and is in favor of this Ordinance being passed.

With no further testimony offered, Mayor Jones closed the Public Hearing at 7:10 p.m.

A motion was made by Mayor Jones, seconded by McGhehey to approve the second reading of Ordinance No. 2972. Which follows in its entirety:

ORDINANCE NO. 2972

AN ORDINANCE OF THE CITY OF ALLIANCE, NEBRASKA, AMENDING THE DISTRICT ZONING MAP TO SHOW THAT A 3.88 ACRE TRACT OF LAND IN THE SOUTHWEST QUARTER OF SECTION 26, TOWNSHIP 25 NORTH, RANGE 48 WEST OF THE 6TH PRINCIPAL MERIDIAN, BOX BUTTE COUNTY, NEBRASKA IS NOW INCLUDED AS C-3 – HEAVY COMMERCIAL DISTRICT FROM AG-AGRICULTURE DISTRICT, REPEALING PRIOR SECTIONS, AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 1. The Zoning District Map, as set forth and adopted pursuant to section 109-22 of the Alliance Municipal Code, is amended to show the following tract of land is included in a C-3 – Heavy Commercial District from AG – Agriculture District:

A Tract of Land in the Southwest Quarter of Section 26, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County, Nebraska, more particularly described as:

Referring To The Southwest Corner Of Said Section 26; Thence, Along The West Line Of Said Section, N 00°06'41" E To A Point Of Intersection With The Northerly Right-Of-Way Line Of 10th Street Extended Westerly, Being A Distance Of 33.00 Feet; Thence, Along Said Extended Northerly Right-Of-Way, N 89°56'51" E To A Point Of Intersection With The Easterly Right-Of-Way Line Of Nebraska Highway #2, Being A Distance Of 60.00 Feet, Thence, Continuing Along Said Northerly Right-Of-Way, N 89°56'51" E To The Southwest Corner Of A Tract Of Land As Described In Deed Book 95, Page 467 Of The Box Butte County, Nebraska Deed Records, Being A Distance Of 400.00 Feet: Thence, On The West Line Of Said Tract N 00°06'41" E To The Northwest Corner Of Said Tract, Being A Distance Of 815.00 Feet To The

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Point Of Beginning; Thence, Along The North Line Of Said Tract, N 89°56'51" E To The Northeast Corner Of Said Tract, Being A Distance Of 425.00 Feet; Thence, Along The Northerly Extension Of The East Line Of Said Tract, N 00°06'41" E To A Point Of Intersection With The Southerly Boundary Of A Tract Of Land As Described In Deed Book 74, Page 85 Of The Box Butte County, Nebraska Deed Records And True Easterly Extension, Being A Distance Of 398.22 Feet; Thence, Along Said Southerly Boundary, S 89°39'11" W, A Distance Of 425.00 Feet; Thence S 00°06'41" W, A Distance Of 398.22 Feet To The True Point Of Beginning, Containing An Area Of 3.88 Acres, More Or Less;

SECTION 2. This certifies that the Zoning District Map, as set forth and adopted pursuant to section 109-22 of the Alliance Municipal Code, is now the official Zoning District Map dated as of the _____ day of _____, 2024.

SECTION 3. Any previously existing Zoning District Map, ordinances, resolutions, policies, or parts thereof, in conflict with this ordinance are hereby repealed.

SECTION 4. This ordinance shall be in full force and effect following its approval, passage, and publication as provided by law.

Roll call vote with the following results:

Voting Aye: Jones, McGhehey, Mischnick, Andersen and Mashburn.

Voting Nay: None.

Motion carried.

A motion was made by Councilman Mischnick, seconded by Councilman Andersen to suspend the statutory rule requiring three separate readings of Ordinance No. 2972.

Roll call vote to approve Ordinance No. 2972 on final reading with the following results:

Voting Aye: Jones, McGhehey, Andersen and Mashburn.

Voting Nay: None.

Motion carried.

Mayor Jones stated, "the passage and adoption of Ordinance No. 2972 has been concurred by a majority of all members elected to the Council, I declare it passed, adopted, and order it published."

Roll call vote with the following results:

Voting Aye: Jones, McGhehey, Andersen and Mashburn.

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Voting Nay: None.

Motion carried.

- Next item before Council was the first reading of Ordinance No. 2973, which will approve and accept the amendments to the City of Alliance Classification Plan. The following information was provided:

[ORDINANCE - CLASSIFICATION PLAN

Upon approval, the attached ordinance will modify the current Classification Plan.

The Classification Plan has the following changes from the most recent version approved by Council:

- Golf Course Foreman changed to Golf Course Superintendent
- Golf Course Maintenance Worker II changed to Golf Course Assistant Superintendent
- Animal Control/Community Service Officer to Animal Control Officer and Code Enforcement Officer

Golf Course:

With the retirement of Dick Halstead as Golf Course Foreman, and the promotion of Brian Kimmel to that position, the City will be advertising the Maintenance Worker II position at the Golf Course. The current title is inconsistent with industry standards and may cause confusion in the type of work the job performs. This title change will clarify the role and responsibility and assist with appropriate recruitment. After discussion with the PGA of Nebraska, staff is concerned that the current job titles may impact the quality of the candidates for this position.

This modification does not change the essential functions of the job descriptions or pay grades, but staff is requesting that the titles for the two full-time maintenance positions.

Animal Control/Community Service Officer:

City Council authorized a full-time position to perform code enforcement duties. This modification separates job titles with each having a separate job description moving forward.

RECOMMENDATION: APPROVE THE RECOMMENDED CHANGE TO THE CITY OF ALLIANCE CLASSIFICATION PLAN.]

A motion was made by Councilman Mischnick, seconded by Andersen to approve the first reading of Ordinance No. 2973. Which follows in its entirety:

ORDINANCE NO. 2973

January 16, 2024

AN ORDINANCE OF THE CITY OF ALLIANCE, NEBRASKA ADOPTING AN AMENDED CLASSIFICATION PLAN BY REMAINING GOLF COURSE FOREMAN, GOLF COURSE MAINTENANCE WORKER II AND ANIMAL CONTROL/COMMUNITY SERVICE OFFICER, REPEALING THE PRIOR CLASSIFICATION PLAN, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.

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

WHEREAS, Section 16-310 of R.R.S., 1943 authorizes the Mayor and City Council to establish the compensation for employees and officers by stating that “The officers and employees in cities of the first class shall receive such compensation as the mayor and city council shall fix by ordinance”; and

WHEREAS, There have been revisions in the name and title of Non-Exempt Classifications;

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

Section 1. The attached Classification Plan, marked as Exhibit “A” and incorporated by this reference is adopted Effective January 16, 2024.

Section 2. The prior Classification Plan is now amended and all other Classification Plans and parts of Classification Plans in conflict herewith are repealed.

Section 3. This Ordinance shall be in full become effective from and after its approval, passage and publication according to law.

Roll call vote with the following results:

Voting Aye: Jones, McGhehey, Mischnick, Andersen and Mashburn.

Voting Nay: None.

Motion carried.

A motion was made by Councilman Mischnick, seconded by Councilman Andersen to suspend the statutory rule requiring three separate readings of Ordinance No. 2973.

Roll call vote to approve Ordinance No. 2973 on final reading with the following results:

Voting Aye: Jones, McGhehey, Andersen and Mashburn.

Voting Nay: None.

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Motion carried.

Mayor Jones stated, “the passage and adoption of Ordinance No. 2973 has been concurred by a majority of all members elected to the Council, I declare it passed, adopted, and order it published.”

Roll call vote with the following results:

Voting Aye: Jones, McGhehey, Andersen and Mashburn.

Voting Nay: None.

Motion carried.

- Next for Council on the agenda was Resolution No. 24-07 which will accept the contract agreement with NEO Electrical Solutions to serve as the contractor for the MALSR maintenance and inspections at the Alliance Municipal Airport. The following information was provided:

[RESOLUTION - MALSR MAINTENANCE/ANNUAL INSPECTION CONTRACT

Background: The Alliance Municipal Airport installed a MALSR (Medium Intensity Approach Lighting with Runway Alignment Indicator Lights) for Runway 30 that was commissioned in 2005. (Please see the Inspection sheet to show the lighting system, each square and triangle are lights that make up the MALSR). The City of Alliance and Airport Authority were under the impression that the FAA would take over the maintenance and ownership of this (NAVAID) Navigational Aid once commissioned like other systems on the airfield. The request was made to FAA and declined because the MALSR did not support an ILS (Instrument Landing System). The ILS was commissioned at the airport in 2010 and a request was made to the FAA to take over the ownership of the MALSR. The request was denied because the system did not meet current specifications. Staff has been notified that an FAA annual inspection is required of the MALSR because it currently supports an ILS. FAA does not conduct the inspection but observes the inspection conducted by a certified technician. Staff will look into getting City personnel certified as an option for future years, however right now the fastest route is to hire a company certified to do MALSR inspections.

Staff received contact information for two companies authorized to do MALSR maintenance and inspections, they were NEO Electrical Solutions and DBT Transportation Services. Staff is making the recommendation to contract with NEO Electrical Solutions. This is unknown territory for staff right now and this company was recommended by a number of different states when the Aeronautics division reached out on our behalf. The contract they are proposing includes pricing for an annual and semi-annual inspection of the MALSR. When NEO Electrical Solutions is confident in the airport maintenance staff's ability to conduct all monthly requirements the semi-annual inspection will no longer be required. The first year with NEO Electrical Solutions will be more expensive than DBT Transportation Services, however we will

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receive two site visits for under \$15,000 instead of one visit for \$10,000. The two site visits will allow for a lot of training of our staff. Both contracts include pricing for unplanned maintenance and emergency situations. Ben Melin is the contact person with NEO Electrical Solutions out of Wisconsin. He has been very helpful and has provided us with some documentation and contacts to help us right now, regardless of which company we decided to contract with. DBT Transportation Services has been helpful in discussions with the FAA, however our contact person is no longer with the company and staff has yet to connect with the replacement person.

Airport staff budgeted under Conferences, Continue Education general ledger account \$40,000 for training if needed for MALSR. This amount should cover the first year's contract expense plus any maintenance cost needed in preparation for or resulting from inspections.

This is just the first step in getting the MALSR inspected and certified. The next steps are the FAA assigns an inspector, non-federal data base information gets populated, and Operation and Maintenance manual generated.

RECOMMENDATION: APPROVE THE RESOLUTION TO AUTHORIZE THE MAYOR TO SIGN THE CONTRACT AGREEMENT WITH NEO ELECTRICAL SOLUTIONS.]

A motion was made by Vice Mayor McGhehey, seconded by Mashburn to approve Resolution No. 24-07 which follows in its entirety:

RESOLUTION NO. 24-07

WHEREAS, The City of Alliance owns and operates the Alliance Municipal Airport;

WHEREAS, The MALSR maintenance and inspection is vital to keep the Alliance Municipal Airport operational; and

WHEREAS, The City of Alliance believes it is in the best interest of the Municipal Airport to contract with NEO Electrical Solutions for the MALSR inspection and maintenance; and

WHEREAS, The City of Alliance received contact information for two companies authorized to do MALSR maintenance and inspections, with the recommendation of NEO Electrical Solutions.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of Alliance, Nebraska, that the Mayor is authorized to sign the contract agreement with NEO Electrical Solutions for the MALSR maintenance and inspections.

Roll call vote with the following results:

Voting Aye: Jones, Mischnick, McGhehey, Andersen and Mashburn.

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Voting Nay: None.

Motion carried.

- The last item for Council was Board appointments.

A motion was made by Councilman Mashburn, seconded by McGhehey to appoint Dick Fankhauser to the Board of Adjustment with a term ending December 31, 2026, to reappoint Evan Mehne to the Board of Adjustment and Planning Commission with a term ending December 31, 2026 for both boards and, to reappoint Denise Clark to the Alliance Housing Authority with a term ending December 31, 2028.

Roll call vote with the following results:

Voting Aye: Jones, McGhehey, Mischnick, Andersen and Mashburn.

Voting Nay: None.

Motion carried.

The Alliance City Council adjourned the January 16, 2024 City Council Meeting at 7:19 p.m.

(SEAL)

Earl Jones, Mayor

Shelbi C. Pitt, City Clerk

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

COUNCIL PROCEEDINGS

The Alliance, Nebraska City Council met in a Regular Meeting on Tuesday, January 2, 2024 at 7:00 p.m. Present were Council Members Jones, McGhehey, Mischnick, Andersen and Mashburn.

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

1. Approved the Consent Calendar. Ayes: All. Motion carried.
2. Proclaimed the day of January 7, 2024 Jordan Hooper Day.
3. Conducted a Public Hearing on the Rezone of a 3.88 Tract of Land in the Southwest Quarter of Section 26, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County Nebraska, from Ag, Agriculture, to C-3, Heavy Commercial Zoning. Following the Public Hearing, Council adopted Ordinance No. 2972 waiving the third reading. Ayes: All. Motion carried.
4. Adopted Ordinance No. 2973, which will adopt the amendments to the City of Alliance Classification Plan to the following: Golf Course Foreman to Golf Course Superintendent, Golf Course Maintenance Worker II to Golf Course Assistant Superintendent and Animal Control/Community Service Officer to Animal Control Officer and Code Enforcement Officer. Ayes: All. Motion carried.
5. Approved Resolution No. 24-07, which will accept the contract agreement with NEO Electrical Solutions to serve as the contractor for the MALSR maintenance and inspections at the Alliance Municipal Airport. Ayes: All. Motion carried.
6. Appointed Dick Fankhauser, to the Board of Adjustment for a term ending December 31, 2026. Ayes: All. Motion carried.
7. Reappointed Evan Mehne, to the Board of Adjustment and Planning Commission for a term ending December 31, 2026. Ayes: All. Motion carried.
8. Reappointed Raymond Hielscher, to the Planning Commission for a term ending December 31, 2026. Ayes: All. Motion carried.
9. Reappointed Denise Clark, to the Alliance Housing Authority for a term ending December 31, 2028. Ayes: All. Motion carried.

Meeting adjourned at 7:19 p.m.

(SEAL)

Earl Jones, Mayor

Attest:

Shelbi C Pitt, City Clerk

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

PAYROLL COSTS TO BE REPORTED TO COUNCIL

PAY DATE: 1/12/2024

GROSS PAYROLL

(GET FROM SINGLE LINE SUMMARY REPORT)

EMPLOYER COSTS

(GET FROM BENEFITS REGISTER REPORT)

FICA	\$ 698.40	
MEDICARE	\$ 206.46	
POLICE PENSION - PRINCIPAL		
FIRE PENSION - PRINCIPAL		
GENERAL PENSION - PRINCIPAL		
MISSION SQUARE PENSION		
H S A SANDHILLS STATE BANK	\$ 6,880.00	
HEALTH/LIFE INSURANCE - HEALTH FUND	\$ 96,600.00	
TOTAL BENEFITS		\$ 104,384.86

TOTAL PAYROLL COSTS

\$ 104,384.86

CITY CLERK - SHELBI PITT

PAYROLL COSTS TO BE REPORTED TO COUNCIL

PAY DATE: **1/26/2024**

GROSS PAYROLL

\$ 226,333.80

(GET FROM SINGLE LINE SUMMARY REPORT)

EMPLOYER COSTS

(GET FROM BENEFITS REGISTER REPORT)

FICA	\$ 13,246.00	
MEDICARE	\$ 3,313.82	
POLICE PENSION - PRINCIPAL	\$ 2,434.59	
FIRE PENSION - PRINCIPAL	\$ 2,029.23	
GENERAL PENSION - PRINCIPAL	\$ 7,721.81	
MISSION SQUARE PENSION	\$ 327.88	
H S A SANDHILLS STATE BANK	\$ 0.00	
HEALTH/LIFE INSURANCE - HEALTH FUND		
TOTAL BENEFITS		\$ 29,073.33

TOTAL PAYROLL COSTS

\$ 255,407.13

CITY CLERK - SHELBI PITT

Report Criteria:

Invoices with totals above \$0 included.
Paid and unpaid invoices included.

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
General Fund					
01-0000-23321 Sales Tax Payable	General Fund				
NE DEPT OF REVENUE - SALES	SALES & USE TAX - ADMIN	GENERAL 12-	01/19/2024	22.00	01/29/2024
01-0000-23321 Sales Tax Payable	General Fund				
NE DEPT OF REVENUE - SALES	SALES & USE TAX - CARHENG	CAHENG 12-	01/19/2024	8.05	01/29/2024
Total :				30.05	
Total :				30.05	
01-10-10-42-298 Recognition Program	General Fund	City Council	City Council		
STEPH'S STUDIO, INC.	KEY TO THE CITY PRESENTATION	165648459	01/16/2024	105.26	
01-10-10-44-421 Membership Dues	General Fund	City Council	City Council		
HEARTLAND EXPRESSWAY FUND	MEMBERSHIP	24-002-GV	12/06/2023	2,869.56	
Total City Council:				2,974.82	
Total City Council:				2,974.82	
01-11-11-44-431 Legal, Public Notices	General Fund	City Administration	City Administration		
ALLIANCE TIMES HERALD	NOTICE OF MEETING	150629	12/27/2023	10.01	
01-11-11-44-431 Legal, Public Notices	General Fund	City Administration	City Administration		
ALLIANCE TIMES HERALD	NOTICE OF MEETING	150640	01/10/2024	31.55	
01-11-11-44-431 Legal, Public Notices	General Fund	City Administration	City Administration		
ALLIANCE TIMES HERALD	COUNCIL PROCEEDINGS	150636	01/10/2024	15.00	
01-11-11-44-431 Legal, Public Notices	General Fund	City Administration	City Administration		
ALLIANCE TIMES HERALD	NOTICE OF MEETING	150639	01/10/2024	10.01	
01-11-11-44-431 Legal, Public Notices	General Fund	City Administration	City Administration		
ALLIANCE TIMES HERALD		150630	12/27/2023	50.85	
01-11-11-44-431 Legal, Public Notices	General Fund	City Administration	City Administration		
ALLIANCE TIMES HERALD	COUNCIL PROCEEDINGS	150626	12/27/2023	16.70	
01-11-11-44-451 Telephone Line Expense	General Fund	City Administration	City Administration		
ALLO COMMUNICATIONS LLC	308-762-5400 CITY MANAGER	JAN 24	01/24/2024	28.23	
01-11-11-45-511 Office Supplies	General Fund	City Administration	City Administration		
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0124121-001	01/10/2024	67.96	
01-11-11-47-737 Recording Fees	General Fund	City Administration	City Administration		
BOX BUTTE COUNTY CLERK	Recording Fees	150612C	12/27/2023	10.00	
01-11-11-47-737 Recording Fees	General Fund	City Administration	City Administration		
BOX BUTTE COUNTY CLERK	Recording Fees	150612B	12/27/2023	10.00	
01-11-11-47-737 Recording Fees	General Fund	City Administration	City Administration		
BOX BUTTE COUNTY CLERK	Recording Fees	150612D	12/27/2023	10.00	
01-11-11-47-737 Recording Fees	General Fund	City Administration	City Administration		
BOX BUTTE COUNTY CLERK	Recording Fees	150612A	12/13/2023	10.00	
Total City Administration:				270.31	
Total City Administration:				270.31	
01-31-31-42-294 Conferences, Cont Education	General Fund	Police Administration	Police Department		
BYTES COMPUTER	DOMAIN RENEWAL	31107	12/21/2023	50.58	
01-31-31-43-379 Other Contract Operating Svcs	General Fund	Police Administration	Police Department		
DOCU-SHRED LLC	64 GALLON CONTAINER	15780	01/20/2024	60.00	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
01-31-31-43-379 Other Contract Operating Svcs	General Fund	Police Administration	Police Department		
HOLIDAY INN EXPRESS - ALLIANCE	ACCOMMODATION	27849	01/10/2024	214.00	
01-31-31-43-379 Other Contract Operating Svcs	General Fund	Police Administration	Police Department		
THOMAS RHODES	REIMBURSEMENT FOR INTERVIEW	REIMBURSEM	01/17/2024	1,488.84	01/29/2024
01-31-31-43-379 Other Contract Operating Svcs	General Fund	Police Administration	Police Department		
TERRY HORNER	REIMBURSEMENT FOR INTERVIEW	REIMBURSEM	01/19/2024	1,206.96	01/29/2024
01-31-31-44-421 Membership Dues	General Fund	Police Administration	Police Department		
MID-STATES ORGANIZED CRIME	MEMBERSHIP	0004304-IN	01/07/2024	100.00	
01-31-31-44-441 Electricity	General Fund	Police Administration	Police Department		
COA UTILITIES	ELECTRIC	02-06-24 UTILI	01/12/2024	135.96	01/12/2024
01-31-31-44-442 Water-Sewer	General Fund	Police Administration	Police Department		
COA UTILITIES	WATER / SEWER	02-06-24 UTILI	01/12/2024	3.78	01/12/2024
01-31-31-44-443 Refuse	General Fund	Police Administration	Police Department		
COA UTILITIES	REFUSE	02-06-24 UTILI	01/12/2024	24.00	01/12/2024
01-31-31-44-444 Natural Gas	General Fund	Police Administration	Police Department		
BLACK HILLS ENERGY	8845 9631 60	JAN - 24	01/30/2024	121.25	
01-31-31-45-563 Cleaning Supplies	General Fund	Police Administration	Police Department		
IDEAL LINEN INC	MATS	11205795	01/16/2024	40.46	
01-31-31-45-563 Cleaning Supplies	General Fund	Police Administration	Police Department		
IDEAL LINEN INC	MATS	11198133	11/21/2023	40.46	
Total Police Administration:				3,486.29	
01-31-32-42-294 Conferences, Cont Education	General Fund	Police Operations	Police Department		
CONSOLIDATED MGNT CO INC	MEALS	CMC-INV-2400	01/18/2024	104.15	
01-31-32-42-294 Conferences, Cont Education	General Fund	Police Operations	Police Department		
CONSOLIDATED MGNT CO INC	MEALS	CMC-INV-2400	01/11/2024	133.15	
01-31-32-42-294 Conferences, Cont Education	General Fund	Police Operations	Police Department		
CONSOLIDATED MGNT CO INC	MEALS	CMC-INV-2400	01/04/2024	58.00	
01-31-32-43-341 Medical Services	General Fund	Police Operations	Police Department		
MARK CHU, M.D.	MEDICAL DIRECTOR - POLICE	JAN-24	01/15/2024	1,000.00	
01-31-32-43-374 Investigators Expense	General Fund	Police Operations	Police Department		
MAGNET FORENSICS LLC	Gray Key Licensing Phone Forensics	SIN064705	12/21/2023	30,795.00	
01-31-32-44-441 Electricity	General Fund	Police Operations	Police Department		
COA UTILITIES	ELECTRIC	02-06-24 CY3&	01/29/2024	28.85	01/29/2024
01-31-32-44-482 NRCNTSVC-Vehicle Repair Mtc	General Fund	Police Operations	Police Department		
ALLIANCE MOTORS UNLIMITED, IN	TOW/BATTERY	68274	01/16/2024	409.95	
01-31-32-44-482 NRCNTSVC-Vehicle Repair Mtc	General Fund	Police Operations	Police Department		
ALLIANCE MOTORS UNLIMITED, IN	JUMP START	68239	01/11/2024	55.00	
01-31-32-44-482 NRCNTSVC-Vehicle Repair Mtc	General Fund	Police Operations	Police Department		
ALLIANCE MOTORS UNLIMITED, IN	OIL CHANGE	68278	01/16/2024	96.20	
01-31-32-44-482 NRCNTSVC-Vehicle Repair Mtc	General Fund	Police Operations	Police Department		
ALLIANCE MOTORS UNLIMITED, IN	OIL CHANGE	68224	01/09/2024	341.70	
01-31-32-44-482 NRCNTSVC-Vehicle Repair Mtc	General Fund	Police Operations	Police Department		
ALLIANCE MOTORS UNLIMITED, IN	SERVICE CALL/BATTERY	68260	01/15/2024	280.95	
01-31-32-44-486 NRCNTSVC-Veh, Equip, Tire Rep	General Fund	Police Operations	Police Department		
WESTCO	VEHICLE REPAIR	157873	01/11/2024	27.99	
01-31-32-44-489 NRCNTSVC-Other Mach, Equip	General Fund	Police Operations	Police Department		
TRIANGLE ELECTRIC INC	RESET BREAKER ON POP MACHIN	APP #26	01/17/2024	85.00	
01-31-32-45-563 Cleaning Supplies	General Fund	Police Operations	Police Department		
IDEAL LINEN INC	MOPS AND MATS	11205794	01/16/2024	44.51	
01-31-32-59-941 Capital Outlay-Computers	General Fund	Police Operations	Police Department		
BYTES COMPUTER	CONTROLLER ADAPTER	31122	01/11/2024	1,119.94	
01-31-32-59-950 Capital Outlay-Mach, Equip	General Fund	Police Operations	Police Department		
BOLEK-BILT LLC	LABOR AND MATERIAL MOBILE CA	3551	01/15/2024	803.60	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
Total Police Operations:				35,383.99	
01-31-33-43-379 Other Contract Operating Svcs	General Fund	Police Support Services	Police Department		
TRITECH SOFTWARE SYSTEMS	SUBSCRIPTIONS	401530	01/19/2024	1,093.00	
01-31-33-43-379 Other Contract Operating Svcs	General Fund	Police Support Services	Police Department		
TRITECH SOFTWARE SYSTEMS	PS PRO - ODMAP CAD EXPORT	401066	01/10/2024	2,340.00	
01-31-33-43-379 Other Contract Operating Svcs	General Fund	Police Support Services	Police Department		
NRIN	ANNUAL DUES	001-2024	01/09/2024	2,400.00	
01-31-33-43-379 Other Contract Operating Svcs	General Fund	Police Support Services	Police Department		
DEL CARMEN CONSULTING, LLC	Surveys analysis	9999489998	01/16/2024	5,300.00	
01-31-33-44-451 Telephone Line Expense	General Fund	Police Support Services	Police Department		
AS CENTRAL SERVICES	TELECOMMUNICATIONS CHARGES	1409389	01/23/2024	537.60	
01-31-33-44-451 Telephone Line Expense	General Fund	Police Support Services	Police Department		
AS CENTRAL SERVICES	TELECOMMUNICATIONS CHARGES	1407300	01/11/2024	258.00	
01-31-33-44-452 Long Distance Expense	General Fund	Police Support Services	Police Department		
QWEST - PHOENIX	91388248	672583663	01/16/2024	496.52	
01-31-33-44-453 Modem Operating Expense	General Fund	Police Support Services	Police Department		
WEATHERTAP INC	YEAR SUBSCRIPTION	296089	01/12/2024	99.95	
Total Police Support Services:				12,525.07	
01-31-34-44-434 Contract Printing Expense	General Fund	Animal Control	Police Department		
J. P. COOKE COMPANY	ANIMAL LICENSE TAGS	817384	01/19/2024	106.75	
01-31-34-44-441 Electricity	General Fund	Animal Control	Police Department		
COA UTILITIES	ELECTRIC	02-06-24 CY3&	01/29/2024	536.13	01/29/2024
01-31-34-44-442 Water-Sewer	General Fund	Animal Control	Police Department		
COA UTILITIES	WATER / SEWER	02-06-24 CY3&	01/29/2024	10.87	01/29/2024
01-31-34-44-443 Refuse	General Fund	Animal Control	Police Department		
COA UTILITIES	REFUSE	02-06-24 CY3&	01/29/2024	24.00	01/29/2024
01-31-34-44-451 Telephone Line Expense	General Fund	Animal Control	Police Department		
ALLO COMMUNICATIONS LLC	308-762-1761 ANIMAL SHELTER	JAN 24	01/24/2024	37.11	
01-31-34-44-457 Internet Operating Expense	General Fund	Animal Control	Police Department		
ALLO COMMUNICATIONS LLC	123-761-2506 INTERNET ANIMAL SH	JAN 24	01/24/2024	60.00	
Total Animal Control:				774.86	
Total Police Department:				52,170.21	
01-37-37-44-421 Membership Dues	General Fund	Firefighting	Fire Department		
TROY SHOEMAKER	REIMBURSEMENT	REIMBURSEM	01/26/2024	395.00	
01-37-37-44-441 Electricity	General Fund	Firefighting	Fire Department		
COA UTILITIES	ELECTRIC	02-06-24 CY3&	01/29/2024	580.06	01/29/2024
01-37-37-44-442 Water-Sewer	General Fund	Firefighting	Fire Department		
COA UTILITIES	WATER / SEWER	02-06-24 CY3&	01/29/2024	23.94	01/29/2024
01-37-37-44-443 Refuse	General Fund	Firefighting	Fire Department		
COA UTILITIES	REFUSE	02-06-24 CY3&	01/29/2024	18.00	01/29/2024
01-37-37-44-444 Natural Gas	General Fund	Firefighting	Fire Department		
BLACK HILLS ENERGY	2290 8652 37	JAN - 24	01/30/2024	920.48	
01-37-37-44-451 Telephone Line Expense	General Fund	Firefighting	Fire Department		
ALLO COMMUNICATIONS LLC	308-762-5400 FIRE	JAN 24	01/24/2024	9.41	
01-37-37-44-451 Telephone Line Expense	General Fund	Firefighting	Fire Department		
ALLO COMMUNICATIONS LLC	308-762-2151 FIRE HALL	JAN 24	01/24/2024	81.55	
01-37-37-44-479 CNTSVC Other	General Fund	Firefighting	Fire Department		
IDEAL LINEN INC	MOPS AND TOWELS	11206288	01/18/2024	43.00	
01-37-37-45-561 Bldg Maintenance Material	General Fund	Firefighting	Fire Department		
BERNIES ACE HARDWARE	BUILDING MAINTENANCE	293092	01/17/2024	7.59	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
01-37-37-45-561 Bldg Maintenance Material BERNIES ACE HARDWARE	General Fund BUILDING MAINTENANCE	Firefighting 293517	Fire Department 01/26/2024	6.99	
01-37-37-45-561 Bldg Maintenance Material BERNIES ACE HARDWARE	General Fund BUILDING MAINTENANCE	Firefighting 293509	Fire Department 01/26/2024	28.99	
01-37-37-45-561 Bldg Maintenance Material BERNIES ACE HARDWARE	General Fund BUILDING MAINTENANCE	Firefighting 293175	Fire Department 01/19/2024	28.99	
01-37-37-59-915 Capital Outlay-Buildings ALLIANCE RURAL FIRE PROT DIST	General Fund BATHROOM REMODEL	Firefighting 3210 00097 06	Fire Department 01/29/2024	243.29	
01-37-37-59-915 Capital Outlay-Buildings ALLIANCE RURAL FIRE PROT DIST	General Fund BATHROOM REMODEL	Firefighting 3210 00015 41	Fire Department 12/05/2023	265.54	
01-37-37-59-915 Capital Outlay-Buildings ALLIANCE RURAL FIRE PROT DIST	General Fund BATHROOM REMODEL	Firefighting 3210 00015 43	Fire Department 12/14/2023	283.04	
01-37-37-59-915 Capital Outlay-Buildings BLOEDORN LUMBER - ALLIANCE	General Fund BATHROOM REMODEL	Firefighting 8015159	Fire Department 01/29/2024	14.43	
01-37-37-59-950 Capital Outlay-Mach, Equip SANDRY FIRE SUPPLY LLC	General Fund 20" SMOKE EJECTOR (Negative Pre	Firefighting INV-032273	Fire Department 01/09/2024	8,445.00	
Total Firefighting:				11,395.30	
01-37-38-43-341 Medical Services MARK CHU, M.D.	General Fund MEDICAL DIRECTOR - FIRE	Ambulance JAN-24	Fire Department 01/15/2024	1,000.00	
01-37-38-43-375 EMS Billing Services QUICK MED CLAIMS LLC	General Fund EMS BILLING SERVICES	Ambulance INV33811	Fire Department 12/31/2023	2,301.59	
01-37-38-44-467 Equipment Testing Fees ZOLL MEDICAL CORPORATION	General Fund PREVENTATIVE MAINTENANCE	Ambulance 90096597	Fire Department 01/17/2024	620.00	
01-37-38-45-521 Medical Supplies BOUND TREE MEDICAL, LLC	General Fund MEDICAL SUPPLIES	Ambulance 85214327	Fire Department 01/11/2024	63.24	
01-37-38-45-521 Medical Supplies BOX BUTTE GENERAL HOSPITAL	General Fund MEDICAL SUPPLIES	Ambulance 150632	Fire Department 01/16/2024	217.49	
Total Ambulance:				4,202.32	
Total Fire Department:				15,597.62	
01-41-44-44-440 Utilities Reimbursed BLACK HILLS ENERGY	General Fund 8514 7540 93	Facility Maintenance JAN - 24	Public Works 01/30/2024	63.56	
01-41-44-45-544 Small Tools, Equipment BLOEDORN LUMBER - ALLIANCE	General Fund CEMENT	Facility Maintenance 8011613	Public Works 01/26/2024	45.58	
01-41-44-45-544 Small Tools, Equipment FARM PLAN	General Fund FUSE	Facility Maintenance 51249544	Public Works 01/26/2024	4.99	
01-41-44-45-544 Small Tools, Equipment CARTER'S HOME HARDWARE & AP	General Fund THERMOSTAT	Facility Maintenance 23155/1	Public Works 01/29/2024	42.97	
01-41-44-45-551 Fuel,Oil,Lube-Veh,Mach,Equip WOLF FORD OF ALLIANCE	General Fund OIL CHANGE	Facility Maintenance 51283	Public Works 01/23/2024	67.70	
Total Facility Maintenance:				224.80	
01-41-46-43-373 Contract Custodial Services IDEAL LINEN INC	General Fund MOPS AND MATS	Municipal Building 11205798	Public Works 01/16/2024	139.29	
01-41-46-44-441 Electricity COA UTILITIES	General Fund ELECTRIC	Municipal Building 02-06-24 CY3&	Public Works 01/29/2024	3,778.91	01/29/2024
01-41-46-44-442 Water-Sewer COA UTILITIES	General Fund WATER / SEWER	Municipal Building 02-06-24 CY3&	Public Works 01/29/2024	10.87	01/29/2024
01-41-46-44-443 Refuse COA UTILITIES	General Fund REFUSE	Municipal Building 02-06-24 CY3&	Public Works 01/29/2024	24.00	01/29/2024
01-41-46-44-444 Natural Gas BLACK HILLS ENERGY	General Fund 8314 2036 34	Municipal Building JAN - 24	Public Works 01/30/2024	821.80	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
01-41-46-44-451 Telephone Line Expense	General Fund	Municipal Building	Public Works		
ALLO COMMUNICATIONS LLC	308-762-5400 MUNICIPAL BUILDING	JAN 24	01/24/2024	9.41	
01-41-46-44-483 NRCNTSVC-Building Public Wrks	General Fund	Municipal Building	Public Works		
NE SAFETY & FIRE EQUIPMENT IN	FIRE EXTINGUISHER INSPECTION	37940	01/05/2024	86.00	
01-41-46-44-483 NRCNTSVC-Building Public Wrks	General Fund	Municipal Building	Public Works		
NE SAFETY & FIRE EQUIPMENT IN	ANNUAL FIRE EXTINGUISHER INSP	116500	01/05/2024	138.00	
01-41-46-59-915 Capital Outlay-Buildings	General Fund	Municipal Building	Public Works		
BAKER & ASSOCIATES, INC.	CITY HALL DESIGN	32075	01/08/2024	5,380.07	
01-41-46-59-915 Capital Outlay-Buildings	General Fund	Municipal Building	Public Works		
M.C. SCHAFF & ASSOCIATES INC	HAIL DAMAGE	24006	01/10/2024	1,000.00	
Total Municipal Building:				11,388.35	
Total Public Works:				11,613.15	
01-61-60-42-294 Conferences, Cont Education	General Fund	Community Development	Community Develop		
PANHANDLE PARTNERSHIP INC	TRAINING - B.KUSEK	KUSEK 2024	01/29/2024	35.00	01/29/2024
01-61-60-42-294 Conferences, Cont Education	General Fund	Community Development	Community Develop		
PANHANDLE PARTNERSHIP INC	TRAINING - V. MATTOX	MATTOX 2024	01/29/2024	35.00	01/29/2024
01-61-60-42-294 Conferences, Cont Education	General Fund	Community Development	Community Develop		
PANHANDLE PARTNERSHIP INC	TRAINING - E. MEHNE	MEHNE 2024	01/29/2024	35.00	01/29/2024
01-61-60-44-431 Legal, Public Notices	General Fund	Community Development	Community Develop		
ALLIANCE TIMES HERALD	Legal, Public Notices	150627	12/27/2023	10.54	
01-61-60-44-431 Legal, Public Notices	General Fund	Community Development	Community Develop		
ALLIANCE TIMES HERALD	Legal, Public Notices	150628	12/27/2023	17.32	
01-61-60-44-451 Telephone Line Expense	General Fund	Community Development	Community Develop		
ALLO COMMUNICATIONS LLC	308-762-5400 BUILDING AND ZONIN	JAN 24	01/24/2024	18.82	
01-61-60-45-526 Other Supplies	General Fund	Community Development	Community Develop		
BERNIES ACE HARDWARE	BROOM	293506	01/26/2024	13.99	
01-61-60-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	General Fund	Community Development	Community Develop		
WOLF FORD OF ALLIANCE	OIL CHANGE	51265	01/22/2024	67.70	
Total Community Development:				233.37	
01-61-62-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	General Fund	Code Enforcement	Community Develop		
WOLF FORD OF ALLIANCE	OIL CHANGE	51262	01/22/2024	97.18	
Total Code Enforcement:				97.18	
Total Community Development:				330.55	
01-71-71-42-243 Employee Medical Services	General Fund	Parks	Cultural and Leisure		
ROCK VALLEY PHYSICAL THERAPY	PRE-EMPLOYMENT SCREEN	6666013-1220	01/01/2024	85.00	
01-71-71-43-373 Contract Custodial Services	General Fund	Parks	Cultural and Leisure		
REGION 1 OHD	CONTRACT CUSTODIAL SERVICES	4241038	01/19/2024	75.00	
01-71-71-44-421 Membership Dues	General Fund	Parks	Cultural and Leisure		
ARBOR DAY FOUNDATION	DUES	150621	01/15/2024	25.00	
01-71-71-44-431 Legal, Public Notices	General Fund	Parks	Cultural and Leisure		
ALLIANCE TIMES HERALD	PUBLIC NOTICES	150625	12/27/2023	44.40	
01-71-71-44-441 Electricity	General Fund	Parks	Cultural and Leisure		
COA UTILITIES	ELECTRIC	02-06-24 CY3&	01/29/2024	1,262.73	01/29/2024
01-71-71-44-441 Electricity	General Fund	Parks	Cultural and Leisure		
COA UTILITIES	ELECTRIC	02-06-24 UTILI	01/12/2024	1,114.67	01/12/2024
01-71-71-44-442 Water-Sewer	General Fund	Parks	Cultural and Leisure		
COA UTILITIES	WATER / SEWER	02-06-24 CY3&	01/29/2024	25.93	01/29/2024
01-71-71-44-443 Refuse	General Fund	Parks	Cultural and Leisure		
COA UTILITIES	REFUSE	02-06-24 CY3&	01/29/2024	181.59	01/29/2024

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept	Segment Department	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
01-71-71-44-443 Refuse COA UTILITIES	General Fund REFUSE	Parks	Cultural and Leisure	02-06-24 UTILI	01/12/2024	240.20	01/12/2024
01-71-71-44-444 Natural Gas BLACK HILLS ENERGY	General Fund 8316 6747 88	Parks	Cultural and Leisure	JAN - 24	01/30/2024	2,197.29	
01-71-71-44-444 Natural Gas BLACK HILLS ENERGY	General Fund 4303 0966 09	Parks	Cultural and Leisure	JAN - 24	01/30/2024	212.19	
01-71-71-44-444 Natural Gas BLACK HILLS ENERGY	General Fund 8650 1637 80	Parks	Cultural and Leisure	JAN - 24	01/30/2024	304.71	
01-71-71-44-444 Natural Gas BLACK HILLS ENERGY	General Fund 1529 6736 12	Parks	Cultural and Leisure	JAN - 24	01/30/2024	369.48	
01-71-71-44-451 Telephone Line Expense ALLO COMMUNICATIONS LLC	General Fund 308-762-5400 PARKS	Parks	Cultural and Leisure	JAN 24	01/24/2024	9.41	
01-71-71-44-479 CNTSVC Other NE SAFETY & FIRE EQUIPMENT IN	General Fund 6 YEAR MAINTENANCE SERVICE A	Parks	Cultural and Leisure	37939	01/04/2024	175.00	
01-71-71-44-479 CNTSVC Other NE SAFETY & FIRE EQUIPMENT IN	General Fund ANNUAL FIRE EXTINGUISHER INSP	Parks	Cultural and Leisure	64886	01/04/2024	47.00	
01-71-71-45-511 Office Supplies NEBRASKA TOTAL OFFICE	General Fund INK CARTRIDGES	Parks	Cultural and Leisure	0124165-001	01/11/2024	138.86	
01-71-71-45-511 Office Supplies NEBRASKA TOTAL OFFICE	General Fund CALENDAR AND PLANNER	Parks	Cultural and Leisure	0124071-001	01/05/2024	50.88	
01-71-71-45-531 Uniforms FARM PLAN	General Fund UNIFORMS	Parks	Cultural and Leisure	51246717	01/17/2024	168.72	
01-71-71-45-531 Uniforms FARM PLAN	General Fund UNIFORMS	Parks	Cultural and Leisure	51246717	01/17/2024	5.00	
01-71-71-45-531 Uniforms FARM PLAN	General Fund UNIFORM CLOTHING	Parks	Cultural and Leisure	51243717	01/09/2024	225.08	
01-71-71-45-534 Safety Commodities FARM PLAN	General Fund ICE MELT	Parks	Cultural and Leisure	51241343	01/02/2024	116.90	
01-71-71-45-544 Small Tools, Equipment FARM PLAN	General Fund SMALL TOOLS	Parks	Cultural and Leisure	51242192	01/05/2024	219.32	
01-71-71-45-544 Small Tools, Equipment FARM PLAN	General Fund SMALL TOOLS	Parks	Cultural and Leisure	51248773	01/23/2024	16.95	
01-71-71-45-544 Small Tools, Equipment FARM PLAN	General Fund SMALL TOOLS	Parks	Cultural and Leisure	51248773	01/23/2024	23.04	
01-71-71-45-544 Small Tools, Equipment FARM PLAN	General Fund SMALL TOOLS	Parks	Cultural and Leisure	51246711	01/17/2024	219.32-	
01-71-71-45-556 Parts-Vehicle, Mach, Equip FARM PLAN	General Fund PARTS	Parks	Cultural and Leisure	51243713	01/09/2024	11.29	
01-71-71-45-556 Parts-Vehicle, Mach, Equip FARM PLAN	General Fund PARTS	Parks	Cultural and Leisure	51245841	01/15/2024	47.96	
01-71-71-45-556 Parts-Vehicle, Mach, Equip FARM PLAN	General Fund PARTS	Parks	Cultural and Leisure	51244499	01/11/2024	28.98	
01-71-71-45-556 Parts-Vehicle, Mach, Equip FARM PLAN	General Fund PARTS	Parks	Cultural and Leisure	51246413	01/16/2024	22.06	
01-71-71-45-556 Parts-Vehicle, Mach, Equip FARM PLAN	General Fund PARTS	Parks	Cultural and Leisure	51246028	01/15/2024	10.98	
01-71-71-45-556 Parts-Vehicle, Mach, Equip FARM PLAN	General Fund CREDIT	Parks	Cultural and Leisure	P21913	01/04/2024	164.98-	
01-71-71-45-556 Parts-Vehicle, Mach, Equip MIDWEST FARM SERVICE-ALLIANC	General Fund PARTS	Parks	Cultural and Leisure	45626	01/22/2024	28.28	
01-71-71-45-556 Parts-Vehicle, Mach, Equip DARREN'S CARQUEST AUTO PART	General Fund PARTS	Parks	Cultural and Leisure	2723-476285	01/15/2024	48.00	
01-71-71-45-556 Parts-Vehicle, Mach, Equip DARREN'S CARQUEST AUTO PART	General Fund PARTS	Parks	Cultural and Leisure	2723-476593	01/18/2024	39.04	
01-71-71-45-558 Tires-Vehicle, Equipment FARM PLAN	General Fund TIRE AND WHEEL ASSEMBLY	Parks	Cultural and Leisure	P21912	01/04/2024	538.50	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
01-71-71-45-561 Bldg Maintenance Material FARM PLAN	General Fund BUILDING MAINTENANCE	Parks 51244065	Cultural and Leisure 01/10/2024	11.62	
01-71-71-45-563 Cleaning Supplies IDEAL LINEN INC	General Fund CUSTODIAL SUPPLIES	Parks 11205348	Cultural and Leisure 01/11/2024	57.90	
01-71-71-45-563 Cleaning Supplies IDEAL LINEN INC	General Fund CUSTODIAL SUPPLIES	Parks 11202933	Cultural and Leisure 12/26/2023	60.16	
Total Parks:				<u>7,854.82</u>	
01-71-72-43-373 Contract Custodial Services LINDA L MUNDT	General Fund CUSTODIAL SERVICES	Senior Center 1106	Cultural and Leisure 12/28/2023	80.00	
01-71-72-44-431 Legal, Public Notices ALLIANCE TIMES HERALD	General Fund LEGAL NOTICES	Senior Center 150638	Cultural and Leisure 01/10/2024	9.26	
01-71-72-44-441 Electricity COA UTILITIES	General Fund ELECTRIC	Senior Center 02-06-24 UTILI	Cultural and Leisure 01/12/2024	1,105.60	01/12/2024
01-71-72-44-442 Water-Sewer COA UTILITIES	General Fund WATER / SEWER	Senior Center 02-06-24 UTILI	Cultural and Leisure 01/12/2024	31.55	01/12/2024
01-71-72-44-443 Refuse COA UTILITIES	General Fund REFUSE	Senior Center 02-06-24 UTILI	Cultural and Leisure 01/12/2024	24.00	01/12/2024
01-71-72-44-444 Natural Gas BLACK HILLS ENERGY	General Fund 8177 7736 40	Senior Center JAN - 24	Cultural and Leisure 01/30/2024	350.97	
01-71-72-44-451 Telephone Line Expense ALLO COMMUNICATIONS LLC	General Fund 308-762-1293 SENIOR CENTER	Senior Center JAN 24	Cultural and Leisure 01/24/2024	36.28	
01-71-72-44-457 Internet Operating Expense ALLO COMMUNICATIONS LLC	General Fund 123-762-0099 INTERNET	Senior Center SENIOR C JAN 24	Cultural and Leisure 01/24/2024	50.00	
01-71-72-44-483 NRCNTSVC-Building Public Wrks PRESTO-X	General Fund PEST CONTROL	Senior Center 56215047	Cultural and Leisure 01/17/2024	88.00	
01-71-72-45-561 Bldg Maintenance Material BERNIES ACE HARDWARE	General Fund BUILDING MAINTENANCE	Senior Center 292732	Cultural and Leisure 01/10/2024	7.59	
Total Senior Center:				<u>1,783.25</u>	
01-71-74-44-441 Electricity COA UTILITIES	General Fund ELECTRIC	Cemetery 02-06-24 UTILI	Cultural and Leisure 01/12/2024	822.36	01/12/2024
01-71-74-45-526 Other Supplies FARM PLAN	General Fund OTHER SUPPLIES	Cemetery 51249324	Cultural and Leisure 01/25/2024	19.98	
01-71-74-45-526 Other Supplies CARTER'S HOME HARDWARE & AP	General Fund OTHER SUPPLIES	Cemetery 22978/1	Cultural and Leisure 01/12/2024	55.48	
01-71-74-45-544 Small Tools, Equipment FARM PLAN	General Fund 20v JUMPSTART	Cemetery 51243313	Cultural and Leisure 01/08/2024	126.97	
Total Cemetery:				<u>1,024.79</u>	
01-71-75-44-441 Electricity COA UTILITIES	General Fund ELECTRIC	Swimming Pool 02-06-24 UTILI	Cultural and Leisure 01/12/2024	96.27	01/12/2024
01-71-75-44-444 Natural Gas BLACK HILLS ENERGY	General Fund 4332 1963 21	Swimming Pool JAN - 24	Cultural and Leisure 01/30/2024	39.54	
Total Swimming Pool:				<u>135.81</u>	
01-71-76-44-431 Legal, Public Notices ALLIANCE TIMES HERALD	General Fund PUBLIC NOTICE	Knight Museum 150637	Cultural and Leisure 01/10/2024	9.69	
01-71-76-44-441 Electricity COA UTILITIES	General Fund ELECTRIC	Knight Museum 02-06-24 UTILI	Cultural and Leisure 01/12/2024	5,794.12	01/12/2024
01-71-76-44-442 Water-Sewer COA UTILITIES	General Fund WATER / SEWER	Knight Museum 02-06-24 UTILI	Cultural and Leisure 01/12/2024	8.36	01/12/2024

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
01-71-76-44-443 Refuse COA UTILITIES	General Fund REFUSE	Knight Museum 02-06-24 UTILI	Cultural and Leisure 01/12/2024	120.10	01/12/2024
01-71-76-44-451 Telephone Line Expense ALLO COMMUNICATIONS LLC	General Fund 308-761-1169 KNIGHT MUSEUM	Knight Museum JAN 24	Cultural and Leisure 01/24/2024	69.56	
01-71-76-44-469 PMCNTSVC-Other NE SAFETY & FIRE EQUIPMENT IN	General Fund REPLACE BATTERIES AND EVAL	Knight Museum 116217	Cultural and Leisure 01/22/2024	500.00	
01-71-76-44-479 CNTSVC Other CALEB PIANO TUNING	General Fund TUNE TWO PIANOS AT KNIGHT MU	Knight Museum 150633	Cultural and Leisure 01/04/2024	250.00	
01-71-76-45-561 Bldg Maintenance Material BERNIES ACE HARDWARE	General Fund BUILDING MAINTENANCE	Knight Museum 293154	Cultural and Leisure 01/18/2024	33.36	
01-71-76-45-561 Bldg Maintenance Material BERNIES ACE HARDWARE	General Fund BUILDING MAINTENANCE	Knight Museum 293321	Cultural and Leisure 01/23/2024	16.68	
01-71-76-45-561 Bldg Maintenance Material JACK'S REFRIGERATION INC	General Fund REPLACED CRACKED EVAPORATO	Knight Museum 65034	Cultural and Leisure 01/02/2024	500.86	
Total Knight Museum:				7,302.73	
01-71-77-44-431 Legal, Public Notices ALLIANCE TIMES HERALD	General Fund PUBLIC NOTICES	Library 150631	Cultural and Leisure 01/03/2024	6.09	
01-71-77-44-441 Electricity COA UTILITIES	General Fund ELECTRIC	Library 02-06-24 UTILI	Cultural and Leisure 01/12/2024	3,504.38	01/12/2024
01-71-77-44-442 Water-Sewer COA UTILITIES	General Fund WATER / SEWER	Library 02-06-24 UTILI	Cultural and Leisure 01/12/2024	3.35	01/12/2024
01-71-77-44-442 Water-Sewer COA UTILITIES	General Fund WATER / SEWER	Library 02-06-24 UTILI	Cultural and Leisure 01/12/2024	71.44	01/12/2024
01-71-77-44-443 Refuse COA UTILITIES	General Fund REFUSE	Library 02-06-24 UTILI	Cultural and Leisure 01/12/2024	240.20	01/12/2024
01-71-77-44-444 Natural Gas BLACK HILLS ENERGY	General Fund 8075 2560 61	Library JAN - 24	Cultural and Leisure 01/30/2024	4,417.87	
01-71-77-44-451 Telephone Line Expense ALLO COMMUNICATIONS LLC	General Fund 308-762-9429 LIBRARY	Library JAN 24	Cultural and Leisure 01/24/2024	139.13	
01-71-77-44-483 NRCNTSVC-Building Public Wrks RASMUSSEN MECHANICAL SERVI	General Fund REMOVED OLD BLOWER ASSEMBL	Library SRV108491	Cultural and Leisure 01/19/2024	4,865.11	
01-71-77-45-551 Fuel,Oil,Lube-Veh,Mach,Equip FARM PLAN	General Fund STARTING FLUID	Library 51244443	Cultural and Leisure 01/11/2024	2.99	
01-71-77-45-561 Bldg Maintenance Material FARM PLAN	General Fund MOUSE TRAPS	Library 51242202	Cultural and Leisure 01/05/2024	10.97	
01-71-77-45-561 Bldg Maintenance Material NE STATE FIRE MARSHAL AGENCY	General Fund ANNUAL INSPECTION OF ELEVATO	Library 97214	Cultural and Leisure 10/31/2023	120.00	
01-71-77-46-521 Books DEMCO INC	General Fund Book bags	Library 7416757	Cultural and Leisure 01/02/2024	326.56	
Total Library:				13,708.09	
01-71-78-44-441 Electricity COA UTILITIES	General Fund ELECTRIC	Sallows Museum 02-06-24 UTILI	Cultural and Leisure 01/12/2024	592.70	01/12/2024
01-71-78-44-442 Water-Sewer COA UTILITIES	General Fund WATER / SEWER	Sallows Museum 02-06-24 UTILI	Cultural and Leisure 01/12/2024	3.35	01/12/2024
01-71-78-44-451 Telephone Line Expense ALLO COMMUNICATIONS LLC	General Fund 308-761-1167 SALLOWES MUSEUM	Sallows Museum JAN 24	Cultural and Leisure 01/24/2024	69.56	
Total Sallows Museum:				665.61	
Total Cultural and Leisure Services:				32,475.10	
01-79-79-44-421 Membership Dues SANDHILLS JOURNEY SCENIC BY	General Fund MEMBERSHIP	Marketing 150624	Culture and Leisure 01/01/2024	500.00	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
01-79-79-59-970 Capital Outlay-Other Improv TALKING TRAIL LLC	General Fund 10 TALKING POINT PROJECT	Marketing 00721	Culture and Leisure 01/16/2024	3,500.00	
Total Marketing:				4,000.00	
01-79-80-44-441 Electricity PREMA	General Fund ELECTRICITY	Carhenge 150635	Culture and Leisure 01/05/2024	92.51	
01-79-80-44-451 Telephone Line Expense QWEST - SEATTLE	General Fund 308-762-3569	Carhenge 150623	Culture and Leisure 12/25/2023	130.08	
01-79-80-44-457 Internet Operating Expense BYTES COMPUTER	General Fund DOMAIN RENEWAL	Carhenge 31119	Culture and Leisure 01/15/2024	26.08	
01-79-80-46-626 Inventory Costs ADVERTISING SPECIALTIES LLC	General Fund LARGE CARHENGE DECALS	Carhenge CM2031	Culture and Leisure 01/18/2024	680.60	
01-79-80-46-626 Inventory Costs REGATTA APPAREL GROUP	General Fund BLACK SUNSET T-SHIRTS	Carhenge 1825	Culture and Leisure 01/16/2024	6,761.39	
Total Carhenge:				7,690.66	
Total Culture and Leisure Services:				11,690.66	
01-81-82-47-754 Chamber Membership ALLIANCE CHAMBER OF COMMER	General Fund CITY PUBLICITY	Community Support Programs 18063	Miscellaneous 01/24/2024	2,750.00	
01-81-82-47-754 Chamber Membership ALLIANCE CHAMBER OF COMMER	General Fund CITY PUBLICITY	Community Support Programs 18064	Miscellaneous 01/24/2024	2,750.00	
Total Community Support Programs:				5,500.00	
Total Miscellaneous:				5,500.00	
Total General Fund:				132,652.47	
Electric Fund					
05-0000-23321 Sales Tax Payable NE DEPT OF REVENUE - SALES	Electric Fund SALES & USE TAX - ELEC	GENERAL 12-	01/19/2024	58,234.83	01/29/2024
Total :				58,234.83	
Total :				58,234.83	
05-51-50-42-294 Conferences, Cont Education FAIRFIELD INN & SUITES - KEARNE	Electric Fund LODGING	Administration 434C40001237	Utility Superintenden 01/24/2024	149.92	
05-51-50-44-441 Electricity COA UTILITIES	Electric Fund ELECTRIC	Administration 02-06-24 CY3&	Utility Superintenden 01/29/2024	411.19	01/29/2024
05-51-50-44-442 Water-Sewer COA UTILITIES	Electric Fund WATER / SEWER	Administration 02-06-24 CY3&	Utility Superintenden 01/29/2024	11.74	01/29/2024
05-51-50-44-444 Natural Gas BLACK HILLS ENERGY	Electric Fund 7098 7521 63	Administration JAN - 24	Utility Superintenden 01/30/2024	2,157.47	
Total Administration:				2,730.32	
05-51-52-46-658 Substation-Maintenance WHISPER COLEMAN - PETTY CASH	Electric Fund WATER	Transmission JAN-24	Utility Superintenden 01/12/2024	22.90	
Total Transmission:				22.90	
05-51-53-44-423 Database Subscriptions LANDIS+GYR TECHNOLOGY INC	Electric Fund MONTHLY FLAT FEE	Urban Distribution 90387445	Utility Superintenden 01/23/2024	1,147.04	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
05-51-53-44-442 Sewer COA UTILITIES	Electric Fund WATER / SEWER	Urban Distribution 02-06-24 CY3&	Utility Superintenden 01/29/2024	3.58	01/29/2024
05-51-53-44-457 Internet Operating Expense ALLO COMMUNICATIONS LLC	Electric Fund 123-762-0097 INTERNET UTILITY FA	Urban Distribution JAN 24	Utility Superintenden 01/24/2024	320.85	
05-51-53-44-457 Internet Operating Expense ALLO COMMUNICATIONS LLC	Electric Fund 123-761-0506 INTERNET SUB STATI	Urban Distribution JAN 24	Utility Superintenden 01/24/2024	60.00	
05-51-53-44-457 Internet Operating Expense ALLO COMMUNICATIONS LLC	Electric Fund 123-762-0110 INTERNET SUB STATI	Urban Distribution JAN 24	Utility Superintenden 01/24/2024	38.00	
05-51-53-44-457 Internet Operating Expense ALLO COMMUNICATIONS LLC	Electric Fund 123-762-0031 INTERNET UTILITY FA	Urban Distribution JAN 24	Utility Superintenden 01/24/2024	2.00	
05-51-53-44-457 Internet Operating Expense ALLO COMMUNICATIONS LLC	Electric Fund 123-762-0089 INTERNET SCADA	Urban Distribution JAN 24	Utility Superintenden 01/24/2024	35.00	
05-51-53-44-457 Internet Operating Expense ALLO COMMUNICATIONS LLC	Electric Fund 123-762-0098 INTERNET UTILITY FA	Urban Distribution JAN 24	Utility Superintenden 01/24/2024	427.80	
05-51-53-44-457 Internet Operating Expense ALLO COMMUNICATIONS LLC	Electric Fund 123-761-0355 INTERNET SUB STATI	Urban Distribution JAN 24	Utility Superintenden 01/24/2024	55.00	
05-51-53-44-482 NRCNTSVC-Vehicle Repair Mtc FLOYD'S SALES & SERVICE	Electric Fund VEHICLE REPAIR	Urban Distribution R101036675:0	Utility Superintenden 01/12/2024	1,754.00	
05-51-53-44-486 NRCNTSVC-Veh, Equip, Tire Rep KAISER TIRE	Electric Fund TIRE REPAIR	Urban Distribution 10947	Utility Superintenden 01/17/2024	20.00	
05-51-53-45-534 Safety Commodities NE SAFETY & FIRE EQUIPMENT IN	Electric Fund FIRE EXTINGUISHER	Urban Distribution 64887	Utility Superintenden 01/05/2024	845.00	
05-51-53-45-534 Safety Commodities NE SAFETY & FIRE EQUIPMENT IN	Electric Fund FIRE EXTINGUISHER INSPECTION	Urban Distribution 116104	Utility Superintenden 01/05/2024	124.00	
05-51-53-45-534 Safety Commodities SKARSHAUG TESTING LAB INC	Electric Fund Testing of blankets and rubber goods	Urban Distribution 274183	Utility Superintenden 01/11/2024	2,445.75	
05-51-53-45-551 Fuel,Oil,Lube-Veh,Mach,Equip KIRBY BRIDGE	Electric Fund FUEL	Urban Distribution REIMBURSEM	Utility Superintenden 01/17/2024	49.01	
05-51-53-45-551 Fuel,Oil,Lube-Veh,Mach,Equip KIRBY BRIDGE	Electric Fund FUEL	Urban Distribution REIMBURSEM	Utility Superintenden 01/17/2024	29.00	
05-51-53-45-556 Parts-Vehicle, Mach, Equip FLOYD'S SALES & SERVICE	Electric Fund PARTS	Urban Distribution X101160493:01	Utility Superintenden 01/12/2024	152.03	
05-51-53-45-556 Parts-Vehicle, Mach, Equip DARREN'S CARQUEST AUTO PART	Electric Fund VEHICLE PARTS	Urban Distribution 2723-476467	Utility Superintenden 01/16/2024	131.23	
05-51-53-45-556 Parts-Vehicle, Mach, Equip DARREN'S CARQUEST AUTO PART	Electric Fund VEHICLE PARTS	Urban Distribution 2723-476467	Utility Superintenden 01/16/2024	98.77	
05-51-53-45-561 Bldg Maintenance Material BERNIES ACE HARDWARE	Electric Fund BUILDING MAINTENANCE MATERIA	Urban Distribution 292665	Utility Superintenden 01/10/2024	36.35	
05-51-53-45-569 Other Replacement Parts GRAINGER	Electric Fund PARTS	Urban Distribution 9960377282	Utility Superintenden 01/11/2024	54.70	
05-51-53-46-651 Electric Overhead Material WESCO DISTRIBUTION INC	Electric Fund WASHER SPRING	Urban Distribution 299856	Utility Superintenden 12/29/2023	497.55	
05-51-53-46-655 Street Light Mtc TRIANGLE ELECTRIC INC	Electric Fund REPLACE YARD LIGHT AND TRIMM	Urban Distribution 1080 A79	Utility Superintenden 12/11/2023	374.54	
Total Urban Distribution:				8,701.20	
05-51-54-44-492 NRCNTSVC-Electric Line Mtc WESTERN VALLEY IRRIGATION	Electric Fund CHANGE WIRES AND PHASING ON	Rural Line Dist and Maint 67469	Utility Superintenden 12/26/2023	162.20	
Total Rural Line Dist and Maint:				162.20	
Total Utility Superintendent:				11,616.62	
Total Electric Fund:				69,851.45	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
Refuse Fund					
06-0000-23321 Sales Tax Payable	Refuse Fund				
NE DEPT OF REVENUE - SALES	SALES & USE TAX - REFUSE	GENERAL 12-	01/19/2024	.00	
Total :				.00	
Total :				.00	
06-41-42-45-531 Uniforms	Refuse Fund	Refuse Collection	Public Works		
FARM PLAN	GLOVES - KELLY M.	51246634	01/17/2024	18.18	
06-41-42-45-544 Small Tools, Equipment	Refuse Fund	Refuse Collection	Public Works		
CARTER'S HOME HARDWARE & AP	SMALL TOOLS/EQUIP	22947/1	01/09/2024	7.98	
06-41-42-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Collection	Public Works		
FARM PLAN	PARTS	51242615	01/06/2024	50.08	
06-41-42-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Collection	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-476045	01/11/2024	21.99	
06-41-42-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Collection	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-476320	01/15/2024	25.79	
06-41-42-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Collection	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-476556	01/17/2024	10.89	
06-41-42-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Collection	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-476386	01/16/2024	25.79	
06-41-42-45-569 Other Replacement Parts	Refuse Fund	Refuse Collection	Public Works		
CARTER'S HOME HARDWARE & AP	PARTS	22973/1	01/12/2024	6.99	
Total Refuse Collection:				167.69	
Total Public Works:				167.69	
06-51-55-44-426 Operating Permits	Refuse Fund	Refuse Disposal	Public Works		
NE DEPT OF ENVIRONMENT AND E	SOLID WASTE PERMIT RENEWAL	NE0204064 20	10/10/2023	250.00	01/18/2024
06-51-55-44-441 Electricity	Refuse Fund	Refuse Disposal	Public Works		
COA UTILITIES	ELECTRIC	02-06-24 CY3&	01/29/2024	831.79	01/29/2024
06-51-55-44-442 Water-Sewer	Refuse Fund	Refuse Disposal	Public Works		
COA UTILITIES	WATER / SEWER	02-06-24 CY3&	01/29/2024	15.99	01/29/2024
06-51-55-44-444 Natural Gas	Refuse Fund	Refuse Disposal	Public Works		
BLACK HILLS ENERGY	7095 5903 91	JAN - 24	01/30/2024	2,731.33	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	UNIFORMS	11200531	12/07/2023	53.56	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	UNIFORMS	11198616	11/23/2023	117.81	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	UNIFORMS	11206271	01/18/2024	51.31	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	UNIFORMS	11201520	12/14/2023	51.31	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	UNIFORMS	11207217	01/25/2024	51.31	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	UNIFORMS	11204365	01/04/2024	51.31	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	UNIFORMS	11202459	12/21/2023	51.31	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal	Public Works		
IDEAL LINEN INC	UNIFORMS	11203407	12/28/2023	51.31	
06-51-55-45-534 Safety Commodities	Refuse Fund	Refuse Disposal	Public Works		
FARM PLAN	SAFETY GEAR	51245844	01/15/2024	70.92	
06-51-55-45-534 Safety Commodities	Refuse Fund	Refuse Disposal	Public Works		
FARM PLAN	SMALL TOOLS/EQUIP	51244291	01/11/2024	120.95	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
06-51-55-45-544 Small Tools, Equipment FARM PLAN	Refuse Fund SMALL TOOLS/EQUIP	Refuse Disposal 51248542	Public Works 01/23/2024	45.28	
06-51-55-45-544 Small Tools, Equipment FARM PLAN	Refuse Fund SMALL TOOLS/EQUIP	Refuse Disposal 51246635	Public Works 01/17/2024	49.99	
06-51-55-45-544 Small Tools, Equipment CARTER'S HOME HARDWARE & AP	Refuse Fund SMALL TOOLS/EQUIP	Refuse Disposal 22941/1	Public Works 01/09/2024	1.99	
06-51-55-45-544 Small Tools, Equipment DARREN'S CARQUEST AUTO PART	Refuse Fund SMALL TOOLS/EQUIPMENT	Refuse Disposal 2723-476898	Public Works 01/23/2024	538.00	
06-51-55-45-553 Refuse-Fuel WESTCO	Refuse Fund BULK FUEL	Refuse Disposal U3323788	Public Works 01/24/2024	2,891.90	
06-51-55-45-556 Parts-Vehicle, Mach, Equip ACCENT WIRE PRODUCTS INC	Refuse Fund PARTS	Refuse Disposal 10021315	Public Works 01/08/2024	1,273.88	
06-51-55-45-556 Parts-Vehicle, Mach, Equip ACCENT WIRE PRODUCTS INC	Refuse Fund PARTS	Refuse Disposal 10016322	Public Works 11/13/2023	122.02	
06-51-55-45-556 Parts-Vehicle, Mach, Equip ALLIANCE TRACTOR & IMPLEMENT	Refuse Fund PARTS	Refuse Disposal 6191	Public Works 01/09/2024	13.52	
06-51-55-45-556 Parts-Vehicle, Mach, Equip ALLIANCE TRACTOR & IMPLEMENT	Refuse Fund PARTS	Refuse Disposal 6186	Public Works 01/09/2024	265.04	
06-51-55-45-556 Parts-Vehicle, Mach, Equip ALLIANCE TRACTOR & IMPLEMENT	Refuse Fund PARTS	Refuse Disposal 6193	Public Works 01/09/2024	5.90	
06-51-55-45-556 Parts-Vehicle, Mach, Equip CARTER'S HOME HARDWARE & AP	Refuse Fund PARTS	Refuse Disposal 22942/1	Public Works 01/09/2024	8.99	
06-51-55-45-563 Cleaning Supplies IDEAL LINEN INC	Refuse Fund CLEANING SUPPLIES	Refuse Disposal 11200531	Public Works 12/07/2023	42.03	
06-51-55-45-563 Cleaning Supplies IDEAL LINEN INC	Refuse Fund CLEANING SUPPLIES	Refuse Disposal 11206271	Public Works 01/18/2024	41.69	
06-51-55-45-563 Cleaning Supplies IDEAL LINEN INC	Refuse Fund CLEANING SUPPLIES	Refuse Disposal 11203407	Public Works 12/28/2023	41.69	
06-51-55-45-563 Cleaning Supplies IDEAL LINEN INC	Refuse Fund CLEANING SUPPLIES	Refuse Disposal 11207217	Public Works 01/25/2024	41.69	
06-51-55-45-563 Cleaning Supplies IDEAL LINEN INC	Refuse Fund CLEANING SUPPLIES	Refuse Disposal 11202459	Public Works 12/21/2023	41.69	
06-51-55-45-563 Cleaning Supplies IDEAL LINEN INC	Refuse Fund CLEANING SUPPLIES	Refuse Disposal 11198616	Public Works 11/23/2023	51.67	
06-51-55-45-563 Cleaning Supplies IDEAL LINEN INC	Refuse Fund CLEANING SUPPLIES	Refuse Disposal 11201520	Public Works 12/14/2023	41.69	
06-51-55-45-563 Cleaning Supplies IDEAL LINEN INC	Refuse Fund CLEANING SUPPLIES	Refuse Disposal 11204365	Public Works 01/04/2024	41.69	
Total Refuse Disposal:				10,060.56	
Total Public Works:				10,060.56	
06-52-99-58-841 Baler Loan - Principal PLATTE VALLEY BANK	Refuse Fund PRINCIPAL - REFUSE TRUCK	Debt Services JAN-24	Public Works 01/15/2024	10,465.20	01/29/2024
06-52-99-58-842 Baler Loan - Interest PLATTE VALLEY BANK	Refuse Fund INTEREST - REFUSE TRUCK	Debt Services JAN-24	Public Works 01/15/2024	1,001.06	01/29/2024
Total Debt Services:				11,466.26	
Total Public Works:				11,466.26	
Total Refuse Fund:				21,694.51	
Sewer Fund					
07-0000-23321 Sales Tax Payable NE DEPT OF REVENUE - SALES	Sewer Fund SALES & USE TAX - SEWER	GENERAL 12-	01/19/2024	.00	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
Total :				.00	
Total :				.00	
07-52-58-43-379 Other Contract Operating Svcs	Sewer Fund	Sewer	Public Works		
BUD'S PEST CONTROL	SEWER PEST CONTROL	6111	01/08/2024	40.00	
07-52-58-44-441 Electricity	Sewer Fund	Sewer	Public Works		
COA UTILITIES	ELECTRIC	02-06-24 CY3&	01/29/2024	2,681.03	01/29/2024
07-52-58-44-451 Telephone Line Expense	Sewer Fund	Sewer	Public Works		
ALLO COMMUNICATIONS LLC	308-762-4742 SCADA	JAN 24	01/24/2024	36.27	
07-52-58-44-451 Telephone Line Expense	Sewer Fund	Sewer	Public Works		
ALLO COMMUNICATIONS LLC	308-762-7136 LIFT STATION C	JAN 24	01/24/2024	36.27	
07-52-58-44-482 NRCNTSVC-Vehicle Repair Mtc	Sewer Fund	Sewer	Public Works		
WOLF FORD OF ALLIANCE	#1404 REPAIR	50845	12/20/2023	109.45	
07-52-58-45-556 Parts-Vehicle, Mach, Equip	Sewer Fund	Sewer	Public Works		
KOKE'S AUTO FARM TRUCK INC	PARTS	721347	01/24/2024	93.54	
07-52-58-45-556 Parts-Vehicle, Mach, Equip	Sewer Fund	Sewer	Public Works		
TRIANGLE ELECTRIC INC	FUSES	2024-3	01/17/2024	99.40	
07-52-58-45-556 Parts-Vehicle, Mach, Equip	Sewer Fund	Sewer	Public Works		
IMPERIAL PUMP SOLUTIONS, LLC	SHIPPING	1478	01/18/2024	105.00	
07-52-58-45-556 Parts-Vehicle, Mach, Equip	Sewer Fund	Sewer	Public Works		
IMPERIAL PUMP SOLUTIONS, LLC	3-V6 ERADICATOR WEAR PLATES F	1478	01/18/2024	3,804.00	
07-52-58-59-921 Lift Station Improvement	Sewer Fund	Sewer	Public Works		
WYOMING BEARING & SUPPLY LLC	LIFT STATION HOSES	2028865	01/29/2024	4,675.39	
Total Sewer:				11,680.35	
Total Public Works:				11,680.35	
Total Sewer Fund:				11,680.35	
Water Fund					
08-0000-23321 Sales Tax Payable	Water Fund				
NE DEPT OF REVENUE - SALES	SALES & USE TAX - WATER	GENERAL 12-	01/19/2024	1.52	01/29/2024
Total :				1.52	
Total :				1.52	
08-52-51-42-294 Confernces, Cont Education	Water Fund	Water Treatment	Public Works		
NE DEPT OF ENVIRONMENT AND E	WATER OPERATOR LICENSE	150634	10/27/2023	115.00	
08-52-51-43-383 Water Testing Services	Water Fund	Water Treatment	Public Works		
NE PUBLIC HEALTH ENVIRONMENT	OTHERS TESTING	574089	01/17/2024	76.00	
08-52-51-43-383 Water Testing Services	Water Fund	Water Treatment	Public Works		
NE PUBLIC HEALTH ENVIRONMENT	OTHERS TESTING	573408	01/17/2024	76.00	
08-52-51-44-441 Electricity	Water Fund	Water Treatment	Public Works		
COA UTILITIES	ELECTRIC	02-06-24 CY3&	01/29/2024	15,353.21	01/29/2024
08-52-51-44-479 CNTSVC Other	Water Fund	Water Treatment	Public Works		
HOA SOLUTIONS INC	SCREENCONNECT HOSTING	11621	01/18/2024	535.00	
08-52-51-44-483 NRCNTSVC-Building Public Wrks	Water Fund	Water Treatment	Public Works		
BUD'S PEST CONTROL	WATER PEST CONTROL	6111	01/08/2024	64.20	
08-52-51-45-526 Other Supplies	Water Fund	Water Treatment	Public Works		
IDEAL LINEN INC	TOWELS	11204839	01/09/2024	50.83	
08-52-51-45-534 Safety Commodities	Water Fund	Water Treatment	Public Works		
SPECIAL STITCHES	EMBROIDERY	1676	01/09/2024	20.00	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
08-52-51-45-556 Parts-Vehicle, Mach, Equip CARTER'S HOME HARDWARE & AP	Water Fund PARTS	Water Treatment 23094/1	Public Works 01/23/2024	32.09	
08-52-51-45-556 Parts-Vehicle, Mach, Equip CARTER'S HOME HARDWARE & AP	Water Fund PARTS	Water Treatment 23038/1	Public Works 01/18/2024	24.99	
08-52-51-46-629 Other Chemicals HAWKINS INC	Water Fund CHEMICAL	Water Treatment 6668756	Public Works 01/17/2024	4,253.57	
Total Water Treatment:				20,600.89	
08-52-52-43-383 Water Testing Services NE PUBLIC HEALTH ENVIRONMENT	Water Fund COLIFORM	Distribution 573408	Public Works 01/17/2024	195.00	
08-52-52-44-441 Electricity COA UTILITIES	Water Fund ELECTRIC	Distribution 02-06-24 CY3&	Public Works 01/29/2024	548.02	01/29/2024
08-52-52-44-442 Water-Sewer COA UTILITIES	Water Fund WATER / SEWER	Distribution 02-06-24 CY3&	Public Works 01/29/2024	3.35	01/29/2024
08-52-52-44-443 Refuse COA UTILITIES	Water Fund REFUSE	Distribution 02-06-24 CY3&	Public Works 01/29/2024	24.00	01/29/2024
08-52-52-44-479 CNTSVC Other UTILITY SERVICE COMPANY INC	Water Fund Elevated Toluca Tank - Annual. Elevat	Distribution 596614	Public Works 01/01/2024	20,475.00	
08-52-52-44-479 CNTSVC Other UTILITY SERVICE COMPANY INC	Water Fund Elevated Toluca Tank - Annual. Elevat	Distribution 596616	Public Works 01/01/2024	40,065.00	
08-52-52-44-479 CNTSVC Other UTILITY SERVICE COMPANY INC	Water Fund Elevated Toluca Tank - Annual. Elevat	Distribution 596615	Public Works 01/01/2024	33,410.00	
08-52-52-45-526 Other Supplies IDEAL LINEN INC	Water Fund TOWELS	Distribution 11205791	Public Works 01/16/2024	50.83	
08-52-52-45-534 Safety Commodities FARM PLAN	Water Fund GLOVES	Distribution 51243627	Public Works 01/09/2024	32.09	
08-52-52-45-544 Small Tools, Equipment FARM PLAN	Water Fund TOOLS	Distribution 51247461	Public Works 01/19/2024	147.86	
08-52-52-45-544 Small Tools, Equipment FARM PLAN	Water Fund TOOLS	Distribution 51247083	Public Works 01/18/2024	27.27	
08-52-52-45-544 Small Tools, Equipment FARM PLAN	Water Fund TOOLS	Distribution 51245469	Public Works 01/14/2024	42.79	
08-52-52-45-544 Small Tools, Equipment CARTER'S HOME HARDWARE & AP	Water Fund SMALL TOOLS/EQUIP	Distribution 23035/1	Public Works 01/18/2024	310.29	
08-52-52-45-556 Parts-Vehicle, Mach, Equip FARM PLAN	Water Fund TOOLS	Distribution 51247461	Public Works 01/19/2024	34.03	
08-52-52-45-576 Herbicides, Pesticides PANHANDLE PASTURE SERVICES	Water Fund RODENT CONTROL	Distribution 150622	Public Works 01/15/2024	5,345.00	
Total Distribution:				100,710.53	
Total Public Works:				121,311.42	
Total Water Fund:				121,312.94	
Golf Course					
21-0000-23321 Sales Tax Payable NE DEPT OF REVENUE - SALES	Golf Course SALES & USE TAX - GOLF	Golf Course GOLF 12-23	Cultural and Leisure 01/19/2024	1,180.85	01/29/2024
Total :				1,180.85	
Total :				1,180.85	
21-71-75-42-294 Conferences, Cont Education RMGCSA	Golf Course MEMBERSHIP BRIAN KIMMEL	Golf Course 6786	Cultural and Leisure 01/24/2024	170.00	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
21-71-75-44-441 Electricity COA UTILITIES	Golf Course ELECTRIC	Golf Course 02-06-24 CY3&	Cultural and Leisure 01/29/2024	2,806.44	01/29/2024
21-71-75-44-442 Water-Sewer COA UTILITIES	Golf Course WATER / SEWER	Golf Course 02-06-24 CY3&	Cultural and Leisure 01/29/2024	28.86	01/29/2024
21-71-75-44-443 Refuse COA UTILITIES	Golf Course REFUSE	Golf Course 02-06-24 CY3&	Cultural and Leisure 01/29/2024	240.20	01/29/2024
21-71-75-44-444 Natural Gas BLACK HILLS ENERGY	Golf Course 8588 2648 38	Golf Course JAN - 24	Cultural and Leisure 01/30/2024	250.93	
21-71-75-44-444 Natural Gas BLACK HILLS ENERGY	Golf Course 7929 1256 65	Golf Course JAN - 24	Cultural and Leisure 01/30/2024	49.20	
21-71-75-45-544 Small Tools, Equipment MIZUNO USA INC	Golf Course FITTING CENTER	Golf Course 8302733 RI	Cultural and Leisure 12/28/2023	500.00	
21-71-75-45-556 Parts-Vehicle, Mach, Equip PANHANDLE BOLT COMPANY	Golf Course BOLTS	Golf Course 0033094	Cultural and Leisure 01/04/2024	5.38	
21-71-75-45-556 Parts-Vehicle, Mach, Equip STURDEVANT'S AUTO PARTS	Golf Course parts	Golf Course 834013665	Cultural and Leisure 01/10/2024	11.99	
21-71-75-45-556 Parts-Vehicle, Mach, Equip STURDEVANT'S AUTO PARTS	Golf Course PARTS	Golf Course 834013444	Cultural and Leisure 01/03/2024	9.99	
21-71-75-45-556 Parts-Vehicle, Mach, Equip STURDEVANT'S AUTO PARTS	Golf Course parts	Golf Course 834014156	Cultural and Leisure 01/23/2024	19.98	
21-71-75-45-556 Parts-Vehicle, Mach, Equip STURDEVANT'S AUTO PARTS	Golf Course parts	Golf Course 834014251	Cultural and Leisure 01/25/2024	9.05	
21-71-75-45-556 Parts-Vehicle, Mach, Equip STURDEVANT'S AUTO PARTS	Golf Course parts	Golf Course 834014194	Cultural and Leisure 01/24/2024	9.05	
21-71-75-45-556 Parts-Vehicle, Mach, Equip STOTZ EQUIPMENT	Golf Course 2 LIFT PIVOTS FOR FAIRWAY MOW	Golf Course P04183	Cultural and Leisure 11/22/2023	300.00	
21-71-75-45-556 Parts-Vehicle, Mach, Equip STOTZ EQUIPMENT	Golf Course EXTENSION SPRING AND CABLE	Golf Course P74209	Cultural and Leisure 09/26/2023	208.58	
21-71-75-45-556 Parts-Vehicle, Mach, Equip STOTZ EQUIPMENT	Golf Course 2 LIFT PIVOTS FOR FAIRWAY MOW	Golf Course P04183	Cultural and Leisure 11/22/2023	233.25	
21-71-75-46-626 Inventory Costs MIZUNO USA INC	Golf Course BAGS	Golf Course 8316877 RI	Cultural and Leisure 01/10/2024	1,134.37	
Total Golf Course:				5,987.27	
Total Cultural and Leisure Services:				5,987.27	
Total Golf Course:				7,168.12	
Airport					
22-41-43-44-441 Electricity COA UTILITIES	Airport ELECTRIC	Airport Operations 02-06-24 CY3&	Airport 01/29/2024	4,521.77	01/29/2024
22-41-43-44-442 Water-Sewer COA UTILITIES	Airport WATER / SEWER	Airport Operations 02-06-24 CY3&	Airport 01/29/2024	53.48	01/29/2024
22-41-43-44-443 Refuse COA UTILITIES	Airport REFUSE	Airport Operations 02-06-24 CY3&	Airport 01/29/2024	38.00	01/29/2024
22-41-43-44-444 Natural Gas BLACK HILLS ENERGY	Airport 9862 2110 07	Airport Operations JAN - 24	Airport 01/30/2024	43.68	
22-41-43-44-444 Natural Gas BLACK HILLS ENERGY	Airport 6920 6237 05	Airport Operations JAN - 24	Airport 01/30/2024	716.51	
22-41-43-44-479 CNTSVC Other IDEAL LINEN INC	Airport RUGS	Airport Operations 11205796	Airport 01/16/2024	45.94	
22-41-43-44-483 NRCNTSVC-Building Public Wrks BENZEL PEST CONTROL INC	Airport PEST CONTROL	Airport Operations 177658	Airport 01/29/2024	125.00	
22-41-43-45-526 Other Supplies CARTER'S HOME HARDWARE & AP	Airport OTHER SUPPLIES	Airport Operations 23005/1	Airport 01/16/2024	75.48	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
22-41-43-45-556 Parts-Vehicle, Mach, Equip DARREN'S CARQUEST AUTO PART	Airport PARTS	Airport Operations 2723-476056	Airport 01/11/2024	16.99	
22-41-43-45-556 Parts-Vehicle, Mach, Equip DARREN'S CARQUEST AUTO PART	Airport PARTS	Airport Operations 2723-476929	Airport 01/23/2024	297.63	
22-41-43-45-556 Parts-Vehicle, Mach, Equip DARREN'S CARQUEST AUTO PART	Airport PARTS	Airport Operations 2723-476929	Airport 01/23/2024	39.16	
Total Airport Operations:				5,973.64	
Total Airport:				5,973.64	
Total Airport:				5,973.64	
Public Transit Fund					
23-72-71-42-243 Employee Background Checks ROCK VALLEY PHYSICAL THERAPY	Public Transit Fund PRE-EMPLOYMENT SCREEN	Transit - Administration 6666013-1220	Public Works 01/01/2024	85.00	
23-72-71-44-411 Building, Office Rent CITY OF ALLIANCE	Public Transit Fund ANNEX BUILDING RENT	Transit - Administration 14974	Public Works 01/01/2024	1,095.00	
23-72-71-44-441 Utilities Reimbursed CITY OF ALLIANCE	Public Transit Fund UTILITES	Transit - Administration 14996	Public Works 01/01/2024	565.84	
23-72-71-44-451 Telephone Line Expense ALLO COMMUNICATIONS LLC	Public Transit Fund 308-761-1112 PUBLIC TRANSIT	Transit - Administration JAN 24	Public Works 01/24/2024	69.56	
23-72-71-44-482 NRCNTSVC-Vehicle Repair Mtc TODD'S BODY & FRAME SHOP	Public Transit Fund TRANSIT #8	Transit - Administration EB3F06C7	Public Works 01/03/2024	726.50	
23-72-71-44-482 NRCNTSVC-Vehicle Repair Mtc RED BEARD GARAGE	Public Transit Fund VEHICLE REPAIR	Transit - Administration 9516	Public Works 01/29/2024	1,526.87	
23-72-71-45-526 Other Nonoperating Sup/Expense BUD'S PEST CONTROL	Public Transit Fund PEST CONTROL	Transit - Administration 6112	Public Works 01/08/2024	65.00	
Total Transit - Administration:				4,133.77	
Total Public Works:				4,133.77	
Total Public Transit Fund:				4,133.77	
Street Fund					
24-0000-23321 Sales Tax Payable NE DEPT OF REVENUE - SALES	Street Fund SALES & USE TAX - STREETS	GENERAL 12-	01/19/2024	.00	
Total :				.00	
Total :				.00	
24-41-41-42-294 Conferences, Cont Education WHISPER COLEMAN - PETTY CASH	Street Fund CDL-HUDSON	Streets JAN-24	Public Works 01/12/2024	31.00	
24-41-41-42-294 Conferences, Cont Education WHISPER COLEMAN - PETTY CASH	Street Fund CDL-BAUER	Streets JAN-24	Public Works 01/12/2024	31.00	
24-41-41-42-294 Conferences, Cont Education WHISPER COLEMAN - PETTY CASH	Street Fund CDL-NIXON	Streets JAN-24	Public Works 01/12/2024	31.00	
24-41-41-44-441 Electricity COA UTILITIES	Street Fund ELECTRIC	Streets 02-06-24 CY3&	Public Works 01/29/2024	90.25	01/29/2024
24-41-41-44-441 Electricity COA UTILITIES	Street Fund ELECTRIC	Streets 02-06-24 UTILI	Public Works 01/12/2024	168.82	01/12/2024
24-41-41-44-451 Telephone Line Expense ALLO COMMUNICATIONS LLC	Street Fund 308-762-5400 STREETS	Streets JAN 24	Public Works 01/24/2024	23.52	
24-41-41-44-479 CNTSVC Other STREETSCAN INC	Street Fund STREETLOGIX SOFTWARE LICENS	Streets 1007	Public Works 01/31/2024	3,000.00	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
24-41-41-45-526 Other Supplies	Street Fund	Streets	Public Works		
FARM PLAN	TRASH CAN AND BAGS	51248931	01/24/2024	63.77	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets	Public Works		
BLOEDORN LUMBER - ALLIANCE	TOOLS	7992872	01/12/2024	67.17	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets	Public Works		
FARM PLAN	TOOLS	51246754	01/17/2024	44.99	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets	Public Works		
FARM PLAN	TOOLS	51248268	01/22/2024	68.46	
24-41-41-45-543 Small Tools, Equipment	Street Fund	Streets	Public Works		
FARM PLAN	SMALL TOOLS/EQUIP	51244056	01/10/2024	38.99	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works		
FARM PLAN	PARTS	P22556	01/22/2024	149.73	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works		
KOKE'S AUTO FARM TRUCK INC	PARTS	721361	01/25/2024	49.88	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-476620	01/18/2024	18.15	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-476847	01/22/2024	26.14	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-476813	01/22/2024	19.30	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works		
DARREN'S CARQUEST AUTO PART	PARTS	2723-476606	01/18/2024	577.05	
24-41-41-45-563 Cleaning Supplies	Street Fund	Streets	Public Works		
FARM PLAN	CLEANING SUPPLIES	51244056	01/10/2024	27.97	
24-41-41-45-563 Cleaning Supplies	Street Fund	Streets	Public Works		
IDEAL LINEN INC	TOWELS	11206716	01/23/2024	50.83	
24-41-41-46-644 Asphalt	Street Fund	Streets	Public Works		
M.C. SCHAFF & ASSOCIATES INC	2024 Alliance Pavement Rehab Projec	0000024028	01/18/2024	36,340.00	
24-41-41-46-645 Road Ice Control	Street Fund	Streets	Public Works		
NEBRASKA SALT & GRAIN COMPAN	Ice Slicer	71170	01/27/2024	8,787.77	
Total Streets:				49,705.79	
Total Public Works:				49,705.79	
Total Street Fund:				49,705.79	
Retired Senior Vol Program					
26-71-70-44-441 Electricity	Retired Senior Vol P	Retired Senior Vol Program	Cultural and Leisure		
CITY OF ALLIANCE	ELECTRICITY	14972	01/01/2024	200.00	
26-71-70-44-451 Telephone Line Expense	Retired Senior Vol P	Retired Senior Vol Program	Cultural and Leisure		
ALLO COMMUNICATIONS LLC	308-762-1293 RSVP 1	JAN 24	01/24/2024	36.27	
26-71-70-44-452 Long Distance Expense	Retired Senior Vol P	Retired Senior Vol Program	Cultural and Leisure		
ALLO COMMUNICATIONS LLC	308-762-5400 RSVP	JAN 24	01/24/2024	.72	
26-71-70-45-511 Office Supplies	Retired Senior Vol P	Retired Senior Vol Program	Cultural and Leisure		
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0124203-001	01/15/2024	16.86	
Total Retired Senior Vol Program:				253.85	
Total Cultural and Leisure Services:				253.85	
Total Retired Senior Vol Program:				253.85	
Economic Development Fund					
35-61-64-43-313 Other Attorney Fees - ED	Economic Develop	Economic Development Support	Community Develop		
SIMMONS OLSEN LAW FIRM, P.C.	HEARTLAND FLATS MALL/TIFF	810189	12/31/2023	70.00	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
Total Economic Development Support:				70.00	
Total Community Development:				70.00	
Total Economic Development Fund:				70.00	
State E911 Fund					
43-31-13-47-701 911 - State Funding Restricted	State E911 Fund	Police Administration			
GEOCOMM, INC.	Geocomm Mapping Maintenance	INV037033	05/08/2023	8,212.00	
43-31-31-47-701 911 - State Funding Restricted	State E911 Fund	Police Administration			
TRITECH SOFTWARE SYSTEMS	SUBSCRIPTIONS	401511	01/19/2024	1,099.06	
Total Police Administration:				9,311.06	
Total :				9,311.06	
Total State E911 Fund:				9,311.06	
Administration Internal Service					
51-13-13-43-381 DOT Testing	Administration Intern	Personnel	Personnel		
BOX BUTTE GENERAL HOSPITAL	DRUG AND ALCOHOL TESTING	9	11/30/2023	105.00	
51-13-13-43-381 DOT Testing	Administration Intern	Personnel	Personnel		
BOX BUTTE GENERAL HOSPITAL	DRUG AND ALCOHOL TESTING	11	12/19/2023	122.00	
51-13-13-43-381 DOT Testing	Administration Intern	Personnel	Personnel		
BOX BUTTE GENERAL HOSPITAL	DRUG AND ALCOHOL TESTING	12	12/31/2023	227.00	
51-13-13-43-381 DOT Testing	Administration Intern	Personnel	Personnel		
BOX BUTTE GENERAL HOSPITAL	DRUG AND ALCOHOL TESTING	8	11/04/2023	227.00	
51-13-13-43-381 DOT Testing	Administration Intern	Personnel	Personnel		
BOX BUTTE GENERAL HOSPITAL	DRUG AND ALCOHOL TESTING	10	11/30/2023	122.00	
51-13-13-43-381 DOT Testing	Administration Intern	Personnel	Personnel		
WPCI	DOT DRUG TESTING	S160932	11/30/2023	265.00	
51-13-13-43-381 DOT Testing	Administration Intern	Personnel	Personnel		
WPCI	DOT DRUG TESTING	S161435	12/31/2023	129.00	
51-13-13-44-421 Membership Dues	Administration Intern	Personnel	Personnel		
WESTERN NEBRASKA HUMAN RES	MEMBERSHIP DUES	JAN-24	01/10/2024	30.00	
51-13-13-44-451 Telephone Line Expense	Administration Intern	Personnel	Personnel		
ALLO COMMUNICATIONS LLC	308-762-5400 PERSONNEL	JAN 24	01/24/2024	14.11	
51-13-13-44-452 Long Distance Expense	Administration Intern	Personnel	Personnel		
ALLO COMMUNICATIONS LLC	308-762-5400 PERSONNEL 2	JAN 24	01/24/2024	.08	
51-13-13-45-511 Office Supplies	Administration Intern	Personnel	Personnel		
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0124222-001	01/16/2024	593.66	
Total Personnel:				1,834.85	
Total Personnel:				1,834.85	
51-14-14-43-311 City Attorney Retainer	Administration Intern	Legal	Legal		
SIMMONS OLSEN LAW FIRM, P.C.	RETAINER	809930	12/31/2023	6,082.96	
51-14-14-43-313 Other Attorney Fees	Administration Intern	Legal	Legal		
SIMMONS OLSEN LAW FIRM, P.C.	NON-RETAINER FILES	809931	12/31/2023	1,825.00	
51-14-14-43-313 Other Attorney Fees	Administration Intern	Legal	Legal		
SANTANGELO LAW OFFICE, P.C.	TM - ALLIANCE LOGO	78516	01/25/2024	1,651.25	
51-14-14-43-313 Other Attorney Fees	Administration Intern	Legal	Legal		
SANTANGELO LAW OFFICE, P.C.	TM - SLOGAN & LOGO	78515	01/25/2024	1,651.25	
51-14-14-43-313 Other Attorney Fees	Administration Intern	Legal	Legal		
SANTANGELO LAW OFFICE, P.C.	TM - CARHENG	78514	01/25/2024	1,651.25	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
Total Legal:				12,861.71	
51-14-16-47-733 Unemployment Compensation	Adminstration Intern	Risk Management	Legal		
NE DEPT OF LABOR	BENEFIT CHARGES	Q4 2023	12/31/2023	2,525.99	
51-14-16-47-733 Unemployment Compensation	Adminstration Intern	Risk Management	Legal		
NEBRASKA UC FUND	BENEFIT CHARGES	QTR 4 2023	12/31/2023	2,525.99	02/01/2024
Total Risk Management:				5,051.98	
Total Legal:				17,913.69	
51-17-17-44-423 Database Subscriptions	Adminstration Intern	MIS	Technology		
ENVIRONMENTAL SYSTEMS RESE	ArcGIS Pro Upgrade	94649481	01/22/2024	3,264.61	
51-17-17-44-451 Telephone Line Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	308-762-5400 MIS	JAN 24	01/24/2024	4.70	
51-17-17-44-452 Long Distance Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	308-762-5400 MIS 2	JAN 24	01/24/2024	.03	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	308-762-5400 MIS 3	JAN 24	01/24/2024	517.38	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-761-0004 INTERNET MUSEUM	JAN 24	01/24/2024	55.00	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-762-0071 INTERNET LIBRARY	JAN 24	01/24/2024	50.00	
51-17-17-44-457 Internet Operating Expense	Adminstration Intern	MIS	Technology		
ALLO COMMUNICATIONS LLC	123-762-0092 INTERNET POLICE DE	JAN 24	01/24/2024	62.00	
Total MIS:				3,953.72	
Total Technology:				3,953.72	
51-21-21-44-451 Telephone Line Expense	Adminstration Intern	Accounting	Finance		
ALLO COMMUNICATIONS LLC	308-762-5400 ACCOUNTING	JAN 24	01/24/2024	58.30	
51-21-21-45-511 Office Supplies	Adminstration Intern	Accounting	Finance		
STAPLES	OFFICE SUPPLIES	3557120014	01/12/2024	43.37	
51-21-21-59-950 Capital Outlay-Mach, Equip	Adminstration Intern	Accounting	Finance		
EAKES INC	SCANNERS	INV503069	11/03/2023	2,997.00	
Total Accounting:				3,098.67	
Total Finance:				3,098.67	
Total Adminstration Internal Service:				26,800.93	
Enterprise Internal Service					
55-21-23-44-436 Mail, Delivery Services	Enterprise Internal S	Utility Customer Service	Finance		
POSTMASTER	PERMIT MAILING	JAN-24	01/24/2024	320.00	01/29/2024
55-21-23-44-451 Telephone Line Expense	Enterprise Internal S	Utility Customer Service	Finance		
ALLO COMMUNICATIONS LLC	308-762-5400 UTILITY CUST SERVI	JAN 24	01/24/2024	53.60	
55-21-23-44-462 Mail Machine Lease	Enterprise Internal S	Utility Customer Service	Finance		
QUADIENT LEASING USA INC	MAIL MACHINE LEASE	N18111763	11/18/2023	705.00	01/29/2024
Total Utility Customer Service:				1,078.60	
55-21-24-44-451 Telephone Line Expense	Enterprise Internal S	Meter Reading	Finance		
ALLO COMMUNICATIONS LLC	308-762-5400 METER READING	JAN 24	01/24/2024	4.70	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Net Invoice Amount	Date Paid
Total Meter Reading:				4.70	
Total Finance:				1,083.30	
55-51-56-43-379 Other Contract Operating Svcs	Enterprise Internal S Warehouse		Utilitiy Superintenden		
IDEAL LINEN INC	MOPS	11205803	01/16/2024	65.33	
55-51-56-44-441 Electricity	Enterprise Internal S Warehouse		Utilitiy Superintenden		
COA UTILITIES	ELECTRIC	02-06-24 CY3&	01/29/2024	5,442.10	01/29/2024
55-51-56-44-442 Water-Sewer	Enterprise Internal S Warehouse		Utilitiy Superintenden		
COA UTILITIES	WATER / SEWER	02-06-24 CY3&	01/29/2024	13.38	01/29/2024
55-51-56-44-443 Refuse	Enterprise Internal S Warehouse		Utilitiy Superintenden		
COA UTILITIES	REFUSE	02-06-24 CY3&	01/29/2024	120.10	01/29/2024
55-51-56-44-451 Telephone Line Expense	Enterprise Internal S Warehouse		Utilitiy Superintenden		
ALLO COMMUNICATIONS LLC	308-762-5400 FAC MAINTANCE	JAN 24	01/24/2024	9.41	
55-51-56-44-451 Telephone Line Expense	Enterprise Internal S Warehouse		Utilitiy Superintenden		
ALLO COMMUNICATIONS LLC	308-761-1191 UTILITY FACILITY	JAN 24	01/24/2024	173.90	
55-51-56-44-483 NRCNTSVC-Building Public Wrks	Enterprise Internal S Warehouse		Utilitiy Superintenden		
BUD'S PEST CONTROL	PUBLIC WORKS PEST CONTROL	6111	01/08/2024	100.00	
55-51-56-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	Enterprise Internal S Warehouse		Utilitiy Superintenden		
WHISPER COLEMAN - PETTY CASH	WATER	JAN-24	01/12/2024	7.00	
Total Warehouse:				5,931.22	
Total Utilitiy Superintenden:				5,931.22	
Total Enterprise Internal Service:				7,014.52	
Health Care Internal Service					
57-81-81-42-231 Employee Life Insurance	Health Care Internal Health Support		Personnel		
REGIONAL CARE, INC.	EMPLOYEE LIFE INSURANCE	JAN-24	01/01/2024	.00	
57-81-81-42-231 Employee Life Insurance	Health Care Internal Health Support		Personnel		
UNUM LIFE INSURANCE COMPANY	EMPLOYEE LIFE INSURANCE #091	JAN-24	01/16/2024	829.11	
57-81-81-42-231 Employee Life Insurance	Health Care Internal Health Support		Personnel		
UNUM LIFE INSURANCE COMPANY	EMPLOYEE LIFE INSURANCE #091	DEC-23	12/01/2023	818.86	
57-81-81-42-281 Specific Premium	Health Care Internal Health Support		Personnel		
REGIONAL CARE, INC.	SPECIFIC PREMIUM	JAN-24	01/01/2024	31,961.37	
57-81-81-42-285 Transplant Coverage	Health Care Internal Health Support		Personnel		
REGIONAL CARE, INC.	TRANSPLANT COVERAGE	JAN-24	01/01/2024	1,141.34	
57-81-81-42-286 Aggregate Premium	Health Care Internal Health Support		Personnel		
REGIONAL CARE, INC.	AGGREGATE PREMIUM	JAN-24	01/01/2024	1,128.40	
57-81-81-42-287 Employee Claims	Health Care Internal Health Support		Personnel		
REGIONAL CARE, INC.	HEALTH CLAIMS	01082024-HC	01/08/2024	4,857.17	01/12/2024
57-81-81-42-287 Employee Claims	Health Care Internal Health Support		Personnel		
REGIONAL CARE, INC.	HEALTH CLAIMS	01292024-HC	01/29/2024	40,071.87	01/29/2024
57-81-81-42-288 Employee Insurance Admin	Health Care Internal Health Support		Personnel		
REGIONAL CARE, INC.	EMPLOYEE INSURANCE ADMIN	JAN-24	01/01/2024	2,248.10	
57-81-81-42-289 Vision Premium	Health Care Internal Health Support		Personnel		
REGIONAL CARE, INC.	VISION	JAN-24	01/01/2024	1,235.40	
57-81-81-43-379 Other Contract Operating Svcs	Health Care Internal Health Support		Personnel		
REGIONAL CARE, INC.	HAYS PREMIUM	JAN-24	01/01/2024	2,500.00	
Total Health Support:				86,791.62	
Total Personnel:				86,791.62	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Segment Department Invoice Date	Segment Department Net Invoice Amount	Date Paid
Total Health Care Internal Service:				<u>86,791.62</u>	
Grand Totals:				<u><u>554,415.02</u></u>	

Dated: _____

Mayor: _____

City Manager: _____

City Treasurer: _____

Report Criteria:

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Cemetery Certificate (Survivorship)

Completed By: City of Alliance, P.O. Box D, Alliance, NE 69301.

Know All Men By These Presents:

That CITY OF ALLIANCE, a municipal corporation, in Box Butte County and State of Nebraska, for and in consideration of the sum of TWO HUNDRED FOURTY and 00/100^{THS} DOLLARS, to it in hand paid, does hereby, grant, bargain, sell convey and confirm unto:

Ron Yost

the following described real estate, situated in the Third Addition to the Alliance Cemetery, in Box Butte County and State of Nebraska, to-wit:

The East Half (E½) Lot Twenty-Three (23), Section Seven (7), Block Twenty (20);
according to the recorded plat thereof.

TO HAVE AND TO HOLD the said lot to the purchaser and assigns forever, for the burial or interment of the body or bodies of deceased persons only; the said purchaser to have only such rights as to the use, improvement and ornamentation of said lot as may be in accordance with the laws of Nebraska, the ordinances of City of Alliance and the rules and regulations passed or adopted from time to time to regulate and govern said Alliance Cemetery, and City of Alliance does hereby covenant with the said Box Butte County that it is lawfully seized of said premises, that they are free from encumbrance, that it has good right and lawful authority to sell the same; and it does here by covenant to warrant and defend the title to said premises against the lawful claims of all persons whomsoever.

IN WITNESS WHEREOF, the said City of Alliance a municipal corporation has caused these presents to be signed by its Mayor and attested by its City Clerk and its corporate seal to be affixed hereto all on the 6th day of February, 2024.

CITY OF ALLIANCE, a municipal corporation

By: _____
Mayor

Attest: _____
City Clerk

Approved as to form _____ City Attorney.



MCS
FAMILY OF COMPANIES

Engineering Firm | Environmental Consulting Group

providing **Simply Smart Solutions**

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January 17, 2024

Honorable Mayor and City Council
City of Alliance
324 Laramie Ave.
Alliance, NE 69301

RE: Parks and Rec Facilities 2021 Hail Damage Repair

Dear Mayor and City Council:

Bids were received and opened at 2:00 p.m. on January 9, 2024, at the Alliance City Hall Alliance, Nebraska, for the above-referenced project. One company picked up plans for the project:

Twin City Roofing & Sheet Metal, Inc. Scottsbluff, NE

One (1) bid was received. The bid received was as follows:

	<u>Total Bid</u>
Twin City Roofing & Sheet Metal, Inc.	\$267,824.49
Engineers Estimate	\$168,956.87

There were two minor discrepancy in the bid total. Item T16, Remove and Replace Vinyl Outside Corner Post total bid price had a multiplication error of \$2.00. The total bid price had an error stating that it was \$220.00 while a unit price of \$6.00/LF at 37 LF should total \$222.00. They then had a sum total of Schedule T of \$15,211.80 when the actual total should be \$15,256.8 for a difference of \$45.00. The discrepancy was noted on the bid tab and the contract will be adjusted accordingly.

It should be noted that it is not uncommon to have a single bidder on these types of projects. Due to the heavy work load of contractors at this time as well as the state statute that all contractors on government contracts over \$20,000 must carry bonds, it limits the number of contractors that are eligible. Twin City Roofing has been selected on similar projects for both the City of Alliance and other communities in the region and has performed very well with minimal disruptions.

The Engineer's Estimate was based upon the insurance adjuster's estimate. We have reviewed the contractor's bid documents and would recommend award of the project to Twin City Roofing & Sheet Metal in the amount of \$267,869.49.

Sincerely,

FOR THE FIRM OF
M.C. SCHAFF & ASSOCIATES, INC.

David Schaff, P.E.

G:\Jobs\RM 160418-00- ALLIANCE CITY PLANNING & ZONING\Hail Damage 2021\Parks and Rec\RecommendofAward.doc

818 South Beltline Highway East Scottsbluff, NE. 69361
Phone 308.635.1926 Fax 308.635.7807

2116 Pioneer Ave Cheyenne, WY. 82001
Phone 307.635.2828 Fax 307.635.9902

RESOLUTION NO. 24-08

WHEREAS, The City has determined that damages from the 2021 hail storm on the Parks and Rec Facilities are in need of repair; and

WHEREAS, M.C. Schaff and Associates, an engineering firm for the City, has let bids for the Alliance Parks and Rec Facilities 2021 Hail Damage Repair with one bid being received; and

WHEREAS, M.C. Schaff and Associates recommends that the City award the bid to Twin City Roofing & Sheet Metal, Inc., of Scottsbluff, Nebraska, in the amount of Two Hundred Sixty-Seven Thousand, Eight Hundred Sixty-Nine Dollars and 49/100ths (\$267,869.49) as the lowest, responsive, and responsible bidder for the Golf Facilities 2021 Hail Damage Repair.

NOW, THEREFORE, BE IT RESOLVED, By the Mayor and City Council of Alliance, Nebraska, that the Mayor is authorized to sign a contract with Twin City Roofing & Sheet Metal, Inc., as the lowest, responsive and responsible bidder obtained by M.C. Schaff and Associates.

BE IT FURTHER RESOLVED, that the contract for the hail storm repairs as specifically set forth in the bidding documents, is hereby awarded to Twin City Roofing & Sheet Metal, Inc., of Scottsbluff, Nebraska, in the amount Two Hundred Sixty-Seven Thousand, Eight Hundred Sixty-Nine Dollars and 49/100ths (\$267,869.49).

BE IT FURTHER RESOLVED, Staff shall contact the successful bidder so that contractual arrangements can be finalized, and work can commence according to the terms of the bid.

PASSED AND APPROVED this 6th day of February, 2024.

Earl Jones, Mayor

(SEAL)

Attest: _____

Shelbi C. Pitt, City Clerk

Approved as to Form and Legality:

Simmons Olsen Law Office, Legal Counsel

Narrative

February 6, 2024



RESOLUTION – SECOND ADDENDUM AND AMENDMENT TO LEASE AND EASEMENT AGREEMENT FOR SOLAR ENERGY SYSTEM

In December of 2022, the City of Alliance entered into an interconnection agreement with Sandhills Energy to purchase electricity produced at a proposed solar field. Sandhills Energy intends to build said solar field on land leased from the City of Alliance. The proposed site is located at the City Well Field, west of the intersection of Country Club Road and CR 62. The original agreement did not have an access agreement. This resolution will allow Sandhills Energy access to the proposed solar field site over and across adjacent land owned by the City of Alliance.

RECOMMENDATION: APPROVE THIS RESOLUTION AWARDDING ACCESS TO SOLAR FIELD SITE

Resolution No. 24-09

WHEREAS, the operation of its municipal electrical system, the City of Alliance, Nebraska (the “City”) provides electricity to customers and users, and purchases at wholesale costs electricity from wholesale electricity providers through power purchase agreements (the “Original Agreements”);

WHEREAS, the City approved and executed the following documents:

Lease and Easement Agreement for Solar Energy System effective November 28, 2022;

and

“First Amendment” to Lease and Easement Agreement for Solar Energy System effective June 6, 2023.

WHEREAS, SE Municipal Solar, LLC desires to increase the size of the solar facility under the Original Agreements to accommodate the involvement of the Municipal Energy Alliance of Nebraska (“MEAN”); and

WHEREAS, the City and SE Municipal Solar, LLC have agreed to terms of the following amendments to the Original Agreements for the solar electricity generation project (the “First Amendments”):

“Second Amendment” Lease and Easement Agreement for Solar Energy System effective February 6, 2024;

NOW, THEREFORE, BE IT RESOLVED BY the Mayor and the Council of the City of Alliance, Nebraska that the Second Amendment are hereby approved and the Mayor is authorized to sign the Agreements and any other ancillary documentation on behalf of the City of Alliance, Nebraska.

PASSED AND APPROVED this 6th day of February, 2024

(SEAL)

Attest:

Earl Jones, Mayor

Shelbi C. Pitt, City Clerk

Approved as to Form and Legality:

Simmons Olsen Law Firm, Legal Counsel

**SECOND ADDENDUM AND AMENDMENT TO
LEASE AND EASEMENT AGREEMENT FOR SOLAR ENERGY SYSTEM**

THIS SECOND ADDENDUM AND AMENDMENT TO LEASE AND EASEMENT AGREEMENT FOR SOLAR ENERGY SYSTEM ("Amendment") is entered into by and between the City of Alliance, Nebraska ("Lessor"), and SE Municipal Solar, LLC, a Nebraska limited liability company ("Lessee"), effective as of the date fully executed by the Parties (the "Effective Date"). Lessee and Lessor are sometimes referred to herein individually as a "Party" and collectively as the "Parties".

RECITALS

A. Lessor and Lessee entered into to that certain Lease and Easement Agreement for Solar Energy System dated on or about November 28, 2022, as amended by that certain first addendum and amendment thereto (collectively, the "Lease"), whereby Lessor leased to Lessee those certain premises located in Box Butte, Nebraska, as more particularly described in the Lease (the "Leased Premises").

B. Under the Lease, Lessee is leasing the Leased Premises from Lessor for the location and operation of solar energy generation and transmission and related facilities thereon ("Solar Operations"), for the purpose of generating electricity to be sold by Lessee to Lessor.

C. Lessor and Lessee wish to amend the Lease in order to provide Lessee with adequate access to and from the Leased Premises, over and across adjacent land owned by Lessor, pursuant to the terms set forth below.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Lessor and Lessee agree to amend the Lease, and the Lease is hereby amended, as follows:

1. Capitalized Terms; Recitals. Capitalized words contained herein shall be defined as set forth in the Lease unless otherwise defined herein. The above recitals are incorporated herein by reference.

2. Additional Access Easement. In addition to the existing easements and rights set forth in the Lease, Lessor grants to Lessee and Lessee's agents an easement for ingress to and egress from the Leased Premises and/or Solar Operations over, across, and along the tract(s) of land owned by Lessor encompassing or adjacent to the Leased Premises, as legally described on Exhibit "A" (the "Access Easement Parcel"), attached hereto and incorporated herein, by means of any existing roads and lanes thereon connected to a vehicular public right-of-way, for the benefit of and for purposes incidental to the Solar Operations on the Leased Premises. If, at any point while the Lease is in effect, Lessee is unable to access the Leased Premises (from a vehicular public right-of-way) via any existing roads or lanes on the Access Easement Parcel, Lessee shall be permitted, at its sole cost and expense, to construct a road providing such access; provided that Lessee and Lessor shall cooperate with each other in good faith to establish a mutually satisfactory location of any such

access road.

3. Memorandum of Amendment. Lessor and Lessee shall execute, in recordable form, and Lessee shall then record in the real estate records of Box Butte County, Nebraska, a memorandum of this Amendment in the form attached hereto as Exhibit "B" and incorporated herein.

4. Conflicts; Ratification. In the event of any conflict between the terms and provisions of this Amendment and the terms and provisions of the Lease, the terms and provisions of this Amendment shall supersede and control. Except as herein modified and amended, all terms and conditions of the Lease are incorporated herein and shall remain in full force and effect and are hereby ratified and confirmed by Lessor and Lessee. The Lease, as amended by this Amendment, contains the entire agreement of the parties hereto and no representations, inducements, promises or agreements, oral or otherwise, between the parties not embodied herein shall be of any force or effect. Lessee certifies and confirms to Lessor, as of the date hereof, Lessor is not now in default under or with respect to any of its obligations, agreements, covenants, warranties and representations contained in the Lease. The execution of this Amendment shall in no event be deemed to constitute a waiver of any right or claim of either Lessor or Lessee under or by virtue of the Lease, except as specifically described herein.

5. Authority. Each Party hereto represents and warrants that no consents of third parties are necessary for the execution and performance of this Amendment and that the persons signing this Amendment have been duly authorized to sign on behalf of such Party and such Party has the right to consent to the matters set forth herein.

6. Counterparts. This Amendment may be executed in counterparts, all of which taken together shall be deemed one original, and shall be effective upon execution thereof by Lessor and Lessee, notwithstanding the fact that both of the parties hereto are not signatories to the original or same counterpart. Any signature of Lessor or Lessee which is delivered by facsimile, photocopy or electronic means (scan and email) shall be deemed to be an original signature and shall be effective upon receipt thereof.

(Signature page to follow.)

IN WITNESS WHEREOF, Lessee and Lessor have executed this Amendment as of the Effective Date.

LESSOR

LESSEE

CITY OF ALLIANCE, NEBRASKA

SE MUNICIPAL SOLAR, LLC,
a Nebraska limited liability company

By: _____
Earl Jones, Mayor

By: _____
Eric G. Johnson, President

Date: _____

Date: _____

Exhibit "A"

The Access Easement Parcel

The East Half of the Southwest Quarter (E 1/2 SW 1/4), the North Half of the Southeast Quarter (N 1/2 SE 1/4), and the Southwest Quarter of the Southeast Quarter (SW 1/4 SE 1/4) of Section Thirty-three (33), Township Twenty-five (25) North, Range Forty-eight (48) West of the 6th P.M., Box Butte County, Nebraska.

Exhibit "B"

Memorandum of Amendment

(See Attached)

(Space Above Reserved for Recorder of Deeds)

REQUESTED BY AND
WHEN RECORDED RETURN TO:

Sandhills Energy LLC
Attn: Michael Knapp
1403 Harney Street, Suite 100
Omaha, NE 68102
michael@sandhillsenergyco.com

**SECOND AMENDMENT TO MEMORANDUM OF
LEASE AND EASEMENT AGREEMENT FOR SOLAR ENERGY SYSTEM**

THIS SECOND AMENDMENT TO MEMORANDUM OF LEASE AND EASEMENT AGREEMENT FOR SOLAR ENERGY SYSTEM ("**Memorandum Amendment**") made as of this ___ day of _____, 2023, between the City of Alliance, Nebraska ("**Lessor**"), and SE MUNICIPAL SOLAR, LLC, a Nebraska limited liability company ("**Lessee**"), effective as of the date fully executed by all parties hereto (the "**Effective Date**"). Lessee and Lessor are sometimes referred to herein individually as a "**Party**" and collectively as the "**Parties**".

RECITALS:

A. Lessor and Lessee entered into that certain Lease and Easement Agreement for Solar Energy System, dated on or about November 28, 2022, as amended (the "**Lease**").

B. A memorandum of the Lease was recorded on December 22, 2022, as Instrument No. 2022-01811, as amended, in the real estate records of Box Butte County, Nebraska (the "**Memorandum**").

C. The Lease encumbers those certain premises as defined and legally described in the Lease (the "**Leased Premises**").

D. Lessor and Lessee entered into an amendment to the Lease in order to provide Lessee with adequate access to and from the Leased Premises, over and across adjacent land owned by Lessor, dated on or about the date of this Memorandum Amendment (the "**Amended Lease**").

E. The Parties wish to give notice of the existence of the Amended Lease.

NOW, THEREFORE, in consideration of the mutual covenants and obligations of the Parties contained herein and in the Lease and Amended Lease, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. In addition to the easements and rights set forth in the Lease, the Amended Lease provides Lessee and Lessee's agents with an easement for ingress to and egress from the Leased Premises and/or Solar Operations (as defined in the Lease) over, across, and along the tract(s) of land owned by Lessor encompassing or adjacent to the Leased Premises, as legally described on Exhibit 1 (the "**Access Easement Parcel**"), attached hereto and incorporated herein, by means of any existing roads and lanes thereon connected to a vehicular public right-of-way, for the benefit of and for purposes incidental to the Solar Operations on the Leased Premises. The Amended Lease further provides that if, at any point while the Lease is in effect, Lessee is unable to access the Leased Premises (from a vehicular public right-of-way) via any existing roads or lanes on the Access Easement Parcel, Lessee shall be permitted, at its sole cost and expense, to construct a road providing such access; provided that Lessee and Lessor shall cooperate with each other in good faith to establish a mutually satisfactory location of any such access road.

2. Except as specifically set forth in this Memorandum Amendment, all terms and conditions in the Memorandum shall remain in full force and effect. This Memorandum Amendment may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument, and any of the Parties hereto may execute this Memorandum Amendment by signing any such counterpart.

[SIGNATURES FOLLOW]

IN WITNESS WHEREOF, each of the Parties hereto has caused this Memorandum Amendment to be duly executed as of the day and year first above written.

LESSOR:

CITY OF ALLIANCE, NEBRASKA

By: _____
Earl Jones, Mayor

STATE OF NEBRASKA)
) ss.
COUNTY OF BOX BUTTE)

Before me, _____, the undersigned notary public in and for this state, on this ____ day of _____, 2023, personally appeared Earl Jones, Mayor of the City of Alliance, Nebraska, to me known to be the identical person who executed the within and foregoing instrument, and acknowledged to me that he executed the same on behalf of said City of Alliance, Nebraska, and that he was duly authorized so to do.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

Notary Public

(SEAL)

Exhibit 1 to Memorandum Amendment
The Access Easement Parcel

The East Half of the Southwest Quarter (E 1/2 SW 1/4), the North Half of the Southeast Quarter (N 1/2 SE 1/4), and the Southwest Quarter of the Southeast Quarter (SW 1/4 SE 1/4) of Section Thirty-three (33), Township Twenty-five (25) North, Range Forty-eight (48) West of the 6th P.M., Box Butte County, Nebraska.

DOCS/2996214.1

Narrative

February 6, 2024



Alliance Learning Center Elevator Repair

Staff is requesting \$13,000.00 from Council Contingency to be used to repair the elevator in the Alliance Learning Center.

The edge detector on the Learning Center elevator no longer works, which means the elevator falsely detects that someone or something is blocking the door. As a result, the door remains open until it begins to slowly close in "nudging" mode, and then it will not re-open on the destination floor.

This repair will replace the existing detector edge with an infra-red detector edge, which will correct the operational issues with the elevator.

RECOMMENDATION: APPROVE COUNCIL CONTINGENCY FUNDS IN THE AMOUNT OF \$13,000.00 TO COMPLETE NECESSARY REPAIRS ON THE LEARNING CENTER ELEVATOR.

RESOLUTION NO. 24-10

WHEREAS, The City of Alliance owns and operates the Alliance Learning Center;

WHEREAS, The elevator at the Alliance Learning Center no longer works due to edge detector malfunction,; and

WHEREAS, The City of Alliance finds that it is best interest of the City to fix the elevator to keep the Alliance Learning Center accessible for all citizens;

and

WHEREAS, A budget transfer in the amount of \$13,000 from Council Contingency #01-10-10-47-791 is necessary to cover the additional costs.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of Alliance, authorizes a budget transfer in the amount of Thirteen Thousand and NO/100s Dollars (\$13,000) from Council Contingency #01-10-10-47-791 to NRCNTSVC – Building Public Works #01-71-77-44-483.

PASSED AND APPROVED this 6th day of February, 2024.

(SEAL)

Earl Jones, Mayor

Attest: _____

Shelbi C. Pitt, City Clerk

Approved as to Form and Legality:

Simmons Olsen Law Office, Legal Counsel

January 22, 2024

Alliance Public Library
1750 Sweetwater Avenue
Alliance, NE 69301

Attn: Stephanie O'Connor

Re: Elevator Detector Edge Replacement

KONE Inc.
8585 Concord Center Dr.,
Suite 900
Englewood, CO 80112
Tel (307) 757-0232
www.kone.com
Jeff.Clark@kone.com

Description of Work

We propose to furnish and install the labor, materials, tools and supervision to perform the following work on the passenger elevator which is located at the **Alliance Public Library**.

We will furnish and install an infrared door detector which emits infrared beams that fill the doorway from approximately the ground level to a height of approximately six (6) feet. Interruption of the light rays will prevent the doors from closing and cause them to stop and reopen if they are in the process of closing.

This infrared door detector will allow the doors to remain open while the flow of traffic continues and permits the doors to close shortly after the last passenger passes through the door opening. The door edge is designed to provide increased passenger safety, reduce door related interruptions, and complies with current code.

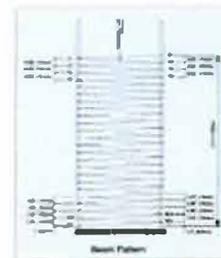
Infrared Door Edge



Replaces a mechanical door edge on existing elevator car doors. Emits infrared light beams within the door opening from just above floor level to 6-feet above the floor. When any beam of light is broken, the doors will retract if in the process of closing, removing the need of physical touch as required by a mechanical door edge.

Potential Benefits include:

- Creates a safer operating environment
- Reduces service interruptions and downtime due to door related equipment issues
- Aesthetics – infrared edges are visually more appealing than a mechanical door edge
- Complies with current code



Price

Our total price to perform the above-mentioned work amounts to: \$12,675.00 plus applicable taxes.

Our price includes applicable labor, material and permit fees. This proposal is not binding on KONE until approved by an authorized KONE representative. Pricing is subject to KONE's attached Terms and Conditions for tendered repairs and, by signing below, Purchaser hereby agrees to these Terms and Conditions. Price is valid for 30 days from the date of this proposal.

THE CUSTOMER UNDERSTANDS THAT THIS IS A FIXED PRICE PROPOSAL. SUPPORTING DOCUMENTATION FOR MATERIALS AND/OR LABOR SHALL NOT BE A CONDITION PRECEDENT IN ORDER FOR PAYMENT IN FULL TO BE MADE TO KONE.

The agreed delivery times for the project may need to be extended because of delays caused by measures undertaken to stop the spreading of the Coronavirus (2019-nCoV) epidemic, such as mandatory holiday extensions and transportation restrictions imposed by authorities in China and other countries, and the availability of personnel, logistics providers and supply chains, due to the epidemic.

Down Payment

The above quoted price is based on a fifty percent (50%) down payment \$6,337.50, due before the order will be processed. No material will be ordered, and work shall not commence until applicable down payment is received. Once the proposal is signed and loaded into our system a down payment invoice will be issued.

ACCEPTANCE: The foregoing Agreement is hereby signed and accepted in duplicate on behalf of
ALLIANCE PUBLIC LIBRARY

Respectfully submitted by,
KONE Inc.

(Signature)

Jeff Clark, Sales and Operations Manager

(Print Name)

(Approved By) Authorized Representative

(Print Title)

Title

Date: ____ / ____ / ____

Date: ____ / ____ / ____

TERMS AND CONDITIONS

This proposal is subject to the following terms and conditions, all of which are hereby agreed to:

KONE shall submit invoices for the value of material delivered and/or labor performed, less the down payment paid at the time of proposal acceptance. A final invoice shall be issued by KONE upon completion of the work and shall include all balances due. Purchaser agrees to pay the amount of any tax imposed by any existing law, or by any law enacted after the date of this Agreement, based upon the transfer, use, ownership or possession of the equipment involved in the services rendered herein. KONE reserves the right to discontinue our work at anytime until we have assurance, satisfactory to us, that payments will be made as agreed. Final payment shall become due and payable upon completion of the work described in this Agreement. KONE imposes a surcharge for payment made via credit card that is not greater than our cost of acceptance. The surcharge that we impose for this type of transaction is a percentage of the amount paid via credit card, which will be notified to the customer at the payment portal. Failure to pay any sum due to KONE within thirty (30) days of the invoice will be a material breach. A delinquent payment charge calculated at the rate of 1½ % per month, or if such rate is usurious then at the maximum rate under applicable law, shall be applied to the delinquent payments. In the event of default on the payment provisions herein, Purchaser agrees to pay, in addition to any defaulted amount, all attorney fees, collection cost or court costs in connection therewith. The machinery, implements and apparatus furnished hereunder remain KONE's personal property and KONE retains title thereto until final payment is made, with right to retake possession of the same at the cost of the Purchaser if default is made in any of the payments, irrespective of the manner of attachment to the realty, the acceptance of notes, or the sale, mortgage or lease of the premises.

The states requiring notice prior to filing a lien, this notice requirement is hereby complied with.

A party is not liable for failure to perform its obligations under the Agreement if such failure results from Acts of God, fire, flood, unusual delay in deliveries, unavoidable casualties, terrorist activities, government sanction, blockage, embargo, labor dispute, strike, or lockout, concealed conditions, shortage or unavailability of materials, supplies, labor, equipment or systems, interruption or failure of electricity or telephone service or any other causes beyond the party's control. The non-performing party must promptly notify the other party in writing of the force majeure event and resume performance immediately upon cessation of the event.

Purchaser agrees to provide safe access to the equipment and machine room areas. Should conditions develop beyond KONE's control, making the building or premises in which KONE's personnel are working unsafe, KONE reserves the right to discontinue work until such unsafe conditions are corrected. Should damage occur to KONE's material or work on the premises, by fire, theft or otherwise, Purchaser shall compensate us therefore.

Any asbestos removal necessitated by work described in this Proposal will be the Purchaser's responsibility. Purchaser shall provide documentation that the asbestos has been abated from the KONE work area and air clearance reports shall be made available upon request. Purchaser is responsible for all costs of oil disposal should it be determined that oil from Purchaser's equipment is contaminated.

KONE undertakes to perform this work in conformity with the usual applied codes and standards, however, no guarantee can be made that all code violations or defects have been found. This work is not intended as a guarantee against failure or malfunction of equipment at any future time.

It is agreed and understood that KONE is not responsible for damages, either to the vertical transportation equipment or to the building, or for any personal injury or death, arising from or resulting from any code required safety tests performed on this equipment.

Nothing in this agreement shall be construed to mean that KONE assumes any liability of any nature whatsoever arising out of, relating to or in any way connected with the use or operation of the equipment described above. Purchaser shall be solely responsible for the use, repair and maintenance of the equipment and for taking such steps including but not limited to providing attendant personnel, warning signs and other controls necessary to ensure the safety of the user or safe operation of the equipment.

Neither KONE nor its affiliates, subsidiaries or divisions shall be responsible or liable for any damages, claims, suits, expenses and payments on account of or resulting from any injury, death or damage to property arising or resulting from the misuse, abuse or neglect of the equipment herein named or any other device covered by this contract.

Purchaser shall at all times and at Purchaser's own cost, maintain a commercial general liability policy covering bodily injury and property damage with the limits of liability Purchasers customarily carry (naming KONE as additional insured) arising out of the services provided under this Authorization and/or the ownership, maintenance, use or operation of the equipment described herein.

It is agreed and understood that Purchaser is solely responsible for ongoing maintenance and care of the equipment described above. IT IS EXPRESSLY UNDERSTOOD, IN CONSIDERATION OF OUR PERFORMANCE OF THIS WORK THAT PURCHASER ASSUMES ALL LIABILITY FOR THE USE, MAINTENANCE OR OPERATION OF THE EQUIPMENT DESCRIBED ABOVE AND FOR ANY INJURY, INCLUDING DEATH, TO ANY PERSON OR PERSONS AND FOR DAMAGE TO PROPERTY OR LOSS OF USE THEREOF, ON ACCOUNT OF OR RESULTING FROM THE PERFORMANCE OF THE WORK TO BE DONE HEREIN, AND AGREES TO THE EXTENT PERMITTED BY LAW TO DEFEND, INDEMNIFY AND HOLD HARMLESS KONE, ITS OFFICERS, DIRECTORS AND EMPLOYEES FROM ALL DAMAGES, CLAIMS, SUITS, EXPENSES AND PAYMENTS ON ACCOUNT OF OR RESULTING FROM ANY SUCH INJURY, DEATH OR DAMAGE TO PROPERTY, EXCEPT THAT RESULTING FROM THE SOLE NEGLIGENCE OF KONE INC. Purchaser hereby waives any and all rights of recovery, arising as a matter of law or otherwise, which Purchaser might now or hereafter have against KONE Inc.

KONE warrants the materials and workmanship of the equipment for 90 days after completion. Purchaser's remedy is limited to repair or replacement of a defective part, in KONE's sole discretion. The warranty is limited to the replacement or repair of the part itself, and excludes labor. In no event shall KONE be responsible for damage due to normal wear and tear, vandalism, abuse, misuse, neglect, work or repairs or modifications by others, or any other cause beyond the control of KONE. KONE disclaims any other warranty of any kind, either expressed or implied, including without limitation the implied warranties of merchantability or fitness for a particular purpose, or noninfringement.

Unless otherwise agreed, it is understood that the work shall be performed during regular working hours of regular working days of the elevator trade. If overtime work is mutually agreed upon and performed, the additional price, at KONE's usual rates for such work, shall be added to the contract price herein named.

It is expressly understood and agreed all prior agreements written or verbal regarding the subject matter herein are void and the acceptance of this Agreement shall constitute the contract for the material and work specified in this Agreement. Any changes to this Agreement must be made in writing and signed by both parties.

The terms and conditions set forth herein shall constitute the complete agreement for any work performed, AND shall prevail over and supersede any terms and conditions contained in any documents provided by the Purchaser.

The Purchaser does hereby agree the exclusive venue for any dispute between the parties shall be in the county of Rock Island, IL.

RESOLUTION NO. 24-11

WHEREAS, The Nebraska Department of Roads has requested the City of Alliance to review our urban area boundaries and functional classifications of our roadways; and

WHEREAS, This information is requested by the Federal Highway Administration (FHWA) after each decennial census; and

WHEREAS, Based on the decennial information the Nebraska Department of Roads has prepared an updated map identifying the Alliance Urban Area; and

WHEREAS, The Alliance City Council has reviewed the modified Alliance Urban Area Map.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Alliance, Nebraska, that the Mayor is hereby authorized to sign the Alliance Urban Area Map as presented.

PASSED AND APPROVED this 6th day of February, 2024.

Earl Jones, Mayor

(SEAL)

Attest: _____
Shelbi C. Pitt, City Clerk

Approved as to Form and Legality:

Simmons Olsen Law Office, Legal Counsel

ALLIANCE

BOX BUTTE COUNTY
NEBRASKA
POPULATION 8,151
2022



- STATE HIGHWAYS
 - Interstate Highway
 - Divided Highway
 - Multiple Lane Undivided Highway
 - Concrete/Brick Surface
 - Asphalt/Bituminous Surface
 - Gravel or Crushed Rock
- CITY STREETS AND COUNTY ROADS
 - Divided Street
 - Concrete/Brick Surface
 - Asphalt/Bituminous Surface
 - Gravel or Crushed Rock
 - Unimproved
 - Primitive
- Interstate Numbered Route
- U.S. Numbered Route
- State Numbered Route
- State Numbered Spur
- State Numbered Link
- Main St
- Street Name
- County Seat
- City Center
- Corporate Limits

URBAN AREA MAP ALLIANCE NEBRASKA

PREPARED BY
NEBRASKA DEPT. OF TRANSPORTATION
MATERIALS & RESEARCH DIVISION
IN COOPERATION WITH
US DEPARTMENT OF TRANSPORTATION
FEDERAL HIGHWAY ADMINISTRATION

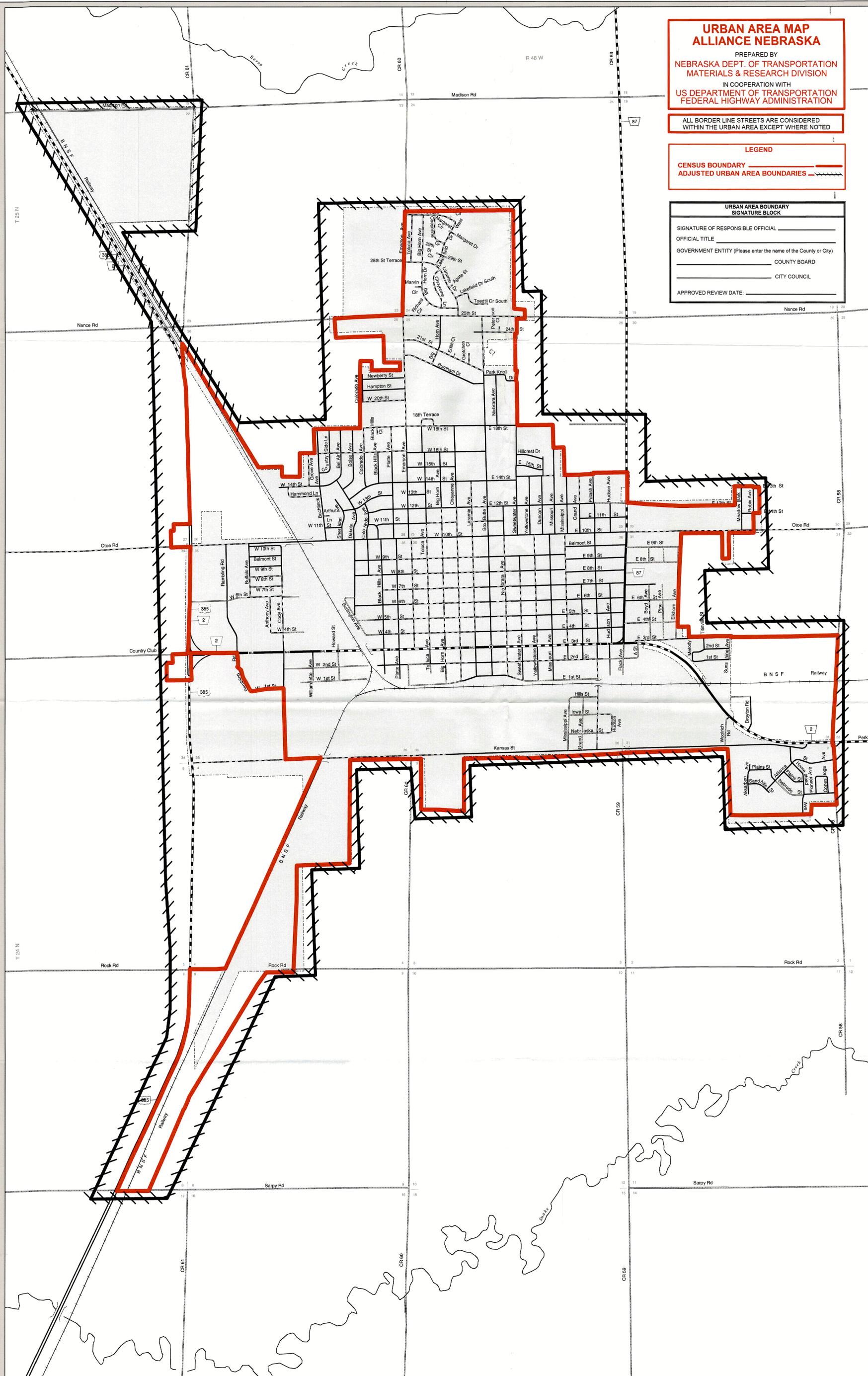
ALL BORDER LINE STREETS ARE CONSIDERED
WITHIN THE URBAN AREA EXCEPT WHERE NOTED

LEGEND

CENSUS BOUNDARY
ADJUSTED URBAN AREA BOUNDARIES

URBAN AREA BOUNDARY SIGNATURE BLOCK

SIGNATURE OF RESPONSIBLE OFFICIAL: _____
OFFICIAL TITLE: _____
GOVERNMENT ENTITY (Please enter the name of the County or City): _____
COUNTY BOARD: _____
CITY COUNCIL: _____
APPROVED REVIEW DATE: _____



This map is to be used for information only and is not intended to show ownership or to be definitive on which roads are public under Nebraska Law. The Nebraska Department of Transportation makes no warranties, guarantees or representations for the accuracy of this information and assumes no liability for errors or omissions. Any inconsistencies should be reported to NDOT.

CORPORATE LIMITS AS OF 2022 - STATE HIGHWAYS CORRECTED TO 2020

Narrative

February 6, 2024



ORDINANCE – AMENDMENT TO CHAPTER 107, ARTICLE VII OF THE ALLIANCE MUNICIPAL CODE

City staff is proposing an amendment to Chapter 107 of the Alliance Municipal Code adding provisions for Minor Subdivisions. A Minor Subdivision is a small subdivision that may include lands previously platted as part of a subdivision and/or unplatted lands that have not been part of a subdivision. This amendment would add provisions for the approval of a Final Plat by the City Council without first approving a Preliminary Plat and it renumbers subsequent articles to reflect the code addition. The proposed code sets minimum requirements for subdivisions in order to qualify for this expedited process. Generally the process is limited to smaller subdivisions of land where the impact of the plat is small but it doesn't meet the requirements for an administrative replat. An administrative replat is a replat of lands that have already been a part of a city subdivision and may be approved by the City Manager i.e. combining two existing lots to make one large lot.

An alternative would be to leave the code as-is and require applicants of small subdivisions to submit preliminary and final plats.

The City of Alliance Planning Commission met at their regular meeting on January 9, 2024, and held a Public Hearing for the proposed code amendment. The Planning Commission then voted to recommend the City Council approve the code amendment, after making the following findings of fact:

1. The code amendment has been reviewed by legal and meets the minimum requirements of State Law.
2. The code would reduce the time of approval by approximately two months on subdivisions that meet the requirements of the proposed code.

STAFF RECOMMENDATION: THE CITY COUNCIL APPROVE THE ORDINANCE AMENDING CHAPTER 107, ARTICLE VII, TITLED MINOR SUBDIVISIONS AND RENAMING SUBSEQUENT ARTICLES.

ORDINANCE NO. 2974

AN ORDINANCE OF THE CITY OF ALLIANCE, NEBRASKA AMENDING CHAPTER 107 OF THE ALLIANCE MUNICIPAL CODE BY ADDING A NEW ARTICLE ALLOWING FOR MINOR SUBDIVISIONS, RENUMBERING SUBSEQUENT ARTICLES IN CHAPTER 107 TO REFLECT THE ADDITION OF THE NEW ARTICLE ALLOWING FOR MINOR SUBDIVISIONS, BUT NOT OTHERWISE REVISING OR AMENDING SUBSEQUENT ARTICLES, PROVIDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION IN PAMPHLET FORM.

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

Section 1. Chapter 107 of the Alliance Municipal Code is amended to read as follows:

“ARTICLE VII. – MINOR SUBDIVISIONS

Sec. 107-110. - Limitations. The minor subdivision process bypasses the preliminary platting requirement for smaller subdivisions of land and may only be used when a proposed subdivision meets all of the following criteria:

- (a) The subdivision does not create more than four new lots from any parcel, tract, or lot;
- (b) The subdivision is served by existing streets and utilities; or, if street or utility extensions are necessary, they must be less than 200 linear feet and the City must be in receipt of the same installation guarantees as required in Articles III and IV of this chapter;
- (c) Each lot created must conform fully to all requirements of the zoning district that pertains to the lots and each lot is developable;
- (d) No part of the proposed subdivision has been subject to the administrative or minor subdivision approval process;
- (e) The subdivision is no larger than 2 acres in size;
- (f) The applicant will not be permitted to piecemeal multiple minor subdivisions into a subdivision or addition that would otherwise not meet the requirements and intent of this code. Such subdivisions will be required to follow the preliminary and final platting process.

Sec. 107-111. – Process.

- (a) Staff Review. Within five working days of receipt of the plat, the City Manager or designee shall distribute copies of said plat to the city manager, city attorney, community development department, public works superintendent, electric department superintendent, and any other agency as required by state law. Each department may submit to the City Manager or designee, written reports of its findings and recommendations; such written reports shall be forwarded to the planning commission and city council with the minor subdivision plat. If no reply is received, said plat shall be deemed approved by the respective department.

- (b) Planning Commission. The city manager or designee shall submit the plat to the planning commission for a public hearing, review, and recommendation. In approving or disapproving the plat, the planning commission shall give due attention to the public hearing, reports prepared by staff, compliance with this code, and the City of Alliance Comprehensive Plan.
- (c) City Council. After a public hearing and recommendation by the planning commission, the city manager or designee shall submit the plat to the city council for a public hearing. The council may specify changes or modifications therein which it deems necessary and may make its approval subject to such alterations. In case of planning commission's disapproval, the subdivider may, on appeal, present the final plat to the council and seek approval. Upon approval by the council by ordinance duly passed, such approval shall be endorsed on the Mylar copy under the hand of the mayor and city clerk.

Sec. 107-112. – Plat Requirements.

The plat shall be prepared in the same manner as a final plat excepting parts I, J, and K.

Sec. 107-113. – Filing

The city clerk shall record the plat in the office of the Box Butte County Clerk within 30 days of its final approval by the city council.”

Section 2. Chapter 107 of the Alliance Municipal Code is renumbered as follows:

“ARTICLE VIII. – PLAT VACATION ^[2]” This Article is only renumbered and is not otherwise revised or amended.

Section 3. Chapter 107 of the Alliance Municipal Code is renumbered as follows:

“ARTICLE IX. – SUBDIVISION DESIGN REQUIREMENTS” This article is only renumbered and is not otherwise revised or amended.

Section 4. Chapter 107 of the Alliance Municipal Code is renumbered as follows:

“ARTICLE X. – INFRASTRUCTURE REQUIREMENTS” This Article is only renumbered and is not otherwise revised or amended.

Section 5. Prior Chapter 107 is now amended and included in the Alliance Municipal Code and all other ordinances and parts of ordinances in conflict herewith are repealed. Provided, however, this Ordinance shall not be construed to affect any rights, liabilities, duties or causes of action either criminal or civil, existing or actions pending at the time when this Ordinance becomes effective.

Section 6. This Ordinance shall become effective upon its passage, approval as provided by law, and publication shall be in pamphlet form.

PASSED AND APPROVED on this _____ day of February, 2024.

Earl Jones, Mayor

(SEAL)

Shelbi C. Pitt, City Clerk

Approved as to form:

Simmon's Olsen Law Firm, City Attorney

Community Development Memorandum

To: City of Alliance Planning Commission

From: Brent Kusek – Development Director

Subject: Minor Subdivision Ordinance

Date: January 9, 2024

For the Planning Commissions consideration is an addition to the municipal code allowing the use of a Minor Subdivision process for the platting of land. This addition to the code will add provisions for the final plat approval of lands not previously platted without having to go through the preliminary platting process. This would apply only to smaller subdivisions of land as detailed in the proposed code.

ARTICLE VII. – MINOR SUBDIVISIONS

Sec. 107-110. - Limitations. The minor subdivision process bypasses the preliminary platting requirement for smaller subdivisions of land and may only be used when a proposed subdivision meets all of the following criteria:

- (a) The subdivision does not create more than four new lots from any parcel, tract, or lot;
- (b) The subdivision is served by existing streets and utilities; or, if street or utility extensions are necessary, they must be less than 200 linear feet and the City must be in receipt of the same installation guarantees as required in Articles III and IV of this chapter;
- (c) Each lot created must conform fully to all requirements of the zoning district that pertains to the lots and each lot is developable;
- (d) No part of the proposed subdivision has been subject to the administrative or minor subdivision approval process;
- (e) The subdivision is no larger than 2 acres in size;
- (f) The applicant will not be permitted to piecemeal multiple minor subdivisions into a subdivision or addition that would otherwise not meet the requirements and intent of this code. Such subdivisions will be required to follow the preliminary and final platting process.

Sec. 107-111. – Process.

- (a) **Staff Review.** Within five working days of receipt of the plat, the City Manager or designee shall distribute copies of said plat to the city manager, city attorney, community development department, public works superintendent, electric department superintendent, and any other agency as required by state law. Each department may submit to the City Manager or designee, written reports of its findings and recommendations; such written reports shall be forwarded to the planning commission and city council with the minor subdivision plat. If no reply is received, said plat shall be deemed approved by the respective department.
- (b) **Planning Commission.** The city manager or designee shall submit the plat to the planning commission for a public hearing, review, and recommendation. In approving or disapproving the plat, the planning commission shall give due attention to the public hearing, reports prepared by staff, compliance with this code, and the City of Alliance Comprehensive Plan.
- (c) **City Council.** After a public hearing and recommendation by the planning commission, the city manager or designee shall submit the plat to the city council for a public hearing. The council may specify changes or modifications therein which it deems necessary and may make its approval subject to such alterations. In case of planning commission's

disapproval, the subdivider may, on appeal, present the final plat to the council and seek approval. Upon approval by the council by ordinance duly passed, such approval shall be endorsed on the Mylar copy under the hand of the mayor and city clerk.

Sec. 107-112. – Plat Requirements.

The plat shall be prepared in the same manner as a final plat excepting parts I, J, and K.

Sec. 107-113. – Filing

The city clerk shall record the plat in the office of the Box Butte County Clerk within 30 days of its final approval by the city council.

ARTICLE VIII. – PLAT VACATION

ARTICLE IX. – SUBDIVISION DESIGN REQUIREMENTS

ARTICLE X. – INFRASTRUCTURE REQUIREMENTS

ALLIANCE PLANNING COMMISSION

REGULAR MEETING, TUESDAY JANUARY 09, 2024

The Alliance Planning Commission met at their Regular Meeting Tuesday, January 09, 2024 at 5:30 p.m. at the Alliance Learning Center: Meeting Room C, 1750 Sweetwater Avenue. A notice of meeting was published in the Alliance Times Herald on December 27, 2023. The notice stated the date, time, and place of the meeting, that the meeting was open to the public, and that an agenda of the meeting, kept continuously current, was available for public inspection in the Community Development Office at City Hall; provided the Commissioners could modify the agenda at the meeting if it determined an emergency so required. A copy of the agenda had been delivered to each of the Planning Commission Members. An agenda, kept continuously current, was available for public inspection at the Community Development Office during regular business hours from the publication of the notice to the time of the meeting.

Chairman Davis opened the January 09, 2024 Regular Meeting of the Alliance, Nebraska Planning Commission at 5:31 p.m. Present were Board Members Vickie Mattox, Richard Arndt, Brent Ferguson, Evan Mehne, and Wayne Davis. Also present were Community Development Director Brent Kusek and Administrative Secretary Katherine Conrad. Absent were Board Members Rick Turman and Ray Hielscher.

A motion was made by Board Member Mehne, which was seconded by Board Member Mattox to excuse Board Member Turman from the January 09, 2024 Planning Commission Meeting.

Roll call vote with the following results:

Voting Aye: Mattox, Arndt, Ferguson, Mehne, and Davis.

Voting Nay: None.

Motion Carried.

- The first item on the agenda was the review and approval of the December 12, 2023 Planning Commission Meeting minutes.

A motion was made by Board Member Mattox, which was seconded by Board Member Arndt to approve the December 12, 2023 Meeting Minutes as presented.

Roll call vote with the following results:

Voting Aye: Arndt, Ferguson, Mattox, Mehne, and Davis.

Voting Nay: None.

Motion Carried.

- The second item on the Agenda was the public hearing for the Code Amendment of Chapter 107, Article VII of the Alliance Municipal Code.

[The City of Alliance is providing a copy of the proposed Code Amendment of Chapter 107, Article VII of the Alliance Municipal Code for the Alliance Planning Commission to review, discuss, suggest changes, and make a recommendation to the Alliance City Council for approval or disapproval. Staff has provided the following exhibits for the Planning Commissions review:

1. Memo from staff regarding the code change; and
2. Copy of the proposed changes to Chapter 107.]

Chairman Davis opened the Public Hearing at 5:33 p.m., asking anyone in favor or not in favor of the Code Amendment to come forward and comment.

Community Development Director Brent Kusek informed the Board Members that the Code Amendment would allow for a shorter time frame for individuals that want to plat smaller subdivisions and explained the difference between an administrative subdivision, the proposed minor subdivision, and a regular subdivision.

With no further testimony offered, Chairman Davis closed the public hearing 5:34 p.m.

A motion was made by Board Member Mehne, which was seconded by Board Member Mattox to recommend approval of the proposed Code Amendment of Chapter 107, Article VII of the Alliance Municipal Code to the Alliance City Council finding that:

1. The code amendment has been reviewed by legal and meets the minimum requirements of State Law; and
2. The code would reduce the time of approval by approximately two months on subdivisions that meet the requirements of the proposed code.

Roll call vote with the following results:

Voting Aye: Arndt, Mattox, Ferguson, Mehne, and Davis.

Voting Nay: None.

Motion Carried.

- The third item on the Agenda was the public hearing for the Final Plat of Lot 9A, Hillcrest Addition, a Replat of Lot 9, Hillcrest Addition to the City of Alliance and Unplatted Lands in the Southeast Quarter of Section 25, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County, Nebraska.

[The City of Alliance is in receipt of an application for the Final Plat of Lot 9A, Hillcrest Addition, a Replat of Lot 9, Hillcrest Addition to the City of Alliance and Unplatted

Lands in the Southeast Quarter of Section 25, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County, Nebraska. Staff has provided the following exhibits for the Planning Commissions review:

1. Final Plat Application;
2. Staff Report;
3. Applicable pages from the Comprehensive Plan;
4. Aerial Map;
5. Land Use map;
6. Utilities map; and
7. Zoning map]

Chairman Davis opened the Public Hearing at 5:36 p.m., asking anyone in favor or not in favor of the Final Plat to come forward and comment.

Board Member Mattox asked who had been taking care of this area all of these years.

Community Development Director Kusek informed her that Shari Harris has. He explained that the deed for the unplatted land was given to Harris' decades ago and was included as part of their yard. This wasn't found by the City until they applied for a building permit and are now combining the unplatted land with her lot.

With no further testimony offered, Chairman Davis closed the public hearing 5:37 p.m.

A motion was made by Board Member Mehne, which was seconded by Board Member Mattox to recommend approval of the Final Plat for Lot 9A, Hillcrest Addition, a Replat of Lot 9, Hillcrest Addition to the City of Alliance and Unplatted Lands in the Southeast Quarter of Section 25, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County, Nebraska, to the Alliance City Council finding that:

1. According to the Comprehensive Plan, this neighborhood is primarily residential and this plat contributes to that designation and does not detract from it;
2. The proposed lot makes the existing house less non-conforming by moving the north property line farther north;
3. All public utilities are already installed; and
4. All rights of way servicing the property are already dedicated to the City.

Roll call vote with the following results:

Voting Aye: Arndt, Ferguson, Mattox, Mehne, and Davis.

Voting Nay: None.

Motion Carried

Chairman Davis stated, "There being no further business to come before the Alliance Planning Commission, the meeting is adjourned at 5:39 p.m."

Wayne Davis,
Planning Commission Chairman

Katherine Conrad
Administrative Secretary



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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alliance for the year ended September 30, 2023, and have issued our report thereon dated January 29, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 3, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Alliance are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the collectability of accounts receivable is based on historical utility revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

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Management's estimate of the depreciation of capital assets is based on the estimated useful life of the capital asset. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Three audit adjustments decreased the fund balance of the City's governmental funds by \$77,770, one audit adjustment did not change the net position of the City's business-type funds, and three audit adjustments corrected the governmental capital assets reported on the government-wide financial statements. The following material misstatements detected as a result of audit procedures were corrected by management:

1. TIF receivables and payables were both increased \$117,092.
2. Allowance for doubtful accounts and bad debt expense were increased \$77,770 for ambulance receivables on the General Fund.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 29, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the

consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of the City of Alliance as of September 30, 2023, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. At September 30, 2023, the ambulance accounts receivable balance was \$291,138.20, which is a \$123,705.19 (73.9 percent) increase from the prior year. In addition, 64.5 percent of the balance (\$187,911.46) is over 90 days old and included in the allowance for doubtful accounts. It was noted that it can take several months for services to be billed which can make collection more difficult. We recommend reviewing the billing and collection processes.
2. We noted multiple employees included on the accrual balance history report that had balances despite them no longer working for the City due to an erroneous additional accrual on their final paycheck occurring. We recommend devising a process to ensure that hours appropriately zeroed out when employees terminate in order to prevent confusion surrounding appropriate vacation payouts. In addition, although balances are not payable upon termination/retirement the majority of these employees had their final sick hours still showing available.
3. There are several Foundations that operate for the benefit of city activities (the library, museum, park, Carhenge, etc). While the financial activity of these foundations is relatively small, we recommend continuing to monitor them to determine if they should be included as component units of the City in future audits. This would improve accountability over these decentralized activities and ensure compliance with grant terms and provisions.
4. We noted the Police Pension Paylocity uploads to Principal appear to be change the categories of deferrals versus employer contributions. We recommend reviewing this and correcting with Principal in order to ensure that employer contributions are identified correctly to ensure vested balances are correct.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis and budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of

management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the nonmajor governmental combining statements and the internal service funds combining statements, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City of Alliance and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, PC -

Grand Island, Nebraska
January 29, 2024

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

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alliance as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the City of Alliance's internal control to be significant deficiencies:

The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This lack of segregation of duties creates an opportunity for employees to commit fraud that may go undetected. This situation suggests that the City Council remain involved in the financial affairs of the City to provide oversight and independent review functions.

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This communication is intended solely for the information and use of management, the City Council, and others within the City, and is not intended to be and should not be used by anyone other than these specified parties.

AMG L, PC -

Grand Island, Nebraska
January 29, 2024

CITY OF ALLIANCE, NEBRASKA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

September 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Alliance, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alliance, Nebraska as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alliance, Nebraska, as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Alliance, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Alliance's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Alliance, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Alliance, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6-15 and 68-74 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Alliance, Nebraska's basic financial statements. The combining nonmajor governmental funds financial statements, the combining internal service funds financial statements, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, the supplementary information described in the second sentence of this paragraph and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2024, on our consideration of the City of Alliance, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Alliance's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Alliance, Nebraska's internal control over financial reporting and compliance.

AMG L. PC.

Grand Island, Nebraska
January 29, 2024

**CITY OF ALLIANCE, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended September 30, 2023**

MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the City of Alliance, we offer readers of the City of Alliance financial statements this narrative overview and analysis of the financial activities of the City of Alliance for the fiscal year ended September 30, 2023.

Financial Highlights

- The assets of the City of Alliance exceeded its liabilities at the close of the most recent fiscal year by \$96,968,807 (*net position*). Of this amount, \$23,048,358 (*unrestricted net position*) may be used to meet the government’s ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of Alliance governmental funds reported combined ending net position of \$54,560,013. Approximately 6.9 percent of this total amount, \$3,746,826, is *unrestricted net position*.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$565,092, or 5.9 percent of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Alliance’s basic financial statements. The City of Alliance’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Alliance’s finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Alliance’s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Alliance is improving or deteriorating.

CITY OF ALLIANCE, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both of the government-wide financial statements distinguish functions of the City of Alliance that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Alliance include general government, public safety, highways and streets, economic development, and culture and recreation. The business-type activities of the City of Alliance include the Electric, Water, Sewer and Refuse Funds. The government-wide financial statements can be found on pages 16 and 17 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Alliance, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Alliance can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Alliance maintains 23 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Fund, Sales Tax Fund, Debt Service Fund, Redevelopment Fund, and Airport Fund, all of which are considered to be major funds. Data from the other 17 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the form of *combining statements* elsewhere in this report.

CITY OF ALLIANCE, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

The City of Alliance adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General, Street, Sales Tax, Debt Service, Redevelopment, and Airport Funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 18-21 of this report.

Proprietary funds. The City of Alliance maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Alliance uses enterprise funds to account for its Electric, Water, Sewer and Refuse Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Alliance's various functions. The City of Alliance uses internal service funds to account for its employee health insurance and shared departmental expenses. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric, Water, Sewer and Refuse Funds. All four funds are considered to be major funds of the City of Alliance.

The basic proprietary fund financial statements can be found on pages 22-25 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26-67 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Alliance's budgetary comparison schedules. Required supplementary information can be found on pages 68-74 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 75-81 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Alliance, assets exceeded liabilities by \$96,968,807 at the close of the most recent fiscal year.

**CITY OF ALLIANCE, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023**

Summary Statements of Net Position

	September 30, 2023			September 30, 2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and Other Assets	\$ 14,651,276	\$ 23,211,407	\$ 37,862,683	\$ 17,314,124	\$ 21,091,905	\$ 38,406,029
Capital Assets	46,691,958	24,865,031	71,556,989	41,709,634	25,358,547	67,068,181
Total Assets	61,343,234	48,076,438	109,419,672	59,023,758	46,450,452	105,474,210
Long-term Liabilities	4,038,617	3,852,405	7,891,022	4,306,868	4,150,442	8,457,310
Other Liabilities	2,744,604	1,815,239	4,559,843	2,079,844	1,812,341	3,892,185
Total Liabilities	6,783,221	5,667,644	12,450,865	6,386,712	5,962,783	12,349,495
Net Position:						
Net Investment in						
Capital Assets	43,462,129	22,986,354	66,448,483	38,231,805	23,068,667	61,300,472
Restricted	7,351,058	120,908	7,471,966	8,266,077	146,414	8,412,491
Unrestricted	3,746,826	19,301,532	23,048,358	6,139,164	17,272,588	23,411,752
Total Net Position	\$ 54,560,013	\$ 42,408,794	\$ 96,968,807	\$ 52,637,046	\$ 40,487,669	\$ 93,124,715

By far the largest portion of the City of Alliance's net position (68.5 percent) reflects its investment in capital assets (land, infrastructure, buildings, machinery, vehicles and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of Alliance uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Alliance's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Alliance's net position (7.7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$23,048,358) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Alliance is able to report positive balances in all three categories of net position, both for the government as a whole and for its separate governmental and business-type activities.

**CITY OF ALLIANCE, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023**

Expenses and Program Revenues - Governmental Activities

<u>Function</u>	<u>Year Ended September 30, 2023</u>		<u>Year Ended September 30, 2022</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 7,515	\$ 939,127	\$ 155,181	\$ 738,381
Public Safety	856,519	3,712,451	1,165,143	3,187,924
Public Works	316,273	1,157,082	1,046,592	1,669,968
Environment and Leisure	4,822,700	4,066,686	1,668,558	4,611,963
Economic Development	13,510	645,086	24,744	301,870
Interest	-	109,260	-	87,525
Depreciation	-	3,182,261	-	3,045,460
Total	<u>\$ 6,016,517</u>	<u>\$ 13,811,953</u>	<u>\$ 4,060,218</u>	<u>\$ 13,643,091</u>

Revenues by Source - Governmental Activities

SOURCES OF REVENUE

	<u>Year Ended September 30, 2023</u>		<u>Year Ended September 30, 2022</u>	
Charges for Services	\$ 1,565,958	9.95 %	\$ 1,578,696	11.46 %
Operating Grants and Contributions	1,165,300	7.41	1,442,912	10.48
Capital Grants and Contributions	3,285,259	20.88	1,038,610	7.54
Property Taxes	1,896,961	12.06	1,879,493	13.65
Motor Vehicle Taxes	175,708	1.12	171,102	1.24
Sales Tax	2,444,269	15.53	2,362,158	17.15
Franchise Taxes	153,097	0.97	152,189	1.11
Occupation Taxes	245,885	1.56	230,838	1.68
Enhanced Employment Area Tax	51,037	0.33	-	-
TIF Proceeds	145,287	0.92	147,039	1.07
State Allocation	1,571,937	9.99	1,515,317	11.00
Special Assessments	-	-	8,179	0.06
Keno	16,382	0.10	10,638	0.08
Other	5,169	0.03	4,082	0.03
Interest	386,289	2.46	89,266	0.65
Gain on Sale of Assets	541,882	3.44	1,028,595	7.47
Interfund Transfer	2,084,500	13.25	2,110,700	15.33
Total	<u>\$ 15,734,920</u>	<u>100.00 %</u>	<u>\$ 13,769,814</u>	<u>100.00 %</u>

Net position increased \$1,922,967 in the governmental funds during the year ended September 30, 2023.

In addition to utility fund transfers, the governmental funds are financed by revenues from property tax, state aid, municipal equalization, mutual fire organization aid, grants, user and license fees and sales tax.

The City received \$1,896,961 in property tax for fiscal year 2023 compared to \$1,879,493 in 2022. Levies are expressed in dollars and cents per \$100 of valuation. The 2022 tax year levies

**CITY OF ALLIANCE, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023**

were collected in the City’s Fiscal Year 2023. The following table shows the levies and valuations for the past ten years:

	<u>City</u>	<u>MFO</u>	<u>Public Safety</u>	<u>Airport</u>	<u>Airport Sinking</u>	<u>Total Levy</u>	<u>Assessed Valuation</u>
2013	.27211	.03395	.03000	.03710	.00600	.37916	\$ 390,837,023
2014	.27210	.03395	.03000	.03100	.01210	.37915	\$ 410,520,412
2015	.27107	.03395	.02976	.03088	.01206	.37772	\$ 418,676,703
2016	.26617	.03395	-	.05898	.01229	.37139	\$ 438,650,352
2017	.26880	.03395	-	.05950	.01239	.37464	\$ 443,537,145
2018	.23704	.03395	-	.05326	.01109	.33534	\$ 505,420,246
2019	.22848	.03395	-	.05157	.01074	.32474	\$ 521,910,994
2020	.22584	.03395	-	.05106	.01063	.32148	\$ 527,217,168
2021	.21958	.06395	-	.04995	.01040	.34388	\$ 538,866,847
2022	.25731	.06395	-	-	.01000	.33126	\$ 570,557,244

The Nebraska Legislature allows for cities to levy property taxes up to a maximum of forty-five cents. Because the citizens of Alliance approved a local sales tax, the City has been able to keep its levy well below the maximum limit.

Business-type activities. Business-type activities increased the City of Alliance’s net position by \$1,921,125. Key elements of this increase are as follows:

Expenses and Program Revenues - Business-type Activities

<u>Function</u>	<u>Year Ended September 30, 2023</u>		<u>Year Ended September 30, 2022</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Electric	\$ 14,142,876	\$ 10,888,529	\$ 14,289,998	\$ 10,799,619
Water	1,824,307	1,600,728	1,913,752	1,594,586
Sewer	543,520	564,934	502,066	523,404
Refuse	1,318,043	1,531,239	1,372,765	1,266,148
Total	17,828,746	14,585,430	18,078,581	14,183,757
Interfund Transfer	-	2,084,500	-	2,110,700
	<u>\$ 17,828,746</u>	<u>\$ 16,669,930</u>	<u>\$ 18,078,581</u>	<u>\$ 16,294,457</u>

**CITY OF ALLIANCE, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023**

Revenues by Source - Business-type Activities

SOURCES OF REVENUE

	<u>Year Ended September 30, 2023</u>		<u>Year Ended September 30, 2022</u>	
Charges for Services	\$ 17,721,826	95.32 %	\$ 18,053,073	98.43 %
Operating Grants and Contributions	106,920	0.58	-	-
Capital Grants and Contributions	-	-	25,508	0.14
Interest	498,159	2.68	90,483	0.49
Miscellaneous	19,788	0.11	9,611	0.05
Gain on Sale of Assets	244,362	1.31	163,447	0.89
Total	<u>\$ 18,591,055</u>	<u>100.00 %</u>	<u>\$ 18,342,122</u>	<u>100.00 %</u>

The largest source of receipts for the City is user fees in the Utility Departments. The Utility Departments transferred \$2,084,500 in revenues to the operations of the governmental funds.

Financial Analysis of the Government’s Funds

As noted earlier, the City of Alliance uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Alliance’s *governmental* funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Alliance’s financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Alliance’s governmental funds reported combined ending fund balances of \$8,524,915. Approximately 6.6 percent of this total amount (\$565,092) constitutes *unassigned fund balance*, which is available for spending at the government’s discretion. The remainder of fund balances is not available for new spending because it has already been 1) restricted to pay debt service (\$188,411), 2) restricted for street improvements (\$1,481,596), 3) restricted for Federal programs (\$1,184,346), 4) restricted to fund capital projects (\$1,220,091), 5) restricted for economic development (\$1,779,401), 6) restricted for tourism promotion (\$506,509), 7) restricted for community betterment (\$72,962), 8) endowed as nonspendable for cemetery perpetual care (\$498,627), 9) comprised of nonspendable assets (\$74,739), 10) restricted for museum projects (\$15,128), 11) restricted for general tax support (\$403,987), 12) assigned for budgetary stabilization (\$3,492), 13) assigned for ACE projects (\$121,901), 14) assigned for nuisance clean up (\$50,000), 15) assigned for public transit (\$83,098), 16) assigned for golf course operations (\$115,740), or 17) assigned for airport operations (\$159,795).

The General Fund is the chief operating fund of the City of Alliance. At the end of the current fiscal year, the General Fund’s unassigned fund balance was \$565,092 and total fund balance was \$713,279. As a measure of the General Fund’s liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 5.9 percent of total General Fund expenditures, while total fund balance was 7.4 percent of total General Fund expenditures.

CITY OF ALLIANCE, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023

The fund balance of the City of Alliance’s General Fund decreased by \$3,254,485 during the current fiscal year.

Proprietary funds. The City of Alliance’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the end of the year were as follows: Electric Fund – \$16,153,169, Water Fund – \$2,208,800, Sewer Fund – \$541,787, and Refuse Fund – \$397,776. The change in net position for the proprietary funds was as follows: Electric Fund – increase of \$2,190,361, Water Fund – increase of \$59,581, Sewer Fund – decrease of \$(68,940), and Refuse Fund – decrease of \$(259,877). Other factors concerning the finances of these four funds have already been addressed in the discussion of the City of Alliance’s business-type activities.

Budgetary Highlights

There was no difference between the original budget and the final adopted budget for the City of Alliance.

Capital Asset and Debt Administration

Capital Assets. The City of Alliance’s investment in capital assets for its governmental and business-type activities as of September 30, 2023, amounts to \$71,556,989 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, building and system improvements, machinery and equipment, park facilities, roads, highways, and bridges.

Major capital asset events during the current fiscal year included the following:

- Construction in progress on airport runway project - \$3,548,976
- Two Zoll X Series defibrillators - \$55,665
- Motorola P25 radio flash code - \$97,096
- Construction costs on library HVAC project - \$1,619,376
- Construction in progress on city hall ADA renovations - \$33,781
- WNCC Campus land (lot 3 Homestead Addition) - \$36,414
- Alcatel-Lucent telephone system - \$51,543
- Sudman tennis court improvements - \$400,052
- Mesh Halo surveillance camera system for police - \$399,727
- Tripmaster software system for public transit - \$37,090
- Bike path/sidewalk crossing improvements - \$68,058
- 2023 asphalt projects - \$1,962,051
- Construction in progress on East rural electric rebuild project - \$410,699
- Construction in progress on Sandhills solar farm engineering - \$42,890
- Heartland Flats extended stay electrical improvements - \$44,633
- Parker electric metering rebuild project - \$56,230
- Alliance Motors three-phase alley project - \$39,106

**CITY OF ALLIANCE, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023**

- Bolek Sarpy Road three-phase rebuild project - \$74,257
- BNSF Terminal URD three-phase project - \$45,858
- Regulators at Logan and Highway 38 - \$51,007
- Six Coastal portable litter netting systems - \$50,000
- 2022 John Deere 310SL backhoe - \$124,120

**City of Alliance's Capital Assets
(net of depreciation)**

	<u>Year Ended September 30, 2023</u>			<u>Year Ended September 30, 2022</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Land	\$ 2,107,617	\$ 566,827	\$ 2,674,444	\$ 2,071,204	\$ 566,827	\$ 2,638,031
Construction in Progress	3,876,399	506,246	4,382,645	617,949	99,816	717,765
Infrastructure	13,977,820	-	13,977,820	12,855,198	-	12,855,198
Improvements	12,202,337	-	12,202,337	12,722,897	-	12,722,897
Buildings	10,440,490	3,152,560	13,593,050	9,255,755	3,242,190	12,497,945
Equipment	4,087,295	8,329,033	12,416,328	4,186,631	8,838,661	13,025,292
Distribution Systems	-	12,310,365	12,310,365	-	12,611,053	12,611,053
Total	<u>\$ 46,691,958</u>	<u>\$ 24,865,031</u>	<u>\$ 71,556,989</u>	<u>\$ 41,709,634</u>	<u>\$ 25,358,547</u>	<u>\$ 67,068,181</u>

Additional information on the City of Alliance's capital assets can be found in Note C4 on pages 50-52 of this report.

Long-term debt. At the end of the current fiscal year, the City of Alliance had total long-term debt outstanding of \$5,108,506. Of this amount, \$3,229,829 comprises debt backed by the full faith and credit of the government. The remainder of the City of Alliance's debt represents obligation secured solely by specified revenue sources (i.e., utility revenue bonds, notes, and certificates of participation).

City of Alliance's Outstanding Debt

	<u>Year Ended September 30, 2023</u>			<u>Year Ended September 30, 2022</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Notes	\$ 224,829	\$ 163,677	\$ 388,506	\$ 277,829	\$ 204,880	\$ 482,709
Bonds	3,005,000	1,420,000	4,425,000	3,200,000	1,700,000	4,900,000
Certificates of Participation	-	295,000	295,000	-	385,000	385,000
Total	<u>\$ 3,229,829</u>	<u>\$ 1,878,677</u>	<u>\$ 5,108,506</u>	<u>\$ 3,477,829</u>	<u>\$ 2,289,880</u>	<u>\$ 5,767,709</u>

The City of Alliance's total debt decreased by \$659,203 (11.4 percent) as scheduled principal payments were made.

**CITY OF ALLIANCE, NEBRASKA
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended September 30, 2023**

Additional information on the City of Alliance’s long-term debt can be found in Note C6 on pages 53-55 of this report.

Economic Factors and Next Year’s Budgets and Rates

Recent business and commercial investments will be added to the tax rolls when the projects are completed, including:

- Buyers from outside the area are buying housing units, raising valuations and rents.
- A new extended stay apartment/mall building is expected to be completed this year.
- The new Westco tire shop was completed with an additional agronomy building planned.
- Two local hotels under new ownership are planning remodeling and extended services.

The low unemployment and remnants of the COVID pandemic continue to make it difficult for businesses to find adequate staff to remain full service. Major employer BNSF Railway will be impacted by Federal policies and mandates regarding coal. BNSF Railway and Parker continue hiring activity. The farm and ranch economy has improved, but continues to be challenged. Tax revenues continue to be strong, in spite of the limited local retail, declining population, and drought conditions.

The City’s taxable property valuation grew by \$57,862,791 (10.1 percent) to an all-time high in 2023 as a result of the continued building activity and additional adjustments of the City valuations. The property tax request for the year ending September 30, 2024 is \$1,930,009, an increase of \$39,996 (2.1 percent) over the prior year.

The City Council approved a six percent cost of living adjustment (COLA) increases to wages for all employees.

Water rates are expected to increase 5 percent and sewer and refuse rates are expected to increase 25 percent during the year ending September 30, 2024.

The City has commitments for public safety vehicles on order at September 30, 2023. An ambulance with an expected cost of \$300,000 is expected to be received by September 30, 2024. A fire truck with an expected cost of \$900,000 is expected to be received in fiscal year 2024.

Request for Information

This financial report is designed to provide a general overview of the City of Alliance’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Manager or Finance Director, City of Alliance, P.O. Box D, Alliance, NE 69301.

CITY OF ALLIANCE, NEBRASKA

STATEMENT OF NET POSITION

September 30, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 6,202,854	\$ 13,735,927	\$ 19,938,781
County treasurer cash	267,536	-	267,536
Receivables:			
Property tax	16,687	-	16,687
Special assessments	486,903	-	486,903
Accounts, net of allowance for doubtful accounts	1,323,669	1,133,124	2,456,793
Unbilled revenue	-	841,064	841,064
Interest	13,848	1,907	15,755
Current portion of notes	80,018	-	80,018
Current portion of TIF	157,300	-	157,300
Due from other governments	736,315	-	736,315
Due (to) from other funds	(2,874,022)	2,874,022	-
Inventory	63,760	1,782,050	1,845,810
Prepaid expenses	96,682	-	96,682
Total current assets	6,571,550	20,368,094	26,939,644
Noncurrent assets:			
Restricted cash and cash equivalents	6,680,646	615,315	7,295,961
Restricted certificates of deposit	-	2,227,998	2,227,998
Noncurrent notes receivable	557,127	-	557,127
Noncurrent TIF receivable	841,953	-	841,953
Capital assets:			
Land and construction in progress	5,984,016	1,073,073	7,057,089
Other capital assets, net of depreciation	40,707,942	23,791,958	64,499,900
Net capital assets	46,691,958	24,865,031	71,556,989
Total noncurrent assets	54,771,684	27,708,344	82,480,028
Total assets	61,343,234	48,076,438	109,419,672
LIABILITIES			
Current liabilities:			
Accounts payable	1,338,054	720,804	2,058,858
Accrued expenses	227,699	124,221	351,920
Unredeemed gift certificates	33,072	-	33,072
Customer deposits	2,804	421,780	424,584
Police custodial funds	9,425	-	9,425
Enhanced Employment Area tax payable	50,527	-	50,527
Current portion of TIF payables	157,300	-	157,300
Unspent insurance proceeds	194,820	131,257	326,077
Unavailable special assessments	486,903	-	486,903
Current portion of long-term obligations	244,000	417,177	661,177
Total current liabilities	2,744,604	1,815,239	4,559,843
Noncurrent liabilities:			
Compensated absences - noncurrent	210,835	97,269	308,104
Landfill closure costs	-	2,293,636	2,293,636
Noncurrent TIF payables	841,953	-	841,953
Noncurrent portion of long-term obligations	2,985,829	1,461,500	4,447,329
Total noncurrent liabilities	4,038,617	3,852,405	7,891,022
Total liabilities	6,783,221	5,667,644	12,450,865
NET POSITION			
Net investment in capital assets	43,462,129	22,986,354	66,448,483
Restricted for:			
Capital projects/community betterment	1,293,053	-	1,293,053
Debt service	188,411	-	188,411
Cemetery perpetual care	498,627	-	498,627
Economic development	1,779,401	-	1,779,401
Federal programs	1,184,346	-	1,184,346
General tax support	403,987	-	403,987
Landfill closure costs	-	120,908	120,908
Street improvements	1,481,596	-	1,481,596
Museum projects	15,128	-	15,128
Tourism promotion	506,509	-	506,509
Unrestricted	3,746,826	19,301,532	23,048,358
Total net position	\$ 54,560,013	\$ 42,408,794	\$ 96,968,807

See notes to financial statements.

CITY OF ALLIANCE, NEBRASKA

STATEMENT OF ACTIVITIES

For the year ended September 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
General government	\$ 939,127	\$ 7,515	\$ -
Public safety	3,712,451	371,495	485,024
Public works	1,157,082	93,234	223,039
Environment and leisure	4,066,686	1,080,204	457,237
Economic development	645,086	13,510	-
Interest and related expenses	109,260	-	-
Depreciation - unallocated	3,182,261	-	-
Total governmental activities	13,811,953	1,565,958	1,165,300
Business-type activities:			
Electric	10,888,529	14,142,876	-
Water	1,600,728	1,824,307	-
Sewer	564,934	543,520	-
Refuse	1,531,239	1,211,123	106,920
Total business-type activities	14,585,430	17,721,826	106,920
Total primary government	\$ 28,397,383	\$ 19,287,784	\$ 1,272,220

See notes to financial statements.

<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ (931,612)		\$ (931,612)
-	(2,855,932)		(2,855,932)
-	(840,809)		(840,809)
3,285,259	756,014		756,014
-	(631,576)		(631,576)
-	(109,260)		(109,260)
-	(3,182,261)		(3,182,261)
<u>3,285,259</u>	<u>(7,795,436)</u>	<u>\$ -</u>	<u>(7,795,436)</u>
-	-	3,254,347	3,254,347
-	-	223,579	223,579
-	-	(21,414)	(21,414)
-	-	(213,196)	(213,196)
<u>-</u>	<u>-</u>	<u>3,243,316</u>	<u>3,243,316</u>
<u>\$ 3,285,259</u>	<u>(7,795,436)</u>	<u>3,243,316</u>	<u>(4,552,120)</u>
General revenues:			
Taxes:			
Property	1,896,961	-	1,896,961
Motor vehicle	175,708	-	175,708
Sales tax	2,444,269	-	2,444,269
Franchise	153,097	-	153,097
Occupation	245,885	-	245,885
Enhanced Employment Area tax	51,037	-	51,037
TIF proceeds	145,287	-	145,287
State allocation	1,571,937	-	1,571,937
Keno	16,382	-	16,382
Miscellaneous	5,169	19,788	24,957
Interest income	386,289	498,159	884,448
Gain on sale of assets	541,882	244,362	786,244
Interfund transfers	2,084,500	(2,084,500)	-
Total general revenues	<u>9,718,403</u>	<u>(1,322,191)</u>	<u>8,396,212</u>
Change in net position	1,922,967	1,921,125	3,844,092
Net position - September 30, 2022	<u>52,637,046</u>	<u>40,487,669</u>	<u>93,124,715</u>
Net position - September 30, 2023	<u>\$ 54,560,013</u>	<u>\$ 42,408,794</u>	<u>\$ 96,968,807</u>

CITY OF ALLIANCE, NEBRASKA
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2023

	<u>General</u>	<u>Street</u>	<u>Sales Tax</u>	<u>Debt Service</u>
ASSETS				
Cash and cash equivalents	\$ 2,784,563	\$ -	\$ -	\$ -
Restricted cash	-	1,501,603	403,987	17,040
County treasurer cash	236,969	-	-	-
Receivables:				
Special assessments	-	-	-	486,903
Accounts, net of allowance for doubtful accounts	118,993	-	-	-
Notes receivable	-	-	-	-
Interest	-	-	-	-
Property tax	14,249	-	-	-
TIF	-	-	-	-
Inventory	19,302	-	-	-
Prepaid insurance	3,492	-	-	-
Due from other funds	324,254	51,288	-	-
Due from other governments	30,655	119,556	408,875	-
Total assets	\$ 3,532,477	\$ 1,672,447	\$ 812,862	\$ 503,943
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 187,271	\$ 169,191	\$ -	\$ -
Accrued expenses	146,449	21,440	-	-
Unredeemed gift certificates	-	-	-	-
Due to other funds	2,320,029	220	408,875	-
Enhanced Employment Area tax payable	-	-	-	-
Unspent insurance proceeds	156,024	-	-	-
Customer deposits	-	-	-	-
Police custodial funds	9,425	-	-	-
TIF payables	-	-	-	-
Unavailable special assessments	-	-	-	486,903
Total liabilities	2,819,198	190,851	408,875	486,903
Fund balances (deficit):				
Nonspendable:				
Cemetery perpetual care	-	-	-	-
Nonspendable assets	22,794	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Community betterment	-	-	-	-
Debt service	-	-	-	17,040
Economic development	-	-	-	-
Federal programs	-	-	-	-
General tax support	-	-	403,987	-
Street improvements	-	1,481,596	-	-
Museum projects	-	-	-	-
Tourism promotion	-	-	-	-
Assigned for:				
Budgetary stabilization	3,492	-	-	-
ACE projects	121,901	-	-	-
Other purposes	-	-	-	-
Unassigned	565,092	-	-	-
Total fund balances	713,279	1,481,596	403,987	17,040
Total liabilities and fund balances	\$ 3,532,477	\$ 1,672,447	\$ 812,862	\$ 503,943

See notes to financial statements.

<u>Redevelopment</u>	<u>Airport</u>	<u>Other Governmental Funds</u>	<u>Eliminations</u>	<u>Total Governmental Funds</u>
\$ -	\$ 610,865	\$ 194,184	\$ -	\$ 3,589,612
1,404	-	4,756,612	-	6,680,646
-	15	30,552	-	267,536
-	-	-	-	486,903
-	113,757	16,711	-	249,461
-	-	637,145	-	637,145
-	-	13,848	-	13,848
-	466	1,972	-	16,687
999,253	-	-	-	999,253
-	-	44,458	-	63,760
-	5,695	1,792	-	10,979
-	-	33,333	(408,875)	-
-	-	177,229	-	736,315
<u>\$ 1,000,657</u>	<u>\$ 730,798</u>	<u>\$ 5,907,836</u>	<u>\$ (408,875)</u>	<u>\$ 13,752,145</u>
\$ -	\$ 2,130	\$ 15,614	\$ -	\$ 374,206
-	9,175	25,953	-	203,017
-	-	33,072	-	33,072
-	551,199	1,755	(408,875)	2,873,203
-	-	50,527	-	50,527
-	-	38,796	-	194,820
-	2,804	-	-	2,804
-	-	-	-	9,425
999,253	-	-	-	999,253
-	-	-	-	486,903
<u>999,253</u>	<u>565,308</u>	<u>165,717</u>	<u>(408,875)</u>	<u>5,227,230</u>
-	-	498,627	-	498,627
-	5,695	46,250	-	74,739
-	-	1,220,091	-	1,220,091
-	-	72,962	-	72,962
-	-	171,371	-	188,411
1,404	-	1,777,997	-	1,779,401
-	-	1,184,346	-	1,184,346
-	-	-	-	403,987
-	-	-	-	1,481,596
-	-	15,128	-	15,128
-	-	506,509	-	506,509
-	-	-	-	3,492
-	-	-	-	121,901
-	159,795	248,838	-	408,633
-	-	-	-	565,092
<u>1,404</u>	<u>165,490</u>	<u>5,742,119</u>	<u>-</u>	<u>8,524,915</u>
<u>\$ 1,000,657</u>	<u>\$ 730,798</u>	<u>\$ 5,907,836</u>	<u>\$ (408,875)</u>	<u>\$ 13,752,145</u>

CITY OF ALLIANCE, NEBRASKA

RECONCILIATION OF THE BALANCE SHEET -
GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

September 30, 2023

Total fund balances - governmental funds		\$ 8,524,915
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$93,524,568 and the accumulated depreciation is \$46,832,610.		46,691,958
Internal service funds are used by management to charge the costs of employee health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		2,783,804
Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Noncurrent compensated absences	\$ (210,835)	
Long-term notes payable	<u>(3,229,829)</u>	<u>(3,440,664)</u>
Total net position - governmental activities		<u>\$ 54,560,013</u>

See notes to financial statements.

CITY OF ALLIANCE, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS

For the year ended September 30, 2023

	<u>General</u>	<u>Street</u>	<u>Sales Tax</u>
REVENUES			
Taxes:			
Property	\$ 1,666,503	\$ -	\$ -
Motor vehicle	175,708	-	-
Sales tax	-	294,586	1,699,683
Franchise	153,097	-	-
Occupation	-	-	-
Enhanced Employment Area tax	-	-	-
TIF proceeds	-	-	-
Intergovernmental	440,846	1,462,505	-
Grants	337,843	-	-
Keno	-	-	-
Charges for services	784,133	5,000	-
Contributions	25,562	-	-
Interest income	92,035	67,883	9,303
Sale of property/insurance proceeds	283,331	90	-
Other income	1,653	-	-
Total revenues	<u>3,960,711</u>	<u>1,830,064</u>	<u>1,708,986</u>
EXPENDITURES			
General government	967,958	-	-
Public safety	3,743,951	-	-
Public works	464,809	751,456	-
Environment and leisure	2,137,634	-	-
Economic development	300,000	-	-
Capital outlay	1,962,911	2,048,334	-
Principal payments on debt	-	195,000	-
Interest on long-term debt	30,798	53,298	-
Total expenditures	<u>9,608,061</u>	<u>3,048,088</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(5,647,350)	(1,218,024)	1,708,986
OTHER FINANCING			
SOURCES (USES)			
Transfers in	3,885,865	-	-
Transfers out	(1,493,000)	-	(1,651,365)
Net transfers	<u>2,392,865</u>	<u>-</u>	<u>(1,651,365)</u>
Net change in fund balances	(3,254,485)	(1,218,024)	57,621
Fund balances - September 30, 2022	<u>3,967,764</u>	<u>2,699,620</u>	<u>346,366</u>
Fund balances - September 30, 2023	<u>\$ 713,279</u>	<u>\$ 1,481,596</u>	<u>\$ 403,987</u>

See notes to financial statements.

<u>Debt Service</u>	<u>Redevelopment</u>	<u>Airport</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 25,891	\$ 204,567	\$ 1,896,961
-	-	-	-	175,708
-	-	-	450,000	2,444,269
-	-	-	-	153,097
-	-	-	245,885	245,885
-	-	-	51,037	51,037
-	145,287	-	-	145,287
-	-	-	53,786	1,957,137
-	-	3,170,259	430,125	3,938,227
-	-	-	16,382	16,382
-	-	259,065	517,760	1,565,958
-	-	-	101,570	127,132
483	1,028	13,947	135,444	320,123
-	-	255,814	8,400	547,635
-	-	-	3,516	5,169
<u>483</u>	<u>146,315</u>	<u>3,724,976</u>	<u>2,218,472</u>	<u>13,590,007</u>
-	-	-	52,212	1,020,170
-	-	-	70,725	3,814,676
-	-	-	-	1,216,265
-	-	814,336	1,192,730	4,144,700
-	145,287	-	199,799	645,086
-	-	3,581,931	525,710	8,118,886
-	-	53,000	-	248,000
-	-	25,164	-	109,260
<u>-</u>	<u>145,287</u>	<u>4,474,431</u>	<u>2,041,176</u>	<u>19,317,043</u>
483	1,028	(749,455)	177,296	(5,727,036)
-	-	1,180,000	1,495,500	6,561,365
-	-	-	(1,332,500)	(4,476,865)
<u>-</u>	<u>-</u>	<u>1,180,000</u>	<u>163,000</u>	<u>2,084,500</u>
483	1,028	430,545	340,296	(3,642,536)
<u>16,557</u>	<u>376</u>	<u>(265,055)</u>	<u>5,401,823</u>	<u>12,167,451</u>
<u>\$ 17,040</u>	<u>\$ 1,404</u>	<u>\$ 165,490</u>	<u>\$ 5,742,119</u>	<u>\$ 8,524,915</u>

CITY OF ALLIANCE, NEBRASKA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the year ended September 30, 2023

Total net change in fund balances - governmental funds	\$ (3,642,536)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$8,170,338) exceeded depreciation expense (\$3,182,261) during the period. A portion of capital asset additions (\$51,452) was paid for by the Internal Service Fund.	
	4,988,077
Losses on the disposal of capital assets are not recognized in the governmental fund statements. However, losses on disposal of capital assets are recognized in the statement of activities.	
	(5,753)
Internal service funds are used by management to charge the costs of employee insurance and post-employment benefits to individual funds. The net revenue (expense) of the internal service fund is reported with governmental activities in the statement of activities.	
	329,066
The change in noncurrent compensated absences is reported as an expense in the statement of activities. Noncurrent compensated absences are not reported in the governmental funds.	
	6,113
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
	248,000
Change in net position of governmental activities	\$ 1,922,967

See notes to financial statements.

CITY OF ALLIANCE, NEBRASKA
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
September 30, 2023

	Enterprise Funds	
	Electric Fund	Water Fund
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 10,833,819	\$ 2,003,817
Receivables:		
Accounts, net of allowance for doubtful accounts	935,099	123,371
Unbilled revenue	621,790	124,177
Interest	548	-
Due from other funds	2,875,500	6,023
Inventory	1,699,979	78,617
Prepaid expenses	-	-
Total current assets	16,966,735	2,336,005
Noncurrent assets:		
Restricted cash and cash equivalents	61,685	-
Restricted certificates of deposit	367,084	-
Capital assets:		
Land	33,070	361,099
Construction in progress	506,246	-
Distribution systems	16,326,240	10,742,860
Buildings	2,838,201	640,400
Equipment	10,038,422	3,349,314
Less accumulated depreciation	(16,051,999)	(8,034,446)
Net capital assets	13,690,180	7,059,227
Total noncurrent assets	14,118,949	7,059,227
Total assets	31,085,684	9,395,232
LIABILITIES		
Current liabilities:		
Accounts payable	669,013	30,099
Customer deposits	421,780	-
Accrued interest payable	-	3,520
Sales tax payable	62,193	418
Other accrued expenses	29,117	11,660
Due to other funds	-	7,207
Unspent insurance proceeds	3,740	48,193
Current portion of long-term obligations	-	280,000
Total current liabilities	1,185,843	381,097
Noncurrent liabilities:		
Compensated absences - noncurrent	56,492	26,108
Landfill closure costs	-	-
Noncurrent portion of long-term obligations	-	1,140,000
Total noncurrent liabilities	56,492	1,166,108
Total liabilities	1,242,335	1,547,205
NET POSITION		
Net investment in capital assets	13,690,180	5,639,227
Restricted for:		
Landfill closure costs	-	-
Unrestricted	16,153,169	2,208,800
Total net position	\$ 29,843,349	\$ 7,848,027

See notes to financial statements.

Enterprise Funds				Internal Service Funds
Sewer Fund	Refuse Fund	Eliminations	Total	Funds
\$ 500,658	\$ 397,633	\$ -	\$ 13,735,927	\$ 2,613,242
18,932	55,722	-	1,133,124	1,074,208
37,668	57,429	-	841,064	-
-	1,359	-	1,907	-
-	834	(8,335)	2,874,022	-
3,454	-	-	1,782,050	-
-	-	-	-	85,703
<u>560,712</u>	<u>512,977</u>	<u>(8,335)</u>	<u>20,368,094</u>	<u>3,773,153</u>
-	553,630	-	615,315	-
-	1,860,914	-	2,227,998	-
60,978	111,680	-	566,827	-
-	-	-	506,246	-
4,618,554	2,010,189	-	33,697,843	-
469,855	570,245	-	4,518,701	-
1,865,818	3,899,181	-	19,152,735	-
(5,122,812)	(4,368,064)	-	(33,577,321)	-
<u>1,892,393</u>	<u>2,223,231</u>	<u>-</u>	<u>24,865,031</u>	<u>-</u>
<u>1,892,393</u>	<u>4,637,775</u>	<u>-</u>	<u>27,708,344</u>	<u>-</u>
<u>2,453,105</u>	<u>5,150,752</u>	<u>(8,335)</u>	<u>48,076,438</u>	<u>3,773,153</u>
1,819	19,873	-	720,804	963,848
-	-	-	421,780	-
-	1,994	-	5,514	-
-	3	-	62,614	-
3,626	11,690	-	56,093	24,682
764	364	(8,335)	-	819
9,320	70,004	-	131,257	-
-	137,177	-	417,177	-
<u>15,529</u>	<u>241,105</u>	<u>(8,335)</u>	<u>1,815,239</u>	<u>989,349</u>
3,396	11,273	-	97,269	-
-	2,293,636	-	2,293,636	-
-	321,500	-	1,461,500	-
<u>3,396</u>	<u>2,626,409</u>	<u>-</u>	<u>3,852,405</u>	<u>-</u>
<u>18,925</u>	<u>2,867,514</u>	<u>(8,335)</u>	<u>5,667,644</u>	<u>989,349</u>
1,892,393	1,764,554	-	22,986,354	-
-	120,908	-	120,908	-
541,787	397,776	-	19,301,532	2,783,804
<u>\$ 2,434,180</u>	<u>\$ 2,283,238</u>	<u>\$ -</u>	<u>\$ 42,408,794</u>	<u>\$ 2,783,804</u>

CITY OF ALLIANCE, NEBRASKA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS

For the year ended September 30, 2023

	Enterprise Funds	
	Electric Fund	Water Fund
Operating revenues:		
User charges	\$ 13,928,375	\$ 1,823,157
Interdepartmental charges	-	-
Rent income	214,501	1,150
Total operating revenues	14,142,876	1,824,307
Operating expenses:		
Cost of power	8,111,384	-
Personnel	1,193,752	522,364
Contract services	251,534	430,946
Commodities	259,129	119,822
Generation	71,850	-
Customer service	-	-
Meter reading	-	-
Warehouse	-	-
Risk management	-	-
Management information systems	-	-
Administration/finance	302,234	143,198
Insurance claims and health premiums	-	-
Landfill closure	-	-
Depreciation	698,646	371,237
Total operating expenses	10,888,529	1,587,567
Operating income (loss)	3,254,347	236,740
Nonoperating revenues (expenses):		
Interest income	362,222	47,740
Grant revenue	-	-
Interest expense	-	(13,161)
Gain on sale of capital assets/insurance proceeds	220,201	12,160
Other revenue	19,591	2
Total nonoperating revenues (expenses)	602,014	46,741
Income (loss) before interfund transfers	3,856,361	283,481
Interfund transfers:		
Transfer to other funds	(1,666,000)	(223,900)
Change in net position	2,190,361	59,581
Net position - September 30, 2022	27,652,988	7,788,446
Net position - September 30, 2023	\$ 29,843,349	\$ 7,848,027

See notes to financial statements.

Enterprise Funds			Internal
Sewer Fund	Refuse Fund	Total	Service Funds
\$ 507,370	\$ 1,210,823	\$ 17,469,725	\$ -
-	-	-	4,629,895
36,150	300	252,101	15,063
<u>543,520</u>	<u>1,211,123</u>	<u>17,721,826</u>	<u>4,644,958</u>
-	-	8,111,384	-
153,255	504,022	2,373,393	203,840
56,212	311,483	1,050,175	-
36,798	150,853	566,602	-
-	-	71,850	-
-	-	-	234,412
-	-	-	37,759
-	-	-	213,863
-	-	-	545,061
-	-	-	275,816
96,681	154,163	696,276	415,144
-	-	-	2,456,163
-	106,824	106,824	-
221,988	295,790	1,587,661	-
<u>564,934</u>	<u>1,523,135</u>	<u>14,564,165</u>	<u>4,382,058</u>
(21,414)	(312,012)	3,157,661	262,900
11,874	76,323	498,159	66,166
-	106,920	106,920	-
-	(8,104)	(21,265)	-
-	12,001	244,362	-
-	195	19,788	-
<u>11,874</u>	<u>187,335</u>	<u>847,964</u>	<u>66,166</u>
(9,540)	(124,677)	4,005,625	329,066
(59,400)	(135,200)	(2,084,500)	-
(68,940)	(259,877)	1,921,125	329,066
<u>2,503,120</u>	<u>2,543,115</u>	<u>40,487,669</u>	<u>2,454,738</u>
<u>\$ 2,434,180</u>	<u>\$ 2,283,238</u>	<u>\$ 42,408,794</u>	<u>\$ 2,783,804</u>

CITY OF ALLIANCE, NEBRASKA

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS**

For the year ended September 30, 2023

	Enterprise Funds	
	Electric Fund	Water Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 13,941,560	\$ 1,787,516
Receipts from other funds	-	-
Payments to suppliers	(9,348,728)	(670,227)
Payments to employees	(1,177,770)	(515,918)
Net cash provided (used) by operating activities	3,415,062	601,371
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(1,666,000)	(223,900)
(Increase) decrease in due from other funds	(2,293,875)	(154)
Increase (decrease) in due to other funds	(110,000)	(2,246)
Net cash provided (used) by noncapital financing activities	(4,069,875)	(226,300)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of property and equipment	(809,229)	(143,120)
Proceeds from sale of capital assets/insurance proceeds	220,201	12,160
Grant proceeds	-	-
Increase in landfill closure costs	-	-
Principal payments on long-term debt	-	(280,000)
Interest paid on long-term debt	-	(13,855)
Net cash used by capital and related financing activities	(589,028)	(424,815)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Increase in restricted certificates of deposit	(8,416)	-
Interest received	361,741	47,740
Net cash provided by investing activities	353,325	47,740
Increase (decrease) in cash and cash equivalents	(890,516)	(2,004)
Cash and cash equivalents - beginning of the year	11,786,020	2,005,821
Cash and cash equivalents - end of the year	\$ 10,895,504	\$ 2,003,817
Composition of cash and cash equivalents:		
Cash and cash equivalents	\$ 10,833,819	\$ 2,003,817
Restricted cash and cash equivalents	61,685	-
Total cash and cash equivalents	\$ 10,895,504	\$ 2,003,817

Enterprise Funds			Internal
Sewer	Refuse	Total	Service
Fund	Fund		Funds
\$ 525,707	\$ 1,189,805	\$ 17,444,588	\$ -
-	-	-	3,619,737
(188,469)	(718,802)	(10,926,226)	(3,551,615)
(154,612)	(505,804)	(2,354,104)	-
<u>182,626</u>	<u>(34,801)</u>	<u>4,164,258</u>	<u>68,122</u>
(59,400)	(135,200)	(2,084,500)	-
-	(222)	(2,294,251)	110,000
(149)	87	(112,308)	66
<u>(59,549)</u>	<u>(135,335)</u>	<u>(4,491,059)</u>	<u>110,066</u>
-	(141,797)	(1,094,146)	-
-	12,001	244,362	-
-	106,920	106,920	-
-	106,824	106,824	-
-	(131,203)	(411,203)	-
-	(8,713)	(22,568)	-
<u>-</u>	<u>(55,968)</u>	<u>(1,069,811)</u>	<u>-</u>
-	(48,364)	(56,780)	-
11,874	75,106	496,461	66,166
<u>11,874</u>	<u>26,742</u>	<u>439,681</u>	<u>66,166</u>
134,951	(199,362)	(956,931)	244,354
<u>365,707</u>	<u>1,150,625</u>	<u>15,308,173</u>	<u>2,368,888</u>
<u>\$ 500,658</u>	<u>\$ 951,263</u>	<u>\$ 14,351,242</u>	<u>\$ 2,613,242</u>
\$ 500,658	\$ 397,633	\$ 13,735,927	\$ 2,613,242
-	553,630	615,315	-
<u>\$ 500,658</u>	<u>\$ 951,263</u>	<u>\$ 14,351,242</u>	<u>\$ 2,613,242</u>

CITY OF ALLIANCE, NEBRASKA

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS, Continued**

For the year ended September 30, 2023

	Enterprise Funds	
	Electric Fund	Water Fund
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 3,254,347	\$ 236,740
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	698,646	371,237
Other cash receipts	19,591	2
Change in assets and liabilities:		
Accounts receivable	(227,876)	(37,175)
Inventories	(300,059)	(6,360)
Prepaid expenses	-	-
Accounts payable	(23,607)	30,099
Customer deposits	7,148	-
Sales tax payable	(179)	382
Unspent insurance proceeds	(28,931)	-
Accrued expenses	15,982	6,446
Net cash provided (used) by operating activities	\$ 3,415,062	\$ 601,371

See notes to financial statements.

<u>Enterprise Funds</u>			<u>Total</u>	<u>Internal Service Funds</u>
<u>Sewer Fund</u>	<u>Refuse Fund</u>			
\$ (21,414)	\$ (312,012)	\$ 3,157,661	\$ 262,900	
221,988	295,790	1,587,661	-	
-	195	19,788	-	
(17,813)	(21,516)	(304,380)	(1,025,221)	
(597)	-	(307,016)	-	
-	-	-	(9,186)	
1,819	9,172	17,483	841,570	
-	-	7,148	-	
-	3	206	-	
-	(4,651)	(33,582)	-	
(1,357)	(1,782)	19,289	(1,941)	
<u>\$ 182,626</u>	<u>\$ (34,801)</u>	<u>\$ 4,164,258</u>	<u>\$ 68,122</u>	

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Alliance, Nebraska (City) are prepared in accordance with generally accepted accounting principles (GAAP). The City’s reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

1. Financial Reporting Entity

The City of Alliance, Nebraska, was incorporated in 1888. The City operates under a Mayor-Council form of government. The City Council is composed of five members elected at large by the citizens. The Council members elect the Mayor from their membership. The administration of the City government is performed under the direction of the Mayor by the City Manager. Services provided to residents include public safety; highways and streets; planning and zoning; parks; recreation; development; electric, water, and sanitary sewer systems; landfill; and general administrative services.

The City’s financial reporting entity comprises the following:

Primary Government:	City of Alliance
Discretely Presented Component Units:	None

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, and has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable, and, as such, should be included within the City’s financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization’s governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1. Financial Reporting Entity, continued

Blended Component Units

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. These component units' funds are blended into those of the City by appropriate activity type to compose the primary government presentation. Currently, the City has no blended component units.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. The City has no discretely presented component units.

2. Basis of Presentation

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the City and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Governmental Funds, continued

Capital Projects Funds

Capital Projects Funds are used to account for resources restricted for the acquisition or construction of specific capital projects. The reporting entity includes one Capital Projects Fund to account for the acquisition of capital assets with transfers made from Governmental Funds and another to account for the special assessments.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City other than debt service payments made by enterprise funds. Ad valorem taxes are used for the payment of principal and interest on the City's general obligation bonds.

Permanent Fund

The Permanent Fund is used to account for assets held by the City pursuant to a trust agreement. The principal portion of the fund must remain intact, but the earnings may be used to achieve the objectives of the fund.

Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Internal Service Funds

The Internal Service Funds account for activities that provide goods and services to other funds, departments or agencies of the primary government and its component units on a cost-reimbursement basis.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Nonmajor Funds

The funds are further classified as major or nonmajor as follows:

<u>Fund</u>	<u>Brief Description</u>
<i>Major:</i>	
Governmental:	
General	See page 29 for description.
Street	The Street Fund is a special revenue fund that accounts for revenues and expenditures for the maintenance, construction, and improvements of the streets and alleys of the City.
Sales Tax	The Sales Tax Fund is a special revenue fund that accounts for local sales tax collected.
Debt Service	See page 30 for description.
Redevelopment	Accounts for tax increment financing to encourage and promote building and redevelopment in substandard and blighted areas.
Airport	Accounts for airport operations and capital improvements.
Proprietary:	
Enterprise:	
Electric, Water, Sewer, and Refuse	See page 30 for description.

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Nonmajor Funds, continued

<u>Fund</u>	<u>Brief Description</u>
<i>Nonmajor:</i>	
Special Revenue:	
HUD Loan and CDBG	Accounts for Community Development Block Grant proceeds for housing rehabilitation.
Business Improvement District (BID)	Accounts for capital improvements and beautification in the downtown area and Box Butte Avenue.
Economic Development	Accounts for the City’s support of the Box Butte Development Corporation utilizing sales tax and General Fund transfers.
LB840	Accounts for sales tax designated for economic development by LB840.
RSVP	Accounts for federal grant revenue to run the Retired and Senior Volunteer Program.
Community Betterment	Accounts for keno lottery proceeds to be used for community betterment.
Public Safety Tax	Accounts for public safety tax used to purchase equipment.
E911	Accounts for E911 charges to be used to purchase emergency 911 and geographic information system or mapping upgrades.

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Nonmajor Funds, continued

<u>Fund</u>	<u>Brief Description</u>
<i>Nonmajor, continued:</i>	
Special Revenue, continued:	
Airport Sinking	Accounts for property taxes levied to pay principal and interest obligations of the airport.
Marketing	Accounts for hotel occupation tax used for marketing the city.
Museum Exhibit	Accounts for contributions for museum exhibits.
Nuisance Cleanup	Accounts for nuisance cleanup costs.
Golf	Accounts for golf course operations and capital improvements.
Public Transit	Accounts for public transit operations.
ARPA	Accounts for Federal ARPA grant.
Permanent Fund:	
Cemetery Perpetual Care	Accounts for assets held for generation of income to support cemetery perpetual care.
Capital Projects Fund:	See page 30 for description.
Internal Service:	
Insurance	Accounts for the City’s self-insurance for health insurance premiums and claims administration.
Administration	Accounts for governmental administration costs.
Enterprise	Accounts for enterprise customer service, meter reading and warehouse costs.

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b, below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Basis of Accounting, continued

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used.

4. Assets, Liabilities, and Equity

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Investments

For the purposes of the Statement of Net Position, “cash and cash equivalents” include all demand accounts and savings accounts. For the purposes of the proprietary fund Statement of Cash Flows, “cash and cash equivalents” include all cash on hand, demand accounts, savings accounts and equity in pooled cash which has an original maturity of three months or less. The County Treasurer’s cash represents revenues collected not yet remitted to the City.

Investments are carried at fair value. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes B2, C1, and D2.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include special assessments, sales tax, and property taxes. Business-type activities report utility billings and unbilled revenue as their major receivables.

In the fund financial statements, receivables in governmental funds include revenue accruals such as special assessments and property taxes since they are usually both measurable and available. Proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable and unbilled revenue compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Due from Other Governments

The total due from other governments consists of the following:

<u>Fund</u>	<u>Amount</u>	<u>Type of Revenue</u>
General	\$ 30,655	Federal Grants
Street	99,120	Highway Allocation
Street	20,436	Motor Vehicle Fees
Sales Tax	408,875	Sales Tax
Capital Projects	7,500	State Grant
RSVP	1,316	Federal Grant
Public Transit	<u>168,413</u>	Federal/State Grant
	<u>\$ 736,315</u>	

Inventory

All inventories are valued at cost using the average cost method.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Restricted Assets

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, capital assets that are purchased or acquired with an original cost of \$5,000 or more are capitalized and reported on the Statement of Net Position. Capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation. The City has elected the depreciation approach for reporting infrastructure.

Depreciation of general capital assets and all proprietary capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

Buildings	20-50 years
Improvements	10-20 years
Machinery and Equipment	5-10 years
Utility System	30-50 years
Infrastructure	10-50 years

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets, continued

Government-wide Statements, continued

Prior to July 1, 1980, governmental funds' infrastructure assets were not capitalized. These assets (back to July 1, 1980) have been valued at estimated historical cost. The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Unavailable Assessments

Unavailable assessments consist of special assessments expected to be collected after 60 days.

Compensated Absences

The City's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. A portion of the liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this obligation is estimated based on historical trends. In the fund financial statements, governmental funds report only the current compensated absence liability payable from expendable available financial resources, while the proprietary funds report the total liability.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable and accrued compensated absences.

Fund Financial Statements

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

Government-wide Statements, continued

- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

Effective October 1, 2010, the City adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted—Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws or externally imposed conditions by grantors or creditors.

Committed—Amounts that can be used only for specific purposes determined by a formal action by City Council ordinance or resolution.

Assigned—Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the City Council.

Unassigned—All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 18). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the City Council or the Assignment has been changed by the Mayor. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses

Sales and Use Tax

The City presently levies a 1 1/2-cent sales tax on taxable sales within the City. The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors. The sales tax is used for property tax relief, economic development, and capital improvements. As of October 1, 2006, sales tax collected on the sale of motor vehicles is recorded in the Street Fund as required by LB904.

Sales taxes collected by the State which represent sales for August and September and received by the City in October and November have been accrued and are included under the caption “Due from other governments.”

Property Taxes

The City has the power to levy taxes each year sufficient to pay any judgment existing against the City, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

The tax levies for all political subdivisions in Box Butte County are certified by the County Board on or before October 20. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14 percent interest.

Property taxes levied for 2022-2023 are recorded as revenue when expected to be collected within 60 days after September 30, 2023. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually.

Enhanced Employment Area Tax

Effective February 1, 2023, a two percent retail business occupation tax was imposed on retail business in the enhanced employment area (currently Holiday Inn Express, Runza, and 385 Apartments, LLC). The EEA tax will be paid back to the developers of these properties to service the qualified debt issued when developing these retail properties.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. They also include all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – by Character and Function

Proprietary Fund – by Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to the use of economic resources.

Interfund Transfers

Permanent reallocation of resources between funds of the reporting entity is classified as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the City and its component units are subject to various federal, state, and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

1. Fund Accounting Requirements

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include: Special Revenue, Capital Projects, Debt Service and Permanent Funds.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

2. Deposit Laws and Regulations

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The City's demand deposits are insured up to \$250,000 and certificates of deposit/savings accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). Any cash deposits or certificates of deposit in excess of the FDIC limits are insured by collateral held by the pledging institution in the City's name.

3. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are described in Note A2 for the various funds.

4. Debt Restrictions and Covenants

Bonds Payable

The various bond ordinances relating to the bonds payable contain some restrictions or covenants that are financial-related. These include covenants such as debt service coverage requirements and required reserve account balances. The City is in compliance with the bond restrictions and covenants.

5. Budgetary Data

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditure and/or tax levy limitations.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

5. Budgetary Data, continued

The City follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

- a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.
- b. The budget is published with subsequent public hearings to obtain taxpayer comments.
- c. Prior to September 30, the City Council adopts the budget, which is then filed with the appropriate state and county officials.
- d. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.
- e. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.
- f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 20. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
- g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
- h. The City of Alliance adopts a budget by ordinance for all fund types.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the basic financial statements for its various assets, liabilities, equity, revenues and expenditures/expenses.

1. Cash and Certificates of Deposit

Deposits

The City’s policies regarding deposits of cash are discussed in Note A4. The table presented below is designed to disclose how its deposits were insured or secured with collateral at September 30, 2023. The categories of collateral are defined as follows:

Category 1 – Insured by FDIC or collateralized with securities held by the City (or public trust) or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the City’s name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City’s name; or collateralized with no written or approved collateral agreement.

<u>Types of Deposits</u>	<u>Total Bank Balance</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Total Carrying Value</u>
Demand deposits and certificates of deposit	\$ 30,809,690	\$ 1,483,803	\$ 29,325,887	\$ -	\$ <u>29,462,740</u>

Reconciliation to Government-wide Statement of Net Position:

Unrestricted cash and cash equivalents	\$ 19,938,781
Restricted cash and cash equivalents	7,295,961
Restricted certificates of deposit	<u>2,227,998</u>
	\$ <u>29,462,740</u>

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

2. Restricted Assets

The restricted assets as of September 30, 2023, are as follows:

	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total</u>
Type of Restricted Assets:			
Cash and cash equivalents	\$ 6,680,646	\$ 615,315	\$ 7,295,961
Certificates of deposit	<u>-</u>	<u>2,227,998</u>	<u>2,227,998</u>
	<u>\$ 6,680,646</u>	<u>\$ 2,843,313</u>	<u>\$ 9,523,959</u>

Restricted cash and certificates of deposit for governmental activities consists of \$1,501,603 of Street Fund cash restricted for street improvements; \$403,987 of Sales Tax Fund cash restricted for general tax support; \$17,040 of Debt Service Fund cash restricted for debt service; \$1,404 of Redevelopment Fund cash, \$223,184 of Economic Development cash, and \$928,313 of LB840 Fund cash restricted for economic development; \$498,627 of Cemetery Perpetual Care Fund cash restricted for perpetual care; \$12,040 of HUD Loan and CDBG Fund cash restricted for Federal loans; \$6,945 of RSVP Fund cash, \$550,000 of Economic Development cash, \$415,461 of ARPA Fund cash, and \$200,000 of Capital Projects Fund cash restricted for Federal programs; \$69,044 of Community Betterment Fund cash restricted for community betterment; \$477,239 of Public Safety Tax Fund cash and \$659,132 of Capital Projects Fund cash restricted for capital projects; \$163,226 of cash restricted for Airport Sinking Fund debt service; \$15,128 of Museum Exhibit Fund cash restricted for museum projects; \$51,841 of E911 Fund cash restricted for emergency equipment; and \$486,432 of Marketing Fund cash restricted for tourism promotion.

Restricted business-type assets consist of \$428,769 restricted for customer deposits in the Electric Fund. The Refuse Fund has \$2,414,544 restricted for future landfill closure costs.

3. Accounts and Notes Receivable

Accounts receivable of the business-type activities consist of utilities receivable. Accounts receivable of the governmental activities consist of ambulance, insurance, grants, and other minor receivables. Receivables detail at September 30, 2023, is as follows:

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

3. Accounts and Notes Receivable, continued

	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total Primary Government</u>
Accounts receivable	\$ 1,599,885	\$ 1,241,984	\$ 2,841,869
Allowance for doubtful accounts	(276,216)	(108,860)	(385,076)
Net accounts receivable	\$ <u>1,323,669</u>	\$ <u>1,133,124</u>	\$ <u>2,456,793</u>

Notes receivable for the governmental funds consist of the following at September 30, 2023:

<u>Note Held By</u>	<u>Due From</u>	<u>Note Balance at September 30, 2023</u>	<u>Terms</u>
LB840 Fund	Tridāko Energy Systems, Inc.	\$ 19,692	1.5%; amortized over a period of ten years
LB840 Fund	Alliance Lodging	101,200	0%; forgivable loan – will receive a job credit of \$1,000 per FTE off of the loan balance (maximum of \$20,000 per calendar year)
LB840 Fund	Box Butte Development Corporation	245,705	0%; due when real estate purchased with the loan proceeds is sold
LB840 Fund	Western Potatoes	122,546	2.0%; amortized over a period of ten years

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

3. Accounts and Notes Receivable, continued

<u>Note Held By</u>	<u>Due From</u>	Note Balance at September 30, <u>2023</u>	<u>Terms</u>
LB840 Fund	Alliance Eating Ventures	88,200	0%; forgivable loan – will receive a job credit of \$2,000 per FTE off of the loan balance (maximum of \$20,000 per calendar year)
LB840 Fund	GNL, Inc.	10,000	0%; forgivable loan – will receive a job credit of \$2,000 per FTE off of the loan balance (maximum of \$10,000 per calendar year)
LB840 Fund	Jelinek Custom Cleaning	8,839	2.0%; amortized over a period of five years
LB840 Fund	Jelinek Custom Cleaning	39,871	0%; forgivable loan – will receive a job credit of \$2,000 per FTE off of the loan balance (maximum of \$12,000 per calendar year)

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

3. Accounts and Notes Receivable, continued

<u>Note Held By</u>	<u>Due From</u>	Note Balance at September 30, <u>2023</u>	<u>Terms</u>
LB840 Fund	Valor General Store, LLC	1,092	0%; forgivable loan – will be forgiven if company remains in business for three years.

		\$ <u>637,145</u>	
Current portion		\$ 80,018	
Noncurrent portion		<u>557,127</u>	
Total		\$ <u>637,145</u>	

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets

Capital asset activity for the year ended September 30, 2023, was as follows:

	Balance at October 1, <u>2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2023</u>
<u>Governmental Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 2,071,204	\$ 36,413	\$ -	\$ -	\$ 2,107,617
Construction in progress	617,949	3,618,134	-	(359,684)	3,876,399
Total capital assets not being depreciated	2,689,153	3,654,547	-	(359,684)	5,984,016
Other capital assets being depreciated:					
Infrastructure	29,671,778	1,962,051	(392,490)	-	31,241,339
Improvements	23,384,417	485,068	-	-	23,869,485
Buildings	18,846,871	1,526,195	-	109,176	20,482,242
Equipment and vehicles	11,240,893	542,477	(86,392)	250,508	11,947,486
Total other capital assets at historical cost	83,143,959	4,515,791	(478,882)	359,684	87,540,552
Less accumulated depreciation for:					
Infrastructure	(16,816,580)	(839,429)	392,490	-	(17,263,519)
Improvements	(10,661,520)	(1,005,628)	-	-	(11,667,148)
Buildings	(9,591,116)	(450,636)	-	-	(10,041,752)
Equipment and vehicles	(7,054,262)	(886,568)	80,639	-	(7,860,191)
Total accumulated depreciation	(44,123,478)	(3,182,261) *	473,129	-	(46,832,610)
Other capital assets, net	39,020,481	1,333,530	(5,753)	359,684	40,707,942
Governmental activities capital assets, net	<u>\$ 41,709,634</u>	<u>\$ 4,988,077</u>	<u>\$ (5,753)</u>	<u>\$ -</u>	<u>\$ 46,691,958</u>

* Depreciation expense was charged to governmental activities as follows:

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

Governmental Activities, continued:

General Fund:

General government	
City manager's office	\$ 1,455
Warehouse/purchasing	7,082
Management information systems	32,964
Tourism	3,823
Facility maintenance	50
Municipal buildings	48,887
Utility customer service	<u>3,108</u>
Total general government	97,369
Public safety	
Fire	119,852
Ambulance	31,332
Police	<u>313,299</u>
Total public safety	464,483
Public services	
Building and zoning	163
Cemetery	31,962
Fleet services	<u>1,580</u>
Total public services	33,705
Environment and leisure	
Library	114,018
Parks	202,036
Museum	142,867
Carhenge	3,262
Swimming pool	<u>91,507</u>
Total environment and leisure	<u>553,690</u>
Total General Fund	1,149,247
Street Fund	945,919
RSVP Fund	4,054
Public Transit Fund	61,912
Airport Fund	957,593
Golf Fund	<u>63,536</u>
Total governmental activities depreciation	<u>\$ 3,182,261</u>

Construction in progress at September 30, 2023, consists of \$3,807,241 of costs on the airport runway project; \$33,781 of costs on the municipal hall ADA renovation; \$17,152 of costs on the senior center kitchen upgrade project; and \$18,225 of costs on the crossing walk light project. See Note D3 for details of commitments in place on these projects as of September 30, 2023.

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

	Balance at October 1, <u>2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclass</u>	Balance at September 30, <u>2023</u>
<u>Business-type Activities:</u>					
Capital assets not being depreciated:					
Land	\$ 566,827	\$ -	\$ -	\$ -	\$ 566,827
Construction in progress	99,816	471,450	-	(65,020)	506,246
Total capital assets not being depreciated	666,643	471,450	-	(65,020)	1,073,073
Other capital assets being depreciated:					
Buildings	4,518,701	-	-	-	4,518,701
Distribution systems	33,371,443	337,779	(76,399)	65,020	33,697,843
Equipment	18,928,377	284,916	(60,558)	-	19,152,735
Total other capital assets at historical cost	56,818,521	622,695	(136,957)	65,020	57,369,279
Less accumulated depreciation for:					
Buildings	(1,276,511)	(89,630)	-	-	(1,366,141)
Distribution systems	(20,760,390)	(703,487)	76,399	-	(21,387,478)
Equipment	(10,089,716)	(794,544)	60,558	-	(10,823,702)
Total accumulated depreciation	(32,126,617)	(1,587,661) *	136,957	-	(33,577,321)
Other capital assets, net	24,691,904	(964,966)	-	65,020	23,791,958
Business-type capital assets, net	<u>\$ 25,358,547</u>	<u>\$ (493,516)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,865,031</u>

* Depreciation expense was charged to functions as follows:

Electric	\$ 698,646
Water	371,237
Sewer	221,988
Refuse	295,790
Total business-type activities depreciation expense	<u>\$ 1,587,661</u>

Construction in progress at September 30, 2023, consists of \$31,370 of costs on the RF mesh load control switches; \$410,699 of costs on the East Rural electrical rebuild project; \$21,287 of costs on the rural electrical project; and \$42,890 of costs on the Sandhills Solar Farm project. See Note D3 for details of commitments in place on these projects as of September 30, 2023.

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

5. Accounts Payable

Payables in the general, capital projects, other governmental, and proprietary funds are primarily composed of payables to vendors.

6. Long-term Debt

The reporting entity’s long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended September 30, 2023:

<u>Type of Debt</u>	Balance October 1, <u>2022</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2023</u>	Amounts Due Within <u>One Year</u>
Governmental Activities:					
Note and bond payable	<u>\$ 3,477,829</u>	<u>\$ -</u>	<u>\$ (248,000)</u>	<u>\$ 3,229,829</u>	<u>\$ 244,000</u>
Business-type Activities:					
Notes and bond payable	<u>\$ 2,289,880</u>	<u>\$ -</u>	<u>\$ (411,203)</u>	<u>\$ 1,878,677</u>	<u>\$ 417,177</u>

Governmental Activities

As of September 30, 2023, the governmental long-term liabilities consisted of the following:

Series 2022 Highway Allocation bonds issued January 25, 2022, with original principal balance of \$3,200,000, bearing interest of 1.75 percent due semi-annually on June 15 and December 15, with annual principal payments through December 15, 2036. \$ 3,005,000

Airport note payable with First National Bank, with original principal balance of \$525,000. Interest is due semi-annually on April 15 and October 15 commencing October 15, 2017. Principal is due annually on April 15. The unsecured note bears interest of 2.35 percent and matures April 15, 2027. 224,829

Total	\$ <u>3,229,829</u>
Current Portion	\$ 244,000
Noncurrent Portion	<u>2,985,829</u>
Total	\$ <u>3,229,829</u>

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Governmental Activities, continued

The Street Fund is making the principal and interest payments on the highway allocation bonds. The Airport Fund will make the principal and interest payments on the airport note.

Business-type Activities

As of September 30, 2023, the long-term debt payable from proprietary fund resources consisted of the following:

Certificates of participation – series 2019, with original issue amount of \$255,000, issued to provide refuse equipment financing. Interest is 2.0 percent with final maturity on June 15, 2024.	\$ 55,000
Certificates of participation – series 2021, with original issue amount of \$300,000, issued to provide refuse equipment financing. Interest is 0.5 percent with final maturity on April 15, 2028.	240,000
Note payable with original principal amount of \$215,000 issued to finance a refuse truck, bearing interest of 2.45 percent. Quarterly principal and interest payments of \$11,466 are due commencing July 15, 2022, through April 15, 2027.	163,677
Series 2021 Water Revenue Refunding Bonds with original principal amount of \$1,970,000, issued to refinance the two water notes payable to the Nebraska Department of Environment and Energy. Interest of 0.85 percent and is due semi-annually commencing June 15, 2021, with semi-annual principal payments commencing December 15, 2021, through June 15, 2028.	<u>1,420,000</u>
Total business-type activity debt	<u>\$ 1,878,677</u>
Current portion	\$ 417,177
Noncurrent portion	<u>1,461,500</u>
Total	<u>\$ 1,878,677</u>

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2023, are as follows:

Year Ending September 30,	Governmental Activities			
	Direct Placement Debt		Other Debt Issues	
	Principal	Interest	Principal	Interest
2024	\$ 54,000	\$ 5,288	\$ 190,000	\$ 50,925
2025	56,000	4,018	195,000	47,556
2026	57,000	2,703	200,000	44,100
2027	57,829	1,363	200,000	40,600
2028	-	-	205,000	37,056
2029-2033	-	-	1,080,000	129,763
2034-2037	-	-	935,000	33,031
	\$ 224,829	\$ 13,372	\$ 3,005,000	\$ 383,031

Year Ending September 30,	Business-type Activities			
	Direct Placement Debt		Other Debt Issues	
	Principal	Interest	Principal	Interest
2024	\$ 137,177	\$ 6,538	\$ 280,000	\$ 11,475
2025	93,245	4,158	290,000	9,074
2026	94,329	2,773	290,000	6,609
2027	83,926	1,260	290,000	4,144
2028	50,000	337	270,000	1,721
	\$ 458,677	\$ 15,066	\$ 1,420,000	\$ 33,023

7. TIF Receivables/Payables

The City has the following receivables and payables under Tax Increment Financing (TIF) agreements.

<u>Redeveloper</u>	<u>Receivable</u>	<u>Payable</u>
Otto	\$ 8,053	\$ 8,053
Pepsi-Cola of Western Nebraska	165,681	165,681
1dash5 Enterprises (Scooters)	25,792	25,792
Alliance Lodging, LLC	670,598	670,598
Blomenkamp Investments (Runza)	129,129	129,129
	\$ 999,253	\$ 999,253

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

8. Interfund Transactions and Balances

Transfers consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
From Electric	\$ 1,666,000	\$ -
From Refuse	135,200	-
From Water	223,900	-
From Sewer	59,400	-
From Sales Tax	1,651,365	-
From Tourism	150,000	-
To Public Transit	-	75,000
To Airport	-	1,118,000
To Golf	-	<u>300,000</u>
Total General Fund	<u>3,885,865</u>	<u>1,493,000</u>
Sales Tax Fund:		
To General	-	1,651,365
Airport Fund:		
From General	1,118,000	-
From Sinking	<u>62,000</u>	<u>-</u>
Total Airport Fund	1,180,000	-
Nonmajor Governmental Funds:	1,495,500	1,332,500
Electric Fund:		
To General	-	1,666,000
Water Fund:		
To General	-	223,900
Sewer Fund:		
To General	-	59,400
Refuse Fund:		
To General	<u>-</u>	<u>135,200</u>
	<u>\$ 6,561,365</u>	<u>\$ 6,561,365</u>

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

8. Interfund Transactions and Balances, continued

Interfund balances:

<u>Due From</u>	<u>Due To</u>	<u>Amount</u>
General	Electric	\$ 2,313,542
General	Water	5,789
General	Refuse	698
Sales Tax	General	324,254
Sales Tax	Street	51,288
Sales Tax	Economic Development	16,666
Sales Tax	LB840	16,667
Street	Electric	220
Airport	Electric	551,199
Golf	Electric	1,385
Golf	Water	234
Golf	Refuse	136
Water	Electric	7,207
Sewer	Electric	764
Refuse	Electric	364
Enterprise Internal Service	Electric	<u>819</u>
		<u>\$ 3,291,232</u>

The Electric Fund loaned \$550,000 to the Airport Fund to pay for the City’s portion of the snow plow and runway improvements. The outstanding balance of \$550,000 is included in the balance due from the Airport Fund to the Electric Fund shown above. The loan bears interest of 4.25 percent and is due October 1, 2023.

The Electric Fund loaned \$2,300,000 to the General Fund on June 8, 2023 to finance land purchased from the Airport Fund. The outstanding balance of \$2,300,000 is included in the balance due from the General Fund to the Electric Fund shown above. The loan bears interest of 4.25 percent and is due June 8, 2024.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES

1. Employee Pension and Other Benefit Plans

City employees are covered by one of four retirement plans in effect, covering general city employees, firefighters, police officers and the City Manager, respectively.

General City Employees – General city employees are covered by a defined contribution plan. Under the terms of the plan, an employee must be age 19 or older and have completed six months of service. Participating employees are required to contribute three percent of their earnings, but not more than 13 percent of their earnings to the plan. The City is required to match contributions to the plan up to six percent. Employees are 100 percent vested in the plan after they complete seven years of service, reach normal retirement age (65), meet the requirements for early retirement date, become totally disabled, or die, whichever occurs first. The covered payroll was \$3,827,364 for the year ended September 30, 2023. Both the City and the covered employees' required contributions of \$114,360 and \$114,360, respectively, were made for the year ended September 30, 2023.

Firefighters – Firefighters are covered by a defined contribution plan. Eligible employees are required to contribute 6 ½ percent of their monthly salary to the plan, to which the City then contributes with 13 percent of the participant's monthly salary. Employees are fully vested after seven years of service. Normal retirement benefit becomes nonforfeitable. A participant's normal retirement age is the date he or she attains age 55 and completes 21 years of service. Nebraska state statutes govern the coverage afforded to participants under this plan. The covered payroll was \$367,312, with the City contributing \$47,751 and the employees contributing \$23,875 for the year ended September 30, 2023.

Police Officers – Under Nebraska statutes, the City is required to maintain a retirement plan for City policemen. The total contributions under this plan are deposited under a money purchase retirement plan. This plan requires that covered employees and the City contribute an amount equal to seven percent of the employee's monthly salary until such employee becomes eligible for regular retirement, at which time contributions shall cease. Total covered payroll was \$1,094,419. Both the City's contribution of \$76,609 and the matching employees' contributions of \$76,609 were made for the year ended September 30, 2023.

On January 1, 1984, the retirement systems for police officers and firefighters of first-class cities in the State of Nebraska were revised. The system that became effective was a defined contribution plan with the employees and the City each making annual contributions to the pension plans.

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE D – OTHER NOTES, continued

1. Employee Pension and Other Benefit Plans, continued

Police Officers, continued –

Police officers and firefighters who participated in the prior systems were assured of receiving retirement benefits under the new systems at least as great as those that would have been available under the prior systems, which were defined benefit plans. The City paid out its final defined benefit amount for the last remaining pre-84 hire during the year ended September 30, 2018, so there is no remaining pension liability for the pre-1984 pension obligation.

2. Risk Management

Insurance

The City is exposed to various risks of loss related to torts; thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees; or acts of God. The City purchases commercial insurance and administers funds for its self-insured health insurance program. Insurance is maintained for the various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; dishonest employees; injuries to employees; and natural disasters. The City has not paid any amounts in excess of the coverage provided by insurance in the last three audit periods. The City is partially self-insured for health insurance claims up to \$50,000 of individual claims. The self-insurance program is administered within the Internal Service Fund. The City maintains outside insurance coverage through an insurance policy on claim amounts over \$50,000. The maximum out-of-pocket cost for employees ranges from \$5,400 to \$10,800 for family plans. The City pays \$10,200 annually per full-time employee.

Settled claims in the past three years have not exceeded the commercial coverages. The City has estimated unsubmitted claims on health insurance based on prior experience to be \$963,848; this amount represents two months of subsequent claims. The City also has accrued a \$1,074,208 reinsurance receivable as of September 30, 2023. These amounts have been included as current-year expenditures.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the City’s investments at September 30, 2023, are held by the counterparties not in the name of the City. The underlying securities consist of cash, direct obligations of or guaranteed by the full faith and credit of the U.S. Government, and other similar obligations of the U.S. Government or its agencies.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City’s investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The investment maturities are as follows:

<u>Maturities by Month</u>	<u>Amount</u>
February 2024	\$ 1,208,873
March 2024	221,786
June 2024	<u>797,339</u>
	\$ <u>2,227,998</u>

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City’s investments consist of certificates of deposit, money market funds, and other securities backed by U.S. Government obligations, minimizing credit risk associated with the City’s investment portfolio.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Deposits and Investments, continued

Concentration of Credit Risk. The City’s investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2023, the City’s investments in certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Nebraska Bank	\$ 2,006,212
Platte Valley Bank	<u>221,786</u>
	\$ <u>2,227,998</u>

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City’s investments had no exposure to foreign currency risk and held no investments denominated in foreign currency at September 30, 2023.

3. Commitments

Litigation

The City is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the City.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

3. Commitments, continued

Construction Commitments

	<u>Contract Amount</u>	<u>Incurred as of 9/30/23</u>	<u>Balance</u>	<u>Expected Completion</u>
Sandhills Solar Farm Project	\$ 80,000	\$ 25,895	\$ 54,105	September 2024
City Hall ADA Renovations	\$ 324,500	\$ 33,781	\$ 290,719	September 2024
Cross Walk Lighting Project	\$ 22,550	\$ 18,225	\$ 4,325	November 2023
Airport Runway Engineering	\$ 525,991	\$ 509,839	\$ 16,152	
Contractor	3,946,000	3,270,936	675,064	
	\$ 4,471,991	\$ 3,780,775	\$ 691,216	May 2024
Electric Rural Project Engineering	\$ 435,306	\$ 329,190	\$ 106,116	January 2024

4. Interlocal Agreements

The City has the following interlocal agreements in effect as of September 30, 2023:

Parties to Agreement	Agreement Period	Descriptions
Box Butte County	December 5, 1975 (usable life of the building)	Law enforcement facilities
Western Nebraska Community College	January 20, 2005 (Five-year renewable)	Joint Use of the Library/ Learning Center
Alliance Public Schools (Box Butte Co SD 6)	June 1, 2012 (One-year Automatic Renewal)	Cooperative Purchase of Goods and Services
Western Nebraska Community College	December 1, 2016 (Fifty years)	Provision of Lineman Training Facility

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

4. Interlocal Agreements, continued

Parties to Agreement	Agreement Period	Descriptions
Nebraska Department of Roads STP Project Management	July 16, 2019	Third Street – Cody to Elkhorn
Box Butte General Hospital	January 15, 2009 (perpetual)	Shared Tower for Radio Antenna
Nebraska Department of Aeronautics Federal Aviation Administration Projects	February 15, 2022 (until project is completed)	Rehabilitate Taxiways and Aprons
Nebraska Department of Roads	January 20, 2011 (Annual Renewal)	Maintenance of State Highways within City Limits
Nebraska Water and Wastewater Agency Response Network	11/20/2008 through 1/31/2058	Water, Wastewater and Stormwater Mutual Aid Agreement
Box Butte County	1999 (Perpetual)	Deputize City Police Officers for Assistance of the County Sheriff
Box Butte County, Alliance RFD, Village of Hemingford and Hemingford RFD	April 19, 1996 (Annual Renewal)	Joint E911 Emergency Telephone Communications
Alliance Rural Fire District (RFD)	July 1, 1982 (Initial 25-year with 10-year renewals)	Fire Station and Equipment Cost Sharing Agreement
Heart of the Hills Rural Fire District and Alliance (RFD)	February 29, 2001 (Perpetual)	Fire Protection Mutual Aid Agreement
Central Panhandle Mutual Aid District Inc. Communities and Rural Fire Districts of Alliance, Banner County, Bayard, Bridgeport, Dalton, Gurley, Heart of the Hills, Lisco, Oshkosh and Rackett	February 23, 2000 (Perpetual)	Fire Protection Mutual Aid Agreement
Box Butte County	November 29, 2021 (Perpetual)	Shared 911 Communications Center Service Agreement
Nebraska State Patrol	June 1, 1992 (Perpetual)	Police Protection Mutual Aid Agreement

CITY OF ALLIANCE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

NOTE D – OTHER NOTES, continued

4. Interlocal Agreements, continued

Parties to Agreement	Agreement Period	Descriptions
Pine Ridge Mutual Aid Association including Communities and Rural Fire Districts of Alliance, Crawford, Ardmore, Chadron, Harrison, North Sioux RFD, Hay Springs, Hemingford, Merriman, Rushville	September 24, 2009 (Perpetual)	Fire Protection Mutual Aid Agreement
Western Intelligence and Narcotics Group (WING)	February 7, 2013 (Perpetual)	Cooperative Efforts in Drug Trafficking Investigations
Region 23 Emergency Management Agency	March 22, 2012 (Perpetual)	Microwave Equipment Placement on Tower for Nebraska Regional Interoperability Network (NRIN)
State of Nebraska and Nebraska Forest Service Wildland Fire Division	January 1, 2019 (Perpetual)	Single Engine Aircraft Tank (SEAT) Base at Airport
Nebraska State Patrol	June 1, 1992 (Perpetual)	Police Protection Mutual Aid Agreement
City of Alliance, Village of Hemingford, Alliance RFD and Hemingford RFD	April 30, 2019 (Renewed Annually)	Box Butte County Mutual Finance Organization
Nebraska Cooperative Government	August 24, 2010 (Perpetual until Cancelled)	Regulate and Administer a Joint Gaming (Keno) Enterprise
Box Butte County, Alliance RFD, Village of Hemingford, and Hemingford RFD	April 19, 1996 (Annual Renewal)	Joint E911 Emergency Telephone Communications
Aging Office of Western Nebraska	July 1, 2018	Nutrition Program Site Lease in Senior Center
Alliance Public Schools	September 1, 2023 to August 31, 2024	Provision of School Resource Officer
Educational Service Unit Coordinating Council (ESUCC)	December 1, 2015 (Perpetual)	Cooperative Purchasing Agreement
Western Nebraska Community College	November 1, 2020	Cooperative Training of EMS Students
Transportation Safety Administration and Government Services Agency	August 2, 2017 to August 1, 2027	Operational Space Rental in Alliance Airport Terminal
Immigration and Customs Enforcement	April 28, 2021 (Perpetual)	Joint Operations Expense Reimbursement

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

4. Interlocal Agreements, continued

Public Alliance for Community Energy	March 12, 1998 (Perpetual)	Cooperative Delivery of Energy Supplies
Box Butte County	June 7, 2004 (Perpetual)	Sweetwater Road Maintenance (North 18 th to 25 th)
Box Butte County Box Butte General Hospital	June 30, 2015 (One-year renewable)	Cooperative Operation of Public Transit System in Box Butte County

5. Landfill Closure and Postclosure Care Costs

State and federal laws and regulations require the City of Alliance to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities at the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure is \$1,265,890, with postclosure care costs of \$690,783, for a total of \$1,956,673 as of September 30, 2023, which is based on 33.58 percent usage of the landfill, with a remaining estimated life of 102.67 years. The estimated liability for construction and demolition landfill closure is \$280,875, with postclosure care costs of \$56,088, for a total of \$336,963 as of September 30, 2023.

It is estimated that an additional \$2,503,474 and \$1,235,513, respectively, will be recognized as closure and postclosure care expenses between the date of the balance sheet and the date the landfill is expected to be filled to capacity. The estimated total current cost of the landfill closure and postclosure care of \$5,695,660 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of September 30, 2023. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

At September 30, 2023, restricted funds of \$2,414,544 are set aside to finance closure and postclosure care of the City's landfill. It is anticipated that future inflation costs will be financed in part from earnings on funds reserved by the City. The remaining portion of anticipated future inflation costs (including inadequate earnings on investments, if any) and additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

6. Tax Abatements

The Community Development Agency (CDA), who is authorized by Nebraska Statutes to enter into property tax abatement agreements for the purpose of developing properties in blighted areas, has entered into tax increment financing (TIF) agreements with various redevelopers. The TIF program has the stated purpose of increasing valuation, business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CDA to finance the project for a period of up to 15 years.

Information relevant to the abatements granted by the CDA for the year ended September 30, 2023 is as follows:

<u>TIF Project</u>	<u>Years Remaining on TIF Agreements</u>	<u>TIF Proceeds Received during the year 9-30-2023</u>
Otto	2	\$ 4,251
Pepsi-Cola of Western Nebraska	3	60,080
1dash5 Enterprises	11	2,986
Alliance Lodging, LLC	11	77,970
Blomenkamp Investments	15	-
		<u>\$ 145,287</u>

7. Subsequent Events

Management has evaluated subsequent events through January 29, 2024, the date on which the financial statements were available for issue.

On October 17, 2023, Council approved the purchase of real estate at 1207 West Second Street from BCM Properties, LLC.

On November 7, 2023, Council approved the purchase of a 3000 KVA transformer for \$138,465 and approved engineering of \$80,000 for the Sandhills Energy project.

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

7. Subsequent Events, continued

On November 7, 2023, Council approved a \$199,261 agreement with MC Schaff and Associates for the 2024 street rehabilitation project for 8th Street from Dakota Avenue to Mississippi Avenue.

On November 21, 2023, Council approved the purchase and installation of a new landfill scale from Scale Sales and Services for \$99,075.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ALLIANCE, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND

Year ended September 30, 2023

	Budget (Original and <u>Final</u>)	Actual	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Taxes:			
Property	\$ 1,710,000	\$ 1,664,341	\$ (45,659)
Motor vehicle	182,000	175,708	(6,292)
Franchise	155,500	153,097	(2,403)
Intergovernmental	435,200	440,846	5,646
Grants	1,276,700	153,901	(1,122,799)
Charges for services	762,800	756,066	(6,734)
Contributions	44,600	25,562	(19,038)
Interest income	76,200	92,035	15,835
Sale of property/insurance proceeds	848,000	75,700	(772,300)
Loan proceeds	5,570,000	2,295,964	(3,274,036)
Other	700	1,653	953
Total resources	11,061,700	5,834,873	(5,226,827)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General government	2,609,200	976,165	(1,633,035)
Public safety	5,146,700	4,113,970	(1,032,730)
Public works	584,600	482,302	(102,298)
Environment and leisure	5,594,000	3,554,999	(2,039,001)
Economic development	-	300,000	300,000
Total charges to appropriations	13,934,500	9,427,436	(4,507,064)
Resources under charges to appropriations	(2,872,800)	(3,592,563)	(719,763)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,188,500	3,885,865	(302,635)
Transfers out	(1,613,000)	(1,493,000)	120,000
Net transfers	2,575,500	2,392,865	(182,635)
RESOURCES AND OTHER FINANCING SOURCES (USES) UNDER CHARGES TO APPROPRIATIONS	\$ (297,300)	\$ (1,199,698)	\$ (902,398)

CITY OF ALLIANCE, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
STREET FUND

Year ended September 30, 2023

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Sales tax	\$ 300,000	\$ 287,108	\$ (12,892)
Intergovernmental	1,384,400	1,462,505	78,105
Charges for services	25,400	5,000	(20,400)
Interest income	17,200	67,883	50,683
Sale of property/insurance proceeds	3,000	90	(2,910)
	1,730,000	1,822,586	92,586
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Public works	1,113,600	760,345	(353,255)
Capital outlay	2,170,000	2,048,334	(121,666)
Principal payment	195,000	195,000	-
Interest expense	54,300	53,298	(1,002)
	3,532,900	3,056,977	(475,923)
RESOURCES UNDER CHARGES TO APPROPRIATIONS	\$ (1,802,900)	\$ (1,234,391)	\$ 568,509

CITY OF ALLIANCE, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
SALES TAX FUND

Year ended September 30, 2023

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Sales tax	\$ 2,400,000	\$ 1,706,852	\$ (693,148)
Interest income	<u>3,000</u>	<u>9,303</u>	<u>6,303</u>
Total resources	2,403,000	1,716,155	(686,845)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
	<u>-</u>	<u>-</u>	<u>-</u>
Resources over charges to appropriations	2,403,000	1,716,155	(686,845)
OTHER FINANCING USES			
Transfers out	<u>(2,400,000)</u>	<u>(1,651,365)</u>	<u>748,635</u>
RESOURCES AND OTHER FINANCING USES OVER CHARGES TO APPROPRIATIONS	<u><u>\$ 3,000</u></u>	<u><u>\$ 64,790</u></u>	<u><u>\$ 61,790</u></u>

CITY OF ALLIANCE, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
DEBT SERVICE FUND

Year ended September 30, 2023

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Interest income	\$ 200	\$ 483	\$ 283
CHARGES TO APPROPRIATIONS (OUTFLOWS)	-	-	-
RESOURCES OVER CHARGES TO APPROPRIATIONS	<u>\$ 200</u>	<u>\$ 483</u>	<u>\$ 283</u>

CITY OF ALLIANCE, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
REDEVELOPMENT FUND

Year ended September 30, 2023

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
TIF proceeds	\$ 250,000	\$ 145,287	\$ (104,713)
Interest income	-	1,028	1,028
Bond/loan proceeds	<u>1,500,000</u>	<u>-</u>	<u>(1,500,000)</u>
Total resources	1,750,000	146,315	(1,603,685)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Economic development	<u>1,750,000</u>	<u>145,287</u>	<u>(1,604,713)</u>
RESOURCES OVER CHARGES TO APPROPRIATIONS	<u><u>\$ -</u></u>	<u><u>\$ 1,028</u></u>	<u><u>\$ 1,028</u></u>

CITY OF ALLIANCE, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
AIRPORT FUND

Year ended September 30, 2023

	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
RESOURCES (INFLOWS)			
Property tax	\$ 20,500	\$ 27,807	\$ 7,307
Grant revenue	4,455,000	3,170,259	(1,284,741)
Charges for services	268,700	(77,784)	(346,484)
Interest income	1,400	13,947	12,547
Sale of property/insurance proceeds	<u>223,700</u>	<u>255,814</u>	<u>32,114</u>
Total resources	4,969,300	3,390,043	(1,579,257)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Operating expenses	1,355,400	823,107	(532,293)
Capital outlay	4,950,000	3,581,931	(1,368,069)
Principal payments	52,000	53,000	1,000
Interest expense	<u>15,800</u>	<u>25,164</u>	<u>9,364</u>
Total charges to appropriations	<u>6,373,200</u>	<u>4,483,202</u>	<u>(1,889,998)</u>
Resources under charges to appropriations	(1,403,900)	(1,093,159)	310,741
OTHER FINANCING SOURCES			
Transfers in	<u>1,180,000</u>	<u>1,180,000</u>	<u>-</u>
RESOURCES AND OTHER FINANCING SOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS	<u>\$ (223,900)</u>	<u>\$ 86,841</u>	<u>\$ 310,741</u>

CITY OF ALLIANCE, NEBRASKA

**BUDGETARY COMPARISON SCHEDULES -
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

Year ended September 30, 2021

**Note A - Explanation of Differences between Budgetary Inflows and Outflows and
GAAP Revenue and Expenditures**

	<u>General Fund</u>	<u>Street Fund</u>	<u>Sales Tax Fund</u>	<u>Debt Service Fund</u>	<u>Redevelopment Fund</u>	<u>Airport Fund</u>
Sources/inflows of resources:						
Actual amounts of resources (budgetary basis) from the budgetary comparison schedules	\$ 5,834,873	\$ 1,822,586	\$ 1,716,155	\$ 483	\$ 146,315	\$ 3,390,043
Differences - budget to GAAP:						
Cash to accrual adjustments	<u>(1,874,162)</u>	<u>7,478</u>	<u>(7,169)</u>	<u>-</u>	<u>-</u>	<u>334,933</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 3,960,711</u>	<u>\$ 1,830,064</u>	<u>\$ 1,708,986</u>	<u>\$ 483</u>	<u>\$ 146,315</u>	<u>\$ 3,724,976</u>
Uses/outflows of resources:						
Actual amounts (budgetary basis) total charges to appropriations from the budgetary comparison schedules	\$ 9,427,436	\$ 3,056,977	\$ -	\$ -	\$ 145,287	\$ 4,483,202
Differences - budget to GAAP:						
Cash to accrual adjustments	<u>180,625</u>	<u>(8,889)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,771)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 9,608,061</u>	<u>\$ 3,048,088</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,287</u>	<u>\$ 4,474,431</u>
Other financing sources/uses:						
Actual amounts (budgetary basis) total charges to appropriations from the budgetary comparison schedules	\$ 2,392,865	\$ -	\$ (1,651,365)	\$ -	\$ -	\$ 1,180,000
Differences - budget to GAAP:						
Cash to accrual adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 2,392,865</u>	<u>\$ -</u>	<u>\$ (1,651,365)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,180,000</u>

SUPPLEMENTARY INFORMATION

CITY OF ALLIANCE, NEBRASKA
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS

September 30, 2023

	Permanent Fund	Special Revenue Funds	
	Cemetery Perpetual Care	HUD Loan & CDBG	BID
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ -
Restricted cash	498,627	12,040	-
County treasurer cash	-	-	-
Receivables:			
Accounts, net of allowance for doubtful accounts	-	-	-
Property tax	-	-	-
Interest	-	-	-
Notes	-	-	-
Inventory	-	-	-
Prepaid expenses	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
	\$ 498,627	\$ 12,040	\$ -
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
Unredeemed gift certificates	-	-	-
Accrued expenses	-	-	-
Enhanced Employment Area tax payable	-	-	-
Unspent insurance proceeds	-	-	-
Total liabilities	-	-	-
Fund balances:			
Nonspendable:			
Cemetery perpetual care	498,627	-	-
Nonspendable assets	-	-	-
Restricted for:			
Capital projects	-	-	-
Community betterment	-	-	-
Debt service	-	-	-
Economic development	-	-	-
Federal programs	-	12,040	-
Museum projects	-	-	-
Tourism promotion activities	-	-	-
Assigned for:			
Other purposes	-	-	-
Total fund balances	498,627	12,040	-
Total liabilities and fund balances	\$ 498,627	\$ 12,040	\$ -

Special Revenue Funds

<u>Economic Development</u>	<u>LB840</u>	<u>RSVP</u>	<u>Community Betterment</u>	<u>Public Safety Tax</u>
\$ -	\$ -	\$ -	\$ -	\$ -
773,184	928,313	6,945	69,044	477,239
-	-	-	-	22,912
6,549	-	-	3,918	-
-	-	-	-	1,467
-	-	-	-	-
-	637,145	-	-	-
-	-	-	-	-
-	-	1,378	-	-
16,666	16,667	-	-	-
-	-	1,316	-	-
<u>\$ 796,399</u>	<u>\$ 1,582,125</u>	<u>\$ 9,639</u>	<u>\$ 72,962</u>	<u>\$ 501,618</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	1,416	-	-
50,527	-	-	-	-
-	-	-	-	-
<u>50,527</u>	<u>-</u>	<u>1,416</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	1,378	-	-
-	-	-	-	501,618
-	-	-	72,962	-
-	-	-	-	-
195,872	1,582,125	-	-	-
550,000	-	6,845	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>745,872</u>	<u>1,582,125</u>	<u>8,223</u>	<u>72,962</u>	<u>501,618</u>
<u>\$ 796,399</u>	<u>\$ 1,582,125</u>	<u>\$ 9,639</u>	<u>\$ 72,962</u>	<u>\$ 501,618</u>

CITY OF ALLIANCE, NEBRASKA
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS, Continued

September 30, 2023

	Special Revenue Funds			
	Airport <u>Sinking</u>	Museum <u>Exhibit</u>	Nuisance <u>Cleanup</u>	E911 <u>Fund</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 50,000	\$ -
Restricted cash	163,226	15,128	-	51,841
County treasurer cash	7,640	-	-	-
Receivables:				
Accounts, net of allowance for doubtful accounts	-	-	-	-
Property tax	505	-	-	-
Interest	-	-	-	-
Notes	-	-	-	-
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 171,371</u>	<u>\$ 15,128</u>	<u>\$ 50,000</u>	<u>\$ 51,841</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Unredeemed gift certificates	-	-	-	-
Accrued expenses	-	-	-	-
Enhanced Employment Area tax payable	-	-	-	-
Unspent insurance proceeds	-	-	-	-
Total liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances:				
Nonspendable:				
Cemetery perpetual care	-	-	-	-
Nonspendable assets	-	-	-	-
Restricted for:				
Capital projects	-	-	-	51,841
Community betterment	-	-	-	-
Debt service	171,371	-	-	-
Economic development	-	-	-	-
Federal programs	-	-	-	-
Museum projects	-	15,128	-	-
Tourism promotion activities	-	-	-	-
Assigned for:				
Other purposes	-	-	50,000	-
Total fund balances	<u>171,371</u>	<u>15,128</u>	<u>50,000</u>	<u>51,841</u>
Total liabilities and fund balances	<u>\$ 171,371</u>	<u>\$ 15,128</u>	<u>\$ 50,000</u>	<u>\$ 51,841</u>

Special Revenue Funds				Capital	Total Nonmajor
Marketing	Public	ARPA	Golf	Projects	Governmental
Fund	Transit	Fund	Fund	Fund	Funds
\$ -	\$ (63,021)	\$ -	\$ 207,205	\$ -	\$ 194,184
486,432	-	415,461	-	859,132	4,756,612
-	-	-	-	-	30,552
6,229	15	-	-	-	16,711
-	-	-	-	-	1,972
13,848	-	-	-	-	13,848
-	-	-	-	-	637,145
-	-	-	44,458	-	44,458
-	414	-	-	-	1,792
-	-	-	-	-	33,333
-	168,413	-	-	7,500	177,229
<u>\$ 506,509</u>	<u>\$ 105,821</u>	<u>\$ 415,461</u>	<u>\$ 251,663</u>	<u>\$ 866,632</u>	<u>\$ 5,907,836</u>
\$ -	\$ 2,529	\$ -	\$ 13,085	\$ -	\$ 15,614
-	-	-	1,755	-	1,755
-	-	-	33,072	-	33,072
-	7,861	-	16,676	-	25,953
-	-	-	-	-	50,527
-	11,919	-	26,877	-	38,796
-	22,309	-	91,465	-	165,717
-	-	-	-	-	498,627
-	414	-	44,458	-	46,250
-	-	-	-	666,632	1,220,091
-	-	-	-	-	72,962
-	-	-	-	-	171,371
-	-	-	-	-	1,777,997
-	-	415,461	-	200,000	1,184,346
-	-	-	-	-	15,128
506,509	-	-	-	-	506,509
-	83,098	-	115,740	-	248,838
<u>506,509</u>	<u>83,512</u>	<u>415,461</u>	<u>160,198</u>	<u>866,632</u>	<u>5,742,119</u>
<u>\$ 506,509</u>	<u>\$ 105,821</u>	<u>\$ 415,461</u>	<u>\$ 251,663</u>	<u>\$ 866,632</u>	<u>\$ 5,907,836</u>

CITY OF ALLIANCE, NEBRASKA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**

For the year ended September 30, 2023

	<u>Permanent Fund</u>	<u>Special Revenue Funds</u>	
	<u>Cemetery</u>	<u>HUD Loan</u>	
	<u>Perpetual Care</u>	<u>& CDBG</u>	<u>BID</u>
REVENUES			
Taxes:			
Property tax	\$ -	\$ -	\$ -
Sales tax	-	-	-
Occupation tax	-	-	-
Enhanced Employment Area tax	-	-	-
Intergovernmental	-	-	-
Grants	-	-	-
Keno	-	-	-
Charges for services	4,980	-	-
Interest income	12,166	1	132
Contributions	-	-	-
Sale of property/insurance proceeds	-	-	-
Other revenue	-	-	-
Total revenues	<u>17,146</u>	<u>1</u>	<u>132</u>
EXPENDITURES			
General government	-	-	14,152
Public safety	-	-	-
Environment and leisure	-	-	-
Economic development	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>14,152</u>
Excess (deficiency) of			
revenues over expenditures	17,146	1	(14,020)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Net transfers	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	17,146	1	(14,020)
Fund balances - September 30, 2022	<u>481,481</u>	<u>12,039</u>	<u>14,020</u>
Fund balances - September 30, 2023	<u>\$ 498,627</u>	<u>\$ 12,040</u>	<u>\$ -</u>

Special Revenue Funds

<u>Economic Development</u>	<u>LB840</u>	<u>RSVP</u>	<u>Community Betterment</u>	<u>Public Safety Tax</u>
\$ -	\$ -	\$ -	\$ -	\$ 159,016
100,000	100,000	-	-	-
-	-	-	-	-
51,037	-	-	-	-
-	-	-	-	-
-	-	48,431	-	-
-	-	-	16,382	-
13,510	-	-	-	-
9,134	28,184	175	1,975	10,782
-	-	100	-	-
-	-	-	-	-
-	-	2,800	-	-
<u>173,681</u>	<u>128,184</u>	<u>51,506</u>	<u>18,357</u>	<u>169,798</u>
-	-	-	-	-
-	-	-	-	-
-	-	73,875	-	-
142,301	57,498	-	-	-
-	-	-	-	-
<u>142,301</u>	<u>57,498</u>	<u>73,875</u>	<u>-</u>	<u>-</u>
31,380	70,686	(22,369)	18,357	169,798
550,000	-	20,500	-	-
-	-	-	(20,500)	-
<u>550,000</u>	<u>-</u>	<u>20,500</u>	<u>(20,500)</u>	<u>-</u>
581,380	70,686	(1,869)	(2,143)	169,798
164,492	1,511,439	10,092	75,105	331,820
<u>\$ 745,872</u>	<u>\$ 1,582,125</u>	<u>\$ 8,223</u>	<u>\$ 72,962</u>	<u>\$ 501,618</u>

CITY OF ALLIANCE, NEBRASKA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS, Continued**

For the year ended September 30, 2023

	Special Revenue Funds			
	Airport <u>Sinking</u>	Museum <u>Exhibit</u>	Nuisance <u>Cleanup</u>	E911 <u>Fund</u>
REVENUES				
Taxes:				
Property tax	\$ 45,551	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Occupation tax	-	-	-	-
Enhanced Employment Area tax	-	-	-	-
Intergovernmental	-	-	-	38,786
Grants	-	-	-	-
Keno	-	-	-	-
Charges for services	-	-	-	-
Interest income	5,027	429	-	1,462
Contributions	-	-	-	-
Sale of property/insurance proceeds	-	-	-	-
Other revenue	-	-	-	-
Total revenues	50,578	429	-	40,248
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	70,725
Environment and leisure	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	70,725
Excess (deficiency) of revenues over expenditures	50,578	429	-	(30,477)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(62,000)	-	-	-
Net transfers	(62,000)	-	-	-
Net change in fund balances	(11,422)	429	-	(30,477)
Fund balances - September 30, 2022	182,793	14,699	50,000	82,318
Fund balances - September 30, 2023	\$ 171,371	\$ 15,128	\$ 50,000	\$ 51,841

Marketing Fund	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	Public Transit	ARPA Fund	Golf Fund		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,567
-	-	-	-	250,000	450,000
245,885	-	-	-	-	245,885
-	-	-	-	-	51,037
-	15,000	-	-	-	53,786
-	366,694	-	-	15,000	430,125
-	-	-	-	-	16,382
-	13,801	-	485,469	-	517,760
19,693	(2,495)	28,258	5,308	15,213	135,444
-	1,470	-	-	100,000	101,570
-	-	-	8,400	-	8,400
-	(15)	-	731	-	3,516
<u>265,578</u>	<u>394,455</u>	<u>28,258</u>	<u>499,908</u>	<u>380,213</u>	<u>2,218,472</u>
38,060	-	-	-	-	52,212
-	-	-	-	-	70,725
-	437,611	-	681,244	-	1,192,730
-	-	-	-	-	199,799
-	-	-	55,463	470,247	525,710
<u>38,060</u>	<u>437,611</u>	<u>-</u>	<u>736,707</u>	<u>470,247</u>	<u>2,041,176</u>
227,518	(43,156)	28,258	(236,799)	(90,034)	177,296
-	75,000	-	300,000	550,000	1,495,500
(200,000)	-	(1,050,000)	-	-	(1,332,500)
<u>(200,000)</u>	<u>75,000</u>	<u>(1,050,000)</u>	<u>300,000</u>	<u>550,000</u>	<u>163,000</u>
27,518	31,844	(1,021,742)	63,201	459,966	340,296
<u>478,991</u>	<u>51,668</u>	<u>1,437,203</u>	<u>96,997</u>	<u>406,666</u>	<u>5,401,823</u>
<u>\$ 506,509</u>	<u>\$ 83,512</u>	<u>\$ 415,461</u>	<u>\$ 160,198</u>	<u>\$ 866,632</u>	<u>\$ 5,742,119</u>

CITY OF ALLIANCE, NEBRASKA

COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS

September 30, 2023

	Health Insurance <u>Fund</u>	Administration Internal Service <u>Fund</u>	Enterprise Internal Service <u>Fund</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,763,143	\$ 462,966	\$ 387,133	\$ 2,613,242
Insurance receivable	1,011,005	63,203	-	1,074,208
Prepaid insurance	-	85,703	-	85,703
	<u>2,774,148</u>	<u>611,872</u>	<u>387,133</u>	<u>3,773,153</u>
LIABILITIES				
Current liabilities:				
Accounts payable	939,721	20,061	4,066	963,848
Accrued payroll	-	13,660	11,022	24,682
Due to other funds	-	-	819	819
Total current liabilities	<u>939,721</u>	<u>33,721</u>	<u>15,907</u>	<u>989,349</u>
NET POSITION				
Unrestricted	<u>\$ 1,834,427</u>	<u>\$ 578,151</u>	<u>\$ 371,226</u>	<u>\$ 2,783,804</u>

CITY OF ALLIANCE, NEBRASKA

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - INTERNAL SERVICE FUNDS**

For the year ended September 30, 2023

	Health Insurance <u>Fund</u>	Administration Internal Service <u>Fund</u>	Enterprise Internal Service <u>Fund</u>	<u>Total</u>
Operating revenues:				
Interdepartmental charges	\$ -	\$ 1,682,462	\$ 570,442	\$ 2,252,904
Health insurance premiums	2,376,991	-	-	2,376,991
Rent income	-	-	15,063	15,063
Total operating revenues	<u>2,376,991</u>	<u>1,682,462</u>	<u>585,505</u>	<u>4,644,958</u>
Operating expenses:				
Personnel	-	203,840	-	203,840
Legal	-	116,200	-	116,200
Risk management	-	545,061	-	545,061
Management information systems	-	275,816	-	275,816
Accounting	-	298,944	-	298,944
Utility customer service	-	-	234,412	234,412
Meter reading	-	-	37,759	37,759
Warehouse	-	-	213,863	213,863
Insurance claims and health premiums	2,456,163	-	-	2,456,163
Total operating expenses	<u>2,456,163</u>	<u>1,439,861</u>	<u>486,034</u>	<u>4,382,058</u>
Operating income (loss)	(79,172)	242,601	99,471	262,900
Nonoperating revenues:				
Interest income	<u>44,800</u>	<u>14,082</u>	<u>7,284</u>	<u>66,166</u>
Change in net position	(34,372)	256,683	106,755	329,066
Net position - September 30, 2022	<u>1,868,799</u>	<u>321,468</u>	<u>264,471</u>	<u>2,454,738</u>
Net position - September 30, 2023	<u><u>\$ 1,834,427</u></u>	<u><u>\$ 578,151</u></u>	<u><u>\$ 371,226</u></u>	<u><u>\$ 2,783,804</u></u>

CITY OF ALLIANCE, NEBRASKA

**COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS**

For the year ended September 30, 2023

	Health Insurance Fund	Administration Internal Service Fund	Enterprise Internal Service Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from other funds	\$ 1,397,332	\$ 1,636,900	\$ 585,505	\$ 3,619,737
Payments to suppliers	(1,625,580)	(1,447,027)	(479,008)	(3,551,615)
Net cash provided (used) by operating activities	<u>(228,248)</u>	<u>189,873</u>	<u>106,497</u>	<u>68,122</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Decrease in due from/Increase in due to other funds	-	-	110,066	110,066
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income received	<u>44,800</u>	<u>14,082</u>	<u>7,284</u>	<u>66,166</u>
Increase (decrease) in cash and cash equivalents	(183,448)	203,955	223,847	244,354
Cash and cash equivalents - beginning of the year	<u>1,946,591</u>	<u>259,011</u>	<u>163,286</u>	<u>2,368,888</u>
Cash and cash equivalents - end of the year	<u><u>\$ 1,763,143</u></u>	<u><u>\$ 462,966</u></u>	<u><u>\$ 387,133</u></u>	<u><u>\$ 2,613,242</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (79,172)	\$ 242,601	\$ 99,471	\$ 262,900
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Change in assets and liabilities:				
Insurance receivable	(979,659)	(45,562)	-	(1,025,221)
Prepaid insurance	-	(9,186)	-	(9,186)
Accounts payable	830,583	6,921	4,066	841,570
Accrued payroll	-	(4,901)	2,960	(1,941)
Net cash provided (used) by operating activities	<u><u>\$ (228,248)</u></u>	<u><u>\$ 189,873</u></u>	<u><u>\$ 106,497</u></u>	<u><u>\$ 68,122</u></u>

SINGLE AUDIT REPORTS

CITY OF ALLIANCE, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended September 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal AL Number</u>	<u>Pass-Through Identifying Number</u>	<u>Expenditures</u>
<u>Department of Transportation</u>			
Passed Through the Nebraska Department of Transportation			
Formula Grants for Rural Areas	20.509	47-6006071	\$ 239,206
COVID-19 - Formula Grants for Rural Areas	20.509	47-6006071	48,389
Total for AL 20.509			<u>287,595</u>
Airport Improvement Program	20.106	3-31-0003-025	<u>3,170,259 *</u>
Total passed through the Nebraska Department of Transportation/Total Department of Transportation			3,457,854
<u>Corporation for National and Community Service</u>			
Retired and Senior Volunteer Program	94.002	n/a	48,431
<u>Department of the Treasury</u>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	n/a	300,000
<u>Department of Justice</u>			
Rural Violent Crime Initiative	16.039	n/a	20,000
Public Safety Partnership and Community Policing Grants	16.710	n/a	117,797
Edward Byrne Memorial Justice Assistance Grant Program	16.738	n/a	7,120
Passed Through Nebraska Crime Commission:			
COVID 19 - Coronavirus Emergency Supplemental Funding	16.034	51-0666677	192,926
Total Department of Justice			<u>337,843</u>
Total Expenditures of Federal Awards			<u><u>\$ 4,144,128</u></u>

* Major program

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant and loan activity of the City of Alliance, Nebraska, and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

The City has not elected to use the 10 percent de minimis cost rate.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

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

To the Mayor and Members of the City Council
City of Alliance, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alliance, Nebraska, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated January 29, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Alliance's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Alliance's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Alliance's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Alliance's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AMGL, P.C.

Grand Island, Nebraska
January 29, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Mayor and Members of the City Council
City of Alliance, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Alliance, Nebraska's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2023. The City of Alliance, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Alliance, Nebraska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Alliance, Nebraska and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Alliance, Nebraska's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Alliance, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Alliance, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Alliance, Nebraska's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Alliance, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Alliance, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Alliance, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

AMGL, PC.

Grand Island, Nebraska
January 29, 2024

CITY OF ALLIANCE, NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended September 30, 2023

1. A summary of auditor's results:
 - (i) Unmodified opinions were issued on all opinion units of the City of Alliance, Nebraska, as of September 30, 2023.
 - (ii) One significant deficiency disclosed during the audit of the financial statements is reported in the "Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*." The deficiency is not reported as a material weakness.
 - (iii) The audit disclosed no instances of noncompliance which are material to the financial statements of the City of Alliance, Nebraska.
 - (iv) The audit did not disclose any significant deficiencies in the internal control over major programs for the City of Alliance, Nebraska.
 - (v) An unmodified opinion was issued on compliance for major programs.
 - (vi) The audit did not disclose any audit findings which are required to be reported under 2 CFR section 200.516(a).
 - (vii) Major Programs: AL #20.106 – Airport Improvement Program and COVID 19 – Airport Improvement Program.
 - (viii) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
 - (ix) The City of Alliance, Nebraska, did not qualify as a low-risk auditee.

CITY OF ALLIANCE, NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued

Year ended September 30, 2023

2. Findings relating to the financial statements which are required to be reported in accordance with GAGAS.

2023-001

Condition: There is not adequate segregation of duties.

Criteria: Adequate segregation of duties should be in place to ensure internal control over cash receipts, disbursements, and recording of transactions.

Cause: There is a limited number of accounting personnel.

Effect: Because of the lack of segregation, the same employees may participate in multiple facets of a transaction.

Recommendation: Management should remain aware of this lack of segregation and continue diligence in oversight and review of transactions.

Views of Responsible Officials and Planned Corrective Actions: It is impractical to further segregate duties due to the limited number of accounting personnel. However, management will continue to review and provide oversight of transactions.

3. Findings and questioned costs for Federal awards which shall include audit findings as defined in 2 CFR section 200.516(a).

None

CITY OF ALLIANCE, NEBRASKA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended September 30, 2023

Findings noted during the audit of the financial statements and reported in accordance with GAGAS for the year ended September 30, 2022:

2022-001 – Significant Deficiency

Condition: There is not adequate segregation of duties.

Status: This condition still exists, as it is impractical to further segregate duties due to the limited number of accounting personnel. However, management will continue to review and provide oversight of transactions.



Building the Best Hometown in America®

<u>Finding Number</u>	<u>Planned Corrective Action</u>	<u>Anticipated Completion Date</u>	<u>Responsible Contact Person</u>
2023-001	While it is impractical to further segregate duties due to the limited number of accounting personnel, management and the City Council will continue to review, monitor and provide oversight of transactions.	Ongoing monitoring	Cindy Baker



Current Board Members and Vacancies

<u>Board</u>	<u>Name</u>	<u>Term Expires</u>
Board of Adjustment	Chris Mundt	12/31/2024
	Vacant	12/31/2025
	Vacant	12/31/2025
	Kelsey Turman	12/31/2026
	Evan Mehne	12/31/2026
	Dick Fankhauser	12/31/2026
Board of Health	Seth Sorensen	12/31/2023
	Earl Jones	12/31/2023
	Vacant	12/31/2023
	Brian Mischnick	12/31/2023
	Jessica Ott	12/31/2023
City Council	Brian Mischnick	12/1/2024
	John McGhehey	12/1/2024
	Earl Jones	12/1/2026
	Mara Andersen	12/1/2026
	Tearza Mashburn	12/1/2026
Civil Service Commission	Trish Johnston	9/30/2028
	Rocky Bell	9/30/2025
	Susan Cummings	9/30/2027
Community Redevelopment Authority	Sean Ridgweay	1/31/2023
	Lori Mazanec	1/31/2024
	Jess Wimmer	1/31/2025
	Vacant	1/31/2026
	Chris Mischnick	1/31/2027
EDP Application Review	Richard Robb	6/30/2023
	Vacant	6/30/2023
	Serena Bremer	6/30/2025
	Vacant	6/30/2026

	Vacant	6/30/2026
EDP Citizen Advisory	Maverick Churchill	12/31/2023
	Kody Wolf	12/31/2023
	Gary Goodell	12/31/2024
	Lori Mazanec	12/31/2024
	Tim Garwood	12/31/2024
Golf Advisory	Sue Williams	12/31/2024
	Tara Minnick (Women's Association President)	12/31/2024
	David Jensen	12/31/2024
	Michael Sautter	12/31/2024
	Michael Stevens (Men's Association President)	12/31/2025
Housing Authority	Leann Placek	12/31/2022
	Victor Sanchez	12/31/2024
	Jessica Dean	12/31/2025
	Mary Ohrtman	12/31/2026
	Denise Clark	12/31/2028
Library	Maxine Anderson	6/30/2023
	Wally Seiler	6/30/2024
	Travis O'Gorman	6/30/2024
	Donna Frisch	6/30/2026
	Aimee Otto	6/30/2026
Library (Ex-officio Members)	Vacant	6/30/2024
	Vacant	6/30/2024
Museum	Marlene Mischnick	5/31/2024
	Gail McMurtrey	5/31/2024
	Gail Burke	5/31/2025
	Terry Christensen	5/31/2025
	Nancy Pumphrey	5/31/2025
	Florence Nikens	5/31/2026
	Terry Weisgerber	5/31/2026

	Sally Hansen	5/31/2027
	Cheri Hopkins	5/31/2027
Planning Commission & Airport Zoning	Howard Jensen	12/31/2023
	Wayne Davis	12/31/2024
	Brent Ferguson	12/31/2024
	Vacant	12/31/2024
	Vickie Stetson-Mattox	12/31/2025
	Richard Arndt	12/31/2025
	Rick Turman	12/31/2025
	Raymond Hielscher	12/31/2026
	Evan Mehne	12/31/2026
Senior Facility Advisory Board	Robert Mischnick	2/28/2026
	Lillian M. Nelson	2/28/2026
	Donna McEowen	2/28/2026
	Micahel Sautter	2/28/2026
	Vacant	3-year