Alliance Nebraska ®

Building the Best Hometown in America®

ALLIANCE, NEBRASKA
CITY COUNCIL MEETING
Alliance Learning Center
1750 Sweetwater Avenue
February 1, 2022 - 7:00 p.m.
AGENDA

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

A. Consent Calendar

Approval of Minutes, Payroll and Claims
Cemetery Certificates
NDOT Certificate Compliance for Year 2021 - Maintenance Agreement

B. 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, 2020 through September 30, 2021.

C. Ordinance No. 2933 – Agriculture Estate Dwelling Site Approval

Ordinance No. 2933 is before Council on third reading and will approve the Agriculture Estate Dwelling Site Application from Roger Schnell.

D. Ordinance No. 2934 – Alarm System Fee Amendment

Ordinance No. 2934 is before Council on second reading and will approve the amendment to Section 10-86 of the Alliance Municipal Code by removing the requirement of a monitoring fee for third-party relays of alarm calls.

E. First Quarter Financial Statement Presentation and Acceptance

Finance Director Waggener will present the First Quarter Financial Statement and Dashboards to the Council for acceptance.

F. Board Appointments and Announcements

The City of Alliance has received a board application from Mary Ohrtman to be reappointed to the Alliance Housing Authority. If reappointed, Ms. Ohrtman's new term will expire on December 31, 2026.

The City of Alliance has received a board application from Michael Stevens to be reappointed to the Golf Advisory Board. If reappointed, Mr. Stevens new term will expire on December 31, 2025.

The City of Alliance has received a board application from Shauna Smith to serve on the Community Redevelopment Authority Board. Tina Lulow had previously held a position on the board but is no longer eligible to serve due to moving out of City limits and has recommended Ms. Smith with Platte Valley Bank as her replacement. If appointed, Ms. Smith's term will expire January 31, 2026.

- **Adjournment**

Respectfully submitted,

Tarrah S. Johnson
City Clerk

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

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

CONSENT CALENDAR – February 1, 2022

1. Approval: Minutes of the Regular Meeting, January 18, 2022.

2. Approval: Payroll Costs for the period January 28, 2022: $237,549.00.

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; $284,126.99.

4. Approval: Issuance of a Cemetery Certificates to John Marsteller and Amy Philippi-Marsteller for Lots Eight (8) and Nine (9), Section Five (5), Block Twenty-two (22) in the Alliance Cemetery Fourth Addition and Howard Jensen, Josh Jensen and Chad Jensen for Lots Thirteen (13) and Fifteen (15), Section Ten (10), Block Twenty (20) Third Addition to the Alliance Cemetery.

5. Approval: Nebraska Department of Transportation Certificate of Compliance. This Certificate certifies that the City of Alliance performed all roadway snow removal and/or surface maintenance required as a result from Maintenance Agreement No. 3. Completion of the work was verified with Public Works Director Grant.

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

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

COUNCIL PROCEEDINGS

The Alliance, Nebraska City Council met in a Regular Meeting on Tuesday, January 18, 2022 at 7:00 p.m. Present were Council Members Dafney, Mischnick, Jones, Bentley, and McGhehey.

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

1. Approved the Consent Calendar. Ayes: All. Motion carried.
2. Proclaimed the week of January 23 through January 30, 2022 as Lutheran Schools Week.
3. Proclaimed the week of January 23 through January 29, 2022 as School Choice Week.
4. Passed the second reading of Ordinance No. 2933 which will approve the Agriculture Estate Dwelling Site Application from Roger Schnell. Ayes: All. Motion carried.
5. Passed the first reading of Ordinance No. 2934 approving the amendment to Section 10-86 of the Alliance Municipal Code for alarm system fees. Ayes: All. Motion carried.
6. Passed Resolution No. 22-05 authorizing the purchase of a 2022 John Deere Terrain Cut Rear Discharge Mower with cab and snow attachments from 21st Century Equipment of Alliance, NE in the amount of $46,950.00. Ayes: All. Motion carried.

Meeting adjourned at 7:10 p.m.

____

Mike Dafney, Mayor

(SEAL)

____

Tarrah S. Johnson, 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.

January 18, 2022

ALLIANCE CITY COUNCIL

REGULAR MEETING, TUESDAY, JANUARY 18, 2022

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

The Alliance City Council met in a Regular Meeting, January 18, 2022, at 7:00 p.m. in the Alliance Learning Center Community Meeting Room, 1750 Sweetwater Avenue, Alliance, Nebraska. A notice of meeting was published in the Alliance Times Herald on January 12, 2022. 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 delivered 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 Dafney opened the January 18, 2022 regular meeting of the Alliance, Nebraska City Council at 7:00 p.m. Present were Mayor Dafney, Council Members Mischnick, Jones, Bentley and McGhehey. Also present were Finance Director Waggener, City Attorney Hoesing and Administrative Secretary Keller.

- Mayor Dafney read the Open Meetings Act Announcement.

- The Consent Calendar was the first item on the agenda for Council. A motion was made by Councilman McGhehey and seconded by Councilman Jones to approve the Consent Calendar as follows:

CONSENT CALENDAR – January 18, 2022

1. Approval: Minutes of the Regular Meeting, January 4, 2022.

2. Approval: Payroll Costs for January 14, 2022: $342,953.63.

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; $1,079,089.40.

4. Approval: Attached is a listing of Demand Checks which were generated over the last financial quarter ending December 31, 2021. The report lists checks that have been issued which are not expenses within the budget. These are primarily made up of fund transfers,

meter deposit refunds, utility overpayments and an occasional check which was required to be reissued.

5. Approval: Updated Alliance Volunteer Fire Department Roster by adding Seron Dillard.

6. For your information: Lynn Placek, Airport Director has provided a memo regarding a Disadvantaged Business Enterprise (DBE) Program.

7. For your information: Finance Director Waggener has provided a Streets Bond Issue Update.

NOTE: City Manager Sorensen and Finance Director Waggener 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: Dafney, Mischnick, Jones, Bentley, McGhehey.

Voting Nay: None.

Motion carried.

- The next action for Council was to proclaim the week of January 23 through January 30, 2022 as Lutheran Schools Week. Several students and teachers from the Immanuel Evangelical Lutheran School were in attendance to receive the proclamation. Councilman Mischnick read the following proclamation:

PROCLAMATION

WHEREAS, teaching the young in full-time Lutheran schools has been an integral part of the heritage and the life of the Lutheran Church-Missouri Synod from its 1847 beginning; and

WHEREAS, congregations of the Lutheran Church-Missouri Synod maintain the largest Protestant school system in the United States, enrolling over 200,000 students in over 2,000 preschools, elementary, secondary schools, and colleges, served by over 21,000 teachers and professors with a support system of over 6,000 congregations; and

WHEREAS, the purpose and mission of Lutheran schools is to equip children, young adults, and their parents to prepare for service and leadership in Lutheran congregations; and

WHEREAS, graduates of Lutheran schools have gone on to distinguish themselves through service and leadership in community, government, and the church; and

WHEREAS, Immanuel Evangelical Lutheran School has been in existence since 2014 and is located at 1312 E. 10th Street with an enrollment of approximately 160 students; and

WHEREAS, during the week of January 23 – January 30, 2022, there will be several activities with student involvement in recognition of National Lutheran Schools Week.

NOW, THEREFORE, The Alliance City Council, does hereby proclaim the week of January 23-January 30, 2022 as

NATIONAL LUTHERAN SCHOOLS WEEK

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the City of Alliance to be affixed on this 18th day of January in the year of the Lord Two Thousand Twenty-two.

Council also proclaimed the week of January 23 through January 29, 2022 as School Choice Week. Councilman Jones read the following proclamation:

PROCLAMATION

WHEREAS, all children in the City of Alliance should have access to the highest-quality education possible; and,

WHEREAS, the City of Alliance recognizes the important role that an effective education plays in preparing all students to be successful adults; and,

WHEREAS, quality education is critically important to the economic vitality; and,

WHEREAS, the City of Alliance is home to a multitude of high quality public and private schools from which parents can choose for their children, in addition to families who educate their children in the home; and

WHEREAS, educational variety not only helps to diversify our economy, but also enhances the vibrancy of our community; and,

WHEREAS, the City of Alliance has many high-quality teaching professionals in all types of school settings who are committed to educating our children; and,

WHEREAS, School Choice Week is celebrated across the country by millions of students, parents, educators, schools and organizations to raise awareness of the need for effective educational options;

NOW, THEREFORE, The Alliance City Council does hereby recognize January 23 – January 29, 2022 as

CITY OF ALLIANCE CHOICE SCHOOL WEEK

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the City of Alliance to be affixed on this 18th day of January in the year of the Lord Two Thousand Twenty-two.

- The second reading of Ordinance No. 2933 was next for Council. This ordinance will approve the Agriculture Estate Dwelling Site application from Roger Schnell. The following information was provided:

  [The City of Alliance is in receipt of an application for an Agriculture Estate Dwelling Site (AEDS) from the landowner Roger Schnell. The AEDS shows a 5-acre tract being split from a 162-acre tract.

  The proposed AEDS is located at 2330 Highway 2. The proposed parcel is zoned Ag, Agriculture. It is bordered by Ag zoning to the north, west, south, and northeast; and bordered by M-2 Heavy Industrial to the southeast. AEDS were created by code in 2019 to eliminate the need of rezoning parcels outside of City Limits to Rural Residential when a small acreage was split off for a farmstead or selling of marginal farm ground for residence.

  The City of Alliance Planning Commission met at its regular meeting December 14, 2021 and held a public hearing for the AEDS application. They voted yes on a recommendation to the Alliance City Council for the approval of the AEDS after making the following findings:

  1. Preexisting conditions requirements: The proposed AEDS is a pivot irrigation corner with an existing single-family house that is unrelated to the ag production on the adjacent ag lands. -The easement will allow the proposed two lots to share access to the driveways.

  2. Minimum AEDS size is 2.5 acres: The proposed AEDS is 5 acres.

  3. Minimum remaining parcel size is at least 80 acres: There will be a remainder of 157.22 acres.

  4. Minimum depth is 200 feet: The proposed parcel is 390.55 feet at its widest point and 152.52 feet at is narrowest. It averages at 271.535 feet deep.

  5. Minimum width is 150 feet: The proposed parcel will be 659.85 feet at its widest and 371.38 feet at its narrowest.
  6. Each proposed AEDS shall be shaped and located to allow the accurate platting on the official zoning map of the city. The proposed AEDS is rectangular except for the radius carved into the lot for the irrigation pivot. It is easily drawable in the City GIS.

  7. Transportation is via a driveway off Highway 2. The AEDS fronts the highway.]

January 18, 2022

A motion was made by Councilman Bentley, seconded by Councilman McGhehey to approve the second reading of Ordinance No. 2933. Administrative Secretary Keller read the ordinance by title which follows in its entirety:

ORDINANCE NO. 2933

AN ORDINANCE OF THE CITY OF ALLIANCE, NEBRASKA, APPROVING AN AGRICULTURAL ESTATE DWELLING SITE.

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

SECTION 1. Chapter 111, Article I, Division 3 of the Alliance Municipal Code provides for the creation and approval of an agricultural estate swelling site (AEDS) the same manner as a rezone.

SECTION 2. Roger Schnell has submitted an application for approval of and AEDS, the final survey for which is attached to this ordinance as Exhibit A and incorporated herein by reference, regarding a tract of land described as follows:

A TRACT OF LAND SITUATED IN THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 25 NORTH, RANGE 48 WEST OF THE 6^{TH} PRINCIPAL MERIDIAN, BOX BUTTE COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS: REFERRING TO THE SOUTHEAST CORNER OF THE NORTHEAST QUARTER OF SAID SECTION 27; THENCE, ALONG THE SOUTH LINE OF QUARTER SECTION, N89°50'29"W TO THE WESTERLY RIGHT-OF-WAY LINE OF US HIGHWAY #385, BEING A DISTANCE OF 98.06 FEET, SAID POINT ALSO BEING THE TRUE POINT OF BEGINNING; THENCE, CONTINUING ALONG SAID SOUTH LINE, N89°50'29"W FOR A DISTANCE OF 390.55 FEET; THENCE, PARALLEL WITH THE EAST LINE OF SAID QUARTER SECTION, N00°00'02"W FOR A DISTANCE OF 371.38 FEET; THENCE, ALONG A 1343.00 FEET RADIUS CURVE TO THE LEFT, SUPPORTING A CENTRAL ANGLE OF 15°36'55", CHORD BEING N38°04'11"E FOR 364.89 FEET, FOR AN ARC DISTANCE OF 366.02 FEET; THENCE, N89°59'57"E TO A POINT OF INTERSECTION WITH SAID WESTERLY RIGHT-OF-WAY, BEING A DISTANCE OF 152.52 FEET; THENCE, ALONG SAID RIGHT-OF-WAY, S01°07'56"E FOR A DISTANCE OF 659.85 FEET TO THE TRUE POINT OF BEGINNING, CONTAINING AN AREA OF 5.00 ACRES, MORE OR LESS. ALSO INCLUDE AND ACCESS EASEMENT BEING THE EAST 50 FEET OF THE NORTH 30 FEET OF THE ABOVE DESCRIBED TRACT FOR THE USE AND BENEFIT OF THE ADJOINING OWNER.

SECTION 3. The application for and AEDS has been submitted to the Planning Commission, and following publication for and occurrence of a public hearing for the AEDS application approval, the Planning Commission has recommended approval of the AEDS application submitted by Roger Schnell.

SECTION 4. Upon review of the materials provided and the AEDS application, all applicable requirements and considerations of the Alliance Municipal Code appear to be met by the application, and the AEDS for the survey attached as Exhibit A is hereby approved.

SECTION 5. A certified copy of this ordnance, along with the survey attached as Exhibit A and the agreement between landowners, shall be filed and recorded in the real estate records of Box Butte County, Nebraska.

SECTION 6. All ordinances, parts of ordinances, resolutions, and policies of the City of Alliance in conflict with the revisions set forth herein are hereby repealed.

SECTION 7. This ordinance shall be in full force and effect from and after its approval, passage, publication according to law, and the recordation of in the real estate records of Box Butte County, Nebraska as described above.

Roll call vote with the following results:

Voting Aye: Dafney, Mischnick, Jones, Bentley, McGhehey.

Voting Nay: None.

Motion carried.

- Next on the agenda for Council was the first reading of Ordinance No. 2934 which will approve an amendment to Section 10-86 of the Alliance Municipal Code in regards to alarm fees. The following information was provided:

> [The City of Alliance Municipal Code currently requires a monitoring fee for alarm systems including third-party relays. This has proven to be counterintuitive with a spike in burglaries and thefts during 2021. It was revealed that many community members did not utilize alarm systems because they were cost prohibitive due to a monthly monitoring fee with the security company and the annual fee paid to the police department. The department desires to police the community in partnership with residents and businesses.
>
> The unintended consequence of the current ordinance has deterred people from utilizing alarm systems in the community. The ordinance when first enacted with good intentions was current with technology at the time; however, technology has since advanced to such an extent that only businesses receiving direct monitoring service from the police department should be paying for such a service as to avoid double billing for the same service. The proposal eliminates the duplication of fees for community members.]

January 18, 2022

A motion was made by Councilman McGhehey, seconded by Councilman Jones to approve the first reading of Ordinance No. 2934. Administrative Secretary Keller read the ordinance by title which follows in its entirety:

ORDINANCE NO. 2934

AN ORDINANCE AMENDING THE ALLIANCE MUNICIPAL CODE FOR PAYMENT OF FEES FOR ALARM SYSTEMS, MORE SPECIFICALLY SECTION 10-86 REMOVING THE REQUIREMENT OF A MONITORING FEE FOR THIRD-PARTY RELAYS OF ALARM CALLS, REPEALING PORTIONS THEREOF, RESOLUTIONS, OR POLICIES NOT CONSISTENT HEREWITH, AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 1. Section 10-86 of the Alliance Municipal Code is amended to read as follows:

"**Sec. 10-86. – Permit fees.**

(a) If an alarm system component is to be connected to an alarm panel in the police department:

(1) The application for an alarm system permit shall be accompanied by the first years' maintenance fee as established by the city; and

(2) The owner or lessee shall pay annually, in addition, a maintenance fee as established by the city. The latter fee shall be payable, in the first instance, with the application. Fees will only be collected for issued permits, and fees submitted with a permit application which does not result in a permit shall be returned.

(b) This section shall not apply to alarm system components owned or leased by the city or other public law enforcement officials or departments.

(c) The city council reserves the right to waive alarm fees for anyone requiring services and unable to meet the fee requirements of this article."

SECTION 2. Any other ordinances, resolutions, or policies of the City in conflict with this Ordinance are hereby repealed to the extent of such conflict.

SECTION 3. This Ordinance shall be in full force and effect from and after its approval, passage, and publication according to law.

Roll call vote with the following results:

Voting Aye: Dafney, Mischnick, Jones, Bentley, McGhehey.

Voting Nay: None.

Motion carried.

- The last item on the agenda for Council was Resolution No. 22-05 which authorizes the purchase of a wide-deck mower for the cemetery department. The following information was provided:

  [The cemetery 2021-22 budget includes $60,000 for the purchase of a commercial mower with a mower deck and snow attachments. The 62" deck size is necessary at the cemetery, as clearance between headstones is limited. The City is specifically purchasing a John Deere because there are existing attachments that will be interchangeable with this new equipment. For that reason, quotes were requested for this equipment from the John Deere dealer for our region and compared to the SourceWell and State of Nebraska pricing.

  Included are three quotes compiled by 21st Century Equipment of Alliance, NE comparing the SourceWell and State of Nebraska contracted prices as well as the dealer quote from 21st Century Equipment. The price offered by 21st Century Equipment is lowest at 21.5% under retail price.

Vendor	Price
Manufacturer's Suggested Retail Price	$59,860.00
State of Nebraska – Contract Price (NE NASPO 15347)	$48,787.86
SourceWell - Contract Price (031121-DAC)	$48,028.33
21st Century Equipment - Dealer Price Quote	$46,950.00

  Staff is recommending purchase of the mower and attachments from 21st Century Equipment of Alliance, NE in the amount of $46,950. An older Kubota mower will be sold at auction and another mower will take its place for mowing vacant lots and other areas that are rough on mowers.]

A motion was made by Mayor Dafney, seconded by Councilman Bentley to approve Resolution No. 22-05 which follows in its entirety:

RESOLUTION NO. 22-05

WHEREAS, The City of Alliance cemetery budget includes $60,000 for the purchase of a commercial mower with a mower deck and snow attachments; and

WHEREAS, Three quotes were received, with the purchase being recommended from 21st Century Equipment of Alliance, NE in the amount of Forty-Six Thousand Nine Hundred Fifty Dollars and no/100ths ($46,950.00).

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of Alliance, Nebraska, that the Mayor be and hereby is authorized to enter into a contract for the purchase of 2022 John Deere 1585 Terrain Cut Rear Discharge Mower with cab and snow attachments in the amount of Forty-Six Thousand Nine Hundred Fifty Dollars and no/100ths ($46,950.00) from 21st Century Equipment of Alliance, NE.

Roll call vote with the following results:

Voting Aye: Dafney, Mischnick, Jones, Bentley, McGhehey.

Voting Nay: None.

Motion carried.

There being no further business before Council, Mayor Dafny adjourned the meeting at 7:10 p.m.

Mike Dafney, Mayor

(SEAL)

Tarrah S. Johnson, City Clerk

PAYROLL COSTS TO BE REPORTED TO COUNCIL

PAY DATE: **1/28/2022**

GROSS PAYROLL (GET FROM SINGLE LINE SUMMARY REPORT)			$ 211,090.90
EMPLOYER COSTS (GET FROM BENEFITS REGISTER REPORT)			
FICA	$ 11,820.87		
MEDICARE	$ 2,923.16		
POLICE PENSION - PRINCIPAL	$ 3,198.87		
FIRE PENSION - PRINCIPAL	$ 1,296.12		
GENERAL PENSION - PRINCIPAL	$ 6,895.99		
ICMA CITY MANAGER PENSION	$ 323.09		
H S A SANDHILLS STATE BANK			
HEALTH/LIFE INSURANCE - HEALTH FUND			
TOTAL BENEFITS		$ 26,458.10	
TOTAL PAYROLL COSTS			**$ 237,549.00**

CITY CLERK-TARRAH JOHNSON

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	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
General Fund					
01-10-10-45-511 Office Supplies	General Fund	City Council		City Council	
BERNIES ACE HARDWARE	HDMI CABLE	250500	01/17/2022	187.96	
Total City Council:				187.96	
Total City Council:				187.96	
01-11-11-42-294 Conferences, Cont Education	General Fund	City Administration		City Administration	
ALLIANCE CHAMBER OF COMMER	ANNUAL BANQUET CITY MANAGER	17594	01/12/2022	35.00	
01-11-11-42-294 Conferences, Cont Education	General Fund	City Administration		City Administration	
FIRSTBANK CARD	NU CONNECT	JOHNSON 1/2	01/03/2022	256.88	01/27/2022
01-11-11-44-431 Legal, Public Notices	General Fund	City Administration		City Administration	
ALLIANCE TIMES HERALD	LEGAL, NOTICE OF MEETING	149051	01/05/2022	9.89	
01-11-11-44-431 Legal, Public Notices	General Fund	City Administration		City Administration	
ALLIANCE TIMES HERALD	Legal Ad-Council Proceedings	149052	01/05/2022	19.23	
01-11-11-45-511 Office Supplies	General Fund	City Administration		City Administration	
FIRSTBANK CARD	DESK CALENDARS	JOHNSON 1/2	01/03/2022	22.06	01/27/2022
01-11-11-45-511 Office Supplies	General Fund	City Administration		City Administration	
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0116320-001	01/07/2022	170.88	
01-11-11-45-512 Computer Supplies	General Fund	City Administration		City Administration	
FIRSTBANK CARD	WIRELESS MOUSE	JOHNSON 1/2	01/03/2022	55.63	01/27/2022
Total City Administration:				569.57	
Total City Administration:				569.57	
01-31-31-43-335 Other Technical Services	General Fund	Police Administration		Police Department	
BYTES COMPUTER	BBCPUBLICSAFETY.US - 1YR/45180	30140	12/21/2021	53.74	
01-31-31-43-379 Other Contract Operating Svcs	General Fund	Police Administration		Police Department	
AS CENTRAL SERVICES	VHF Trunked Radio Units	1300598	01/12/2022	258.00	
01-31-31-44-444 Natural Gas	General Fund	Police Administration		Police Department	
BLACK HILLS ENERGY	POLICE ANNEX ACCT# 8845963160	149049	01/01/2022	71.73	
Total Police Administration:				383.47	
01-31-32-43-379 Other Contract Operating Svcs	General Fund	Police Operations		Police Department	
RED BEARD GARAGE	APD TOWS INVOICE 5507	5507	01/10/2022	225.00	
01-31-32-44-421 Membership Dues	General Fund	Police Operations		Police Department	
MID-STATES ORGANIZED CRIME	Membership Dues	63022-1728	12/27/2021	150.00	
01-31-32-44-434 Contract Printing Expense	General Fund	Police Operations		Police Department	
PRINT EXPRESS	BUSINESS CARDS YOCUM	76223	12/30/2021	47.39	
01-31-32-44-441 Electricity	General Fund	Police Operations		Police Department	
COA UTILITIES	ELECTRIC	104396	01/21/2022	28.56	
01-31-32-44-464 PMCNTSVC-Vehicle Repair	General Fund	Police Operations		Police Department	
PRESSURE PALACE	APD FLEET WASHES	6	01/02/2022	67.15	
01-31-32-44-482 NRCNTSVC-Vehicle Repair Mtc	General Fund	Police Operations		Police Department	
ALLIANCE MOTORS UNLIMITED, IN	INV#63497 #109 / PM	63465	01/06/2022	347.90	
01-31-32-44-482 NRCNTSVC-Vehicle Repair Mtc	General Fund	Police Operations		Police Department	
ALLIANCE MOTORS UNLIMITED, IN	INV#63465 #103 / PM	63465	01/06/2022	346.74	
01-31-32-44-482 NRCNTSVC-Vehicle Repair Mtc	General Fund	Police Operations		Police Department	
ALLIANCE MOTORS UNLIMITED, IN	INV#63449 #107 OIL CHANGE	63465	01/06/2022	111.70	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
01-31-32-44-482 NRCNTSVC-Vehicle Repair Mtc	General Fund	Police Operations		Police Department	
COVER-JONES MOTOR COMPANY	INV# 34372 DEFICIENCY FROM 09/1	34372-1	09/10/2020	117.69	
01-31-32-44-489 NRCNTSVC-Other Mach, Equip	General Fund	Police Operations		Police Department	
ACTION COMMUNICATION INC	INV #23033 REPAIRS	23033	12/31/2021	124.38	
01-31-32-45-523 Ammunition	General Fund	Police Operations		Police Department	
WESTERN TACTICAL RIFLES LLC	Red Dot Optics	1001	01/12/2022	2,070.00	
01-31-32-45-525 Animal Care Supplies	General Fund	Police Operations		Police Department	
THE ANIMAL CENTER	K9 CARE/SUPPLIES	9320	01/04/2022	41.00	
01-31-32-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	General Fund	Police Operations		Police Department	
DANI CAMPBELL	FUEL	149044	01/09/2022	49.52	
01-31-32-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	General Fund	Police Operations		Police Department	
DANI CAMPBELL	FUEL	149044	01/09/2022	17.46	
01-31-32-59-960 Capital Outlay-Vehicles	General Fund	Police Operations		Police Department	
TRANSWEST FORD	UNIT #119 PURCHASE	#120	01/24/2022	6,750.00	
01-31-32-59-960 Capital Outlay-Vehicles	General Fund	Police Operations		Police Department	
TRANSWEST FORD	UNIT #121 PURCHASE	#120	01/24/2022	3,200.00	
01-31-32-59-960 Capital Outlay-Vehicles	General Fund	Police Operations		Police Department	
TRANSWEST FORD	UNIT #120 PURCHASE	#120	01/24/2022	7,200.00	
Total Police Operations:				20,894.49	
01-31-33-44-434 Contract Printing Expense	General Fund	Police Support Services		Police Department	
PRINT EXPRESS	BUSINESS CARDS FELKER	76223	12/30/2021	47.39	
01-31-33-44-441 Electricity	General Fund	Police Support Services		Police Department	
BOX BUTTE COUNTY SHERIFF	APD ELECTRIC	149047	01/10/2022	915.29	
01-31-33-44-442 Water-Sewer	General Fund	Police Support Services		Police Department	
BOX BUTTE COUNTY SHERIFF	APD WATER/SEWER	149047	01/10/2022	81.60	
01-31-33-44-443 Refuse	General Fund	Police Support Services		Police Department	
BOX BUTTE COUNTY SHERIFF	APD REFUSE	149047	01/10/2022	57.08	
01-31-33-44-444 Natural Gas	General Fund	Police Support Services		Police Department	
BOX BUTTE COUNTY SHERIFF	APD NATURAL GAS	149048	01/10/2022	405.84	
Total Police Support Services:				1,507.20	
01-31-34-44-441 Electricity	General Fund	Animal Control		Police Department	
COA UTILITIES	ELECTRIC	104396	01/21/2022	595.75	
01-31-34-44-442 Water-Sewer	General Fund	Animal Control		Police Department	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	15.66	
01-31-34-44-443 Refuse	General Fund	Animal Control		Police Department	
COA UTILITIES	REFUSE	104396	01/21/2022	19.13	
Total Animal Control:				630.54	
Total Police Department:				23,415.70	
01-37-37-44-441 Electricity	General Fund	Firefighting		Fire Department	
COA UTILITIES	ELECTRIC	104396	01/21/2022	638.86	
01-37-37-44-442 Water-Sewer	General Fund	Firefighting		Fire Department	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	19.56	
01-37-37-44-443 Refuse	General Fund	Firefighting		Fire Department	
COA UTILITIES	REFUSE	104396	01/21/2022	14.35	
01-37-37-44-444 Natural Gas	General Fund	Firefighting		Fire Department	
BLACK HILLS ENERGY	FIREHALL ACCT# 2290865237	149049	01/01/2022	495.35	
01-37-37-44-451 Telephone Line Expense	General Fund	Firefighting		Fire Department	
CHARTER COMMUNICATIONS	ACCT # 8356 15 100 0175004	017500401152	01/15/2022	54.81	
01-37-37-44-479 CNTSVC Other	General Fund	Firefighting		Fire Department	
IDEAL LINEN INC	Cleaning Supplies	11104912	01/20/2022	38.72	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
01-37-37-44-483 NRCNTSVC-Building Public Wrks	General Fund	Firefighting		Fire Department	
BLOEDORN LUMBER - ALLIANCE	FIRE GUARD	6760108	01/20/2022	389.43	
01-37-37-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	General Fund	Firefighting		Fire Department	
KOKE'S AUTO FARM TRUCK INC	FUEL FILTER	1897-00-04669	01/13/2022	23.82	
Total Firefighting:				1,674.90	
01-37-38-45-521 Medical Supplies	General Fund	Ambulance		Fire Department	
BOUND TREE MEDICAL, LLC	MEDICAL SUPPLIES	84366206	01/18/2022	34.74	
01-37-38-45-521 Medical Supplies	General Fund	Ambulance		Fire Department	
BOUND TREE MEDICAL, LLC	MEDICAL SUPPLIES	84361765	01/13/2022	55.99	
01-37-38-45-521 Medical Supplies	General Fund	Ambulance		Fire Department	
BOUND TREE MEDICAL, LLC	MEDICAL SUPPLIES	84368273	01/19/2022	581.79	
01-37-38-45-521 Medical Supplies	General Fund	Ambulance		Fire Department	
BOX BUTTE GENERAL HOSPITAL	MEDICAL SUPPLIES	111661	01/17/2022	118.87	
01-37-38-45-521 Medical Supplies	General Fund	Ambulance		Fire Department	
BOX BUTTE GENERAL HOSPITAL	MEDICAL SUPPLIES	1	01/10/2022	24.25	
01-37-38-45-521 Medical Supplies	General Fund	Ambulance		Fire Department	
BOX BUTTE GENERAL HOSPITAL	MEDICAL SUPPLIES	111739	01/24/2022	414.27	
01-37-38-45-521 Medical Supplies	General Fund	Ambulance		Fire Department	
ROCKY MOUNTAIN AIR SOLUTIONS	AMBULANCE OXYGEN	30331904	01/19/2022	214.58	
01-37-38-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	General Fund	Ambulance		Fire Department	
WESTCO	FUEL	149061	01/25/2022	138.17	
Total Ambulance:				1,582.66	
Total Fire Department:				3,257.56	
01-41-44-45-531 Uniforms	General Fund	Facility Maintenance		Public Works	
FIRSTBANK CARD	UNIFORMS - GOSNELL	GRANT 1/22	01/03/2022	276.43	01/17/2022
01-41-44-45-544 Small Tools, Equipment	General Fund	Facility Maintenance		Public Works	
BERNIES ACE HARDWARE	SMALL TOOLS AND EQUIPMENT	250316	01/13/2022	10.58	
01-41-44-45-544 Small Tools, Equipment	General Fund	Facility Maintenance		Public Works	
CARTER'S HOME HARDWARE & AP	IMPACT SET	12854/1	01/18/2022	32.99	
01-41-44-45-544 Small Tools, Equipment	General Fund	Facility Maintenance		Public Works	
CARTER'S HOME HARDWARE & AP	SINGLE CUT KEY	12168/1	12/07/2021	3.98	
01-41-44-45-544 Small Tools, Equipment	General Fund	Facility Maintenance		Public Works	
CARTER'S HOME HARDWARE & AP	STEPLADDER	12888/1	01/20/2022	129.99	
Total Facility Maintenance:				453.97	
01-41-46-44-441 Electricity	General Fund	Municipal Building		Public Works	
COA UTILITIES	ELECTRIC	104396	01/21/2022	3,021.60	
01-41-46-44-442 Water-Sewer	General Fund	Municipal Building		Public Works	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	11.32	
01-41-46-44-443 Refuse	General Fund	Municipal Building		Public Works	
COA UTILITIES	REFUSE	104396	01/21/2022	19.13	
01-41-46-44-444 Natural Gas	General Fund	Municipal Building		Public Works	
BLACK HILLS ENERGY	CITY HALL ACCT# 8314203634	149049	01/01/2022	454.18	
01-41-46-45-563 Cleaning Supplies	General Fund	Municipal Building		Public Works	
IDEAL LINEN INC	CLEANING SUPPLIES	11104146	01/17/2022	125.41	
Total Municipal Building:				3,631.64	
Total Public Works:				4,085.61	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
01-71-71-44-441 Electricity	General Fund	Parks		Cultural and Leisure	
COA UTILITIES	ELECTRIC	104396	01/21/2022	584.16	
01-71-71-44-442 Water-Sewer	General Fund	Parks		Cultural and Leisure	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	7.95	
01-71-71-44-443 Refuse	General Fund	Parks		Cultural and Leisure	
COA UTILITIES	REFUSE	104396	01/21/2022	48.70	
01-71-71-44-444 Natural Gas	General Fund	Parks		Cultural and Leisure	
BLACK HILLS ENERGY	SHELTER HOUSE ACCT# 43030966	149049	01/01/2022	122.55	
01-71-71-44-444 Natural Gas	General Fund	Parks		Cultural and Leisure	
BLACK HILLS ENERGY	BOTANNICAL GARDENS ACCT# 152	149049	01/01/2022	616.69	
01-71-71-44-444 Natural Gas	General Fund	Parks		Cultural and Leisure	
BLACK HILLS ENERGY	PARKS ACCT# 8650163780	149049	01/01/2022	586.56	
01-71-71-44-444 Natural Gas	General Fund	Parks		Cultural and Leisure	
BLACK HILLS ENERGY	FLEET (PARKS) ACCT# 8514754093	149049	01/01/2022	509.28	
01-71-71-44-489 NRCNTSVC-Other Mach, Equip	General Fund	Parks		Cultural and Leisure	
FARM PLAN	GAS CANS	51943866	01/18/2022	99.96	
01-71-71-45-526 Other Supplies	General Fund	Parks		Cultural and Leisure	
FARM PLAN	OTHER SUPPLIES	51942181	01/13/2022	13.90	
01-71-71-45-526 Other Supplies	General Fund	Parks		Cultural and Leisure	
FARM PLAN	OTHER SUPPLIES	51941625	01/11/2022	8.97	
01-71-71-45-526 Other Supplies	General Fund	Parks		Cultural and Leisure	
FARM PLAN	OTHER SUPPLIES	51942182	01/13/2022	13.90-	
01-71-71-45-526 Other Supplies	General Fund	Parks		Cultural and Leisure	
FARM PLAN	OTHER SUPPLIES	51942185	01/13/2022	12.99	
01-71-71-45-526 Other Supplies	General Fund	Parks		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	OTHER SUPPLIES	12881/1	01/20/2022	17.94	
01-71-71-45-526 Other Supplies	General Fund	Parks		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	OTHER SUPPLIES	12779/1	01/12/2022	5.49	
01-71-71-45-526 Other Supplies	General Fund	Parks		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	OTHER SUPPLIES	12828/1	01/17/2022	3.21	
01-71-71-45-526 Other Supplies	General Fund	Parks		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	OTHER SUPPLIES	12828/1	01/17/2022	19.78	
01-71-71-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	General Fund	Parks		Cultural and Leisure	
WESTCO	FUEL	149061	01/25/2022	556.49	
01-71-71-45-556 Parts-Vehicle, Mach, Equip	General Fund	Parks		Cultural and Leisure	
FARM PLAN	SPARK PLUG WIRE	153439	01/19/2022	21.12	
01-71-71-45-556 Parts-Vehicle, Mach, Equip	General Fund	Parks		Cultural and Leisure	
WESTCO	PARTS	149060	01/12/2022	18.14	
01-71-71-45-556 Parts-Vehicle, Mach, Equip	General Fund	Parks		Cultural and Leisure	
DARREN'S CARQUEST AUTO PART	PARTS	2723-419857	01/19/2022	10.95	
01-71-71-45-556 Parts-Vehicle, Mach, Equip	General Fund	Parks		Cultural and Leisure	
DARREN'S CARQUEST AUTO PART	PARTS	2723-419873	01/19/2022	21.33	
01-71-71-45-556 Parts-Vehicle, Mach, Equip	General Fund	Parks		Cultural and Leisure	
DARREN'S CARQUEST AUTO PART	PARTS	2723-419681	01/17/2022	15.79	
01-71-71-45-556 Parts-Vehicle, Mach, Equip	General Fund	Parks		Cultural and Leisure	
DARREN'S CARQUEST AUTO PART	PARTS	2723-419395	01/13/2022	166.17	
01-71-71-45-556 Parts-Vehicle, Mach, Equip	General Fund	Parks		Cultural and Leisure	
DARREN'S CARQUEST AUTO PART	PARTS	2723-419617	01/17/2022	31.44	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks		Cultural and Leisure	
FARM PLAN	PAINT STRIPPER	51941624	01/11/2022	64.96	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks		Cultural and Leisure	
FARM PLAN	PAINT STRIPPER	51941795	01/12/2022	25.98	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	PAINT FOR SHELTER HOUSE	12850/1	01/18/2022	473.29	
01-71-71-45-561 Bldg Maintenance Material	General Fund	Parks		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	CAULK	12872/1	01/19/2022	93.45	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
01-71-71-45-563 Cleaning Supplies	General Fund	Parks		Cultural and Leisure	
IDEAL LINEN INC	CUSTODIAL SUPPLIES	11103890	01/13/2022	42.76	
01-71-71-45-572 Trees	General Fund	Parks		Cultural and Leisure	
UPPER NIOBRARA-WHITE NRD	BARE ROOT TREES	15275	01/13/2022	22.00	
01-71-71-45-574 Misc Grounds Maintenance	General Fund	Parks		Cultural and Leisure	
PAUL REED CONSTRUCTION INC	40 YARDS OF REDWOOD MULCH	S-45994	01/18/2022	2,630.00	
Total Parks:				6,838.10	
01-71-72-43-373 Contract Custodial Services	General Fund	Senior Center		Cultural and Leisure	
LINDA L MUNDT	CUSTODIAL SERVICES	1083	12/09/2021	100.00	
01-71-72-44-444 Natural Gas	General Fund	Senior Center		Cultural and Leisure	
BLACK HILLS ENERGY	SENIOR CTR ACCT# 8177773640	149049	01/01/2022	114.96	
01-71-72-45-561 Bldg Maintenance Material	General Fund	Senior Center		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	BUILDING MAINTENANCE	12571/1	12/29/2021	8.49	
Total Senior Center:				223.45	
01-71-74-45-556 Parts-Vehicle, Mach, Equip	General Fund	Cemetery		Cultural and Leisure	
FARM PLAN	MUFFLER FOR JD MOWER	P84373	01/14/2022	29.80	
01-71-74-45-561 Bldg Maintenance Material	General Fund	Cemetery		Cultural and Leisure	
BLOEDORN LUMBER - ALLIANCE	BUILDING MAINTENANCE MATERIA	6728155	12/28/2021	45.75	
Total Cemetery:				75.55	
01-71-75-44-444 Natural Gas	General Fund	Swimming Pool		Cultural and Leisure	
BLACK HILLS ENERGY	POOL ACCT# 4332196321	149049	01/01/2022	32.49	
Total Swimming Pool:				32.49	
01-71-76-44-421 Membership Dues	General Fund	Knight Museum		Cultural and Leisure	
NEBRASKA MUSEUM ASSOCIATION	2022 DUES	2022 RENEWA	01/21/2022	30.00	
01-71-76-44-479 CNTSVC Other	General Fund	Knight Museum		Cultural and Leisure	
CREATIVETEK INC	INSTALL HDMI CABLE	36778	01/09/2022	318.00	
01-71-76-45-561 Bldg Maintenance Material	General Fund	Knight Museum		Cultural and Leisure	
CRESCENT ELECTRIC SUPPLY CO.	BALLASTS	S509936192.0	01/18/2022	286.14	
01-71-76-45-561 Bldg Maintenance Material	General Fund	Knight Museum		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	BUILDING MAINTENANCE	12748/1	01/11/2022	2.78	
01-71-76-45-563 Cleaning Supplies	General Fund	Knight Museum		Cultural and Leisure	
IDEAL LINEN INC	CUSTODIAL SUPPLIES	11095786	11/18/2021	41.12	
01-71-76-46-600 Catering Expenses	General Fund	Knight Museum		Cultural and Leisure	
GROCERY KART INC	CATERING SUPPLIES	6557	01/16/2022	330.58	
Total Knight Museum:				1,008.62	
01-71-77-44-423 Database Subscriptions	General Fund	Library		Cultural and Leisure	
MITINET INC.	MARC MAGICIAN	118117	01/04/2022	329.00	
01-71-77-44-431 Legal, Public Notices	General Fund	Library		Cultural and Leisure	
ALLIANCE TIMES HERALD	PUBLIC NOTICE	149050	01/05/2022	4.83	
01-71-77-44-444 Natural Gas	General Fund	Library		Cultural and Leisure	
BLACK HILLS ENERGY	LIBRARY ACCT# 8075256061	149049	01/01/2022	1,475.15	
01-71-77-44-469 PMCNTSVC-Other	General Fund	Library		Cultural and Leisure	
NE STATE FIRE MARSHAL AGENCY	ELEVATOR INSPECTION	90249	01/12/2022	120.00	
01-71-77-45-511 Office Supplies	General Fund	Library		Cultural and Leisure	
NEBRASKA TOTAL OFFICE	BATTERIES ENVELOPES	0116421-001	01/10/2022	47.18	
01-71-77-45-561 Bldg Maintenance Material	General Fund	Library		Cultural and Leisure	
FARM PLAN	BUILDING MAINTENANCE	1936569	12/29/2021	17.07	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
01-71-77-45-561 Bldg Maintenance Material	General Fund	Library		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	BUILDING MAINTENANCE	12621/1	12/30/2021	2.49	
01-71-77-46-521 Books	General Fund	Library		Cultural and Leisure	
DEMCO INC	Book bags READING AWARDS	7063313	01/10/2022	165.80	
01-71-77-46-521 Books	General Fund	Library		Cultural and Leisure	
AMAZON.COM LLC	BOOKS	149053	01/21/2022	363.38	
01-71-77-46-521 Books	General Fund	Library		Cultural and Leisure	
AMAZON.COM LLC	BOOKS	149058	01/10/2022	403.71	
01-71-77-46-521 Books	General Fund	Library		Cultural and Leisure	
AMAZON.COM LLC	BOOKS	149054	01/12/2022	530.21	
01-71-77-46-521 Books	General Fund	Library		Cultural and Leisure	
AMAZON.COM LLC	BOOKS	149056	01/12/2022	545.24	
01-71-77-46-613 Audio and Visual Materials	General Fund	Library		Cultural and Leisure	
AMAZON.COM LLC	DVDs	149055	01/12/2022	386.42	
01-71-77-46-613 Audio and Visual Materials	General Fund	Library		Cultural and Leisure	
AMAZON.COM LLC	DVDs Decor	149057	01/12/2022	366.75	
Total Library:				4,757.23	
Total Cultural and Leisure Services:				12,935.44	
01-79-80-46-626 Inventory Costs	General Fund	Carhenge		Culture and Leisure	
SPECIAL STITCHES	CARHENGE PATCHES	15977	01/03/2022	50.00	
Total Carhenge:				50.00	
Total Culture and Leisure Services:				50.00	
Total General Fund:				44,501.84	
Electric Fund					
05-51-50-44-436 Mail, Delivery Services	Electric Fund	Administration		Utility Superintenden	
FIRSTBANK CARD	POSTAGE	BRIDGE 1/22	01/03/2022	8.35	01/17/2022
05-51-50-44-441 Electricity	Electric Fund	Administration		Utility Superintenden	
COA UTILITIES	ELECTRIC	104396	01/21/2022	307.77	
05-51-50-44-444 Natural Gas	Electric Fund	Administration		Utility Superintenden	
BLACK HILLS ENERGY	PUBLIC WORKS ANNEX ACCT# 709	149049	01/01/2022	533.33	
05-51-50-45-526 Other Supplies	Electric Fund	Administration		Utility Superintenden	
IDEAL LINEN INC	WASTE CONTAINER	442773	01/14/2022	136.33	
05-51-50-59-915 Capital Outlay-Buildings	Electric Fund	Administration		Utility Superintenden	
CRESCENT ELECTRIC SUPPLY CO.	RAINTIGHT COMPRESSION CONNE	S509925354.0	01/13/2022	29.82	
05-51-50-59-915 Capital Outlay-Buildings	Electric Fund	Administration		Utility Superintenden	
CRESCENT ELECTRIC SUPPLY CO.	CAT 6 Cable	S509919954.0	01/11/2022	191.42	
Total Administration:				1,207.02	
05-51-51-45-526 Other Supplies	Electric Fund	Generation		Utility Superintenden	
FIRSTBANK CARD	GASKET MATERIALS	FURROW 1/22	01/03/2022	172.58	01/17/2022
Total Generation:				172.58	
05-51-53-44-423 Database Subscriptions	Electric Fund	Urban Distribution		Utility Superintenden	
LANDIS+GYR TECHNOLOGY INC	SAAS MONTHLY FLAT FEE	90350282	12/21/2021	1,001.30	
05-51-53-44-442 Sewer	Electric Fund	Urban Distribution		Utility Superintenden	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	2.84	
05-51-53-45-544 Small Tools, Equipment	Electric Fund	Urban Distribution		Utility Superintenden	
CONTRACTORS MATERIALS INC	REPAIR GREENLEE CRIMPER	242308	01/14/2022	701.98	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
05-51-53-45-556 Parts-Vehicle, Mach, Equip	Electric Fund	Urban Distribution		Utility Superintenden	
DARREN'S CARQUEST AUTO PART	PARTS VEHICLE	2723-417368	12/15/2021	589.07	
05-51-53-45-561 Bldg Maintenance Material	Electric Fund	Urban Distribution		Utility Superintenden	
BERNIES ACE HARDWARE	PARTS	250147	01/11/2022	43.24	
05-51-53-45-561 Bldg Maintenance Material	Electric Fund	Urban Distribution		Utility Superintenden	
BERNIES ACE HARDWARE	PARTS	250147	01/11/2022	86.60	
05-51-53-46-656 Electric Splicing Tools, Equip	Electric Fund	Urban Distribution		Utility Superintenden	
ALTEC INDUSTRIES INC	Grounding cable	11818906	01/11/2022	1,837.73	
05-51-53-46-656 Electric Splicing Tools, Equip	Electric Fund	Urban Distribution		Utility Superintenden	
ALTEC INDUSTRIES INC	Duckbill clamp	11821478	01/13/2022	1,246.66	
05-51-53-46-656 Electric Splicing Tools, Equip	Electric Fund	Urban Distribution		Utility Superintenden	
ALTEC INDUSTRIES INC	Ferrule	11818906	01/11/2022	341.93	
05-51-53-46-656 Electric Splicing Tools, Equip	Electric Fund	Urban Distribution		Utility Superintenden	
ALTEC INDUSTRIES INC	straight telegraph shovel	11818906	01/11/2022	128.16	
Total Urban Distribution:				5,979.51	
Total Utility Superintendent:				7,359.11	
Total Electric Fund:				7,359.11	
Refuse Fund					
06-41-42-45-544 Small Tools, Equipment	Refuse Fund	Refuse Collection		Public Works	
PANHANDLE BOLT COMPANY	MISC BOLTS AND SUPPLIES	0031860	01/19/2022	1.20	
06-41-42-45-544 Small Tools, Equipment	Refuse Fund	Refuse Collection		Public Works	
PANHANDLE BOLT COMPANY	PARTS	0031856	01/18/2022	5.16	
06-41-42-45-544 Small Tools, Equipment	Refuse Fund	Refuse Collection		Public Works	
CARTER'S HOME HARDWARE & AP	TOOLS/EQUIP	12847/1	01/18/2022	6.99	
06-41-42-45-553 Refuse-Fuel	Refuse Fund	Refuse Collection		Public Works	
WESTCO	FUEL	149061	01/25/2022	605.17	
06-41-42-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Collection		Public Works	
DARREN'S CARQUEST AUTO PART	PARTS	2723-419209	01/11/2022	157.20	
06-41-42-59-950 Capital Outlay-Mach, Equip	Refuse Fund	Refuse Collection		Public Works	
SNYDER INDUSTRIES INC	TRASH CONTAINERS	0000403599	01/19/2022	18,580.00	
Total Refuse Collection:				19,355.72	
Total Public Works:				19,355.72	
06-51-55-43-383 Water Testing Services	Refuse Fund	Refuse Disposal		Public Works	
SCS AQUATERRA	2021 GROUNDWATER MONITORIN	0424389	12/31/2021	2,202.75	
06-51-55-44-426 Operating Permits	Refuse Fund	Refuse Disposal		Public Works	
SCS AQUATERRA	MSW Title 132 Permit Renewal. Profe	0424593	12/31/2021	6,125.00	
06-51-55-44-441 Electricity	Refuse Fund	Refuse Disposal		Public Works	
COA UTILITIES	ELECTRIC	104396	01/21/2022	775.04	
06-51-55-44-442 Water-Sewer	Refuse Fund	Refuse Disposal		Public Works	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	7.33	
06-51-55-44-444 Natural Gas	Refuse Fund	Refuse Disposal		Public Works	
BLACK HILLS ENERGY	LANDFILL ACCT# 7095590391	149049	01/01/2022	1,248.40	
06-51-55-44-489 NRCNTSVC-Other Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
PANHANDLE FAB INC.	BALE RAMP	42892	12/31/2021	2,190.00	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal		Public Works	
IDEAL LINEN INC	UNIFORMS	11103881	01/13/2022	54.95	
06-51-55-45-531 Uniforms	Refuse Fund	Refuse Disposal		Public Works	
IDEAL LINEN INC	UNIFORMS	11104892	01/20/2022	54.95	
06-51-55-45-544 Small Tools, Equipment	Refuse Fund	Refuse Disposal		Public Works	
CARTER'S HOME HARDWARE & AP	TOOLS/EQUIP	12789/1	01/13/2022	3.99	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
06-51-55-45-553 Refuse-Fuel	Refuse Fund	Refuse Disposal		Public Works	
WESTCO	FUEL	149061	01/25/2022	74.93	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
BERNIES ACE HARDWARE	PARTS	250494	01/17/2022	11.99	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
FARM PLAN	PARTS	51943975	01/19/2022	9.98	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
FARM PLAN	PARTS	51941484	01/11/2022	11.99	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
FARM PLAN	PARTS	51943514	01/17/2022	203.28	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
CARTER'S HOME HARDWARE & AP	PARTS	12852/1	01/18/2022	46.99	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
CARTER'S HOME HARDWARE & AP	PARTS	12864/1	01/19/2022	3.49	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
CARTER'S HOME HARDWARE & AP	PARTS	12862/1	01/19/2022	12.48	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
CARTER'S HOME HARDWARE & AP	PARTS	12893/1	01/20/2022	21.98	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
CARTER'S HOME HARDWARE & AP	PARTS	12886/1	01/20/2022	.19	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
CARTER'S HOME HARDWARE & AP	PARTS	12891/1	01/20/2022	9.99	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
WESTERN VALLEY IRRIGATION	FUSE	62474	01/14/2022	7.64	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
DARREN'S CARQUEST AUTO PART	THERMOSTAT	2723-419900	01/20/2022	50.01	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
DARREN'S CARQUEST AUTO PART	FLANGED BOLT	2723-419919	01/20/2022	3.62	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
DARREN'S CARQUEST AUTO PART	OIL & FILTER	2723-419188	01/11/2022	65.68	
06-51-55-45-556 Parts-Vehicle, Mach, Equip	Refuse Fund	Refuse Disposal		Public Works	
DARREN'S CARQUEST AUTO PART	PARTS	2723-419739	01/18/2022	179.00	
Total Refuse Disposal:				13,375.65	
Total Public Works:				13,375.65	
Total Refuse Fund:				32,731.37	
Sewer Fund					
07-52-58-43-335 Other Technical Services	Sewer Fund	Sewer		Public Works	
HOA SOLUTIONS INC	SCREENCONNECT HOSTING	10056	12/30/2021	428.00	
07-52-58-43-379 Other Contract Operating Svcs	Sewer Fund	Sewer		Public Works	
BUD'S PEST CONTROL	SEWER PEST CONTROL	4393	01/07/2022	40.00	
07-52-58-44-421 Membership Dues	Sewer Fund	Sewer		Public Works	
SWANA OF NORTH AMERICA	ANNUAL MEMBERSHIP RENEWAL	2022 DUES	01/05/2022	268.00	
07-52-58-44-441 Electricity	Sewer Fund	Sewer		Public Works	
COA UTILITIES	ELECTRIC	104396	01/21/2022	2,467.32	
07-52-58-44-489 NRCNTSVC-Other Mach, Equip	Sewer Fund	Sewer		Public Works	
HILL TOP ELECTRIC INC	REPLACE HEATER	21706	01/13/2022	2,252.00	
07-52-58-45-556 Parts-Vehicle, Mach, Equip	Sewer Fund	Sewer		Public Works	
DARREN'S CARQUEST AUTO PART	PARTS	2723-417998	12/23/2021	153.69	
Total Sewer:				5,609.01	
Total Public Works:				5,609.01	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
Total Sewer Fund:				5,609.01	
Water Fund					
08-52-51-43-383 Water Testing Services	Water Fund	Water Treatment		Public Works	
NE PUBLIC HEALTH ENVIRONMENT	OTHERS TESTING	547601	01/11/2022	55.00	
08-52-51-44-441 Electricity	Water Fund	Water Treatment		Public Works	
COA UTILITIES	ELECTRIC	104396	01/21/2022	16,589.52	
08-52-51-44-482 NRCNTSVC-Vehicle Repair Mtc	Water Fund	Water Treatment		Public Works	
ALLIANCE MOTORS UNLIMITED, IN	#500 BLOWER MOTOR	63253	12/02/2021	293.74	
08-52-51-44-483 NRCNTSVC-Building Public Wrks	Water Fund	Water Treatment		Public Works	
BUD'S PEST CONTROL	WATER PEST CONTROL	4393	01/07/2022	64.20	
08-52-51-45-531 Uniforms	Water Fund	Water Treatment		Public Works	
FIRSTBANK CARD	UNIFORMS - SWEDEEN	GRANT 1/22	01/03/2022	59.69	01/17/2022
08-52-51-45-531 Uniforms	Water Fund	Water Treatment		Public Works	
FIRSTBANK CARD	UNIFORMS - MONROE	GRANT 1/22	01/03/2022	91.25	01/17/2022
08-52-51-45-556 Parts-Vehicle, Mach, Equip	Water Fund	Water Treatment		Public Works	
BLOEDORN LUMBER - ALLIANCE	PARTS	6759366	01/20/2022	11.16	
Total Water Treatment:				17,164.56	
08-52-52-43-383 Water Testing Services	Water Fund	Distribution		Public Works	
FIRSTBANK CARD	POSTAGE - WATER SAMPLES	GRANT 1/22	01/03/2022	31.40	01/17/2022
08-52-52-43-383 Water Testing Services	Water Fund	Distribution		Public Works	
FIRSTBANK CARD	POSTAGE - WATER SAMPLES	SWEDEEN 1/2	01/03/2022	89.35	01/17/2022
08-52-52-43-383 Water Testing Services	Water Fund	Distribution		Public Works	
NE PUBLIC HEALTH ENVIRONMENT	COLIFORM	547601	01/11/2022	150.00	
08-52-52-44-441 Electricity	Water Fund	Distribution		Public Works	
COA UTILITIES	ELECTRIC	104396	01/21/2022	314.75	
08-52-52-44-442 Water-Sewer	Water Fund	Distribution		Public Works	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	2.65	
08-52-52-44-443 Refuse	Water Fund	Distribution		Public Works	
COA UTILITIES	REFUSE	104396	01/21/2022	19.13	
08-52-52-44-479 CNTSVC Other	Water Fund	Distribution		Public Works	
UTILITY SERVICE COMPANY INC	Elevated Toluca Tank, Elevated Allianc	551497	01/01/2022	93,950.00	
08-52-52-59-950 Capital Outlay-Mach, Equip	Water Fund	Distribution		Public Works	
LANDIS+GYR TECHNOLOGY INC	SERV-00111 DELIVERY	90349852	12/14/2021	15,000.00	
Total Distribution:				109,557.28	
Total Public Works:				126,721.84	
Total Water Fund:				126,721.84	
Golf Course					
21-71-75-44-441 Electricity	Golf Course	Golf Course		Cultural and Leisure	
COA UTILITIES	ELECTRIC	104396	01/21/2022	2,114.98	
21-71-75-44-442 Water-Sewer	Golf Course	Golf Course		Cultural and Leisure	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	22.27	
21-71-75-44-443 Refuse	Golf Course	Golf Course		Cultural and Leisure	
COA UTILITIES	REFUSE	104396	01/21/2022	190.26	
21-71-75-44-444 Natural Gas	Golf Course	Golf Course		Cultural and Leisure	
BLACK HILLS ENERGY	19TH HOLE ACCT# 7929125665	149049	01/01/2022	38.78	
21-71-75-44-444 Natural Gas	Golf Course	Golf Course		Cultural and Leisure	
BLACK HILLS ENERGY	GOLF ACCT# 8588264838	149049	01/01/2022	206.56	
21-71-75-44-482 NRCNTSVC-Vehicle Repair Mtc	Golf Course	Golf Course		Cultural and Leisure	
WESTCO	FILTER	149060	01/12/2022	21.62	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
21-71-75-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	Golf Course	Golf Course		Cultural and Leisure	
WESTCO	FUEL	149061	01/25/2022	68.43	
21-71-75-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	Golf Course	Golf Course		Cultural and Leisure	
TURFWERKS	HYDRAULIC OIL	OI52745	01/19/2022	300.00	
21-71-75-45-556 Parts-Vehicle, Mach, Equip	Golf Course	Golf Course		Cultural and Leisure	
ALLIANCE TRACTOR & IMPLEMENT	PARTS	91579	01/12/2022	2.76	
21-71-75-45-556 Parts-Vehicle, Mach, Equip	Golf Course	Golf Course		Cultural and Leisure	
ALLIANCE TRACTOR & IMPLEMENT	PARTS	91626	01/17/2022	3.02	
21-71-75-45-556 Parts-Vehicle, Mach, Equip	Golf Course	Golf Course		Cultural and Leisure	
ALLIANCE TRACTOR & IMPLEMENT	PARTS	91593	01/13/2022	100.61	
21-71-75-45-556 Parts-Vehicle, Mach, Equip	Golf Course	Golf Course		Cultural and Leisure	
FARM PLAN	PARTS	P84348	01/13/2022	52.25	
21-71-75-45-556 Parts-Vehicle, Mach, Equip	Golf Course	Golf Course		Cultural and Leisure	
R & R PRODUCTS INC	STUD BOLT	CD2632998	01/19/2022	1.64	
21-71-75-45-556 Parts-Vehicle, Mach, Equip	Golf Course	Golf Course		Cultural and Leisure	
R & R PRODUCTS INC	STUD BOLT	CD2632998	01/19/2022	40.00	
21-71-75-45-556 Parts-Vehicle, Mach, Equip	Golf Course	Golf Course		Cultural and Leisure	
TURFWERKS	PARTS	OI52745	01/19/2022	49.90	
21-71-75-45-561 Bldg Maintenance Material	Golf Course	Golf Course		Cultural and Leisure	
CARTER'S HOME HARDWARE & AP	BUILDING MAINTENANCE	12890/1	01/20/2022	34.67	
21-71-75-46-627 Special Order Costs	Golf Course	Golf Course		Cultural and Leisure	
VW GOLF INC	SPECIAL ORDER TOM TIMBERS	59935	01/12/2022	157.96	
Total Golf Course:				3,405.71	
Total Cultural and Leisure Services:				3,405.71	
Total Golf Course:				3,405.71	
Airport					
22-41-43-44-441 Electricity	Airport	Airport Operations		Airport	
COA UTILITIES	ELECTRIC	104396	01/21/2022	4,381.12	
22-41-43-44-442 Water-Sewer	Airport	Airport Operations		Airport	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	28.02	
22-41-43-44-443 Refuse	Airport	Airport Operations		Airport	
H & H SANITATION & RECYCLING	Refuse Collection, Airport	40738	01/25/2022	45.50	
22-41-43-44-444 Natural Gas	Airport	Airport Operations		Airport	
BLACK HILLS ENERGY	AIRPORT CTR BLDG ACCT# 692062	149049	01/01/2022	416.66	
22-41-43-44-444 Natural Gas	Airport	Airport Operations		Airport	
BLACK HILLS ENERGY	2690 CR 57 WEATHER ACCT# 91776	149049	01/01/2022	142.69	
22-41-43-44-444 Natural Gas	Airport	Airport Operations		Airport	
BLACK HILLS ENERGY	AIRPORT ADMIN ACCT# 986221100	149049	01/01/2022	35.80	
22-41-43-44-479 CNTSVC Other	Airport	Airport Operations		Airport	
IDEAL LINEN INC	RUGS	11104142	01/17/2022	41.35	
22-41-43-45-511 Office Supplies	Airport	Airport Operations		Airport	
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0116519-001	01/18/2022	8.72	
22-41-43-45-511 Office Supplies	Airport	Airport Operations		Airport	
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0116346-001	01/04/2022	13.25	
22-41-43-45-526 Other Supplies	Airport	Airport Operations		Airport	
FARM PLAN	TRAP	51945467	01/24/2022	37.45	
22-41-43-45-526 Other Supplies	Airport	Airport Operations		Airport	
FIRSTBANK CARD	HDMI CABLE FOR PROJECTOR	PLACEK 1/22	01/03/2022	42.19	01/17/2022
22-41-43-45-544 Small Tools, Equipment	Airport	Airport Operations		Airport	
FARM PLAN	TRAP	51945467	01/24/2022	279.99	
22-41-43-45-544 Small Tools, Equipment	Airport	Airport Operations		Airport	
STURDEVANT'S AUTO PARTS	PARTS	34-671545	01/19/2022	15.59	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
22-41-43-45-544 Small Tools, Equipment	Airport	Airport Operations		Airport	
DARREN'S CARQUEST AUTO PART	TOOLS, GLOVES	2723-419299	01/12/2022	93.68	
22-41-43-45-544 Small Tools, Equipment	Airport	Airport Operations		Airport	
DARREN'S CARQUEST AUTO PART	JACKS	2723-419388	01/13/2022	106.70	
22-41-43-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	Airport	Airport Operations		Airport	
WESTCO	FUEL - AIRPORT	149060	01/12/2022	1,042.93	
22-41-43-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	Airport	Airport Operations		Airport	
WESTCO	FUEL - AIRPORT	149060	01/12/2022	1,320.28	
22-41-43-45-556 Parts-Vehicle, Mach, Equip	Airport	Airport Operations		Airport	
FARM PLAN	PARTS FOR LOADER	P84314	01/12/2022	88.76	
22-41-43-45-556 Parts-Vehicle, Mach, Equip	Airport	Airport Operations		Airport	
DARREN'S CARQUEST AUTO PART	PARTS	2723-419906	01/20/2022	30.18	
22-41-43-45-556 Parts-Vehicle, Mach, Equip	Airport	Airport Operations		Airport	
DARREN'S CARQUEST AUTO PART	PARTS	2723-419634	01/17/2022	165.39	
22-41-43-45-561 Bldg Maintenance Material	Airport	Airport Operations		Airport	
CRESCENT ELECTRIC SUPPLY CO.	HEATING ELEMENT	S509875343.0	01/20/2022	1,208.15	
22-41-43-45-575 AOA Ground Maintenance	Airport	Airport Operations		Airport	
BLUEGLOBES INC	RUNWAY LIGHT GLOBES	AIA-56886	01/06/2022	721.91	
Total Airport Operations:				10,266.31	
Total Airport:				10,266.31	
Total Airport:				10,266.31	
Public Transit Fund					
23-72-71-42-294 Conferences, Cont Education	Public Transit Fund	Transit - Administration		Public Works	
FIRSTBANK CARD	MEAL - GOLDSTEDT & JOHNSON	GRANT 1/22	01/03/2022	21.54	01/17/2022
23-72-71-44-482 NRCNTSVC-Vehicle Repair Mtc	Public Transit Fund	Transit - Administration		Public Works	
PRECISION STEREO TECHNOLOG	#2 REPAIR	36103	01/06/2022	198.00	
23-72-71-44-482 NRCNTSVC-Vehicle Repair Mtc	Public Transit Fund	Transit - Administration		Public Works	
PRECISION STEREO TECHNOLOG	#2 REPAIR	36176	01/11/2022	259.76	
Total Transit - Administration:				479.30	
23-72-72-45-551 Fuel,Oil,Lube-Veh,Mach,Equip	Public Transit Fund	Transit - Operations		Public Works	
COVER-JONES MOTOR COMPANY	OIL CHANGES	41073	01/11/2022	58.15	
Total Transit - Operations:				58.15	
Total Public Works:				537.45	
Total Public Transit Fund:				537.45	
Street Fund					
24-41-41-44-441 Electricity	Street Fund	Streets		Public Works	
COA UTILITIES	ELECTRIC	104396	01/21/2022	346.38	
24-41-41-44-442 Water-Sewer	Street Fund	Streets		Public Works	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	4.82	
24-41-41-44-443 Refuse	Street Fund	Streets		Public Works	
COA UTILITIES	REFUSE	104396	01/21/2022	95.13	
24-41-41-44-444 Natural Gas	Street Fund	Streets		Public Works	
BLACK HILLS ENERGY	STREET GARAGE ACCT# 83166747	149049	01/01/2022	1,348.45	
24-41-41-44-486 NRCNTSVC-Veh, Equip, Tire Rep	Street Fund	Streets		Public Works	
KAISER CONCESSIONS	TIRE RPR	741335	01/10/2022	15.00	
24-41-41-45-531 Uniforms	Street Fund	Streets		Public Works	
FARM PLAN	SWEATSHIRTS	1933859	12/21/2021	35.98	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Segment Department / Invoice Date	Net Invoice Amount	Date Paid
24-41-41-45-553 Streets-Fuel	Street Fund	Streets	Public Works		
WESTCO	FUEL	149061	01/25/2022	491.44	
24-41-41-45-556 Parts-Vehicle, Mach, Equip	Street Fund	Streets	Public Works		
SANDBERG IMPLEMENT INC	BOBCAT SERVICE	WO90027	12/29/2021	3,253.21	
Total Streets:				5,590.41	
Total Public Works:				5,590.41	
Total Street Fund:				5,590.41	
Adminstration Internal Service					
51-13-13-42-292 Interviewing Expense	Adminstration Intern	Personnel	Personnel		
FIRSTBANK CARD	DMV CHECKS	MAYHEW 1/22	01/03/2022	15.00	01/17/2022
51-13-13-42-292 Interviewing Expense	Adminstration Intern	Personnel	Personnel		
GREATER NEBRASKA MEDICAL & S	MEDICAL PRE-E	149045	01/13/2022	218.00	
51-13-13-42-292 Interviewing Expense	Adminstration Intern	Personnel	Personnel		
GREATER NEBRASKA MEDICAL & S	MEDICAL PRE-E	149049	01/05/2022	218.00	
51-13-13-42-298 Recognition Program	Adminstration Intern	Personnel	Personnel		
MIKE'S HUSKER STUFF	ENGRAVED PLAQUES	13938	01/06/2022	45.00	
51-13-13-43-381 DOT Testing	Adminstration Intern	Personnel	Personnel		
WPCI	TESTING	S149207	12/31/2021	88.50	
51-13-13-44-432 Employment Notices	Adminstration Intern	Personnel	Personnel		
FIRSTBANK CARD	FACEBOOK JOB AD	MAYHEW 1/22	01/03/2022	30.00	01/17/2022
Total Personnel:				614.50	
Total Personnel:				614.50	
51-14-16-47-735 Claim Deductibles, Dividends	Adminstration Intern	Risk Management	Legal		
TRAVELERS	CLAIM	000605509	12/30/2021	74.00	
Total Risk Management:				74.00	
Total Legal:				74.00	
51-17-17-44-451 Telephone Line Expense	Adminstration Intern	MIS	Technology		
CHARTER COMMUNICATIONS	ACCT # 8356 15 100 0175004	017500401152	01/15/2022	15.64	
Total MIS:				15.64	
Total Technology:				15.64	
51-21-21-44-421 Membership Dues	Adminstration Intern	Accounting	Finance		
GOV'T FINANCE OFFICERS ASSN	MEMBERSHIP DUES	2222002	01/19/2022	170.00	
51-21-21-45-511 Office Supplies	Adminstration Intern	Accounting	Finance		
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0116472-001	01/18/2022	58.00	
51-21-21-45-511 Office Supplies	Adminstration Intern	Accounting	Finance		
NEBRASKA TOTAL OFFICE	OFFICE SUPPLIES	0116557-001	01/20/2022	58.00	
51-21-21-45-511 Office Supplies	Adminstration Intern	Accounting	Finance		
QUILL CORPORATION	ENVELOPES	22120586	01/06/2022	36.50	
Total Accounting:				322.50	
Total Finance:				322.50	

GL Account and Title / Vendor Name	Segment Fund / Description	Segment Under Dept / Invoice Number	Invoice Date	Segment Department / Net Invoice Amount	Date Paid
Total Adminstration Internal Service:				1,026.64	
Enterprise Internal Service					
55-21-23-44-436 Mail, Delivery Services	Enterprise Internal S	Utility Customer Service		Finance	
POSTMASTER	PERMIT MAILING	149059	01/25/2022	3,000.00	
Total Utility Customer Service:				3,000.00	
Total Finance:				3,000.00	
55-51-56-43-379 Other Contract Operating Svcs	Enterprise Internal S	Warehouse		Utiltiy Superintenden	
IDEAL LINEN INC	MOPS	11104138	01/17/2022	58.83	
55-51-56-44-441 Electricity	Enterprise Internal S	Warehouse		Utiltiy Superintenden	
COA UTILITIES	ELECTRIC	104396	01/21/2022	4,994.88	
55-51-56-44-442 Water-Sewer	Enterprise Internal S	Warehouse		Utiltiy Superintenden	
COA UTILITIES	WATER / SEWER	104396	01/21/2022	9.64	
55-51-56-44-443 Refuse	Enterprise Internal S	Warehouse		Utiltiy Superintenden	
COA UTILITIES	REFUSE	104396	01/21/2022	114.26	
55-51-56-44-483 NRCNTSVC-Building Public Wrks	Enterprise Internal S	Warehouse		Utiltiy Superintenden	
BERNIES ACE HARDWARE	REPAIR KIT	250166	01/11/2022	22.99	
55-51-56-44-483 NRCNTSVC-Building Public Wrks	Enterprise Internal S	Warehouse		Utiltiy Superintenden	
BUD'S PEST CONTROL	PUBLIC WORKS PEST CONTROL	4393	01/07/2022	100.00	
55-51-56-45-511 Office Supplies	Enterprise Internal S	Warehouse		Utiltiy Superintenden	
NEBRASKA TOTAL OFFICE	INK CARTRIDGE	0116424-001	01/10/2022	20.55	
55-51-56-45-561 Bldg Maintenance Material	Enterprise Internal S	Warehouse		Utiltiy Superintenden	
TRIANGLE ELECTRIC INC	REPLACE OUTSIDE LIGHTS	250305	01/04/2022	852.23	
Total Warehouse:				6,173.38	
Total Utiltiy Superintendent:				6,173.38	
Total Enterprise Internal Service:				9,173.38	
Health Care Internal Service					
57-81-81-42-287 Employee Claims	Health Care Internal	Health Support		Personnel	
REGIONAL CARE, INC.	HEALTH CLAIMS	012422-HC	01/24/2022	2,797.29	01/25/2022
57-81-81-42-287 Employee Claims	Health Care Internal	Health Support		Personnel	
REGIONAL CARE, INC.	HEALTH CLAIMS	011722-HC	01/17/2022	34,406.63	01/17/2022
Total Health Support:				37,203.92	
Total Personnel:				37,203.92	
Total Health Care Internal Service:				37,203.92	
Grand Totals:				284,126.99	

GL Account and Title Vendor Name	Segment Fund Description	Segment Under Dept Invoice Number	Invoice Date	Segment Department Net Invoice Amount	Date Paid

Dated: ______________________________

Mayor: ______________________________

City Manager: ______________________________

City Finance Director: ______________________________

Report Criteria:

Invoices with totals above $0 included.

Paid and unpaid invoices included.

Purchasing Card

Employee Name	Tarrah S. Johnson	Employee Number	608
Expense Purpose	0	Daily Meal Limit	$ -
Fund	01 General	Report Start Date	1/0/1900

APPROVED TRAVEL EXPENSES (FROM PAGE 2)

Alliance Nebraska

Total Meals	-
Total Lodging	-
Total Mileage	-

MISCELLANEOUS TRAVEL EXPENSES (AIR FARE, RENTAL CARS, TAXI, GASOLINE, ETC.)

DATE	DAY	DESCRIPTION - CITY	EXPENSE GL ACCOUNT	

POSTED

Total Miscellaneous Travel -

OTHER MISCELLANEOUS EXPENSE ITEMS

DATE	DESCRIPTION	EXPENSE GL ACCOUNT	AMOUNT
12/2/2021	University of Nebraska - Omaha 01-11-11-42-294	NU Connect	250.00 ✓
12/2/2021	University of Nebraska - Omaha 01-11-11-42-294	NU Connect	6.88 ✓
12/9/2021	Amazon - Desk Calendars 01-11-11-45-511		22.06 ✓
12/30/2021	DMI Dell - Wireless mouse 01-11-11-45-512		55.63 ✓

Total Miscellaneous 334.57

Travel Advance -

Card No. = 5290

Total Purchasing Card $ 334.57

Comments

Employee Signature	Tarrah S. Johnson (signature) Tarrah S. Johnson	Date	1/23/22
Supervisor Approval	(signature)	Date	1/26/22

Finance Office Use Only:

Comments OK

Receipts ☒

Signed (signature)

Date 1/27/22

Purchasing Card

Employee Name	ROBERT SWEDEEN	Employee Number	1190
Expense Purpose	PURCHASING CARD	Daily Meal Limit	$ -
Fund	08 Water	Report Start Date	1/0/1900

APPROVED TRAVEL EXPENSES (FROM PAGE 2)

Alliance
Nebraska

Total Meals	-
Total Lodging	-
Total Mileage	-

MISCELLANEOUS TRAVEL EXPENSES (AIR FARE, RENTAL CARS, TAXI, GASOLINE, ETC.)

DATE	DAY	DESCRIPTION - CITY	EXPENSE GL ACCOUNT	
		POSTED		

Total Miscellaneous Travel -

OTHER MISCELLANEOUS EXPENSE ITEMS

DATE	DESCRIPTION	EXPENSE GL ACCOUNT	AMOUNT
12/6/2022	USPS MAILINGS	08-52-52-43-383	29.10
12/20/2022	USPS MAILINGS	08-52-52-43-383	29.10
12/27/2022	USPS MAILINGS	08-52-52-43-383	31.15

Total Miscellaneous 89.35

Travel Advance -

Card No. = 973765

Total Purchasing Card $ 89.35

Comments

Employee Signature Robert Swedeen — Date 1-11-22

ROBERT SWEDEEN

Supervisor Approval [signature] — Date 1-1-22

Finance Office Use Only:
Comments OK

Receipts ☒
Signed [signature]
Date 1/12/22

Purchasing Card

Employee Name	Randy Furrow	Employee Number	290
Expense Purpose	Purchasing Card	Daily Meal Limit	$ -
Fund	05 Electric	Report Start Date	1/0/1900

APPROVED TRAVEL EXPENSES (FROM PAGE 2)

Alliance Nebraska

Total Meals	-
Total Lodging	-
Total Mileage	-

MISCELLANEOUS TRAVEL EXPENSES (AIR FARE, RENTAL CARS, TAXI, GASOLINE, ETC.)

DATE	DAY	DESCRIPTION - CITY	EXPENSE GL ACCOUNT	

POSTED

Total Miscellaneous Travel: -

OTHER MISCELLANEOUS EXPENSE ITEMS

DATE	DESCRIPTION	EXPENSE GL ACCOUNT	AMOUNT
12/21/2021	RJ Mann & Associates Inc - Gasket material - Randy F	05-51-51-45-526	172.58 ✓

Total Miscellaneous	172.58
Travel Advance	-

Card No. = 094446 **Total Purchasing Card $ 172.58**

Comments

Employee Signature	Randy Furrow (signature)	Date	1-12-22
Supervisor Approval	(signature)	Date	1/14/22

Finance Office Use Only:

Comments OK

Receipts ☒
Signed (signature)
Date 1/14/22

RECEIVED JAN 1 4 2022

Purchasing Card

Employee Name	ROSS GRANT	Employee Number	330
Expense Purpose	PURCHASING CARD	Daily Meal Limit	$ -
Fund	08 Water	Report Start Date	1/0/1900

APPROVED TRAVEL EXPENSES (FROM PAGE 2)

08-12-11
~~08-52-52~~-42-294

Alliance Nebraska

Total Meals	21.54
Total Lodging	-
Total Mileage	-

MISCELLANEOUS TRAVEL EXPENSES (AIR FARE, RENTAL CARS, TAXI, GASOLINE, ETC.)

DATE	DAY	DESCRIPTION - CITY	EXPENSE GL ACCOUNT	

POSTED

Total Miscellaneous Travel -

OTHER MISCELLANEOUS EXPENSE ITEMS

DATE	DESCRIPTION	EXPENSE GL ACCOUNT	AMOUNT
12/7/2021	FULL SOURCE-BOB WORK JACKET	08-52-51-45-531	59.69 ✓
12/10/2021	FULL SOURCE-ERIC G JACKETS	01-41-44-45-531	78.51 ✓
12/13/2022	USPS MAILINGS	08-52-52-43-383	31.40 ✓
12/15/2021	FULL SOURCE-TERRY M UNIFORM	08-52-51-45-531	91.25 ✓
12/15/2021	FULL SOUCE-ERIC G UNIFORM 01-41-44-45-531	~~08-52-51-45-531~~	95.92 ✓
12/31/2021	AMAZON-ERIC G SAFETY BOOTS	01-41-44-45-531	102.00 ✓

Total Miscellaneous	458.77
Travel Advance	-

Card No. = 678072

Total Purchasing Card $ 480.31

Comments

Employee Signature: [signature] Date 1-11-22

ROSS GRANT

Supervisor Approval: [signature] Date 1/14/22

Finance Office Use Only:

Comments OK

Receipts ☒
Signed [signature]
Date 1/14/22

Employee Name: ROSS GRANT

Employee Number: 330

Approved Travel Expenses

MEALS

DATE	DAY	RESTAURANT AND CITY (Note Individuals)	No.	MEAL	TIP	TOTAL
	1	CHILI'S SCOTTSBLUFF. DROP OFF TRANSIT BUS	1	17.54	4.00	21.54 ✓ 23%
	1	PAIGE/TAMI (MEET WITH OWNER OF BUSINESS)				-
	1	12/3/2021 - 23-72-71-42-294				- D
#VALUE!	2					-
	2					-
	2					-
#VALUE!	3					-
	3					-
	3					-
#VALUE!	4					-
	4					-
	4					-
#VALUE!	5					-
	5					-
	5					-
#VALUE!	6					-
	6					-
	6					-
#VALUE!	7					-
	7					-
	7					-
		Total Meals		17.54	4.00	21.54

LODGING

DATE	DAY	MOTEL/HOTEL - CITY	LODGING	TIP	TOTAL
1/0/1900	1				-
#VALUE!	2				-
#VALUE!	3				-
#VALUE!	4				-
#VALUE!	5				-
#VALUE!	6				-
#VALUE!	7				-
		Total Lodging	-	-	-

MILEAGE

DATE	DAY	DESTINATION CITY	MILES	RATE	TOTAL
1/0/1900	1				
#VALUE!	2				
#VALUE!	3				
#VALUE!	4				
#VALUE!	5				
#VALUE!	6				
#VALUE!	7				
		Total Mileage	-		-

RECEIVED JAN 1 4 2022

Purchasing Card

Employee Name	Lynn Placek	Employee Number	997
Expense Purpose	electronic parts	Daily Meal Limit	$ -
Fund	22 Airport	Report Start Date	12/8/2021

APPROVED TRAVEL EXPENSES (FROM PAGE 2)

Alliance Nebraska

Total Meals	-
Total Lodging	-
Total Mileage	-

MISCELLANEOUS TRAVEL EXPENSES (AIR FARE, RENTAL CARS, TAXI, GASOLINE, ETC.)

DATE	DAY	DESCRIPTION - CITY	EXPENSE GL ACCOUNT	

POSTED

Total Miscellaneous Travel -

OTHER MISCELLANEOUS EXPENSE ITEMS

DATE	DESCRIPTION	EXPENSE GL ACCOUNT	AMOUNT
12/8/2021	Amazon - HDMI 50 ft chord - ceiling mounted projector -	22-41-43-45-526	42.19 ✓
	conference room		

Total Miscellaneous 42.19

Travel Advance -

Card No. = 0

Total Purchasing Card $ 42.19

Comments

Employee Signature: Lynn M. Placek — Date 1/12/2022

Lynn Placek

Supervisor Approval: [signature] — Date 1/14/22

Finance Office Use Only:

Comments: OK

Receipts ☒

Signed: [signature]

Date 1/14/22

RECEIVED JAN 1 4 2022

Purchasing Card

Employee Name	Kirby Bridge	Employee Number	120
Expense Purpose	Purchasing Card	Daily Meal Limit	$ -
Fund	05 Electric	Report Start Date	9/1/2020

APPROVED TRAVEL EXPENSES (FROM PAGE 2)

Alliance Nebraska

Total Meals	-
Total Lodging	-
Total Mileage	-

MISCELLANEOUS TRAVEL EXPENSES (AIR FARE, RENTAL CARS, TAXI, GASOLINE, ETC.)

DATE	DAY	DESCRIPTION - CITY	EXPENSE GL ACCOUNT	

POSTED

Total Miscellaneous Travel: -

OTHER MISCELLANEOUS EXPENSE ITEMS

DATE	DESCRIPTION	EXPENSE GL ACCOUNT	AMOUNT
12/16/2021	USPS - Vickie H - Mailing Samples	05-51-50-44-436	8.35 ✓

Total Miscellaneous	8.35
Travel Advance	-

Card No. = 871057

Total Purchasing Card $ 8.35

Comments

Employee Signature: Kirby Bridge (signed) — Date: 1-12-22

Kirby Bridge

Supervisor Approval: (signed) — Date: 1/14/22

Finance Office Use Only:

Comments: OK

Receipts: ☒

Signed: (signed)

Date: 1/14/22

Purchasing Card

Employee Name	Carla Mayhew	Employee Number	818
Expense Purpose	0	Daily Meal Limit	$ -
Fund	51 Internal Services	Report Start Date	1/0/1900

APPROVED TRAVEL EXPENSES (FROM PAGE 2)

Alliance Nebraska

Total Meals	-
Total Lodging	-
Total Mileage	-

MISCELLANEOUS TRAVEL EXPENSES (AIR FARE, RENTAL CARS, TAXI, GASOLINE, ETC.)

DATE	DAY	DESCRIPTION - CITY	EXPENSE GL ACCOUNT	
			Total Miscellaneous Travel	-

POSTED

OTHER MISCELLANEOUS EXPENSE ITEMS

DATE	DESCRIPTION	EXPENSE GL ACCOUNT	AMOUNT
12/2/2022	Facebook Boost Job Advertising	51-13-13-44-432	30.00 ✓
12/13/2022	Nebraska.gov DMV MVR Check x2	51-13-13-42-292	15.00 ✓
		Total Miscellaneous	45.00
		Travel Advance	-

Card No. = 235458

Total Purchasing Card $ 45.00

Comments

Employee Signature	Carla Mayhew	Date	1/13/22
	Carla Mayhew		
Supervisor Approval	[signature]	Date	1/14/22

Finance Office Use Only:

Comments OK

Receipts ☒

Signed [signature]

Date 1/14/22

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

Pete Ricketts, Governor

January 6, 2022

City of Alliance
Attn: Tarrah Johnson
P.O. Box D
Alliance, NE 69301

RE: City Certificate of Compliance Year 2021

Ms.Johnson,

Enclosed is the **Certificate Compliance for Year 2021**.

This document verifies that the work stipulated in the City Maintenance Agreement has been completed and allows the State to pay the City as per the agreement.

Only one copy of this document is enclosed.

Please sign and return the document to this office (NDOT, PO Box 220, Gering NE 69341).

After completion at the state level, a copy of the document will be returned to you for your records. If you have any questions, please contact me.

Sincerely,

John Lutz
District Operations & Maintenance Manager

John R. Selmer, P.E., Director
Department of Transportation
District 5 Headquarters
140375 Rundell Rd.
PO Box 220
Gering, NE 69341-0220
OFFICE 308-436-6587 FAX 308-633-6614
NDOT.ContactUs@nebraska.gov
dot.nebraska.gov

NEBRASKA
Good Life. Great Journey.
DEPARTMENT OF TRANSPORTATION

CERTIFICATE OF COMPLIANCE

Maintenance Agreement No. 3 QE 1723 Supp 4
Maintenance Agreement between the Nebraska Department of Transportation and the
Municipality of City of Alliance
Municipal Extensions in Alliance

We hereby certify that all roadway snow removal and surface maintenance has been accomplished as per terms of the Maintenance Agreement specified above.

As per Section 8d of the Agreement, we are submitting this certificate to District Engineer Doug Hoevet, Department of Transportation, Gering, Nebraska.

ATTEST: ______________ day of ______________________, 2022.

______________________________	______________________________
City Clerk	*Mayor/Designee*

I hereby certify that all roadway snow removal and surface maintenance was performed as per the above listed agreement and payment for the same should be made.

____

District Engineer, Department of Transportation

For Office Use Only

Agreement No.:	______________________
Pay/Bill Code:	______________________
Contractor No.:	______________________
Amount:	$ ______________________

CITY OF ALLIANCE, NEBRASKA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

September 30, 2021

TABLE OF CONTENTS

TABLE OF CONTENTS, Continued

AMGL
CPAs & Advisors

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

INDEPENDENT AUDITOR'S REPORT

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

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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

A PROFESSIONAL CORPORATION

policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2021, 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.

Other Matters

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, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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.

Other 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 nonmajor governmental funds combining statements and the internal service funds combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The nonmajor governmental funds combining statements and the internal service funds combining statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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. In our opinion, the supplementary information described in the first sentence of this paragraph is 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 19, 2022, 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.

AMGL, P.C.

Grand Island, Nebraska
January 19, 2022

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, 2021.

Financial Highlights

- The assets of the City of Alliance exceeded its liabilities at the close of the most recent fiscal year by $90,950,327 (*net position*). Of this amount, $21,581,982 (*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 $52,510,323. Approximately 11.4 percent of this total amount, $6,000,720, is *unrestricted net position*.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $2,976,001, or 43.7 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.

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 24 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 18 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.

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 benefits 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 $90,950,327 at the close of the most recent fiscal year.

Summary Statements of Net Position

	September 30, 2021			September 30, 2020		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and Other Assets	$ 14,094,206	$ 19,582,356	$ 33,676,562	$ 13,471,904	$ 18,864,905	$ 32,336,809
Capital Assets	41,680,547	24,887,225	66,567,772	42,591,662	23,213,135	65,804,797
Total Assets	55,774,753	44,469,581	100,244,334	56,063,566	42,078,040	98,141,606
Long-term Liabilities	1,519,656	4,053,849	5,573,505	1,565,613	4,490,800	6,056,413
Other Liabilities	1,744,774	1,975,728	3,720,502	1,931,183	1,440,375	3,371,558
Total Liabilities	3,264,430	6,029,577	9,294,007	3,496,796	5,931,175	9,427,971
Net Position:						
Net Investment in Capital Assets	41,350,718	22,762,225	64,112,943	42,132,313	20,666,346	62,798,659
Restricted	5,158,885	96,517	5,255,402	4,264,312	-	4,264,312
Unrestricted	6,000,720	15,581,262	21,581,982	6,170,145	15,480,519	21,650,664
Total Net Position	$ 52,510,323	$ 38,440,004	$ 90,950,327	$ 52,566,770	$ 36,146,865	$ 88,713,635

By far the largest portion of the City of Alliance's net position (70.5 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 (5.8 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ($21,581,982) 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.

Expenses and Program Revenues - Governmental Activities

	Year Ended September 30, 2021		Year Ended September 30, 2020	
Function	Program Revenues	Program Expenses	Program Revenues	Program Expenses
General Government	$ 58,241	$ 600,567	$ 9,711	$ 572,205
Public Safety	406,402	3,139,942	800,478	2,804,698
Public Works	1,235,063	1,518,390	271,755	1,070,239
Environment and Leisure	1,473,189	3,947,959	2,324,218	2,964,304
Economic Development	5,450	564,683	450	523,820
Interest	-	21,561	-	37,567
Depreciation	-	2,850,326	-	2,645,627
Total	$ 3,178,345	$ 12,643,428	$ 3,406,612	$ 10,618,460

Revenues by Source - Governmental Activities

SOURCES OF REVENUE	Year Ended September 30, 2021		Year Ended September 30, 2020	
Charges for Services	$ 1,461,167	11.61 %	$ 1,066,092	8.59 %
Operating Grants and Contributions	721,342	5.73	1,105,657	8.91
Capital Grants and Contributions	995,836	7.91	1,234,863	9.95
Property Taxes	1,720,358	13.67	1,710,674	13.78
Motor Vehicle Taxes	183,699	1.46	182,226	1.47
Sales Tax	2,372,593	18.85	2,087,006	16.81
Franchise Taxes	154,701	1.23	182,062	1.47
Occupation Taxes	194,599	1.54	180,067	1.45
TIF Proceeds	408,655	3.25	397,927	3.21
State Allocation	1,571,226	12.48	1,382,953	11.14
Special Assessments	8,867	0.07	9,404	0.07
Keno	14,684	0.12	13,422	0.11
Other	34,841	0.28	11,175	0.09
Interest	95,661	0.76	136,834	1.10
Gain on Sale of Assets	537,152	4.27	610,495	4.92
Interfund Transfer	2,111,600	16.77	2,101,000	16.93
Total	$ 12,586,981	100.00 %	$ 12,411,857	100.00 %

Net position decreased $56,447 in the governmental funds during the year ended September 30, 2021.

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 $1,720,358 in property tax for fiscal year 2021 compared to $1,710,674 in 2020. Levies are expressed in dollars and cents per $100 of valuation. The 2020 tax year levies were collected in the City's Fiscal Year 2021. The following table shows the levies and valuations for the past ten years:

	City	MFO	Public Safety	Airport	Airport Sinking	Total Levy	Assessed Valuation
2011	.27642	.03395	.03000	.03140	.01210	.38387	$ 361,080,370
2012	.27273	.03395	.03000	.03711	.00600	.37979	$ 376,786,766
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

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 $2,293,139. Key elements of this increase are as follows:

Expenses and Program Revenues - Business-type Activities

	Year Ended September 30, 2021		Year Ended September 30, 2020	
Function	**Program Revenues**	**Program Expenses**	**Program Revenues**	**Program Expenses**
Electric	$ 14,222,764	$ 10,707,276	$ 14,235,400	$ 10,754,400
Water	1,984,635	1,404,967	1,863,715	1,296,918
Sewer	508,165	464,844	498,052	461,801
Refuse	1,413,173	1,300,223	1,193,915	1,134,841
Total	18,128,737	13,877,310	17,791,082	13,647,960
Interfund Transfer	-	2,111,600	-	2,101,000
	$ 18,128,737	$ 15,988,910	$ 17,791,082	$ 15,748,960

Revenues by Source - Business-type Activities

SOURCES OF REVENUE	Year Ended September 30, 2021		Year Ended September 30, 2020	
Charges for Services	$ 18,061,216	98.79 %	$ 17,771,082	98.54 %
Capital Grants and Contributions	67,521	0.37	20,000	0.11
Interest	109,401	0.60	183,263	1.02
Miscellaneous	3,219	0.02	18,034	0.10
Gain on Sale of Assets	40,692	0.22	41,652	0.23
Total	$ 18,282,049	100.00 %	$ 18,034,031	100.00 %

The largest source of receipts for the City is user fees in the Utility Departments. The Utility Departments transferred $2,111,600 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 $9,023,350. Approximately 31.2 percent of this total amount ($2,817,420) 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 ($158,057), 2) restricted for street improvements ($376,592), 3) restricted for Federal programs ($747,062), 4) restricted to fund capital projects ($955,608), 5) restricted for economic development ($1,587,886), 6) restricted for maintenance expenses ($12,784), 7) restricted for tourism promotion ($424,318), 8) restricted for community betterment ($74,346), 9) endowed as nonspendable for cemetery perpetual care ($462,879), 10) restricted for museum projects ($14,640), 11) restricted for general tax support ($344,713), 12) assigned for budgetary stabilization ($816,839), 13) assigned for nuisance clean up ($50,000), 14) assigned for public transit ($25,252), or 15) assigned for golf course operations ($154,954).

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 $2,976,001 and total fund balance was $3,792,840. 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 43.7 percent of total General Fund expenditures, while total fund balance was 55.7 percent of total General Fund expenditures.

The fund balance of the City of Alliance's General Fund decreased by $227,742 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 – $12,601,979, Water Fund – $2,099,299, Sewer Fund – $537,072, and Refuse Fund – $342,912. The change in net position for the proprietary funds was as follows: Electric Fund – increase of $1,946,199, Water Fund – increase of $356,938, Sewer Fund – decrease of $(5,480), and Refuse Fund – decrease of $(4,518). 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, 2021, amounts to $66,567,772 (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:

- Airport foam testing equipment - $29,096
- Two Lucas CPR devices with cases - $30,165
- 2021 Ford F150 fire command vehicle with accessories - $51,338
- Sunken Gardens pillars project - $577,414
- Construction in progress on police Motorola dispatch consoles - $594,515
- Two 2013 Ford Interceptors for police - $51,600
- Two 2021 Ford Econoline transit buses - $154,698 (received through grants)
- Black Hills Avenue asphalt project - $375,285
- Emerson Avenue asphalt project - $277,615
- Colorado Avenue asphalt project - $42,366
- Burlington Avenue concrete street project - $246,342
- 4th Street and 5th Street concrete projects - $147,348
- Construction in progress on 2021 asphalt overlay project - $53,195
- Construction in progress on Electric Nova 15 amp 3-phase recloser - $43,175
- 2021 electric improvement projects - $691,776
- Construction in progress on public works annex - $1,170,775
- 2021 Freightliner with Altec double bucket - $268,554
- Construction in progress on landfill baler conveyor belt - $69,025
- Landfill portable airburners - $134,452
- Construction in progress on sewer lift station - $418,523
- Water SCADA system upgrades - $37,061
- Construction in progress on water AMI system project - $54,027
- Water bulk fill station - $48,608
- Big Horn water main project - $143,583

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

	Year Ended September 30, 2021			Year Ended September 30, 2020		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Land	$ 2,071,204	$ 566,827	$ 2,638,031	$ 2,114,120	$ 566,827	$ 2,680,947
Construction in Progress	805,095	1,800,221	2,605,316	825,046	242,671	1,067,717
Infrastructure	12,449,064	-	12,449,064	12,062,708	-	12,062,708
Improvements	13,104,859	-	13,104,859	13,421,933	-	13,421,933
Buildings	9,711,109	1,500,518	11,211,627	10,439,604	1,554,506	11,994,110
Equipment	3,539,216	8,059,960	11,599,176	3,728,251	8,206,529	11,934,780
Distribution Systems	-	12,959,699	12,959,699	-	12,642,602	12,642,602
Total	$ 41,680,547	$ 24,887,225	$ 66,567,772	$ 42,591,662	$ 23,213,135	$ 65,804,797

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 $2,454,829. Of this amount, $329,829 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 and utility certificates of participation).

City of Alliance's Outstanding Debt

	Year Ended September 30, 2021			Year Ended September 30, 2020		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Notes	$ 329,829	$ -	$ 329,829	$ 459,349	$ 2,341,789	$ 2,801,138
Revenue Bonds	-	1,970,000	1,970,000	-	-	-
Certificates of Participation	-	155,000	155,000	-	205,000	205,000
Total	$ 329,829	$ 2,125,000	$ 2,454,829	$ 459,349	$ 2,546,789	$ 3,006,138

The City of Alliance's total debt decreased by $551,309 (18.3 percent) during the current fiscal year, as scheduled principal payments were made. Water DEQ notes payable were refinanced with the issuance of $1,970,000 of Series 2021 Water Revenue Refunding Bonds.

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:

- Goodwill Industries will be opening a store in the Alliance Plaza mall
- A new Runza Restaurant will open near the City's west entrance in the spring of 2022
- A Mexican restaurant will open in a building that has been vacant for over two years
- Buyers from outside the area are buying housing units, raising valuations and rents

The low unemployment and COVID pandemic continue to make it difficult for businesses to find adequate staff to remain full service. BNSF Railway and Parker activity has increased with both hiring again. The farm and ranch economy continues to be challenged.

The City's taxable property valuation grew by $11,649,679 (2.2 percent) to an all-time high in 2022 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, 2022 is $1,853,047, an increase of $158,166 (9.3 percent) over the prior year.

The City will borrow $3.2 million to complete the Third Street construction and asphalt overlay projects in the spring of 2022. Over $2.5 million in damages from July 2020 and July 2021 storms remain to be repaired. The City is seeking grant funding to assist with the $1 million upgrade of HVAC system at the library/learning center. Another 90% FAA-funded airport project is estimated near $5 million.

Electric, water, sewer, and refuse rates were increased 1.0 percent at the start of the new fiscal year.

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, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 7,120,377	$ 12,536,611	$ 19,656,988
Certificates of deposit	-	504,500	504,500
County treasurer cash	68,615	-	68,615
Receivables:			
Property tax	27,383	-	27,383
Special assessments	486,903	-	486,903
Accounts, net of allowance for doubtful accounts	186,305	1,110,129	1,296,434
Unbilled revenue	-	765,259	765,259
Interest	2,553	1,137	3,690
Current portion of notes	83,051	-	83,051
Current portion of TIF	146,252	-	146,252
Due from other governments	654,191	67,521	721,712
Due (to) from other funds	(559,179)	559,179	-
Inventory	49,957	1,359,669	1,409,626
Prepaid expenses	74,430	-	74,430
Total current assets	8,340,838	16,904,005	25,244,843
Noncurrent assets:			
Restricted cash and cash equivalents	3,939,065	519,793	4,458,858
Restricted certificates of deposit	-	2,158,558	2,158,558
Noncurrent notes receivable	768,788	-	768,788
Noncurrent TIF receivable	1,045,515	-	1,045,515
Capital assets:			
Land and construction in progress	2,876,299	2,367,048	5,243,347
Other capital assets, net of depreciation	38,804,248	22,520,177	61,324,425
Net capital assets	41,680,547	24,887,225	66,567,772
Total noncurrent assets	47,433,915	27,565,576	74,999,491
Total assets	55,774,753	44,469,581	100,244,334
LIABILITIES			
Current liabilities:			
Accounts payable	203,268	967,907	1,171,175
Accrued expenses	179,331	124,942	304,273
Unredeemed gift certificates	18,851	-	18,851
Customer deposits	804	399,515	400,319
Police custodial funds	9,425	-	9,425
Current portion of TIF payables	146,252	-	146,252
Unspent insurance proceeds	647,940	163,364	811,304
Unavailable special assessments	486,903	-	486,903
Current portion of long-term obligations	52,000	320,000	372,000
Total current liabilities	1,744,774	1,975,728	3,720,502
Noncurrent liabilities:			
Compensated absences - noncurrent	196,312	84,882	281,194
Landfill closure costs	-	2,163,967	2,163,967
Noncurrent TIF payables	1,045,515	-	1,045,515
Noncurrent portion of long-term obligations	277,829	1,805,000	2,082,829
Total noncurrent liabilities	1,519,656	4,053,849	5,573,505
Total liabilities	3,264,430	6,029,577	9,294,007
NET POSITION			
Net investment in capital assets	41,350,718	22,762,225	64,112,943
Restricted for:			
Capital projects/community betterment	1,029,954	-	1,029,954
Debt service	158,057	-	158,057
Cemetery perpetual care	462,879	-	462,879
Economic development	1,587,886	-	1,587,886
Federal programs	747,062	-	747,062
General tax support	344,713	-	344,713
Landfill closure costs	-	96,517	96,517
Street improvements	376,592	-	376,592
Maintenance expenses	12,784	-	12,784
Museum projects	14,640	-	14,640
Tourism promotion	424,318	-	424,318
Unrestricted	6,000,720	15,581,262	21,581,982
Total net position	$ 52,510,323	$ 38,440,004	$ 90,950,327

See notes to financial statements.

CITY OF ALLIANCE, NEBRASKA

STATEMENT OF ACTIVITIES

For the year ended September 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government:			
Governmental activities:			
General government	$ 600,567	$ 17,113	$ 961
Public safety	3,139,942	277,874	125,152
Public works	1,518,390	167,193	197,080
Environment and leisure	3,947,959	993,537	398,149
Economic development	564,683	5,450	-
Interest and related expenses	21,561	-	-
Depreciation - unallocated	2,850,326	-	-
Total governmental activities	12,643,428	1,461,167	721,342
Business-type activities:			
Electric	10,707,276	14,222,764	-
Water	1,404,967	1,984,635	-
Sewer	464,844	508,165	-
Refuse	1,300,223	1,345,652	67,521
Total business-type activities	13,877,310	18,061,216	67,521
Total primary government	$ 26,520,738	$ 19,522,383	$ 788,863

See notes to financial statements.

Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position — Primary Government: Governmental Activities	Business-type Activities	Total
$ 40,167	$ (542,326)		$ (542,326)
3,376	(2,733,540)		(2,733,540)
870,790	(283,327)		(283,327)
81,503	(2,474,770)		(2,474,770)
-	(559,233)		(559,233)
-	(21,561)		(21,561)
-	(2,850,326)		(2,850,326)
995,836	(9,465,083)	$ -	(9,465,083)
-	-	3,515,488	3,515,488
-	-	579,668	579,668
-	-	43,321	43,321
-	-	112,950	112,950
-	-	4,251,427	4,251,427
$ 995,836	(9,465,083)	4,251,427	(5,213,656)

	Governmental Activities	Business-type Activities	Total
General revenues:			
Taxes:			
Property	1,720,358	-	1,720,358
Motor vehicle	183,699	-	183,699
Sales tax	2,372,593	-	2,372,593
Franchise	154,701	-	154,701
Occupation	194,599	-	194,599
TIF proceeds	408,655	-	408,655
State allocation	1,571,226	-	1,571,226
Special assessments	8,867	-	8,867
Keno	14,684	-	14,684
Miscellaneous	34,841	3,219	38,060
Interest income	95,661	109,401	205,062
Gain on sale of assets	537,152	40,692	577,844
Interfund transfers	2,111,600	(2,111,600)	-
Total general revenues	9,408,636	(1,958,288)	7,450,348
Change in net position	(56,447)	2,293,139	2,236,692
Net position - September 30, 2020	52,566,770	36,146,865	88,713,635
Net position - September 30, 2021	$ 52,510,323	$ 38,440,004	$ 90,950,327

CITY OF ALLIANCE, NEBRASKA
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2021

	General	Street	Sales Tax	Debt Service
ASSETS				
Cash and cash equivalents	$ 4,001,694	$ -	$ -	$ -
Restricted cash	-	211,392	344,713	17,611
County treasurer cash	58,526	-	-	-
Receivables:				
Special assessments	-	-	-	486,903
Accounts, net of allowance for doubtful accounts	73,217	-	-	-
Notes receivable	-	-	-	-
Interest	-	-	-	-
Property tax	22,128	-	-	-
TIF	-	-	-	-
Inventory	26,650	-	-	-
Prepaid insurance	3,457	-	-	-
Due from other funds	281,483	64,784	-	-
Due from other governments	956	117,750	450,433	-
Total assets	$ 4,468,111	$ 393,926	$ 795,146	$ 504,514
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 25,643	$ 8,358	$ -	$ -
Accrued expenses	120,282	8,281	-	-
Unredeemed gift certificates	-	-	-	-
Due to other funds	154,960	695	450,433	-
Unspent insurance proceeds	364,961	-	-	-
Customer deposits	-	-	-	-
Police custodial funds	9,425	-	-	-
TIF payables	-	-	-	-
Unavailable special assessments	-	-	-	486,903
Total liabilities	675,271	17,334	450,433	486,903
Fund balances (deficit):				
Nonspendable:				
Cemetery perpetual care	-	-	-	-
Restricted for:				
Capital projects	-	-	-	-
Community betterment	-	-	-	-
Debt service	-	-	-	17,611
Economic development	-	-	-	-
Federal programs	-	-	-	-
General tax support	-	-	344,713	-
Street improvements	-	376,592	-	-
Maintenance expenses	-	-	-	-
Museum projects	-	-	-	-
Tourism promotion	-	-	-	-
Assigned for:				
Budgetary stabilization	816,839	-	-	-
Other purposes	-	-	-	-
Unassigned	2,976,001	-	-	-
Total fund balances	3,792,840	376,592	344,713	17,611
Total liabilities and fund balances	$ 4,468,111	$ 393,926	$ 795,146	$ 504,514

See notes to financial statements.

Redevelopment	Airport	Other Governmental Funds	Eliminations	Total Governmental Funds
$ -	$ 336,705	$ 344,183	$ -	$ 4,682,582
352	-	3,364,997	-	3,939,065
-	8,350	1,739	-	68,615
-	-	-	-	486,903
-	39,006	53,405	-	165,628
-	-	851,839	-	851,839
-	-	2,553	-	2,553
-	4,349	906	-	27,383
1,191,767	-	-	-	1,191,767
-	-	23,307	-	49,957
-	5,174	1,376	-	10,007
-	-	104,167	(450,434)	-
-	-	85,052	-	654,191
$ 1,192,119	$ 393,584	$ 4,833,524	$ (450,434)	$ 12,130,490
$ -	$ -	$ 1,674	$ -	$ 35,675
-	9,319	19,471	-	157,353
-	-	18,851	-	18,851
-	400,989	1,779	(450,434)	558,422
-	141,053	141,926	-	647,940
-	804	-	-	804
-	-	-	-	9,425
1,191,767	-	-	-	1,191,767
-	-	-	-	486,903
1,191,767	552,165	183,701	(450,434)	3,107,140
-	-	462,879	-	462,879
-	-	955,608	-	955,608
-	-	74,346	-	74,346
-	-	140,446	-	158,057
352	-	1,587,534	-	1,587,886
-	-	747,062	-	747,062
-	-	-	-	344,713
-	-	-	-	376,592
-	-	12,784	-	12,784
-	-	14,640	-	14,640
-	-	424,318	-	424,318
-	-	-	-	816,839
-	-	230,206	-	230,206
-	(158,581)	-	-	2,817,420
352	(158,581)	4,649,823	-	9,023,350
$ 1,192,119	$ 393,584	$ 4,833,524	$ (450,434)	$ 12,130,490

CITY OF ALLIANCE, NEBRASKA

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

September 30, 2021

Total fund balances - governmental funds			$	9,023,350
Amounts reported for *governmental activities* 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 $83,184,897 and the accumulated depreciation is $41,504,350.				41,680,547
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.				2,332,567
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	$	(196,312)		
Long-term notes payable		(329,829)		(526,141)
Total net position - governmental activities			$	52,510,323

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, 2021

	General	Street	Sales Tax
REVENUES			
Taxes:			
Property	$ 1,385,163	$ -	$ -
Motor vehicle	183,699	-	-
Sales tax	-	299,341	1,677,419
Franchise	154,701	-	-
Occupation	-	-	-
TIF proceeds	-	-	-
Intergovernmental	421,308	1,413,964	-
Grants	5,852	-	-
Keno	-	-	-
Special assessments	-	-	-
Charges for services	743,209	-	-
Contributions	11,430	-	-
Interest income	52,509	1,755	637
Sale of property/insurance proceeds	256,234	2,420	-
Other income	27,159	691	-
Total revenues	3,241,264	1,718,171	1,678,056
EXPENDITURES			
General government	569,102	-	-
Public safety	3,076,499	-	-
Public works	229,912	1,276,712	-
Environment and leisure	1,863,122	-	-
Economic development	-	-	-
Capital outlay	1,038,025	352,993	-
Principal payments on debt	36,000	-	-
Interest on long-term debt	-	-	-
Total expenditures	6,812,660	1,629,705	-
Excess (deficiency) of revenues over expenditures	(3,571,396)	88,466	1,678,056
OTHER FINANCING SOURCES (USES)			
Transfers in	3,608,654	-	-
Transfers out	(265,000)	-	(1,436,154)
Net transfers	3,343,654	-	(1,436,154)
Net change in fund balances	(227,742)	88,466	241,902
Fund balances - September 30, 2020	4,020,582	288,126	102,811
Fund balances - September 30, 2021	$ 3,792,840	$ 376,592	$ 344,713

See notes to financial statements.

Debt Service	Redevelopment	Airport	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ 278,715	$ 56,480	$ 1,720,358
-	-	-	-	183,699
-	-	-	395,833	2,372,593
-	-	-	-	154,701
-	-	-	194,599	194,599
-	408,655	-	-	408,655
-	-	-	776,403	2,611,675
-	-	42,095	415,603	463,550
-	-	-	14,684	14,684
-	-	-	8,867	8,867
-	-	237,852	480,106	1,461,167
-	-	-	6,884	18,314
54	56	4,642	24,156	83,809
-	-	566,648	10,713	836,015
-	-	-	6,991	34,841
54	408,711	1,129,952	2,391,319	10,567,527
-	-	-	25,582	594,684
-	-	-	43,120	3,119,619
-	-	-	-	1,506,624
-	-	1,041,958	1,027,370	3,932,450
-	408,655	-	156,028	564,683
-	-	46,640	605,551	2,043,209
42,520	-	51,000	-	129,520
4,871	-	16,690	-	21,561
47,391	408,655	1,156,288	1,857,651	11,912,350
(47,337)	56	(26,336)	533,668	(1,344,823)
50,000	-	60,000	222,500	3,941,154
-	-	-	(128,400)	(1,829,554)
50,000	-	60,000	94,100	2,111,600
2,663	56	33,664	627,768	766,777
14,948	296	(192,245)	4,022,055	8,256,573
$ 17,611	$ 352	$ (158,581)	$ 4,649,823	$ 9,023,350

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, 2021

Total net change in fund balances - governmental funds	$	766,777
Amounts reported for *governmental activities* 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 ($2,238,074) was exceeded by depreciation expense ($2,850,326) during the period. A portion of capital asset additions ($40,167) were paid for by the Internal Service Fund and a portion ($154,698) were paid directly by grants.		(612,252)
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.		(298,863)
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.		(37,372)
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.		(4,257)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		129,520
Change in net position of governmental activities	$	(56,447)

See notes to financial statements.

CITY OF ALLIANCE, NEBRASKA

STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS

September 30, 2021

	Enterprise Funds	
	Electric Fund	Water Fund
ASSETS		
Current assets:		
Cash and cash equivalents	$ 9,753,875	$ 1,926,424
Certificates of deposit	504,500	-
Receivables:		
Accounts, net of allowance for doubtful accounts	855,270	152,027
Unbilled revenue	570,352	128,987
Interest	856	-
Due from other funds	587,392	11,660
Due from other governments	-	-
Inventory	1,290,401	66,386
Prepaid expenses	-	-
Total current assets	13,562,646	2,285,484
Noncurrent assets:		
Restricted cash and cash equivalents	60,855	-
Restricted certificates of deposit	357,012	-
Capital assets:		
Land	33,070	361,099
Construction in progress	1,221,724	55,192
Distribution systems	15,757,153	10,651,089
Buildings	1,045,060	640,400
Equipment	9,897,056	3,238,708
Less accumulated depreciation	(14,829,853)	(7,384,931)
Net capital assets	13,124,210	7,561,557
Total noncurrent assets	13,542,077	7,561,557
Total assets	27,104,723	9,847,041
LIABILITIES		
Current liabilities:		
Accounts payable	799,336	69,106
Customer deposits	399,515	-
Accrued interest payable	-	4,884
Sales tax payable	74,035	90
Other accrued expenses	24,036	8,354
Due to other funds	-	38,055
Unspent insurance proceeds	32,671	46,719
Current portion of long-term obligations	-	270,000
Total current liabilities	1,329,593	437,208
Noncurrent liabilities:		
Compensated absences - noncurrent	48,941	18,977
Landfill closure costs	-	-
Noncurrent portion of long-term obligations	-	1,700,000
Total noncurrent liabilities	48,941	1,718,977
Total liabilities	1,378,534	2,156,185
NET POSITION		
Net investment in capital assets	13,124,210	5,591,557
Restricted for:		
Landfill closure costs	-	-
Unrestricted	12,601,979	2,099,299
Total net position	$ 25,726,189	$ 7,690,856

See notes to financial statements.

Enterprise Funds				
Sewer Fund	Refuse Fund	Eliminations	Total	Internal Service Funds
$ 520,712	$ 335,600	$ -	$ 12,536,611	$ 2,437,795
-	-	-	504,500	-
18,975	83,857	-	1,110,129	20,677
25,462	40,458	-	765,259	-
-	281	-	1,137	-
-	602	(40,475)	559,179	-
-	67,521	-	67,521	-
2,882	-	-	1,359,669	-
-	-	-	-	64,423
568,031	528,319	(40,475)	16,904,005	2,522,895
-	458,938	-	519,793	-
-	1,801,546	-	2,158,558	-
60,978	111,680	-	566,827	-
439,043	84,262	-	1,800,221	-
4,592,387	2,010,189	-	33,010,818	-
505,607	561,861	-	2,752,928	-
1,244,051	3,566,177	-	17,945,992	-
(4,800,871)	(4,173,906)	-	(31,189,561)	-
2,041,195	2,160,263	-	24,887,225	-
2,041,195	4,420,747	-	27,565,576	-
2,609,226	4,949,066	(40,475)	44,469,581	2,522,895
11,390	88,075	-	967,907	167,593
-	-	-	399,515	-
-	904	-	5,788	-
-	2	-	74,127	-
2,950	9,687	-	45,027	21,978
2,080	340	(40,475)	-	757
9,319	74,655	-	163,364	-
-	50,000	-	320,000	-
25,739	223,663	(40,475)	1,975,728	190,328
5,220	11,744	-	84,882	-
-	2,163,967	-	2,163,967	-
-	105,000	-	1,805,000	-
5,220	2,280,711	-	4,053,849	-
30,959	2,504,374	(40,475)	6,029,577	190,328
2,041,195	2,005,263	-	22,762,225	-
-	96,517	-	96,517	-
537,072	342,912	-	15,581,262	2,332,567
$ 2,578,267	$ 2,444,692	$ -	$ 38,440,004	$ 2,332,567

CITY OF ALLIANCE, NEBRASKA

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

For the year ended September 30, 2021

	Enterprise Funds	
	Electric Fund	Water Fund
Operating revenues:		
User charges	$ 14,037,088	$ 1,974,775
Interdepartmental charges	-	-
Other reimbursements	-	-
Rent income	185,676	9,860
Total operating revenues	14,222,764	1,984,635
Operating expenses:		
Cost of power	8,203,036	-
Personnel	1,044,256	397,888
Contract services	139,928	423,771
Commodities	310,924	108,850
Generation	95,090	-
Customer service	-	-
Meter reading	-	-
Warehouse	-	-
Risk management	-	-
Management information systems	-	-
Administration/finance	262,520	77,166
Insurance claims and health premiums	-	-
Landfill closure	-	-
Depreciation	651,522	343,657
Total operating expenses	10,707,276	1,351,332
Operating income (loss)	3,515,488	633,303
Nonoperating revenues (expenses):		
Interest income	74,714	9,457
Grant revenue	-	-
Interest expense	-	(17,353)
Bond fees	-	(23,640)
DEQ loan fees	-	(12,642)
Gain on sale of capital assets/insurance proceeds	34,177	1,958
Other revenue	2,420	55
Total nonoperating revenues (expenses)	111,311	(42,165)
Income (loss) before interfund transfers	3,626,799	591,138
Interfund transfers:		
Transfer to other funds	(1,680,600)	(234,200)
Change in net position	1,946,199	356,938
Net position - September 30, 2020	23,779,990	7,333,918
Net position - September 30, 2021	$ 25,726,189	$ 7,690,856

See notes to financial statements.

Enterprise Funds			Internal
Sewer Fund	Refuse Fund	Total	Internal Service Funds
$ 472,015	$ 1,345,352	$ 17,829,230	$ -
-	-	-	2,940,430
-	-	-	5,855
36,150	300	231,986	1,380
508,165	1,345,652	18,061,216	2,947,665
-	-	8,203,036	-
132,833	454,440	2,029,417	168,592
39,841	345,584	949,124	-
28,190	119,139	567,103	-
-	-	95,090	-
-	-	-	213,674
-	-	-	48,217
-	-	-	153,806
-	-	-	441,315
-	-	-	249,453
68,030	90,841	498,557	410,969
-	-	-	1,310,863
-	43,696	43,696	-
195,950	242,715	1,433,844	-
464,844	1,296,415	13,819,867	2,996,889
43,321	49,237	4,241,349	(49,224)
3,802	21,428	109,401	11,852
-	67,521	67,521	-
-	(3,808)	(21,161)	-
-	-	(23,640)	-
-	-	(12,642)	-
4,086	471	40,692	-
11	733	3,219	-
7,899	86,345	163,390	11,852
51,220	135,582	4,404,739	(37,372)
(56,700)	(140,100)	(2,111,600)	-
(5,480)	(4,518)	2,293,139	(37,372)
2,583,747	2,449,210	36,146,865	2,369,939
$ 2,578,267	$ 2,444,692	$ 38,440,004	$ 2,332,567

CITY OF ALLIANCE, NEBRASKA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

For the year ended September 30, 2021

	Enterprise Funds	
	Electric Fund	Water Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	$ 14,197,546	$ 1,944,845
Receipts from other funds	-	-
Payments to suppliers	(8,938,730)	(494,367)
Payments to employees	(1,036,760)	(391,156)
Net cash provided by operating activities	4,222,056	1,059,322
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(1,680,600)	(234,200)
(Increase) decrease in due from other funds	180,346	(1,442)
Increase (decrease) in due to other funds	-	1,015
Net cash provided (used) by noncapital financing activities	(1,500,254)	(234,627)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of property and equipment	(2,182,053)	(283,278)
Proceeds from sale of capital assets	48,097	1,958
Increase in landfill closure costs	-	-
Proceeds from issuance of long-term debt	-	1,970,000
Payment of bond fees	-	(23,640)
Payment of DEQ loan fees	-	(12,642)
Principal payments on capital debt	-	(2,341,789)
Interest paid on capital debt	-	(32,959)
Net cash used by capital and related financing activities	(2,133,956)	(722,350)
CASH FLOWS FROM INVESTING ACTIVITIES:		
(Increase) decrease in certificates of deposit	(4,500)	-
Increase in restricted certificates of deposit	(5,299)	-
Interest received	74,838	9,457
Net cash provided by investing activities	65,039	9,457
Increase (decrease) in cash and cash equivalents	652,885	111,802
Cash and cash equivalents - beginning of the year	9,161,845	1,814,622
Cash and cash equivalents - end of the year	$ 9,814,730	$ 1,926,424
Composition of cash and cash equivalents:		
Cash and cash equivalents	$ 9,753,875	$ 1,926,424
Restricted cash and cash equivalents	60,855	-
Total cash and cash equivalents	$ 9,814,730	$ 1,926,424

Enterprise Funds			Internal
Sewer Fund	Refuse Fund	Total	Service Funds
$ 503,509	$ 1,323,627	$ 17,969,527	$ -
-	-	-	3,072,357
(115,471)	(439,468)	(9,988,036)	(2,974,969)
(130,928)	(455,952)	(2,014,796)	-
257,110	428,207	5,966,695	97,388
(56,700)	(140,100)	(2,111,600)	-
-	108	179,012	-
150	1	1,166	14
(56,550)	(139,991)	(1,931,422)	14
(418,523)	(238,000)	(3,121,854)	-
4,086	471	54,612	-
-	43,696	43,696	-
-	-	1,970,000	-
-	-	(23,640)	-
-	-	(12,642)	-
-	(50,000)	(2,391,789)	-
-	(4,100)	(37,059)	-
(414,437)	(247,933)	(3,518,676)	-
-	-	(4,500)	-
-	(17,848)	(23,147)	-
3,802	21,425	109,522	11,852
3,802	3,577	81,875	11,852
(210,075)	43,860	598,472	109,254
730,787	750,678	12,457,932	2,328,541
$ 520,712	$ 794,538	$ 13,056,404	$ 2,437,795
$ 520,712	$ 335,600	$ 12,536,611	$ 2,437,795
-	458,938	519,793	-
$ 520,712	$ 794,538	$ 13,056,404	$ 2,437,795

CITY OF ALLIANCE, NEBRASKA

STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS, Continued

For the year ended September 30, 2021

	Enterprise Funds	
	Electric Fund	Water Fund
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	$ 3,515,488	$ 633,303
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	651,522	343,657
Other cash receipts	2,420	55
Change in assets and liabilities:		
Accounts receivable	(31,786)	(39,821)
Inventories	(104,559)	(405)
Prepaid expenses	-	-
Accounts payable	144,656	69,106
Customer deposits	6,080	-
Sales tax payable	(1,932)	(24)
Unspent insurance proceeds	32,671	46,719
Accrued expenses	7,496	6,732
Net cash provided by operating activities	$ 4,222,056	$ 1,059,322

See notes to financial statements.

Enterprise Funds			
Sewer Fund	Refuse Fund	Total	Internal Service Funds
$ 43,321	$ 49,237	$ 4,241,349	$ (49,224)
195,950	242,715	1,433,844	-
11	733	3,219	-
(4,667)	(22,753)	(99,027)	124,692
(119)	-	(105,083)	-
-	-	-	(8,768)
11,390	85,137	310,289	26,713
-	-	6,080	-
-	(5)	(1,961)	-
9,319	74,655	163,364	-
1,905	(1,512)	14,621	3,975
$ 257,110	$ 428,207	$ 5,966,695	$ 97,388

CITY OF ALLIANCE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

INDEX

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.

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.

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.

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.

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:

Fund	Brief Description
Major:	
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.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Nonmajor Funds, continued

Fund	Brief Description
Nonmajor:	
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.
Handyman	Accounts for state grant revenue to run the Handyman 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.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Nonmajor Funds, continued

Fund	Brief Description
Nonmajor, continued:	
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.

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.

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.

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:

Fund	Amount	Type of Revenue
General	$ 956	Federal Payroll Tax Credit
Street	95,971	Highway Allocation
Street	21,779	Motor Vehicle Fees
Sales Tax	450,433	Sales Tax
RSVP	1,731	Federal Grant
Public Transit	45,017	Federal/State Grant
Handyman	1,966	State Grant
Capital Projects	36,338	State Grant
	$ 654,191	

Inventory

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

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

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.

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.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. <u>Assets, Liabilities, and Equity, continued</u>

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.

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 15. 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 2020-2021 are recorded as revenue when expected to be collected within 60 days after September 30, 2021. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually.

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.

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.

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 20, 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 15. 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.

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, 2021. 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.

Types of Deposits	Total Bank Balance	Category 1	Category 2	Category 3	Total Carrying Value
Demand deposits and certificates of deposit	$ 28,562,179	$ 2,428,232	$ 23,617,713	$ 2,516,234	$ 26,778,904

Reconciliation to Government-wide Statement of Net Position:

Unrestricted cash and cash equivalents	$ 19,656,988
Unrestricted certificates of deposit	504,500
Restricted cash and cash equivalents	4,458,858
Restricted certificates of deposit	2,158,558
	$ 26,778,904

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

2. Restricted Assets

The restricted assets as of September 30, 2021, are as follows:

	Governmental Activities	Business-type Activities	Total
Type of Restricted Assets:			
Cash and cash equivalents	$ 3,939,065	$ 519,793	$ 4,458,858
Certificates of deposit	-	2,158,558	2,158,558
	$ 3,939,065	$ 2,678,351	$ 6,617,416

Restricted cash and certificates of deposit for governmental activities consists of $211,392 of Street Fund cash restricted for street improvements; $344,713 of Sales Tax Fund cash restricted for general tax support; $17,611 of Debt Service Fund cash restricted for debt service; $352 of Redevelopment Fund cash, $111,893 of Economic Development cash, and $598,802 of LB840 Fund cash restricted for economic development; $462,879 of Cemetery Perpetual Care Fund cash restricted for perpetual care; $12,037 of HUD Loan and CDBG Fund cash restricted for Federal loans; $12,789 of BID Fund cash restricted for maintenance expenses; $14,030 of RSVP Fund cash restricted for Federal programs; $359 of Handyman cash restricted for Federal programs; $71,354 of Community Betterment Fund cash restricted for community betterment; $170,831 of Public Safety Tax Fund cash restricted for capital projects; $137,801 of cash restricted for Airport Sinking Fund debt service; $14,640 of Museum Exhibit Fund cash restricted for museum projects; $154,279 of E911 Fund cash restricted for emergency equipment; $371,358 of Marketing Fund cash restricted for tourism promotion; $716,952 of ARPA Fund cash restricted for Federal programs; and $514,993 of Capital Projects Fund cash restricted for capital projects.

Restricted business-type assets consist of $417,867 restricted for customer deposits in the Electric Fund. The Refuse Fund has $2,260,484 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, 2021, is as follows:

	Governmental Activities	Business-type Activities	Total Primary Government
Accounts receivable	$ 304,237	$ 1,238,439	$ 1,542,676
Allowance for doubtful accounts	(117,932)	(128,310)	(246,242)
Net accounts receivable	$ 186,305	$ 1,110,129	$ 1,296,434

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

3. Accounts and Notes Receivable, continued

Notes receivable for the governmental funds consist of the following at September 30, 2021:

Note Held By	Due From	Note Balance at September 30, 2021	Terms
LB840 Fund	Steph's Studio	$ 173	1.5%; amortized over a period of five years
LB840 Fund	Steph's Studio	5,000	0%; forgivable loan – will be forgiven if company remains in business for three years
LB840 Fund	Prairie Sky	29,200	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	Prairie Sky	23,390	1.5%; amortized over a period of ten years
LB840 Fund	Tridāko Energy Systems, Inc.	43,359	1.5%; amortized over a period of ten years
LB840 Fund	Alliance Lodging	20,425	1.5%; amortized over a period of five years
LB840 Fund	Alliance Lodging	123,000	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	A&L Bakery	3,220	1.5%; amortized over a period of five years
LB840 Fund	Senior Services, Inc.	1,500	0%; forgivable loan – will be forgiven if company remains in business for three years.
LB840 Fund	Steph's Studio, Inc.	1,250	0%; forgivable loan – will be forgiven if company remains in business for three years.

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

3. Accounts and Notes Receivable, continued

Note Held By	Due From	Note Balance at September 30, 2021	Terms
LB840 Fund	Western Potatoes	160,265	2.0%; amortized over a period of ten years
LB840 Fund	1 dash 5 Enterprises	2,198	1.5%; amortized over a period of five years
LB840 Fund	1 dash 5 Enterprises	6,000	0%; forgivable loan – will receive a job credit of $2,000 per FTE off of the loan balance (maximum of $2,000 per calendar year)
LB840 Fund	Alliance Pharmacy	8,281	2.0%; amortized over a period of five years
LB840 Fund	Alliance Pharmacy	9,000	0%; forgivable loan – will receive a job credit of $1,000 per FTE off of the loan balance (maximum of $3,000 per calendar year); $5,000 forgivable if in business three years
LB840 Fund	Dave's Pharmacy (Alliance)	5,000	0%; forgivable loan – will be forgiven if company remains in business for three years
LB840 Fund	Mischnick Construction	5,000	0%; forgivable loan – will be forgiven if company remains in the CNC routing and wood-working business for three years
LB840 Fund	Brewery 719	5,000	0%; forgivable loan – will be forgiven if company remains in business for three years
LB840 Fund	GNL, Inc.	30,000	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	Sandilly	1,590	0%; forgivable loan – will be forgiven if company remains in business for three years.

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

3. Accounts and Notes Receivable, continued

Note Held By	Due From	Note Balance at September 30, 2021	Terms
LB840 Fund	Jelinek Custom Cleaning	60,000	2.0%; amortized over a period of five years
LB840 Fund	Jelinek Custom Cleaning	53,800	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)
LB840 Fund	Dave's Pharmacy (Hemingford)	1,775	0%; forgivable loan – will be forgiven if company remains in business for three years
LB840 Fund	Rossa Zaffiro, LLC	5,000	0%; forgivable loan – will be forgiven if company remains in business for three years
LB840 Fund	Valor General Store, LLC	1,092	0%; forgivable loan – will be forgiven if company remains in business for three years.
LB840 Fund	3 Little Birds Health	1,616	0%; forgivable loan – will be forgiven if company remains in business for three years
		$ 851,839	

Current portion	$ 83,051
Noncurrent portion	768,788
Total	$ 851,839

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

4. Capital Assets

Capital asset activity for the year ended September 30, 2021, was as follows:

	Balance at October 1, 2020	Additions	Disposals	Reclass	Balance at September 30, 2021
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 2,114,120	$ -	$ (42,916)	$ -	$ 2,071,204
Construction in progress	825,046	684,115	(3,496)	(700,570)	805,095
Total capital assets not being depreciated	2,939,166	684,115	(46,412)	(700,570)	2,876,299
Other capital assets being depreciated:					
Infrastructure	27,784,501	454,496	(224,409)	651,090	28,665,678
Improvements	23,066,382	589,732	(933,133)	53,175	22,776,156
Buildings	19,280,537	-	(412,986)	-	18,867,551
Equipment and vehicles	10,080,618	509,731	(587,441)	(3,695)	9,999,213
Total other capital assets at historical cost	80,212,038	1,553,959	(2,157,969)	700,570	80,308,598
Less accumulated depreciation for:					
Infrastructure	(15,721,793)	(719,230)	224,409	-	(16,216,614)
Improvements	(9,644,449)	(959,981)	933,133	-	(9,671,297)
Buildings	(8,840,933)	(476,457)	160,948	-	(9,156,442)
Equipment and vehicles	(6,352,367)	(694,658)	587,028	-	(6,459,997)
Total accumulated depreciation	(40,559,542)	(2,850,326) *	1,905,518	-	(41,504,350)
Other capital assets, net	39,652,496	(1,296,367)	(252,451)	700,570	38,804,248
Governmental activities capital assets, net	$ 42,591,662	$ (612,252)	$ (298,863)	$ -	$ 41,680,547

* Depreciation expense was charged to governmental activities as follows:

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

4. Capital Assets, continued

Governmental Activities, continued:

General Fund:

General government	
City manager's office	$ 1,473
Warehouse/purchasing	7,579
Management information systems	46,765
Facility maintenance	50
Municipal buildings	50,742
Accounting	449
Utility customer service	1,503
Total general government	108,561
Public safety	
Fire	96,114
Ambulance	53,686
Police	144,483
Total public safety	294,283
Public services	
Building and zoning	2,355
Cemetery	28,429
Fleet services	1,642
Total public services	32,426
Environment and leisure	
Library	108,038
Parks	143,495
Museum	145,181
Carhenge	4,784
Swimming pool	92,106
Total environment and leisure	493,604
Total General Fund	928,874
Street Fund	835,695
BID Fund	1,928
RSVP Fund	4,055
Public Transit Fund	37,255
Airport Fund	974,394
Golf Fund	68,125
Total governmental activities depreciation	$ 2,850,326

Construction in progress at September 30, 2021, consists of $53,195 of costs incurred on the 2021 street overlay project; $110,000 of engineering on the public works facility project; $594,515 of costs incurred on the police Motorola dispatch consoles; $9,627 of costs incurred on the library HVAC project; $12,900 downpayment on the digital display sign; $14,424 of engineering on phase 2 of the softball field grading project; and $10,434 of engineering on the tennis court project. See Note D3 for details of commitments in place on these projects as of September 30, 2021.

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

4. Capital Assets, continued

	Balance at October 1, 2020	Additions	Disposals	Reclass	Balance at September 30, 2021
Business-type Activities:					
Capital assets not being depreciated:					
Land	$ 566,827	$ -	$ -	$ -	$ 566,827
Construction in progress	242,671	1,763,299	-	(205,749)	1,800,221
Total capital assets not being depreciated	809,498	1,763,299	-	(205,749)	2,367,048
Other capital assets being depreciated:					
Buildings	2,752,928	-	-	-	2,752,928
Distribution systems	32,067,538	835,359	(97,828)	205,749	33,010,818
Equipment	18,130,961	523,197	(708,166)	-	17,945,992
Total other capital assets at historical cost	52,951,427	1,358,556	(805,994)	205,749	53,709,738
Less accumulated depreciation for:					
Buildings	(1,198,422)	(53,988)	-	-	(1,252,410)
Distribution systems	(19,424,936)	(710,090)	83,907	-	(20,051,119)
Equipment	(9,924,432)	(669,766)	708,166	-	(9,886,032)
Total accumulated depreciation	(30,547,790)	(1,433,844) *	792,073	-	(31,189,561)
Other capital assets, net	22,403,637	(75,288)	(13,921)	205,749	22,520,177
Business-type capital assets, net	$ 23,213,135	$ 1,688,011	$ (13,921)	$ -	$ 24,887,225

* Depreciation expense was charged to functions as follows:

Electric	$ 651,522
Water	343,657
Sewer	195,950
Refuse	242,715
Total business-type activities depreciation expense	$ 1,433,844

Construction in progress at September 30, 2021, consists of $1,170,775 of costs incurred for the public works annex project; $7,774 of costs incurred for the Parker electric project; $43,175 of costs incurred for the Nova 15 amp 3-phase reclosure project; $55,192 of costs incurred on the water AMI project; $15,237 of costs incurred on the landfill breakroom project; $69,025 of costs incurred on the landfill baler conveyor belt project; and $439,043 of costs incurred on the sewer lift station project. See Note D3 for details of commitments in place on these projects as of September 30, 2021.

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, 2021:

Type of Debt	Balance October 1, 2020	Additions	Deductions	Balance September 30, 2021	Amounts Due Within One Year
Governmental Activities:					
Notes payable	$ 459,349	$ -	$ (129,520)	$ 329,829	$ 52,000
Business-type Activities:					
Notes payable	$ 2,546,789	$ 1,970,000	$ (2,391,789)	$ 2,125,000	$ 320,000

Governmental Activities

As of September 30, 2021, the governmental long-term liabilities consisted of the following:

Notes payable:	
Ambulance and fire truck note payable to Sandhills State Bank, with original principal balance of $250,000, due in monthly installments of $2,294, bearing interest of 1.9 percent with a final balloon payment due July 1, 2021. The note is secured by an ambulance and fire truck.	$ -
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.	329,829
Total	$ 329,829
Current Portion	$ 52,000
Noncurrent Portion	277,829
Total	$ 329,829

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

6. Long-term Debt, continued

Governmental Activities, continued

The Debt Service Fund is making the principal and interest payments on the ambulance/fire truck note. The Airport Fund will make the principal and interest payments on the airport note.

Business-type Activities

As of September 30, 2021, the long-term debt payable from proprietary fund resources consisted of the following:

Certificates of participation and notes payable:	
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.	$ 155,000
DEQ water note – project D311511, with original issue amount of $595,224. Interest of 2.00 percent and administration fees of 1.00 percent are due semi-annually with semi-annual principal payments commencing December 15, 2010, through June 15, 2030. This note was refinanced during the year ended September 30, 2021.	-
DEQ water note – project D311496, with total loan principal of $3,894,789. Interest of 2.00 percent and administration fees of 1.00 percent are due semi-annually with semi-annual principal payments commencing June 15, 2011, through December 15, 2030. This note was refinanced during the year ended September 30, 2021.	-
Series 2021 Water Revenue Refunding Bonds with original principal amount of $1,970,000, issued to refinance the two water DEQ notes payable. 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.	1,970,000
Total business-type activity debt	$ 2,125,000

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

6. Long-term Debt, continued

Business-type Activities, continued

Current portion	$ 320,000
Noncurrent portion	1,805,000
Total	$ 2,125,000

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2021, are as follows:

Year Ending	Governmental Activities Direct Placement Debt		Business-type Activities Other Debt Issues	
September 30,	Principal	Interest	Principal	Interest
2022	$ 52,000	$ 7,755	$ 320,000	$ 19,271
2023	53,000	6,533	330,000	15,955
2024	54,000	5,288	335,000	12,575
2025	56,000	4,018	290,000	9,074
2026	57,000	2,703	290,000	6,609
2027-2031	57,829	1,363	560,000	5,865
	$ 329,829	$ 27,660	$ 2,125,000	$ 69,349

7. TIF Receivables/Payables

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

Redeveloper	Receivable	Payable
Otto	$ 16,882	$ 16,882
Pepsi-Cola of Western Nebraska	294,501	294,501
1dash5 Enterprises (Scooters)	34,384	34,384
Alliance Lodging, LLC	846,000	846,000
	$ 1,191,767	$ 1,191,767

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

8. Interfund Transactions and Balances

Transfers consisted of the following:

	Transfers In	Transfers Out
General Fund:		
From Electric	$ 1,680,600	$ -
From Refuse	140,100	-
From Water	234,200	-
From Sewer	56,700	-
From Debt Service	-	50,000
From Sales Tax	1,436,154	-
From Tourism	60,900	-
To Public Transit	-	15,000
To Golf	-	200,000
Total General Fund	3,608,654	265,000
Sales Tax Fund:		
To General	-	1,436,154
Debt Service Fund:		
From General	50,000	-
Airport Fund:		
From Sinking	60,000	-
Nonmajor Governmental Funds:	222,500	128,400
Electric Fund:		
To General	-	1,680,600
Water Fund:		
To General	-	234,200
Sewer Fund:		
To General	-	56,700
Refuse Fund:		
To General	-	140,100
	$ 3,941,154	$ 3,941,154

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

8. Interfund Transactions and Balances, continued

Interfund balances:

Due From	Due To	Amount
General	Electric	$ 143,171
General	Water	11,325
General	Refuse	464
Sales Tax	General	281,483
Sales Tax	Street	64,784
Sales Tax	Economic Development	16,667
Sales Tax	LB840	8,333
Sales Tax	Capital Projects	79,166
Street	Electric	556
Street	Refuse	139
Airport	Electric	400,989
Golf	Electric	1,444
Golf	Water	335
Water	Electric	38,055
Sewer	Electric	2,080
Refuse	Electric	340
Enterprise Internal Service	Electric	757
		$ 1,050,088

The Electric Fund loaned $320,000 to the General Fund on January 31, 2020 to refinance the parks garage note payable. The outstanding balance of $125,000 is included in the balance due from the General Fund to the Electric Fund shown above. The loan bears interest of 1.75 percent and is due within 60 months (January 31, 2025).

The Electric Fund loaned $500,000 to the Airport Fund on August 20, 2019 to pay for the City's portion of the snow plow and runway improvements. The outstanding balance of $400,000 is included in the balance due from the Airport Fund to the Electric Fund shown above. The loan bears interest of 1.75 percent and is due October 1, 2022.

The interest rate on the two interfund loans described above was changed to 0.90 percent effective October 1, 2021 per Council resolution.

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 $3,522,136 for the year ended September 30, 2021. Both the City and the covered employees' required contributions of $105,664 and $105,664, respectively, were made for the year ended September 30, 2021.

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 $283,209, with the City contributing $36,817 and the employees contributing $18,409 for the year ended September 30, 2021.

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 $1,021,980. Both the City's contribution of $71,504 and the matching employees' contributions of $71,504 were made for the year ended September 30, 2021.

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.

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 $146,039; this amount represents two months of subsequent claims. The City also has accrued a $17,409 reinsurance receivable as of September 30, 2021. These amounts have been included as current-year expenditures.

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, 2021, 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:

Maturities by Month	Amount
December 2021	$ 776,930
January 2022	1,670,695
March 2022	215,433
	$ 2,663,058

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.

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, 2021, the City's investments in certificates of deposit consisted of the following:

Financial Institution	Amount
Farmers State Bank	$ 2,663,058

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, 2021.

3. Commitments and Contingencies

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.

Contingencies

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen worldwide. While the disruption this pandemic is causing is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, the financial impact to the City that could occur as a result of this issue is unknown and cannot be reasonably estimated at this time.

NOTE D – OTHER NOTES, continued

3. Commitments and Contingencies, continued

Construction Commitments

	Contract Amount	Incurred as of 9/30/21	Balance	Expected Completion
Street Overlay Project				
Engineering	$ 196,375	$ 53,195	$ 143,180	
Contractor	998,220	-	998,220	
	$ 1,194,595	$ 53,195	$ 1,141,400	July 2022
Tourism Fund				
Digital Display Sign	$ 25,800	$ 12,900	$ 12,900	October 2021
Golf Storm Repairs				
Contractor	$ 107,752	$ -	$ 107,752	December 2021
Airport Storm Repairs				
Contractor	$ 1,383,951	$ 522,643	$ 861,308	December 2021
VIPER 911 System	$ 89,908	$ -	$ 89,908	January 2022
Police Dispatch Consoles	$ 695,000	$ 590,750	$ 104,250	November 2021
Tennis Court Resurfacing	$ 298,600	$ -	$ 298,600	June 2022
Softball Grading	$ 140,838	$ -	$ 140,838	May 2022
Library HVAC Study	$ 10,580	$ 9,627	$ 953	November 2021
Sewer Lift Station Rehab				
Contractor	$ 623,522	$ 395,210	$ 228,312	February 2022
Electric Public Works Expansion				
Contractor	$ 1,616,073	$ 1,107,096	$ 508,977	
Engineer	121,000	119,400	1,600	
	$ 1,737,073	$ 1,226,496	$ 510,577	January 2022
Refuse Conveyor Belt				
Contractor	$ 178,500	$ 62,475	$ 116,025	
Engineer	10,100	6,550	3,550	
	$ 188,600	$ 69,025	$ 119,575	February 2022

4. Interlocal Agreements

The City has the following interlocal agreements in effect as of September 30, 2021:

Parties to Agreement	Agreement Period	Descriptions
Box Butte County	December 5, 1975 (usable life of the building)	Law enforcement facilities
Alliance Public Schools	June 16, 1994 (Three year Automatic Renewal)	Shared conference room & televising equipment

NOTE D – OTHER NOTES, continued

4. Interlocal Agreements, continued

Parties to Agreement	Agreement Period	Descriptions
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
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	May 19, 2020 (until project is completed)	AFF Input Based Testing Equipment Project
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	December 17, 2019 (Until completed)	Court House Sidewalk, Curb, Water Main and Lighting Rehabilitation Cost Sharing
Western Nebraska Community College	January 20, 2005 (Five-year renewable)	Joint Use of the Library/ Learning Center

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
Nebraska Department of Roads STP Project Management (until projects completed)	October 4, 2015	Heartland Expressway (385 South) Construction
Aging Office of Western Nebraska	July 1, 2018	Nutrition Program Site Lease in Senior Center
Alliance Public Schools	May 7, 2019 to August 31, 2020	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

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 18th to 25th)
Box Butte County	March 2, 2011 (Perpetual)	Otoe Road Maintenance and Hwy 385 Maintenance
Box Butte County Box Butte General Hospital	June 30, 2015 (One-year renewable)	Cooperative Operation of Public Transit System in Box Butte County
Village of Hemingford	May 1, 2020	Utility Support Agreement

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 $1,185,699, with postclosure care costs of $690,783, for a total of $1,876,482 as of September 30, 2021, which is based on 35.07 percent usage of the landfill, with a remaining estimated life of 73.17 years. The estimated liability for construction and demolition landfill closure is $239,633, with postclosure care costs of $47,852, for a total of $287,485 as of September 30, 2021.

It is estimated that an additional $2,111,380 and $1,011,021, 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 $4,998,883 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, 2021. 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, 2021, restricted funds of $2,260,484 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.

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, 2021 is as follows:

TIF Project	Years Remaining on TIF Agreements	TIF Proceeds Received during the year 9-30-2021
Otto	4	$ 4,279
Pepsi-Cola of Western Nebraska	5	60,478
West Plains, LLC	-	262,403
1dash5 Enterprises	13	3,006
Alliance Lodging, LLC	14	78,489
		$ 408,655

7. Subsequent Events

Management has evaluated subsequent events through January 19, 2022, the date on which the financial statements were available for issue.

On October 15, 2021, Council issued $300,000 of Series 2021 lease purchase obligations for landfill air burner and conveyor equipment.

On November 2, 2021, Council approved the issuance of $3.2 million of Series 2021 GO Highway Allocation Bonds.

On November 16, 2021, Council approved a $202,031 proposal from Layne Christensen for well valves and filter media replacement for water wells.

NOTE D – OTHER NOTES, continued

7. Subsequent Events, continued

On November 16, 2021, Council approved the purchase of a 2022 Freightliner Refuse Truck from KOIS Brothers Equipment Co.

On November 16, 2021, Council approved the purchase of a John Deere 310SL backhoe front-end loader from Murphy Tractor & Equipment for $127,620.

On November 16, 2021, Council also approved the purchase of a fire training structure from Fire Training Structures, LLC for $284,971.

On December 21, 2021, Council approved the purchase of Musco lighting system for the tennis courts for $103,000.

On January 4, 2022, Council approved a $100,000 agreement with Prochaska & Associates and Engineering Technologies for engineering and design of the HVAC system replacement for the Alliance Public Library/Alliance Learning Center.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ALLIANCE, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended September 30, 2021

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Taxes:			
Property	$ 1,420,400	$ 1,371,432	$ (48,968)
Motor vehicle	180,000	183,699	3,699
Franchise	194,000	154,701	(39,299)
Intergovernmental	439,900	421,308	(18,592)
Grants	1,546,000	428,704	(1,117,296)
Charges for services	632,400	732,668	100,268
Contributions	21,700	11,430	(10,270)
Interest income	16,800	52,510	35,710
Sale of property/insurance proceeds	12,500	621,195	608,695
Other	26,300	27,159	859
Total resources	4,490,000	4,004,806	(485,194)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General government	856,500	557,326	(299,174)
Public safety	5,062,100	3,859,741	(1,202,359)
Public works	602,200	425,902	(176,298)
Environment and leisure	2,254,900	1,957,118	(297,782)
Total charges to appropriations	8,775,700	6,800,087	(1,975,613)
Resources under charges to appropriations	(4,285,700)	(2,795,281)	1,490,419
OTHER FINANCING SOURCES (USES)			
Transfers in	3,915,200	3,608,654	(306,546)
Transfers out	(315,000)	(265,000)	50,000
Net transfers	3,600,200	3,343,654	(256,546)
RESOURCES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) CHARGES TO APPROPRIATIONS	$ (685,500)	$ 548,373	$ 1,233,873

CITY OF ALLIANCE, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - STREET FUND

Year ended September 30, 2021

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Sales tax	$ 250,000	$ 311,696	$ 61,696
Intergovernmental	1,200,000	1,413,964	213,964
Charges for services	20,600	-	(20,600)
Interest income	2,500	1,755	(745)
Sale of property/insurance proceeds	7,000	2,420	(4,580)
Bond/loan proceeds	3,250,000	-	(3,250,000)
Other income	100	691	591
Total resources	4,730,200	1,730,526	(2,999,674)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Public works	2,871,600	1,275,992	(1,595,608)
Capital outlay	2,055,000	870,040	(1,184,960)
Total charges to appropriations	4,926,600	2,146,032	(2,780,568)
RESOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS	$ (196,400)	$ (415,506)	$ (219,106)

CITY OF ALLIANCE, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - SALES TAX FUND

Year ended September 30, 2021

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Sales tax	$ 1,400,000	$ 1,590,748	$ 190,748
Interest income	100	637	537
Total resources	1,400,100	1,591,385	191,285
CHARGES TO APPROPRIATIONS (OUTFLOWS)	-	-	-
Resources over charges to appropriations	1,400,100	1,591,385	191,285
OTHER FINANCING USES			
Transfers out	(1,400,000)	(1,436,154)	(36,154)
RESOURCES AND OTHER FINANCING USES OVER CHARGES TO APPROPRIATIONS	$ 100	$ 155,231	$ 155,131

CITY OF ALLIANCE, NEBRASKA

BUDGETARY COMPARISON SCHEDULE -
DEBT SERVICE FUND

Year ended September 30, 2021

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Interest income	$ -	$ 54	$ 54
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Principal payments on debt	42,000	42,520	520
Interest on long-term debt	9,100	4,921	(4,179)
Total charges to appropriations	51,100	47,441	(3,659)
Resources under charges to appropriations	(51,100)	(47,387)	3,713
OTHER FINANCING SOURCES			
Transfers in	50,000	50,000	-
RESOURCES AND OTHER FINANCING SOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS	$ (1,100)	$ 2,613	$ 3,713

CITY OF ALLIANCE, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - REDEVELOPMENT FUND

Year ended September 30, 2021

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
TIF proceeds	$ 475,000	$ 408,655	$ (66,345)
Interest income	-	56	56
Bond/loan proceeds	400,000	-	(400,000)
Total resources	875,000	408,711	(466,289)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Economic development	875,000	408,655	(466,345)
RESOURCES OVER CHARGES TO APPROPRIATIONS	$ -	$ 56	$ 56

CITY OF ALLIANCE, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - AIRPORT FUND

Year ended September 30, 2021

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Property tax	$ 279,100	$ 276,016	$ (3,084)
Grant revenue	4,980,000	42,095	(4,937,905)
Charges for services	230,500	397,208	166,708
Interest income	1,000	4,642	3,642
Sale of property/insurance proceeds	185,000	707,701	522,701
Total resources	5,675,600	1,427,662	(4,247,938)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Operating expenses	562,800	1,042,668	479,868
Capital outlay	5,515,000	46,640	(5,468,360)
Principal payments	51,000	51,000	-
Interest expense	9,000	16,690	7,690
Total charges to appropriations	6,137,800	1,156,998	(4,980,802)
Resources over (under) charges to appropriations	(462,200)	270,664	732,864
OTHER FINANCING SOURCES			
Transfers in	310,000	60,000	(250,000)
RESOURCES AND OTHER FINANCING SOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS	$ (152,200)	$ 330,664	$ 482,864

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

	General Fund	Street Fund	Sales Tax Fund	Debt Service Fund	Redevelopment Fund	Airport Fund
Sources/inflows of resources:						
Actual amounts of resources (budgetary basis) from the budgetary comparison schedules	$ 4,004,806	$ 1,730,526	$ 1,591,385	$ 54	$ 408,711	$ 1,427,662
Differences - budget to GAAP:						
Cash to accrual adjustments	763,542	12,355	(86,671)	-	-	297,710
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 3,241,264	$ 1,718,171	$ 1,678,056	$ 54	$ 408,711	$ 1,129,952
Uses/outflows of resources:						
Actual amounts (budgetary basis) total charges to appropriations from the budgetary comparison schedules	$ 6,800,087	$ 2,146,032	$ -	$ 47,441	$ 408,655	$ 1,156,998
Differences - budget to GAAP:						
Cash to accrual adjustments	(12,573)	516,327	-	50	-	710
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 6,812,660	$ 1,629,705	$ -	$ 47,391	$ 408,655	$ 1,156,288
Other financing sources/uses:						
Actual amounts (budgetary basis) total charges to appropriations from the budgetary comparison schedules	$ 3,343,654	$ -	$ (1,436,154)	$ 50,000	$ -	$ 60,000
Differences - budget to GAAP:						
Cash to accrual adjustments	-	-	-	-	-	-
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 3,343,654	$ -	$ (1,436,154)	$ 50,000	$ -	$ 60,000

SUPPLEMENTARY INFORMATION

CITY OF ALLIANCE, NEBRASKA

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS

September 30, 2021

	Permanent Fund	Special Revenue Funds	
	Cemetery Perpetual Care	HUD Loan & CDBG	BID
ASSETS			
Cash and cash equivalents	$ -	$ -	$ -
Restricted cash	462,879	12,037	12,789
County treasurer cash	-	-	-
Receivables:			
Accounts, net of allowance for doubtful accounts	-	-	(5)
Property tax	-	-	-
Interest	-	-	-
Notes	-	-	-
Inventory	-	-	-
Prepaid expenses	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Total assets	$ 462,879	$ 12,037	$ 12,784
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -	$ -	$ -
Due to other funds	-	-	-
Unredeemed gift certificates	-	-	-
Accrued expenses	-	-	-
Unspent insurance proceeds	-	-	-
Total liabilities	-	-	-
Fund balances:			
Nonspendable:			
Cemetery perpetual care	462,879	-	-
Restricted for:			
Capital projects	-	-	-
Community betterment	-	-	-
Debt service	-	-	-
Economic development	-	-	-
Federal programs	-	12,037	-
Maintenance expenses	-	-	12,784
Museum projects	-	-	-
Tourism promotion activities	-	-	-
Assigned for:			
Other purposes	-	-	-
Total fund balances	462,879	12,037	12,784
Total liabilities and fund balances	$ 462,879	$ 12,037	$ 12,784

Special Revenue Funds					
Economic Development	LB840	RSVP	Handyman	Community Betterment	Public Safety Tax
$ -	$ -	$ -	$ -	$ -	$ -
111,893	598,802	14,030	359	71,354	170,831
-	-	-	-	-	-
-	-	-	11	2,992	-
-	-	-	-	-	-
-	-	-	-	-	-
-	851,839	-	-	-	-
-	-	-	-	-	-
-	-	1,376	-	-	-
16,667	8,333	-	-	-	-
-	-	1,731	1,966	-	-
$ 128,560	$ 1,458,974	$ 17,137	$ 2,336	$ 74,346	$ 170,831
$ -	$ -	$ -	$ 48	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,064	288	-	-
-	-	-	-	-	-
-	-	1,064	336	-	-
-	-	-	-	-	-
-	-	-	-	-	170,831
-	-	-	-	74,346	-
-	-	-	-	-	-
128,560	1,458,974	-	-	-	-
-	-	16,073	2,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
128,560	1,458,974	16,073	2,000	74,346	170,831
$ 128,560	$ 1,458,974	$ 17,137	$ 2,336	$ 74,346	$ 170,831

CITY OF ALLIANCE, NEBRASKA

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS, Continued

September 30, 2021

	Special Revenue Funds			
	Airport Sinking	Museum Exhibit	Nuisance Cleanup	E911 Fund
ASSETS				
Cash and cash equivalents	$ -	$ -	$ 50,000	$ -
Restricted cash	137,801	14,640	-	154,279
County treasurer cash	1,739	-	-	-
Receivables:				
Accounts, net of allowance for doubtful accounts	-	-	-	-
Property tax	906	-	-	-
Interest	-	-	-	-
Notes	-	-	-	-
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Total assets	$ 140,446	$ 14,640	$ 50,000	$ 154,279
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
Unredeemed gift certificates	-	-	-	-
Accrued expenses	-	-	-	-
Unspent insurance proceeds	-	-	-	-
Total liabilities	-	-	-	-
Fund balances:				
Nonspendable:				
Cemetery perpetual care	-	-	-	-
Restricted for:				
Capital projects	-	-	-	154,279
Community betterment	-	-	-	-
Debt service	140,446	-	-	-
Economic development	-	-	-	-
Federal programs	-	-	-	-
Maintenance expenses	-	-	-	-
Museum projects	-	14,640	-	-
Tourism promotion activities	-	-	-	-
Assigned for:				
Other purposes	-	-	50,000	-
Total fund balances	140,446	14,640	50,000	154,279
Total liabilities and fund balances	$ 140,446	$ 14,640	$ 50,000	$ 154,279

Special Revenue Funds				Capital	Total Nonmajor
Marketing Fund	Public Transit	ARPA Fund	Golf Fund	Projects Fund	Governmental Funds
$ -	$ (1,332)	$ -	$ 295,515	$ -	$ 344,183
371,358	-	716,952	-	514,993	3,364,997
-	-	-	-	-	1,739
		-			
50,407	-	-	-	-	53,405
-	-	-	-	-	906
2,553	-	-	-	-	2,553
-	-	-	-	-	851,839
-	-	-	23,307	-	23,307
-	-	-	-	-	1,376
-	-	-	-	79,167	104,167
-	45,017	-	-	36,338	85,052
$ 424,318	$ 43,685	$ 716,952	$ 318,822	$ 630,498	$ 4,833,524
$ -	$ -	$ -	$ 1,626	$ -	$ 1,674
-	-	-	1,779	-	1,779
-	-	-	18,851	-	18,851
-	6,514	-	11,605	-	19,471
-	11,919	-	130,007	-	141,926
-	18,433	-	163,868	-	183,701
-	-	-	-	-	462,879
-	-	-	-	630,498	955,608
-	-	-	-	-	74,346
-	-	-	-	-	140,446
-	-	-	-	-	1,587,534
-	-	716,952	-	-	747,062
-	-	-	-	-	12,784
-	-	-	-	-	14,640
424,318	-	-	-	-	424,318
-	25,252	-	154,954	-	230,206
424,318	25,252	716,952	154,954	630,498	4,649,823
$ 424,318	$ 43,685	$ 716,952	$ 318,822	$ 630,498	$ 4,833,524

CITY OF ALLIANCE, NEBRASKA

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

For the year ended September 30, 2021

	Permanent Fund	Special Revenue Funds	
	Cemetery Perpetual Care	HUD Loan & CDBG	BID
REVENUES			
Taxes:			
Property tax	$ -	$ -	$ -
Sales tax	-	-	-
Occupation tax	-	-	-
Intergovernmental	-	-	-
Grants	-	-	-
Keno	-	-	-
Special assessments	-	-	8,867
Charges for services	8,440	-	-
Interest income	2,344	1	43
Contributions	-	-	-
Sale of property/insurance proceeds	-	-	-
Other revenue	-	-	-
Total revenues	10,784	1	8,910
EXPENDITURES			
General government	-	-	7,522
Public safety	-	-	-
Environment and leisure	-	-	-
Economic development	-	-	-
Capital outlay	-	-	-
Total expenditures	-	-	7,522
Excess (deficiency) of revenues over expenditures	10,784	1	1,388
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Net transfers	-	-	-
Net change in fund balances	10,784	1	1,388
Fund balances - September 30, 2020	452,095	12,036	11,396
Fund balances - September 30, 2021	$ 462,879	$ 12,037	$ 12,784

Special Revenue Funds					
Economic Development	LB840	RSVP	Handyman	Community Betterment	Public Safety Tax
$ -	$ -	$ -	$ -	$ -	$ 18
100,000	50,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	48,471	16,771	-	-
-	-	-	-	14,684	-
-	-	-	-	-	-
5,450	-	-	-	-	-
576	8,095	42	(4)	204	878
-	-	-	1,114	-	-
-	-	-	-	-	-
-	-	3,150	3,282	-	-
106,026	58,095	51,663	21,163	14,888	896
-	-	-	-	-	-
-	-	-	-	-	-
-	-	58,037	21,663	-	-
90,178	65,850	-	-	-	-
-	-	-	-	-	-
90,178	65,850	58,037	21,663	-	-
15,848	(7,755)	(6,374)	(500)	14,888	896
-	-	5,000	2,500	-	-
-	-	-	-	(7,500)	-
-	-	5,000	2,500	(7,500)	-
15,848	(7,755)	(1,374)	2,000	7,388	896
112,712	1,466,729	17,447	-	66,958	169,935
$ 128,560	$ 1,458,974	$ 16,073	$ 2,000	$ 74,346	$ 170,831

CITY OF ALLIANCE, NEBRASKA

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

For the year ended September 30, 2021

	Special Revenue Funds			
	Airport Sinking	Museum Exhibit	Nuisance Cleanup	E911 Fund
REVENUES				
Taxes:				
Property tax	$ 56,462	$ -	$ -	$ -
Sales tax	-	-	-	-
Occupation tax	-	-	-	-
Intergovernmental	-	-	-	56,561
Grants	-	-	-	-
Keno	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Interest income	536	47	-	494
Contributions	-	-	-	-
Sale of property/insurance proceeds	-	-	-	-
Other revenue	-	-	-	-
Total revenues	56,998	47	-	57,055
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	43,120
Environment and leisure	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	43,120
Excess (deficiency) of revenues over expenditures	56,998	47	-	13,935
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(60,000)	-	-	-
Net transfers	(60,000)	-	-	-
Net change in fund balances	(3,002)	47	-	13,935
Fund balances - September 30, 2020	143,448	14,593	50,000	140,344
Fund balances - September 30, 2021	$ 140,446	$ 14,640	$ 50,000	$ 154,279

Special Revenue Funds Marketing Fund	Special Revenue Funds Public Transit	Special Revenue Funds ARPA Fund	Special Revenue Funds Golf Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ 56,480
-	-	-	-	245,833	395,833
194,599	-	-	-	-	194,599
-	3,750	716,092	-	-	776,403
-	314,023	-	-	36,338	415,603
-	-	-	-	-	14,684
-	-	-	-	-	8,867
-	10,111	-	456,105	-	480,106
5,046	(15)	860	1,006	4,003	24,156
-	2,700	-	-	3,070	6,884
-	3,092	-	7,621	-	10,713
-	3	-	556	-	6,991
199,645	333,664	716,952	465,288	289,244	2,391,319
18,060	-	-	-	-	25,582
-	-	-	-	-	43,120
-	345,225	-	602,445	-	1,027,370
-	-	-	-	-	156,028
-	-	-	-	605,551	605,551
18,060	345,225	-	602,445	605,551	1,857,651
181,585	(11,561)	716,952	(137,157)	(316,307)	533,668
-	15,000	-	200,000	-	222,500
(60,900)	-	-	-	-	(128,400)
(60,900)	15,000	-	200,000	-	94,100
120,685	3,439	716,952	62,843	(316,307)	627,768
303,633	21,813	-	92,111	946,805	4,022,055
$ 424,318	$ 25,252	$ 716,952	$ 154,954	$ 630,498	$ 4,649,823

CITY OF ALLIANCE, NEBRASKA

COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS

September 30, 2021

	Health Insurance Fund	Administration Internal Service Fund	Enterprise Internal Service Fund	Total
ASSETS				
Current assets:				
Cash and cash equivalents	$ 2,151,471	$ 172,458	$ 113,866	$ 2,437,795
Insurance receivable	17,409	3,268	-	20,677
Prepaid insurance	-	64,423	-	64,423
	2,168,880	240,149	113,866	2,522,895
LIABILITIES				
Current liabilities:				
Accounts payable	146,040	13,097	8,456	167,593
Accrued payroll	-	14,280	7,698	21,978
Due to other funds	-	-	757	757
Total current liabilities	146,040	27,377	16,911	190,328
NET POSITION				
Unrestricted	$ 2,022,840	$ 212,772	$ 96,955	$ 2,332,567

CITY OF ALLIANCE, NEBRASKA

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

For the year ended September 30, 2021

	Health Insurance Fund	Administration Internal Service Fund	Enterprise Internal Service Fund	Total
Operating revenues:				
Interdepartmental charges	$ -	$ 1,298,477	$ 429,957	$ 1,728,434
Health insurance premiums	1,211,996	-	-	1,211,996
Other reimbursements	-	(3)	5,858	5,855
Rent income	-	-	1,380	1,380
Total operating revenues	1,211,996	1,298,474	437,195	2,947,665
Operating expenses:				
Personnel	-	168,592	-	168,592
Legal	-	134,382	-	134,382
Risk management	-	441,315	-	441,315
Management information systems	-	249,453	-	249,453
Accounting	-	276,587	-	276,587
Utility customer service	-	-	213,674	213,674
Meter reading	-	-	48,217	48,217
Warehouse	-	-	153,806	153,806
Insurance claims and health premiums	1,310,863	-	-	1,310,863
Total operating expenses	1,310,863	1,270,329	415,697	2,996,889
Operating income (loss)	(98,867)	28,145	21,498	(49,224)
Nonoperating revenues:				
Interest income	10,735	563	554	11,852
Change in net position	(88,132)	28,708	22,052	(37,372)
Net position - September 30, 2020	2,110,972	184,064	74,903	2,369,939
Net position - September 30, 2021	$ 2,022,840	$ 212,772	$ 96,955	$ 2,332,567

CITY OF ALLIANCE, NEBRASKA

COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS

For the year ended September 30, 2021

	Health Insurance Fund	Administration Internal Service Fund	Enterprise Internal Service Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from other funds	$ 1,339,300	$ 1,295,862	$ 437,195	$ 3,072,357
Payments to suppliers	(1,292,772)	(1,276,502)	(405,695)	(2,974,969)
Net cash provided by operating activities	46,528	19,360	31,500	97,388
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Increase in due to other funds	-	-	14	14
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income received	10,735	563	554	11,852
Increase in cash and cash equivalents	57,263	19,923	32,068	109,254
Cash and cash equivalents - beginning of the year	2,094,208	152,535	81,798	2,328,541
Cash and cash equivalents - end of the year	$ 2,151,471	$ 172,458	$ 113,866	$ 2,437,795
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	$ (98,867)	$ 28,145	$ 21,498	$ (49,224)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Change in assets and liabilities:				
Insurance receivable	127,304	(2,612)	-	124,692
Prepaid insurance	-	(8,768)	-	(8,768)
Accounts payable	18,091	166	8,456	26,713
Accrued payroll	-	2,429	1,546	3,975
Net cash provided by operating activities	$ 46,528	$ 19,360	$ 31,500	$ 97,388

AMGL
CPAs & Advisors

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

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*

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, 2021, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated January 19, 2022.

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) to determine the 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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A PROFESSIONAL CORPORATION

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. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described below that we consider to be significant deficiencies.

Segregation of Duties

Due to limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

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 the following instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

- Bank balances at one financial institution exceeded FDIC coverage and pledged securities by $2,516,234 at September 30, 2021.

City of Alliance's Response to Findings

The City of Alliance's response to the findings identified in our audit is that due to the small size of the City, it is impractical to further segregate duties. Also, the City will monitor bank balances and request financial institutions to assign additional collateral, if necessary, in the future. 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 19, 2022

AMGL
CPAs & Advisors

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

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, 2021, and have issued our report thereon dated January 19, 2022. 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 2, 2021. 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, 2021. 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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A PROFESSIONAL CORPORATION

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. One audit adjustment decreased the net position of the City's business-type funds by $3,437. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Landfill C&D closure and post closure liabilities were increased $3,437 with a corresponding increase to expenses.

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 19, 2022.

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, 2021, 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, 2021, bank balances at Sandhills State Bank exceeded FDIC coverage and pledged collateral by $2,516,234 due to the expiration of a letter of credit on September 24, 2021. The letter of credit was renewed on October 6, 2021, at which time all deposits at Sandhills State Bank were fully collateralized. We recommend monitoring bank balances to ensure that all deposits are adequately collateralized at all times.

2. At September 30, 2021, the ambulance accounts receivable balance was $121,120.28, which is a $38,932.80 (32.1 percent) increase from the prior year. In addition, 80.8 percent of the balance ($97,855.77) 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.

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.

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, P.C.

Grand Island, Nebraska
January 19, 2022

AMGL
CPAs & Advisors

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

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, 2021, 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.

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

A PROFESSIONAL CORPORATION

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.

AMGL, PC

Grand Island, Nebraska
January 19, 2022

City of Alliance
September 30,

	Reference	Recommended	2021	2020	2019	2018	2017
Population			8,151	8,491	8,491	8,491	8,491
Valuation		$ 328,576,928	$ 527,217,168	$ 521,910,994	$ 505,420,246	$ 443,537,145	$ 438,650,352
Per Capita		$ 61,476	$ 64,681	$ 61,466	$ 59,524	$ 52,236	$ 51,661
1) Unrestricted Net Position/Total Net Position							
Government Wide	Page 16	35%	23.73%	24.41%	23.15%	24.00%	20.51%
Governmental Activities	Page 16	25%	11.43%	11.74%	12.19%	12.89%	11.28%
Business-Type Activities	Page 16	40%	40.53%	42.83%	39.58%	40.23%	35.28%
2) Top 5 Sources of Revenues - Governmental Activities							
Sales Tax	Page 10	$290 per Capita	$ 291	$ 246	$ 239	$ 230	$ 225
Grants and Contributions		$210 per Capita	211	276	508	159	380
Property Taxes		$254 per Capita	211	201	201	199	192
State Allocation		$177 per Capita	193	163	169	154	150
Interfund Transfers/Franchise Fees		$185 per Capita	259	268	261	240	258
3) State Allocations							
Highway Allocation		$130 Per Capita	$ 140	$ 121	$ 122	$ 113	$ 110
Municipal Equalization		$47 Per Capita	43	33	41	35	35
4) Governmental Expenses (Excludes capital outlay)							
Administration	Page 20	$90 Per Capita	$ 70	$ 68	$ 76	$ 66	$ 78
Environment and Leisure		$165 Per Capita	229	197	222	219	210
Public Safety		$320 Per Capita	377	328	323	324	331
Public Works		$60 Per Capita	28	43	44	66	45
5) Outstanding GO Debt/Valuation	Page 14	< 5%-Good < 3%-Excellent	0.06%	0.09%	0.17%	0.22%	0.17%
6) Unassigned Fund Balance/General Fund Expenditures	Pages 18 & 20	30%	43.68%	54.86%	51.44%	45.97%	38.60%

City of Alliance
September 30,

	Reference	Recommended	2021	2020	2019	2018	2017
7) Months Expense in Street Cash Reserve	Pages 18 & 20	12.0	1.6	4.5	4.2	2.2	4.1
8) Levy Rates							
General		0.38	0.321477	0.324745	0.335341	0.374636	0.371392
		$228/Capita	$ 208	$ 200	$ 200	$ 196	$ 192
Debt Service		0.08	-	-	-	-	-
		$47/Capita	$ -	$ -	$ -	$ -	$ -
Total Levy			0.321477	0.324745	0.335341	0.374636	0.371392
9) Net Depreciable Capital Assets/Original Cost							
Governmental Activities	Page 50	> 35%	48.32%	49.43%	48.84%	49.92%	49.42%
Business-type Activities	Page 52	> 35%	41.93%	42.31%	43.31%	42.81%	44.51%
10) Operating Income/Total Operating Revenue							
Electric Fund	Page 23	15.00%	24.72%	24.45%	25.06%	25.95%	21.12%
Water Fund		15.00%	31.91%	34.33%	17.41%	33.26%	35.36%
Sewer Fund		15.00%	8.52%	3.40%	8.47%	17.52%	6.79%
Refuse Fund		10.00%	3.66%	5.35%	-11.91%	11.18%	-6.62%
Internal Service Fund		5.00%	-1.67%	-2.18%	7.01%	7.53%	17.53%
11) Debt Coverage Ratio							
Water	Pages 23 & 24	1.50	0.41	3.62	2.27	2.23	1.70
Refuse		1.50	5.43	6.28	n/a	n/a	n/a
12) Cash, Investments & Treasurer Cash							
General Fund: (unassigned)	Pages 18/20/50						
Operating		2,890,000					
Replacement		1,460,391					
(Budgetary stabilization = $816,839)		4,350,391	2,976,001	3,323,468	3,032,761	2,767,629	2,305,772
Business-type Activities (Excluding Depreciation/Amortization)	Pages 22/23/52						
Operating		6,195,000					
Replacement		4,335,000					
Restricted		2,680,000					
		13,210,000	15,719,462	15,093,343	13,220,429	12,237,456	11,205,603

Community Development
324 Laramie Avenue
Alliance, NE 69301
(308) 762-5400 - phone
(308) 762-7848 - fax

Alliance Nebraska ®

City of Alliance Application for Agriculture Estate Dwelling Site

Instructions:

A. Fill out the application form completely. Please type or print. Use additional sheets if necessary.
B. Please sign and date the application form.
C. Filing fee is $150.00. Please make check payable to "*The City of Alliance*."
D. Provide a survey plat of the property for which the AEDS is requested.
E. Provide a site plan or aerial showing that the AEDS will meet the requirements of municipal code..

1.	Property Owner's Name:	Roger E Schnell	Phone:	308-762-4535
2.	Owner's Address:	1690 west 25th street Alliance, NE 69301		
3.	Legal Description of Property:	25N 48W 27		
4.	Property Address:	2330 Hwy 2		
5.	Present Use of the Property:	Agricuture		
6	Current Tract Size (acres):	162.22 Acres		
7.	Size to be Separated:	5 acres		
8.	Size to be Reserved:	157.22		
9.	Existing Condition(s):	☑ Existing farmstead site ☑ Marginal/unproductive land		
10.	Attached:	☐ Filing Fee	☐ Survey Plat	☐ Site Plan / Aerial

Signatures:	Roger E Schnell Applicant	11-3-21 Date	Roger E Schnell Property Owner (*Owner of Record*)	Date
	Applicant	Date	Property Owner (*Owner of Record*)	Date

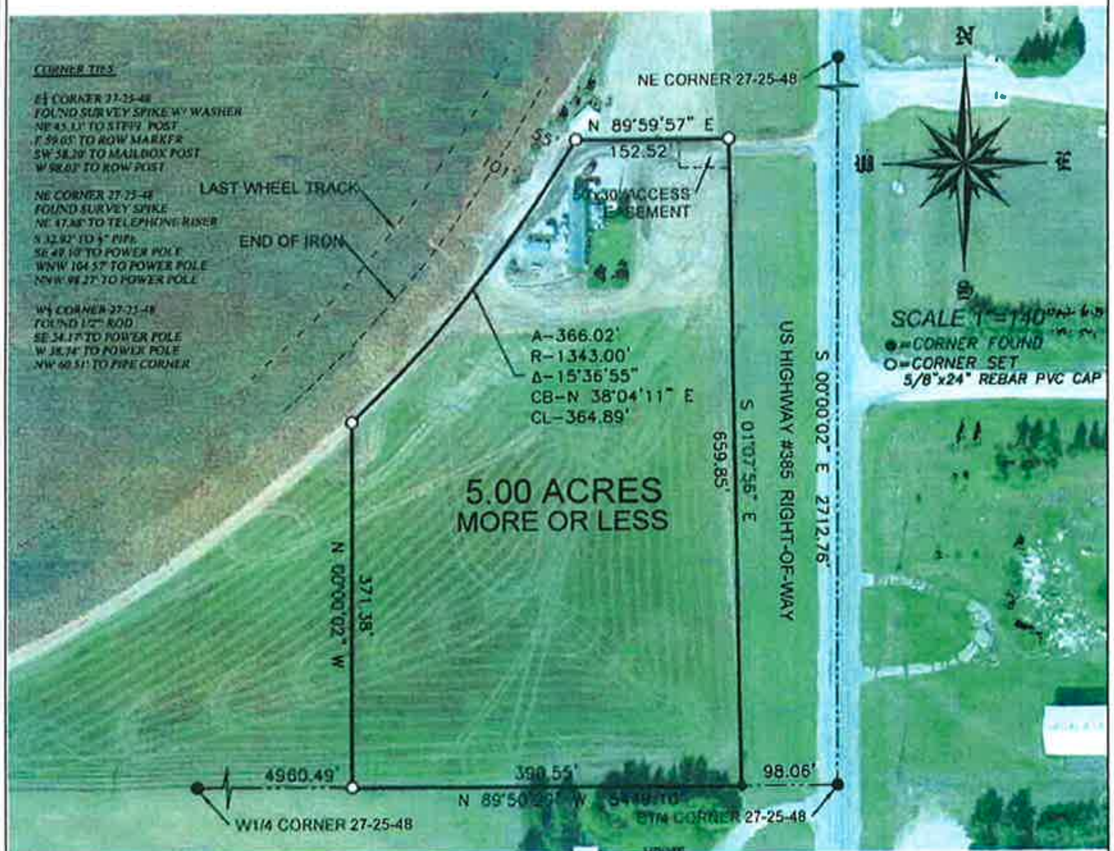
Office Use Only #17593

Date Received:	11·3·21	Filing Fee - $150.00	☑ Yes ☐ No
Received By:	[signature]	Date of Public Hearing:	12·14·21

*The applicant hereby agrees to abide by all requirements of Chapter 111, Division 3 of the Alliance Municipal Code relating to Agriculture Estate Dwelling Sites, including but not limited to, maintaining a minimum acreage of 80 acres per AEDS until such time as the applicant may apply for further subdivision of the land and follow the normal subdivision process thereof.

RECORD OF AEDS SURVEY

TRACT OF LAND IN THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 25 NORTH, RANGE 48 WEST OF THE 6TH P.M., BOX BUTTE BLUFF COUNTY, NEBRASKA.



LEGAL DESCRIPTION:

A TRACT OF LAND SITUATED IN THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 25 NORTH, RANGE 48 WEST OF THE 6TH PRINCIPAL MERIDIAN, BOX BUTTE BLUFF COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

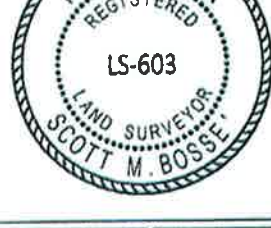
REFERRING TO THE SOUTHEAST CORNER OF THE NORTHEAST QUARTER OF SAID SECTION 27: THENCE, ALONG THE SOUTH LINE OF SAID QUARTER SECTION, N89°50'29"W TO THE WESTERLY RIGHT-OF-WAY LINE OF US HIGHWAY #385, BEING A DISTANCE OF 98.06 FEET, SAID POINT ALSO BEING THE TRUE POINT OF BEGINNING; THENCE, CONTINUING ALONG SAID SOUTH LINE, N89°50'29"W FOR A DISTANCE OF 390.55 FEET; THENCE, PARALLEL WITH THE EAST LINE OF SAID QUARTER SECTION, N00°00'02"W FOR A DISTANCE OF 371.38 FEET; THENCE, ALONG A 1343.00 FEET RADIUS CURVE TO THE LEFT, SUPPORTING A CENTRAL ANGLE OF 15°36'55", CHORD BEING N38°04'11"E FOR 364.89 FEET, FOR AN ARC DISTANCE OF 366.02 FEET; THENCE, N89°59'57"E TO A POINT OF INTERSECTION WITH SAID WESTERLY RIGHT-OF-WAY, BEING A DISTANCE OF 152.52 FEET; THENCE, ALONG SAID RIGHT-OF-WAY, S01°07'56"E FOR A DISTANCE OF 659.85 FEET TO THE TRUE POINT OF BEGINNING, CONTAINING AN AREA OF 5.00 ACRES, MORE OR LESS.

ALSO INCLUDE AND ACCESS EASEMENT BEING THE EAST 50 FEET OF THE NORTH 30 FEET OF THE ABOVE DESCRIBED TRACT FOR THE USE AND BENEFIT OF THE ADJOINING OWNER.

SURVEYOR'S CERTIFICATE:

I, SCOTT M. BOSSE', NEBRASKA REGISTERED LAND SURVEYOR NUMBER 603, DO HEREBY CERTIFY THAT I HAVE SURVEYED THE TRACT OF LAND DESCRIBED IN THE LEGAL DESCRIPTION AND SHOWN ON THE ACCOMPANYING DRAWING; THAT THE ACCOMPANYING DRAWING IS A CORRECT DELINEATION OF SAID SURVEY DRAWN TO A SCALE OF 80 FEET TO THE INCH; THAT SAID SURVEY AND DRAWING WAS CONDUCTED BY ME OR UNDER MY DIRECT SUPERVISION; THAT THE DISTANCES ARE GROUND DISTANCES GIVEN IN FEET AND DECIMALS OF A FOOT; AND THE MONUMENTS WERE FOUND OR SET AS INDICATED AND THE BOUNDARY IS DEPICTED BY A THICKENED SOLID LINE.

WITNESS MY HAND AND SEAL this ______ day of ______________, 2021.



Scott M. Bosse'
NEBRASKA REGISTERED LAND SURVEYOR NUMBER 603

SURVEYOR NOTES:

1) *THIS TRACT MAYBE SUBJECT TO EASEMENTS AND RIGHT OF WAYS OF RECORD OR APPARENT.*
2) *ONLY THE RECORD DOCUMENTS NOTED HEREON WERE PROVIDED TO OR DISCOVERED BY SURVEYOR. NO ABSTRACT, CURRENT TITLE COMMITMENT NOR OTHER RECORD TITLE DOCUMENTATION WAS PROVIDED FOR THIS SURVEY.*

SHEET **1 OF 1**	PROJECT: SCHNELL AEDS 27-25-48 ROGER SCHNELL ALLIANCE, NEBRASKA	**ACCUSTAR SURVEYING** 30601 COUNTY ROAD 17 MITCHELL, NE 69357 PHONE: (308) 623-0197 CELL: (308) 631-0737	Scale: 1"=140' Date: OCTOBER 5, 2021 Dwn By: SMB REVISED:

RECORD OF AEDS SURVEY

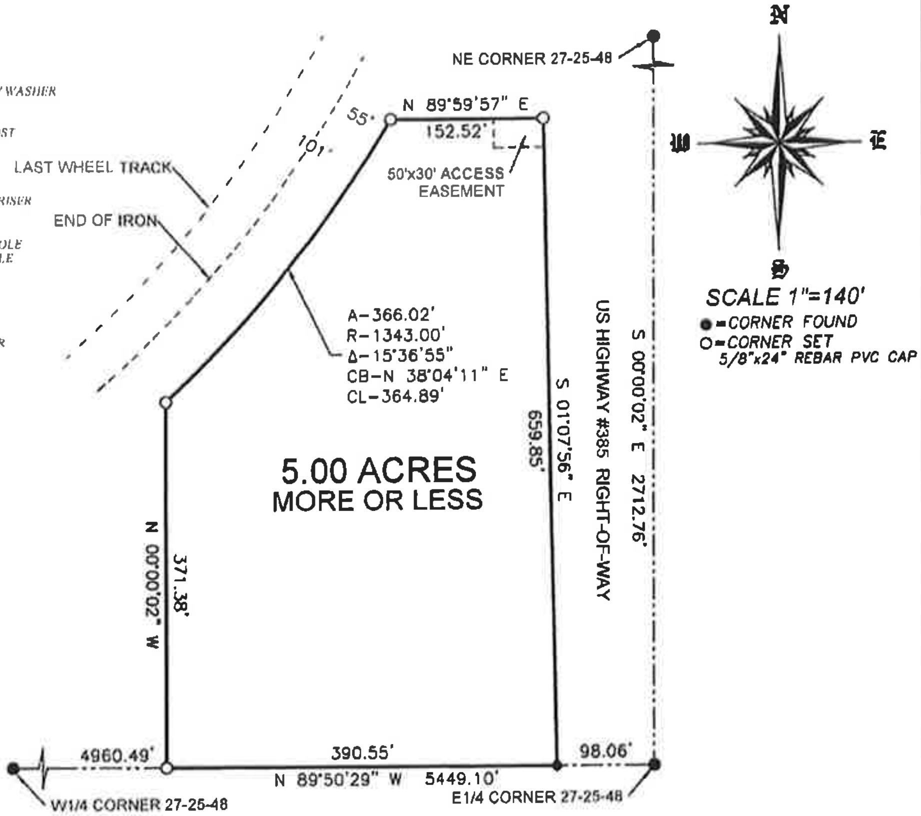
TRACT OF LAND IN THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 25 NORTH, RANGE 48 WEST OF THE 6TH P.M., BOX BUTTE COUNTY, NEBRASKA.

CORNER TIES:

E¼ CORNER 27-25-48
FOUND SURVEY SPIKE W/ WASHER
NE 45.13' TO STEEL POST
E 59.05' TO ROW MARKER
SW 58.20' TO MAILBOX POST
W 98.03' TO ROW POST

NE CORNER 27-25-48
FOUND SURVEY SPIKE
NE 47.88' TO TELEPHONE RISER
S 32.92' TO ½" PIPE
SE 49.10' TO POWER POLE
WNW 104.57' TO POWER POLE
NNW 98.27' TO POWER POLE

W¼ CORNER 27-25-48
FOUND 1/2" ROD
SE 24.17' TO POWER POLE
W 38.74' TO POWER POLE
NW 60.51' TO PIPE CORNER



LEGAL DESCRIPTION:

A TRACT OF LAND SITUATED IN THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 25 NORTH, RANGE 48 WEST OF THE 6TH PRINCIPAL MERIDIAN, BOX BUTTE COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

REFERRING TO THE SOUTHEAST CORNER OF THE NORTHEAST QUARTER OF SAID SECTION 27; THENCE, ALONG THE SOUTH LINE OF SAID QUARTER SECTION, N89°50'29"W TO THE WESTERLY RIGHT-OF-WAY LINE OF US HIGHWAY #385, BEING A DISTANCE OF 98.06 FEET, SAID POINT ALSO BEING THE TRUE POINT OF BEGINNING; THENCE, CONTINUING ALONG SAID SOUTH LINE, N89°50'29"W FOR A DISTANCE OF 390.55 FEET; THENCE, PARALLEL WITH THE EAST LINE OF SAID QUARTER SECTION, N00°00'02"W FOR A DISTANCE OF 371.38 FEET; THENCE, ALONG A 1343.00 FEET RADIUS CURVE TO THE LEFT, SUPPORTING A CENTRAL ANGLE OF 15°36'55", CHORD BEING N38°04'11"E FOR 364.89 FEET, FOR AN ARC DISTANCE OF 366.02 FEET; THENCE, N89°59'57"E TO A POINT OF INTERSECTION WITH SAID WESTERLY RIGHT-OF-WAY, BEING A DISTANCE OF 152.52 FEET; THENCE, ALONG SAID RIGHT-OF-WAY, S01°07'56"E FOR A DISTANCE OF 659.85 FEET TO THE TRUE POINT OF BEGINNING, CONTAINING AN AREA OF 5.00 ACRES, MORE OR LESS.

ALSO INCLUDE AND ACCESS EASEMENT BEING THE EAST 50 FEET OF THE NORTH 30 FEET OF THE ABOVE DESCRIBED TRACT FOR THE USE AND BENEFIT OF THE ADJOINING OWNER.

SURVEYOR'S CERTIFICATE:

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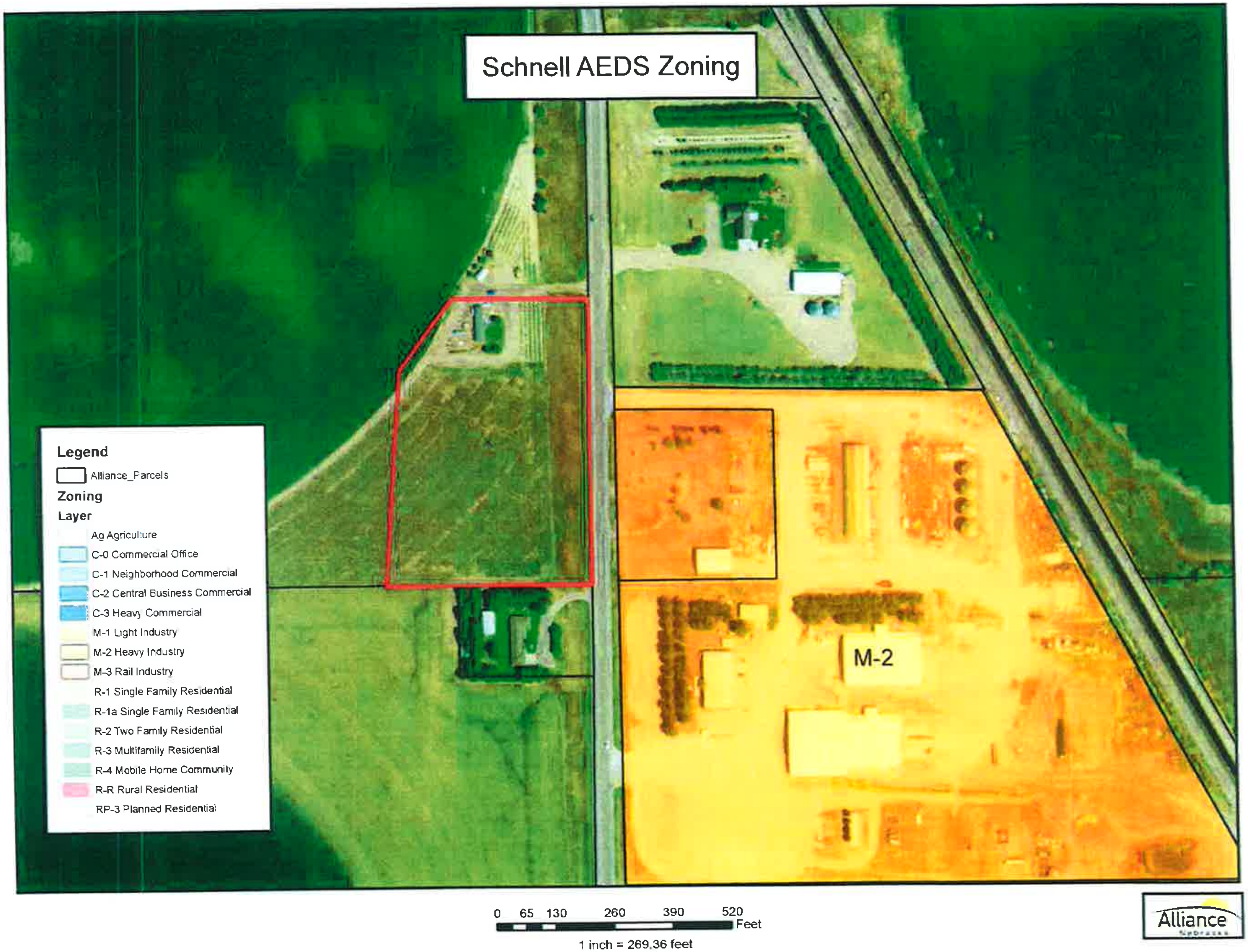
WITNESS MY HAND AND SEAL this 5th day of October, 2021.

Scott M. Bosse'
NEBRASKA REGISTERED LAND SURVEYOR NUMBER 603

SURVEYOR NOTES:

1) THIS TRACT MAYBE SUBJECT TO EASEMENTS AND RIGHT-OF-WAYS OF RECORD OR APPARENT.
2) ONLY THE RECORD DOCUMENTS NOTED HEREON WERE PROVIDED TO OR DISCOVERED BY SURVEYOR. NO ABSTRACT, CURRENT TITLE COMMITMENT NOR OTHER RECORD TITLE DOCUMENTATION WAS PROVIDED FOR THIS SURVEY.

SHEET 1 OF 1	PROJECT: SCHNELL AEDS 27-25-48 ROGER SCHNELL ALLIANCE, NEBRASKA	ACCUSTAR SURVEYING 30601 COUNTY ROAD 17 — MITCHELL, NE 69357 PHONE: (308) 623-0197 — CELL: (308) 631-0737	Scale: 1"=140' Date: OCTOBER [illegible] Dwn By: [illegible] REVISED:



Schnell AEDS Zoning
Legend
Alliance_Parcels
Zoning
Layer
Ag Agriculture
C-0 Commercial Office
C-1 Neighborhood Commercial
C-2 Central Business Commercial
C-3 Heavy Commercial
M-1 Light Industry
M-2 Heavy Industry
M-3 Rail Industry
R-1 Single Family Residential
R-1a Single Family Residential
R-2 Two Family Residential
R-3 Multifamily Residential
R-4 Mobile Home Community
R-R Rural Residential
RP-3 Planned Residential
M-2
0 65 130 260 390 520
Feet
1 inch = 269.36 feet
Alliance

Sign Posting 12/3/2021

Narrative
February 1, 2022

ORDINANCE – AGRICULTURE ESTATE DWELLING SITE APPLICATION FROM ROGER SCHNELL.

The City of Alliance is in receipt of an application for an Agriculture Estate Dwelling Site (AEDS) from the landowner Roger Schnell. The AEDS shows a 5-acre tract being split from a 162-acre tract.

The proposed AEDS is located at 2330 Highway 2. The proposed parcel is zoned Ag, Agriculture. It is bordered by Ag zoning to the north, west, south, and northeast; and bordered by M-2 Heavy Industrial to the southeast. AEDS were created by code in 2019 to eliminate the need of rezoning parcels outside of City Limits to Rural Residential when a small acreage was split off for a farmstead or selling of marginal farm ground for residence.

The City of Alliance Planning Commission met at its regular meeting December 14, 2021 and held a public hearing for the AEDS application. They voted yes on a recommendation to the Alliance City Council for the approval of the AEDS after making the following findings:

1. Preexisting conditions requirements: The proposed AEDS is a pivot irrigation corner with an existing single-family house that is unrelated to the ag production on the adjacent ag lands. -The easement will allow the proposed two lots to share access to the driveways.
2. Minimum AEDS size is 2.5 acres: The proposed AEDS is 5 acres.
3. Minimum remaining parcel size is at least 80 acres: There will be a remainder of 157.22 acres.
4. Minimum depth is 200 feet: The proposed parcel is 390.55 feet at its widest point and 152.52 feet at is narrowest. It averages at 271.535 feet deep.
5. Minimum width is 150 feet: The proposed parcel will be 659.85 feet at its widest and 371.38 feet at its narrowest.
6. Each proposed AEDS shall be shaped and located to allow the accurate platting on the official zoning map of the city. The proposed AEDS is rectangular except for the radius carved into the lot for the irrigation pivot. It is easily drawable in the City GIS.
7. Transportation is via a driveway off Highway 2. The AEDS fronts the highway.

RECOMMENDATION: THE APPROVAL OF THE ORDINANCE APPROVING THE AEDS LOCATED ON A TRACT OF LAND SITUATED IN THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 25 NORTH, RANGE 48 WEST OF THE 6TH PRINCIPAL MERIDIAN, BOX BUTTE COUNTY, NEBRASKA, ADDRESSED 2330 NEBRASKA HIGHWAY 2, AS SHOWN ON THE SURVEY SUBMITTED WITH THE APPLICATION.

ORDINANCE NO. 2933

AN ORDINANCE OF THE CITY OF ALLIANCE, NEBRASKA, APPROVING AN AGRICULTURAL ESTATE DWELLING SITE.

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

SECTION 1. Chapter 111, Article I, Division 3 of the Alliance Municipal Code provides for the creation and approval of an agricultural estate swelling site (AEDS) the same manner as a rezone.

SECTION 2. Roger Schnell has submitted an application for approval of and AEDS, the final survey for which is attached to this ordinance as Exhibit A and incorporated herein by reference, regarding a tract of land described as follows:

A TRACT OF LAND SITUATED IN THE NORTHEAST QUARTER OF SECTION 27, TOWNSHIP 25 NORTH, RANGE 48 WEST OF THE 6TH PRINCIPAL MERIDIAN, BOX BUTTE COUNTY, NEBRASKA, MORE PARTICULARLY DESCRIBED AS FOLLOWS: REFERRING TO THE SOUTHEAST CORNER OF THE NORTHEAST QUARTER OF SAID SECTION 27; THENCE, ALONG THE SOUTH LINE OF QUARTER SECTION, N89°50'29"W TO THE WESTERLY RIGHT-OF-WAY LINE OF US HIGHWAY #385, BEING A DISTANCE OF 98.06 FEET, SAID POINT ALSO BEING THE TRUE POINT OF BEGINNING; THENCE, CONTINUING ALONG SAID SOUTH LINE, N89°50'29"W FOR A DISTANCE OF 390.55 FEET; THENCE, PARALLEL WITH THE EAST LINE OF SAID QUARTER SECTION, N00°00'02"W FOR A DISTANCE OF 371.38 FEET; THENCE, ALONG A 1343.00 FEET RADIUS CURVE TO THE LEFT, SUPPORTING A CENTRAL ANGLE OF 15°36'55", CHORD BEING N38°04'11"E FOR 364.89 FEET, FOR AN ARC DISTANCE OF 366.02 FEET; THENCE, N89°59'57"E TO A POINT OF INTERSECTION WITH SAID WESTERLY RIGHT-OF-WAY, BEING A DISTANCE OF 152.52 FEET; THENCE, ALONG SAID RIGHT-OF-WAY, S01°07'56"E FOR A DISTANCE OF 659.85 FEET TO THE TRUE POINT OF BEGINNING, CONTAINING AN AREA OF 5.00 ACRES, MORE OR LESS. ALSO INCLUDE AND ACCESS EASEMENT BEING THE EAST 50 FEET OF THE NORTH 30 FEET OF THE ABOVE DESCRIBED TRACT FOR THE USE AND BENEFIT OF THE ADJOINING OWNER.

SECTION 3. The application for and AEDS has been submitted to the Planning Commission, and following publication for and occurrence of a public hearing for the AEDS application approval, the Planning Commission has recommended approval of the AEDS application submitted by Roger Schnell.

SECTION 4. Upon review of the materials provided and the AEDS application, all applicable requirements and considerations of the Alliance Municipal Code appear to be met by the application, and the AEDS for the survey attached as Exhibit A is hereby approved.

SECTION 5. A certified copy of this ordnance, along with the survey attached as Exhibit A and the agreement between landowners, shall be filed and recorded in the real estate records of Box Butte County, Nebraska.

SECTION 6. All ordinances, parts of ordinances, resolutions, and policies of the City of Alliance in conflict with the revisions set forth herein are hereby repealed.

SECTION 7. This ordinance shall be in full force and effect from and after its approval, passage, publication according to law, and the recordation of in the real estate records of Box Butte County, Nebraska as described above.

PASSED AND APPROVED this ____ day of ________________, 2022.

____
Mike Dafney, Mayor

(SEAL)

Attest: _____________________________
Tarrah S. Johnson, City Clerk

Approved as to Form and Legality:

____
Simmons Olsen Law Office, Legal Counsel

City of Alliance Planning Commission December 14, 2021

Community Development Staff Report- Brent Kusek

Applicant: Roger Schnell
1680 West 25th Street
Alliance, NE 69301

Property Owner(s): Same as Applicant

Surveyor: Accustar Surveying
30601 County Road 17
Mitchell, NE 69357
(308) 631-0737

Proposal: The applicant is proposing a 5 acre Agriculture Estate Dwelling Site.

Legal Description: A Tract of Land Situated in the Northeast Quarter of Section 27, Township 25 North, Range 48 West of the 6th Principal Meridian, Box Butte County, Nebraska, addressed 2330 Nebraska Highway 2.

Planning Analysis:

Zoning: The proposed parcel is zoned Ag, Agriculture. It is bordered by Ag zoning to the north, west, south, and northeast; and bordered by M-2 Heavy Industrial to the southeast.

Transportation: The proposed site is bordered by Nebraska Highway 2 along its east property line which provides access via a preexisting driveway.

Land Use: The proposed site is currently a single-family home on a pivot irrigation corner. It is bordered by Ag land use to the north, west, and south, by single-family residence to the east, and industrial farming to the southeast.

Lot Size/Area: The proposed AEDS is 5 acres in size and is being broken off of a parcel 162.2 acres in size leaving 157.22 acres. The minimum required size for an AEDS is 2.5 acres with at least an 80 acre parcel remainder.

Easements: The plat creates an access easement for access to the field surrounding the house. It is a 30' x 50' easement as shown on the survey.

Rights of Way: The survey will not create any new public rights of way.

Plat Review:
The AEDS survey was reviewed as to its conformance with Section 111 Division 3 of the Alliance Municipal Code and it was found that:

1. Preexisting conditions requirements: The proposed AEDS is a pivot irrigation corner with an existing single-family house that is unrelated to the ag production on the adjacent ag lands.
2. Minimum AEDS size is 2.5 acres: The proposed AEDS is 5 acres.
3. Minimum remaining parcel size is at least 80 acres: There will be a remainder of 157.22 acres.
4. Minimum depth is 200 feet: The proposed parcel is 390.55 feet at its widest point and 152.52 feet at is narrowest. It averages at 271.535 feet deep.
5. Minimum width is 150 feet: The proposed parcel will be 659.85 feet at its widest and 371.38 feet at its narrowest.
6. Each proposed AEDS shall be shaped and located to allow the accurate platting on the official zoning map of the city. The proposed AEDS is rectangular except for the radius carved into the lot for the irrigation pivot. It is easily drawable in the City GIS.
7. Transportation is via a driveway off Highway 2. The AEDS fronts the highway.

Findings of Fact:

To Recommend
-The proposed AEDS meets the minimum requirements as laid out in Section 111 Division 3 of the Alliance Municipal Code.

Not to Recommend:
-The narrowest part of the parcel doesn't meet the minimum requirements for depth.

Staff Recommendation:
That the Planning Commission recommend approval of the Agriculture Estate Dwelling Site.

Narrative
February 1, 2022

ORDINANCE – AMENDING CITY ALARM SYSTEM FEES

The City of Alliance Municipal Code currently requires a monitoring fee for alarm systems including third-party relays. This has proven to be counterintuitive with a spike in burglaries and thefts during 2021. It was revealed that many community members did not utilize alarm systems because they were cost prohibitive due to a monthly monitoring fee with the security company and the annual fee paid to the police department. The department desires to police the community in partnership with residents and businesses.

The unintended consequence of the current ordinance has deterred people from utilizing alarm systems in the community. The ordinance when first enacted with good intentions was current with technology at the time; however, technology has since advanced to such an extent that only businesses receiving direct monitoring service from the police department should be paying for such a service as to avoid double billing for the same service. The proposal eliminates the duplication of fees for community members.

RECOMMENDATION: APPROVE ORDINANCE ON SECOND READING AMENDING SECTION 10-86 OF THE ALLIANCE MUNICIPAL CODE REGARDING ALARM FEES.

ORDINANCE NO. 2934

AN ORDINANCE AMENDING THE ALLIANCE MUNICIPAL CODE FOR PAYMENT OF FEES FOR ALARM SYSTEMS, MORE SPECIFICALLY SECTION 10-86 REMOVING THE REQUIREMENT OF A MONITORING FEE FOR THIRD-PARTY RELAYS OF ALARM CALLS, REPEALING PORTIONS THEREOF, RESOLUTIONS, OR POLICIES NOT CONSISTENT HEREWITH, AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 1. Section 10-86 of the Alliance Municipal Code is amended to read as follows:

"**Sec. 10-86. – Permit fees.**

(a) If an alarm system component is to be connected to an alarm panel in the police department:

(1) The application for an alarm system permit shall be accompanied by the first years' maintenance fee as established by the city; and

(2) The owner or lessee shall pay annually, in addition, a maintenance fee as established by the city. The latter fee shall be payable, in the first instance, with the application. Fees will only be collected for issued permits, and fees submitted with a permit application which does not result in a permit shall be returned.

(b) This section shall not apply to alarm system components owned or leased by the city or other public law enforcement officials or departments.

(c) The city council reserves the right to waive alarm fees for anyone requiring services and unable to meet the fee requirements of this article."

SECTION 2. Any other ordinances, resolutions, or policies of the City in conflict with this Ordinance are hereby repealed to the extent of such conflict.

SECTION 3. This Ordinance shall be in full force and effect from and after its approval, passage, and publication according to law.

PASSED AND APPROVED this day of ________________, 2022.

____

Mike Dafney, Mayor

(SEAL)

Attest: ______________________________
Tarrah S. Johnson, City Clerk

Approved as to Form and Legality:

____
Simmons Olsen Law Firm

Alliance®
Nebraska

Building the Best Hometown in America®

City of Alliance
Council Financial Report
Quarter Ending December 31, 2021

Table of Contents

STATE OF NEBRASKA
COUNTY OF BOX BUTTE
CITY OF ALLIANCE

I, Randy R. Waggener, duly appointed, qualified and acting City Treasurer of Alliance, Nebraska do hereby certify that the attached report is a true and correct reflection of the financial activity in the various funds for the City of Alliance during the three months ending on December 31, 2021.

Randy R Waggener

Randy R. Waggener, Finance Director

GENERAL NOTARY - State of Nebraska
KELLY L KELLER
My Comm. Exp. November 16, 2022

Kelly L Keller

Subscribed in my presence and sworn to before me on this 28th day of January 2022.

CITY OF ALLIANCE, NEBRASKA
REVENUES AND EXPENSES WITH COMPARISON TO BUDGET
FOR THE QUARTER ENDING DECEMBER 31, 2021

	PYTD ACTUAL	YTD ACTUAL	BUDGET	FAV / (UNFAV)	PCNT
GENERAL FUND					
REAL AND PERSONAL PROPERTY TAXES	44,854	63,823	1,356,100	(1,292,277)	4.7%
GENERAL FUND REVENUE EXCL TRANSFERS	1,085,758	379,520	4,621,400	(4,241,880)	8.2%
TRANSFER FROM ENTERPRISE FUNDS	541,300	548,125	2,192,500	(1,644,375)	25.0%
TRANSFER FROM SALES TAX FUND	359,895	388,775	1,400,000	(1,011,225)	27.8%
TRANSFERS FROM OTHER FUNDS	12,500	47,600	900,000	(852,400)	5.3%
TRANSFERS TO OTHER FUNDS	(66,250)	(50,000)	(500,000)	450,000	10.0%
TOTAL GENERAL FUND REVENUE	1,978,057	1,377,842	9,970,000	(8,592,158)	13.8%
TOTAL CITY COUNCIL	8,143	27,790	102,500	74,710	27.1%
TOTAL REMAINING COUNCIL CONTINGENCY	-	-	85,000	85,000	0.0%
TOTAL CITY ADMINISTRATION	81,038	92,679	355,300	262,621	26.1%
TOTAL POLICE ADMINISTRATION	80,878	108,266	393,900	285,634	27.5%
TOTAL POLICE OPERATIONS	402,647	350,898	2,010,900	1,660,002	17.4%
TOTAL POLICE SUPPORT SERVICES	126,213	125,676	730,500	604,824	17.2%
TOTAL ANIMAL CONTROL	18,414	14,534	73,800	59,266	19.7%
TOTAL EMERGENCY MANAGEMENT SYSTEMS	-	-	4,200	4,200	0.0%
TOTAL FIREFIGHTING	82,642	81,657	457,100	375,443	17.9%
TOTAL AMBULANCE	74,521	80,943	305,600	224,657	26.5%
TOTAL FACILITY MAINTENANCE	15,443	7,768	74,200	66,432	10.5%
TOTAL MUNICIPAL BUILDING	9,051	7,007	65,700	58,693	10.7%
TOTAL COMMUNITY DEVELOPMENT	26,924	28,386	146,700	118,314	19.3%
TOTAL CODE ENFORCEMENT	28,366	32,026	133,800	101,774	23.9%
TOTAL NUISANCE ABATEMENT	4,567	8,918	79,700	70,782	11.2%
TOTAL PARKS	135,655	149,352	848,100	698,748	17.6%
TOTAL SENIOR CENTER	5,225	7,042	43,900	36,858	16.0%
TOTAL CEMETERY	30,260	35,242	197,500	162,258	17.8%
TOTAL SWIMMING POOL	11,980	19,917	251,100	231,183	7.9%
TOTAL KNIGHT MUSEUM	74,418	82,576	407,500	324,924	20.3%
TOTAL LIBRARY	129,804	139,778	605,100	465,322	23.1%
TOTAL SALLOWS MUSEUM	841	1,088	13,100	12,012	8.3%
TOTAL MARKETING	5,050	21,101	71,400	50,299	29.6%
TOTAL CARHENGE	4,878	7,961	72,700	64,739	11.0%
TOTAL COMMUNITY SUPPORT PROGRAMS	2,750	5,500	11,000	5,500	50.0%
TOTAL GENERAL FUND CAPITAL OUTLAY	5,050	199,716	3,608,000	3,408,284	5.5%
TOTAL GENERAL FUND EXPENDITURES	1,364,757	1,635,822	11,148,300	9,512,478	14.7%
NET CONTRIBUTION TO(FROM) FUND BALANCE	613,300	(257,980)	(1,178,300)	920,320	
ELECTRIC FUND					
ELECTRIC FUND REVENUES	3,143,739	3,013,338	15,127,900	(12,114,562)	19.9%
ELECTRIC LOANS FROM(TO) OTHER FUNDS	-	-	150,000	(150,000)	0.0%
ELECTRIC FEES TO GENERAL FUND	(434,975)	(443,625)	(1,774,500)	1,330,875	25.0%
NET ELECTRIC FUND REVENUE	2,708,764	2,569,713	13,503,400	(10,933,687)	19.0%
TOTAL ADMINISTRATION	173,871	152,983	673,500	520,517	22.7%
TOTAL GENERATION	11,621	1,993	111,900	109,907	1.8%
TOTAL TRANSMISSION	1,331,892	1,951,703	9,462,500	7,510,797	20.6%
TOTAL URBAN DISTRIBUTION	136,527	166,910	799,000	632,090	20.9%
TOTAL RURAL LINE DIST AND MAINT	82,823	101,067	417,300	316,233	24.2%
TOTAL REMAINING ELECTRIC CONTINGENCY	-	-	60,000	60,000	0.0%
TOTAL CAPITAL OUTLAY	95,798	249,688	2,554,600	2,304,912	9.8%
TOTAL ELECTRIC FUND EXPENDITURES	1,832,531	2,624,344	14,078,800	11,454,456	18.6%
NET CONTRIBUTION TO(FROM) FUND BALANCE	876,233	(54,631)	(575,400)	520,769	

CITY OF ALLIANCE, NEBRASKA
REVENUES AND EXPENSES WITH COMPARISON TO BUDGET
FOR THE QUARTER ENDING DECEMBER 31, 2021

	PYTD ACTUAL	YTD ACTUAL	BUDGET	FAV / (UNFAV)	PCNT
REFUSE FUND					
REFUSE FUND REVENUES	365,091	546,800	1,368,900	(822,100)	39.9%
REFUSE FUND BORROWINGS	-	300,000	500,000	200,000	
REFUSE FEES TO GENERAL FUND	(36,225)	(36,150)	(144,600)	(108,450)	25.0%
NET REFUSE FUND REVENUE	328,866	810,650	1,724,300	(730,550)	47.0%
TOTAL REFUSE COLLECTION	76,715	82,165	340,600	258,435	24.1%
TOTAL REFUSE DISPOSAL	112,620	191,469	722,500	531,031	26.5%
REMAINING REFUSE CONTINGENCY	-	-	30,000	30,000	0.0%
TOTAL CAPITAL OUTLAY	12,799	24,171	798,200	774,029	3.0%
TOTAL DEBT SERVICE	2,250	7,500	106,000	98,500	7.1%
TOTAL FUND EXPENDITURES	204,384	305,305	1,997,300	1,691,995	15.3%
NET CONTRIBUTION TO(FROM) FUND BALANCE	124,482	505,345	(273,000)	778,345	
SEWER FUND					
SEWER FUND REVENUE	138,670	136,423	530,800	(394,377)	25.7%
SEWER FEES TO GENERAL FUND	(14,725)	(14,650)	(58,600)	(43,950)	25.0%
NET SEWER FUND REVENUE	123,945	121,774	472,200	(350,427)	25.8%
TOTAL SEWER FUND (EXCL. CAPITAL OUTLAY)	66,106	75,732	368,300	292,568	20.6%
TOTAL CAPITAL OUTLAY	-	113,767	400,000	286,233	28.4%
TOTAL REMAINING SEWER CONTINGENCY	-	-	200,000	200,000	0.0%
TOTAL SEWER FUND EXPENDITURES	66,106	189,499	968,300	778,801	19.6%
NET CONTRIBUTION TO(FROM) FUND BALANCE	57,839	(67,725)	(496,100)	428,375	
WATER FUND					
WATER FUND REVENUE	475,285	462,926	1,832,800	(1,369,874)	25.3%
WATER FEES TO GENERAL FUND	(55,375)	(53,700)	(214,800)	(161,100)	25.0%
NET WATER FUND REVENUE	419,910	409,226	1,618,000	(1,208,774)	25.3%
TOTAL ADMINISTRATION	50,376	57,706	230,800	173,094	25.0%
TOTAL WATER TREATMENT	108,087	118,092	523,600	405,508	22.6%
TOTAL DISTRIBUTION	65,711	74,102	459,600	385,498	16.1%
TOTAL CAPITAL OUTLAY	17,603	129,742	827,300	697,558	15.7%
TOTAL REMAINING WATER CONTINGENCY	-	-	160,000	160,000	0.0%
TOTAL DEBT SERVICE	136,676	143,373	286,200	142,828	50.1%
TOTAL WATER FUND EXPENDITURES	378,453	523,014	2,487,500	1,964,486	21.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	41,457	(113,788)	(869,500)	755,712	
GOLF COURSE					
TRANSFER FROM GENERAL FUND	50,000	43,750	175,000	(131,250)	25.0%
TOTAL GOLF COURSE OPERATING REVENUE	138,885	27,943	532,800	(504,857)	5.2%
TOTAL GOLF COURSE REVENUE	188,885	71,693	707,800	(636,107)	10.1%
GOLF COURSE OPERATING EXPENDITURES	114,807	116,802	644,400	527,598	18.1%
TOTAL CAPITAL OUTLAY	510	33,200	245,500	212,300	13.5%
TOTAL GOLF COURSE EXPENDITURES	115,317	150,002	889,900	739,898	16.9%
NET CONTRIBUTION TO(FROM) FUND BALANCE	73,568	(78,308)	(182,100)	103,792	

CITY OF ALLIANCE, NEBRASKA
REVENUES AND EXPENSES WITH COMPARISON TO BUDGET
FOR THE QUARTER ENDING DECEMBER 31, 2021

	PYTD ACTUAL	YTD ACTUAL	BUDGET	FAV / (UNFAV)	PCNT
AIRPORT OPERATIONS					
FAA FUNDING/GRANTS	24,095	-	4,455,000	(4,455,000)	0.0%
TRANSFER FROM AIRPORT SINKING FUND	-	-	60,000	(60,000)	0.0%
DAMAGE REIMBURSEMENT	733,533	73,212	837,300	(764,088)	8.7%
NOTE/BOND PROCEEDS FOR RUNWAY/CAPITAL	-	-	900,000	(900,000)	0.0%
AIRPORT OPERATION REVENUE	103,261	64,969	714,900	(649,931)	9.1%
TOTAL AIRPORT OPERATION REVENUE	860,888	138,180	6,967,200	(6,829,020)	2.0%
TOTAL AIRPORT OPERATIONS	110,534	112,037	546,800	434,763	20.5%
TOTAL REMAINING AIRPORT CONTINGENCY	-	-	25,000	25,000	0.0%
TOTAL NOTE AND BOND PAYMENTS	4,452	3,878	66,500	62,623	5.8%
TOTAL CAPITAL OUTLAY	36,490	925,353	6,848,300	5,922,947	13.5%
TOTAL AIRPORT OPERATION EXPENDITURES	151,476	1,041,268	7,486,600	6,445,332	13.9%
NET CONTRIBUTION TO(FROM) FUND BALANCE	709,412	(903,087)	(519,400)	(383,687)	
PUBLIC TRANSIT PROGRAM					
TOTAL TRANSIT REVENUE	75,771	92,365	453,700	(361,335)	20.4%
TOTAL TRANSIT EXPENSE	84,459	108,518	461,100	352,582	23.5%
NET CONTRIBUTION TO(FROM) FUND BALANCE	(8,688)	(16,152)	(7,400)	(8,752)	
STREET FUND					
STATE HIGHWAY ALLOCATION	307,833	272,723	1,015,800	(743,077)	26.8%
TRANSFER FROM SALES TAX FUND	84,664	88,253	295,000	(206,747)	29.9%
NOTE/BOND PROCEEDS FOR STREET PROJECT	-	-	-	-	#DIV/0!
STREET FUND OPERATING REVENUE	27,023	22,141	302,800	(280,659)	7.3%
TOTAL STREET REVENUES	419,520	383,117	1,613,600	(1,230,483)	23.7%
TOTAL STREET NON-CAPITAL EXPENDITURES	132,119	163,465	933,300	769,835	17.5%
TOTAL REMAINING STREET CONTINGENCY	-	-	50,000	50,000	0.0%
TOTAL BOND/NOTE REPAYMENTS	-	-	295,000	295,000	0.0%
TOTAL STREET CAPITAL OUTLAY	525,405	121,850	2,063,000	1,941,150	5.9%
TOTAL STREET EXPENDITURES	657,524	285,315	3,341,300	3,055,985	8.5%
NET CONTRIBUTION TO(FROM) FUND BALANCE	(238,004)	97,802	(1,727,700)	1,825,502	
HANDYMAN PROGRAM					
TOTAL STATE AND FEDERAL FUNDING	4,125	3,884	24,600	(20,716)	15.8%
TOTAL OTHER HANDYMAN PROGRAM REVENUE	1,576	267	16,000	(15,733)	1.7%
TOTAL RSVP FUND REVENUE	5,701	4,152	40,600	(36,448)	10.2%
TOTAL HANDYMAN PROGRAM EXPENSES	6,176	5,196	39,900	34,704	13.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	(475)	(1,044)	700	(1,744)	
RETIRED SENIOR VOLUNTEER PROGRAM					
TRANSFER FROM COMMUNITY BETTERMENT	5,000	5,000	20,000	(15,000)	25.0%
TOTAL RSVP PROGRAM REVENUE	12,831	13,472	50,000	(36,528)	26.9%
TOTAL RSVP FUNDRAISING REVENUE	-	-	6,000	(6,000)	0.0%
TOTAL RSVP-IN-KIND MATCH	450	450	3,600	(3,150)	12.5%
TOTAL RSVP FUND REVENUE	18,281	18,922	79,600	(60,678)	23.8%
TOTAL RSVP PROGRAM EXPENDITURES	12,014	15,670	70,000	54,330	22.4%
TOTAL RSVP FUNDRAISING EXPENDITURES	-	-	4,100	4,100	0.0%
TOTAL RSVP-IN-KIND MATCH	450	450	3,600	3,150	12.5%
TOTAL RSVP FUND EXPENDITURES	12,464	16,120	77,700	61,580	20.7%
NET CONTRIBUTION TO(FROM) FUND BALANCE	5,817	2,802	1,900	902	

CITY OF ALLIANCE, NEBRASKA
REVENUES AND EXPENSES WITH COMPARISON TO BUDGET
FOR THE QUARTER ENDING DECEMBER 31, 2021

	PYTD ACTUAL	YTD ACTUAL	BUDGET	FAV / (UNFAV)	PCNT
MUSEUM PROJECT FUND					
TOTAL MUSEUM PROJECT REVENUE	14	11	-	11	
TOTAL MUSEUM PROJECT EXPENSE	-	-	14,600	14,600	0.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	14	11	(14,600)	14,611	
BUSINESS IMPROVEMENT DISTRICT					
TOTAL BID #1 REVENUE	4,936	4,358	5,100	(742)	85.5%
TOTAL BID #2 REVENUE	4,204	4,204	4,400	(196)	95.6%
TOTAL BID FUND REVENUE	9,140	8,563	9,500	(937)	90.1%
TOTAL BID #1 EXPENDITURES	825	829	5,500	4,671	15.1%
TOTAL BID #2 EXPENDITURES	825	829	7,000	6,171	11.8%
TOTAL FUND EXPENDITURES	1,650	1,658	12,500	10,842	13.3%
NET CONTRIBUTION TO(FROM) FUND BALANCE	7,490	6,904	(3,000)	9,904	
NUISANCE ABATEMENT					
TRANSFER TO GENERAL FUND	-	-	-	-	
COMMUNITY DEVELOPMENT					
TOTAL COMMUNITY DEVELOPMENT REVENUES	0	0	450,000	(450,000)	0.0%
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	-	-	450,000	450,000	0.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	0	0	-	0	
COMMUNITY BETTERMENT (KENO)					
TOTAL KENO REVENUES	4,306	43	20,200	(20,157)	0.2%
TOTAL KENO OPERATING EXPENSES	-	-	200	200	0.0%
TRANSFER TO RSVP/HANDYMAN FUNDS	5,000	5,000	20,000	15,000	25.0%
TOTAL FUND EXPENDITURES	5,000	5,000	20,200	15,200	24.8%
NET CONTRIBUTION TO(FROM) FUND BALANCE	(694)	(4,957)	-	(4,957)	
ECONOMIC DEVELOPMENT FUND					
TRANSFER FROM SALES TAX AND INTEREST	25,253	25,129	100,800	(75,671)	24.9%
CONTRACTED SERVICES	7,391	6,913	112,700	105,787	6.1%
BOX BUTTE DEVELOPMENT CORPORATION SUPPORT	-	18,925	75,700	56,775	25.0%
TOTAL ECONOMIC DEVELOPMENT SUPPORT	7,391	25,838	188,400	162,562	13.7%
NET CONTRIBUTION TO(FROM) FUND BALANCE	17,862	(709)	(87,600)	86,891	
LB840 FUND					
TOTAL LB 840 FUND REVENUE	43,974	75,993	189,000	(113,007)	40.2%
TOTAL LB 840 FUND EXPENDITURES	1,196	-	510,000	510,000	0.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	42,778	75,993	(321,000)	396,993	
REDEVELOPMENT FUND					
TOTAL REDEVELOPMENT (TIF) REVENUE	0	0	825,000	(825,000)	0.0%
TOTAL REDEVELOPMENT (TIF) EXPENDITURES	-	-	825,000	825,000	0.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	0	0	-	0	

CITY OF ALLIANCE, NEBRASKA
REVENUES AND EXPENSES WITH COMPARISON TO BUDGET
FOR THE QUARTER ENDING DECEMBER 31, 2021

	PYTD ACTUAL	YTD ACTUAL	BUDGET	FAV / (UNFAV)	PCNT
SALES TAX FUND					
CITY SALES TAX RECEIPTS	532,058	645,777	2,250,000	(1,604,223)	28.7%
INTEREST INCOME	156	412	500	(88)	82.4%
TOTAL SALES TAX FUND REVENUES	532,214	646,189	2,250,500	(1,604,311)	28.7%
TRANSFER TO GENERAL FUND	359,895	388,775	1,400,000	1,011,225	27.8%
TRANSFER TO STREETS FUND	84,664	88,253	295,000	206,747	29.9%
TRANSFER TO CAPITAL PROJECTS FUND	50,000	118,750	475,000	356,250	25.0%
TRANSFER TO ECONOMIC DEVELOPMENT FUND	25,000	25,000	100,000	75,000	25.0%
TRANSFER TO LB840 FUND	12,500	25,000	100,000	75,000	25.0%
TOTAL SALES TAX TRANSFERS	532,058	645,777	2,370,000	1,724,223	27.2%
NET CONTRIBUTION TO(FROM) FUND BALANCE	156	412	(119,500)	119,912	
TOURISM AND PROMOTION FUND					
TOTAL FUND REVENUE	50,425	62,375	184,000	(121,625)	33.9%
TOTAL FUND EXPENDITURES	-	-	1,000	(1,000)	0.0%
TRANSFER TO GENERAL FUND	12,500	47,600	250,000	202,400	19.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	37,925	14,775	(67,000)	81,775	
GENERAL FUND CAPITAL PROJECTS					
INTEREST INCOME	1,322	501	2,500	(2,000)	20.0%
GRANT FUNDS FOR PILLARS PROJECT	7,500	-	250,000	(250,000)	
OTHER REVENUES	45	-	1,200,000	(1,200,000)	
TRANSFER FROM SALES TAX FUND	50,000	118,750	475,000	(356,250)	25.0%
TOTAL CAPITAL PROJECTS FUND REVENUES	58,867	119,251	1,927,500	(1,808,249)	6.2%
TOTAL POLICE CAPITAL PROJECTS	-	-	24,000	24,000	0.0%
TOTAL PARKS CAPITAL PROJECTS	133,644	311,333	940,000	628,667	33.1%
TOTAL LIBRARY IMPROVEMENTS	-	953	1,000,000	999,047	0.1%
TOTAL FUND EXPENDITURES	133,644	312,286	1,964,000	1,651,714	15.9%
NET CONTRIBUTION TO(FROM) FUND BALANCE	(74,777)	(193,035)	(36,500)	(156,535)	
PUBLIC SAFETY TAX					
TOTAL PUBLIC SAFETY REVENUE	254	203	160,600	(160,398)	0.1%
TRANSFER TO GENERAL FUND	-	-	(150,000)	150,000	0.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	254	203	10,600	(10,398)	
STATE E911 FUNDS					
TOTAL STATE E911 REVENUE	15,756	15,134	55,400	(40,266)	27.3%
TOTAL STATE E911 EXPENDITURES	303	469	140,000	139,531	0.3%
NET CONTRIBUTION TO(FROM) FUND BALANCE	15,453	14,665	(84,600)	99,265	
ADMINISTRATION INTERNAL SERVICE					
TOTAL ADMINSTRATION INTERNAL SERVICE FEES	353,747	383,755	1,538,700	(1,154,945)	24.9%
TOTAL PERSONNEL	45,344	49,044	230,500	181,456	21.3%
TOTAL LEGAL	33,179	32,256	165,700	133,444	19.5%
TOTAL RISK MANAGEMENT	122,879	114,622	547,100	432,478	21.0%
TOTAL MIS/GIS	70,363	74,871	228,900	154,029	32.7%
TOTAL ACCOUNTING	63,868	62,856	284,400	221,544	22.1%
TOTAL CAPITAL OUTLAY	-	6,772	81,600	74,828	8.3%
TOTAL FUND EXPENDITURES	335,635	340,421	1,538,200	1,197,779	22.1%
NET CONTRIBUTION TO(FROM) FUND BALANCE	18,112	43,334	500	42,834	-

CITY OF ALLIANCE, NEBRASKA
REVENUES AND EXPENSES WITH COMPARISON TO BUDGET
FOR THE QUARTER ENDING DECEMBER 31, 2021

	PYTD ACTUAL	YTD ACTUAL	BUDGET	FAV / (UNFAV)	PCNT
ENTERPRISE INTERNAL SERVICES					
TOTAL ENTERPRISE INTERNAL SERVICES FEES	160,357	134,040	535,100	(401,060)	25.0%
TOTAL UTILITY CUSTOMER SERVICE	52,294	51,827	222,200	170,373	23.3%
TOTAL METER READING	13,040	14,717	60,900	46,183	24.2%
TOTAL WAREHOUSE	33,587	51,480	232,300	180,820	22.2%
TOTAL CAPITAL OUTLAY	-	-	18,900	18,900	0.0%
TOTAL FUND EXPENDITURES	98,921	118,025	534,300	416,275	22.1%
NET CONTRIBUTION TO(FROM) FUND BALANCE	61,436	16,016	800	15,216	
HEALTH CARE INTERNAL SERVICES					
TOTAL FUND REVENUE	376,587	366,382	1,684,000	(1,317,618)	21.8%
TOTAL HEALTH SUPPORT EXPENDITURES	416,472	453,470	1,842,000	1,388,530	24.6%
NET CONTRIBUTION TO(FROM) FUND BALANCE	(39,885)	(87,088)	(158,000)	70,912	
GENERAL DEBT SERVICE FUND					
TOTAL DEBT SERVICE REVENUES	12,515	13	-	13	#DIV/0!
TOTAL GENERAL DEBT SERVICE EXPENDITURES	10,897	-	1,800	1,800	0.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	1,618	13	(1,800)	1,813	
AIRPORT SINKING FUND					
TOTAL FUND REVENUE	2,011	2,762	58,600	(55,838)	4.7%
TRANSFER TO AIRPORT OPERATING	-	-	(60,000)	60,000	0.0%
NET CONTRIBUTION TO(FROM) FUND BALANCE	2,011	2,762	(1,400)	4,162	
PERPETUAL CARE FUND					
TOTAL PERPETUAL CARE REVENUE	2,067	4,156	14,500	(10,344)	28.7%
TRANSFER TO GENERAL FUND	-	-	-	-	
NET CONTRIBUTION TO(FROM) FUND BALANCE	2,067	4,156	14,500	(10,344)	
AMERICAN RECOVERY PLAN FUND					
TOTAL ARPA FUND REVENUE	-	866	716,100	(715,234)	
TOTAL ARPA FUND EXPENDITURES/TRANSFERS	-	-	500,000	-	
ARPA COUNCIL CONTINGENCY	-	-	932,200	932,200	
NET CONTRIBUTION TO(FROM) FUND BALANCE	-	866	(716,100)	716,966	
Total Revenues	**8,776,077**	**7,842,498**	**47,869,900**	**(40,027,402)**	**16.4%**
Total Expenditures	**6,429,316**	**8,834,946**	**55,280,900**	**46,445,954**	**16.0%**
NET CONTRIBUTION TO(FROM) FUND BALANCE	**2,346,761**	**(992,448)**	**(7,411,000)**	**6,418,552**	

Contingency Recap	Used	Original	Remaining	% Used
Council Contingency	-	85,000	85,000	0.0%
Police Grant Contingency	-	10,000	10,000	0.0%
Electric Contingency	-	60,000	60,000	0.0%
Refuse Contingency	-	30,000	30,000	0.0%
Sewer Contingency	-	200,000	200,000	0.0%
Water Contingency	-	160,000	160,000	0.0%
Airport Contingency	-	25,000	25,000	0.0%
Streets Contingency	-	50,000	50,000	0.0%
ARPA Contingency	-	932,200	932,200	0.0%
Total Contingencies	**-**	**1,552,200**	**1,552,200**	**0.0%**

City of Alliance

Fund Revenue and Expense Summary

September 30, 2020 through December 31, 2021

Fund Name	9/30/2020	2020-21 Fiscal Year Revenues	2020-21 Fiscal Year Expenditures	9/30/2021	2021-22 Fiscal Year Revenues	2021-22 Fiscal Year Expenditures	12/31/2021
General Fund	4,020,581.63	6,584,917.88	6,812,659.97	3,792,839.54	1,377,842.10	1,635,822.16	3,534,859.48
Electric Fund	23,779,990.39	12,667,395.81	10,721,197.42	25,726,188.78	2,569,712.89	2,624,344.15	25,671,557.52
Refuse Fund	2,449,210.30	1,295,706.60	1,300,224.50	2,444,692.40	810,649.76	305,304.82	2,950,037.34
Sewer Fund	2,583,747.19	459,364.45	464,844.62	2,578,267.02	121,773.50	189,498.98	2,510,541.54
Water Fund	7,333,918.37	1,761,904.30	1,404,966.77	7,690,855.90	409,225.62	523,013.67	7,577,067.85
Golf Course Fund	92,111.27	665,287.05	602,444.70	154,953.62	71,693.27	150,001.51	76,645.38
Airport Fund	(192,244.93)	1,189,951.91	1,156,288.27	(158,581.29)	138,180.43	1,041,267.81	(1,061,668.67)
Public Transit Fund	21,813.11	348,664.36	345,225.32	25,252.15	92,365.43	108,517.90	9,099.68
Street Fund	288,125.72	1,718,171.75	1,629,704.99	376,592.48	383,117.19	285,315.01	474,394.66
Handyman Service Program	-	23,662.52	21,662.52	2,000.00	4,151.80	5,196.14	955.66
Retired Senior Volunteer Program	17,446.88	56,662.73	58,036.66	16,072.95	18,921.93	16,119.71	18,875.17
Museum Exhibit Fund	14,593.13	46.74	-	14,639.87	11.08	-	14,650.95
Business Improvement District	11,395.90	8,909.62	7,521.50	12,784.02	8,562.67	1,658.24	19,688.45
Nusiance Fund	50,000.00	-	-	50,000.00	-	-	50,000.00
Housing and Urban Development	12,036.14	1.19	-	12,037.33	0.30	-	12,037.63
Community Betterment Fund	66,958.21	14,887.59	7,500.00	74,345.80	42.75	5,000.00	69,388.55
Economic Development Fund	112,711.55	106,026.52	90,178.07	128,560.00	25,129.22	25,837.80	127,851.42
LB 840 Fund	1,466,729.37	58,094.20	65,850.00	1,458,973.57	75,993.16	-	1,534,966.73
Redevelopment Fund	295.72	408,711.43	408,655.41	351.74	0.27	-	352.01
Sales Tax Fund	102,810.69	2,286,559.41	2,044,657.54	344,712.56	646,189.49	645,777.41	345,124.64
Tourism and Promotion Fund	303,632.98	199,645.22	78,960.00	424,318.20	62,374.93	47,600.00	439,093.13
Capital Projects Fund	946,805.23	289,243.71	605,550.53	630,498.41	119,250.53	312,286.02	437,462.92
Public Safety Fund	169,935.34	895.66	-	170,831.00	202.50	-	171,033.50
State E911 Fund	140,343.71	57,055.03	43,120.17	154,278.57	15,133.77	469.11	168,943.23
American Recovery Plan Fund	-	716,951.67	-	716,951.67	865.79	-	717,817.46
Administration Internal Service	184,064.00	1,299,036.23	1,270,328.17	212,772.06	383,754.71	340,421.11	256,105.66
Enterprise Internal Service	74,903.16	437,748.79	415,697.08	96,954.87	134,040.06	118,024.55	112,970.38
Health Care Internal Service	2,110,971.93	1,222,731.72	1,310,863.49	2,022,840.16	366,381.53	453,469.83	1,935,751.86
General Debt Service Fund	14,948.12	50,054.66	47,391.38	17,611.40	13.32	-	17,624.72
Airport Sinking Fund	143,448.26	56,997.59	60,000.00	140,445.85	2,761.78	-	143,207.63
Perpetual Cemetery Fund	452,094.79	10,784.02	-	462,878.81	4,155.66	-	467,034.47
	46,773,378.16	**6,680,757.47**	**7,203,375.12**	**49,795,919.44**	**7,842,497.44**	**8,834,945.93**	**48,803,470.95**

City of Alliance

Fund Balance Changes

September 30, 2020 through December 31, 2021

	Fund Name	9/30/2020	9/30/2021	Prior Change	12/31/2021	YTD Change
1	General Fund	4,020,581.63	3,792,839.54	(227,742.09)	3,534,859.48	(257,980.06)
5	Electric Fund	23,779,990.39	25,726,188.78	1,946,198.39	25,671,557.52	(54,631.26)
6	Refuse Fund	2,449,210.30	2,444,692.40	(4,517.90)	2,950,037.34	505,344.94
7	Sewer Fund	2,583,747.19	2,578,267.02	(5,480.17)	2,510,541.54	(67,725.48)
8	Water Fund	7,333,918.37	7,690,855.90	356,937.53	7,577,067.85	(113,788.05)
21	Golf Course Fund	92,111.27	154,953.62	62,842.35	76,645.38	(78,308.24)
22	Airport Fund	(192,244.93)	(158,581.29)	33,663.64	(1,061,668.67)	(903,087.38)
23	Public Transit Fund	21,813.11	25,252.15	3,439.04	9,099.68	(16,152.47)
24	Street Fund	288,125.72	376,592.48	88,466.76	474,394.66	97,802.18
25	Handyman Service Program	-	2,000.00	2,000.00	955.66	(1,044.34)
26	Retired Senior Volunteer Program	17,446.88	16,072.95	(1,373.93)	18,875.17	2,802.22
27	Museum Project Fund	14,593.13	14,639.87	46.74	14,650.95	11.08
28	Business Improvement Dist	11,395.90	12,784.02	1,388.12	19,688.45	6,904.43
29	Nusiance Fund	50,000.00	50,000.00	-	50,000.00	-
32	Housing and Urban Development	12,036.14	12,037.33	1.19	12,037.63	0.30
33	Community Betterment Fund	66,958.21	74,345.80	7,387.59	69,388.55	(4,957.25)
35	Economic Development Fund	112,711.55	128,560.00	15,848.45	127,851.42	(708.58)
36	LB 840 Fund	1,466,729.37	1,458,973.57	(7,755.80)	1,534,966.73	75,993.16
37	Redevelopment Fund	295.72	351.74	56.02	352.01	0.27
38	Sales Tax Fund	102,810.69	344,712.56	241,901.87	345,124.64	412.08
39	Tourism and Promotion Fund	303,632.98	424,318.20	120,685.22	439,093.13	14,774.93
41	Capital Projects Fund	946,805.23	630,498.41	(316,306.82)	437,462.92	(193,035.49)
42	Capital Equip/Public Safety Fund	169,935.34	170,831.00	895.66	171,033.50	202.50
43	State E911 Fund	140,343.71	154,278.57	13,934.86	168,943.23	14,664.66
49	American Recovery Plan Fund	-	716,951.67	716,951.67	717,817.46	865.79
51	Administration Internal Service	184,064.00	212,772.06	28,708.06	256,105.66	43,333.60
55	Enterprise Internal Service	74,903.16	96,954.87	22,051.71	112,970.38	16,015.51
57	Health Care Internal Service	2,110,971.93	2,022,840.16	(88,131.77)	1,935,751.86	(87,088.30)
61	General Debt Service Fund	14,948.12	17,611.40	2,663.28	17,624.72	13.32
69	Airport Sinking Fund	143,448.26	140,445.85	(3,002.41)	143,207.63	2,761.78
81	Perpetual Cemetery Fund	452,094.79	462,878.81	10,784.02	467,034.47	4,155.66
		46,773,378.16	**49,795,919.44**	**3,022,541.28**	**48,803,470.95**	**(992,448.49)**

City of Alliance
Bank Accounts
December 31, 2021

Bank	Type	Fund No	GL Account	Status	Department	Due Date	Interest Rate	Term in Months	Current Value
BOW	CK	32	01112	Restricted	HUD Checking		0.01%		$ 12,037.63
FNB	CK	99	01114	Unrestricted	General Fund - Accounts Payable		0.25%		$ 1,482,996.38
FNB	CK	99	01115	Unrestricted	Utility Operating & Maintenance		0.25%		$ 522,935.66
FNB	CK	5	01119	Restricted	Meter Deposits		0.25%		$ 65,989.91
FNB	CK	99	01116	Restricted	General Fund - Payroll		0.25%		$ 3,264.11
FNB	CK	26	01115	Restricted	RSVP		0.25%		$ 9,628.65
FNB	CK	1	01998	Restricted	Police Custodial Account		0.25%		$ 9,424.58
FNB	MM	6	02231	Restricted	Landfill Closure/Post Close Res (C&D)		0.25%		$ 141,528.61
FNB	MM	Multiple	Multiple	Reserve	General City of Alliance Temp Inv		0.45%		$ 5,152,689.76
FNB	MM	Multiple	Multiple	Reserve	Enterprise Temp Investment		0.45%		$ 6,927,650.21
FNB	MM	99	01117	Restricted	General Fund - Section 125		0.25%		$ 5,168.33
FNB	MM	36	01111	Restricted	LB 840		0.25%		$ 487,879.04
FNB	MM	6	02224	Restricted	Landfill Post Closure Reserve (MSW)		0.25%		$ 170,105.21
FNB	MM	6	02233	Restricted	Landfill Closure (MSW)		0.25%		$ 207,786.13
FNB	MM	69	01222	Restricted	Airport Sinking Fund		0.25%		$ 47,345.96
FNB	MM	33	01111	Restricted	Community Betterment Keno		0.25%		$ 66,325.66
FSB	CD	6	02234	Restricted	MSW Landfill Post Closure	6/12/2023	0.45%	18	$ 636,771.33
FSB	CD	5	02236	Restricted	Meter Deposits	6/12/2023	0.45%	18	$ 141,896.03
FSB	CD	5	02213	Restricted	Electric Investment	1/27/2022	0.90%	18	$ 505,640.75
FSB	CD	5	02237	Restricted	Meter Deposits	3/15/2022	0.40%	12	$ 215,646.98
FSB	CDAR	6	02222	Restricted	Landfill Closure (MSW)	1/27/2022	1.05%	6	$ 1,169,285.91
FSB	MM	Multiple	Multiple	Reserve	Enterprise Temp Investment		0.48%		$ 4,374,382.11
SSB	MM	Multiple	Multiple	Reserve	Temporary Investment		0.50%		$ 3,187,660.20
SSB	MM	Multiple	Multiple	Reserve	Enterprise Temp Investment		0.50%		$ 523,754.22
							0.47%		**$ 26,067,793.36**
COA	NT	05	04524	Receivable	Electric Notes to General Fund		0.90%		$ 125,000.00
COA	NT	05	04524	Receivable	Electric Notes to Airport Fund		0.90%		$ 400,000.00
							0.90%		**$ 525,000.00**

City of Alliance
Cash and Investment Summary
December 31, 2021

By Location	
Bank of the West	$ 12,037.63
First National Bank	$ 15,300,718.20
Farmers State Bank	$ 7,043,623.11
Great Western Bank	$ -
Nebraska Public Agency Investment Trust	$ -
Sandhills State Bank	$ 3,711,414.42
Wells Fargo Bank	$ -
Total	**$ 26,067,793.36**

By Status	
Investment	$ -
Reserve	$ 20,166,136.50
Restricted	$ 3,895,724.82
Unrestricted	$ 2,005,932.04
Total	**$ 26,067,793.36**

By Type	
Certificates of Deposit	$ 1,499,955.09
CDAR	$ 1,169,285.91
Checking	$ 2,106,276.92
Money Market Accounts	$ 21,292,275.44
Savings	$ -
Trust Accounts	$ -
Total	**$ 26,067,793.36**

City of Alliance
Cash and Investment Summary
December 31, 2021

	Fund Name	Balances	Combined Cash	Shared MMDA	Allocated Cash
1	General Fund	9,424.58	48,032.58	3,702,223.89	3,759,681.05
5	Electric Fund	929,173.67	600,665.08	9,437,495.73	10,967,334.48
6	Refuse Fund	2,325,477.19	545,435.33	258,334.66	3,129,247.18
7	Sewer Fund		53,226.33	400,848.45	454,074.78
8	Water Fund		176,119.56	1,729,107.70	1,905,227.26
21	Golf Course Fund		12,339.38	201,002.24	213,341.62
22	Airport Fund		(535,436.69)	1,302.59	(534,134.10)
23	Public Transit Fund		(17,685.30)		(17,685.30)
24	Street Fund		77,583.50	231,168.17	308,751.67
25	Handyman		(682.53)		(682.53)
26	Retired Senior Volunteer Program	9,628.65	7,203.20		16,831.85
27	Museum Project Fund	-	14,650.95		14,650.95
28	Business Improvement Dist	-	11,138.70		11,138.70
29	Nusiance Fund		50,000.00		50,000.00
32	Housing and Urban Development	12,037.63	-		12,037.63
33	Community Betterment Fund	66,325.66	70.94		66,396.60
35	Economic Development Fund		20,291.81	90,892.94	111,184.75
36	LB 840 Fund	487,879.04	186,915.51		674,794.55
37	Redevelopment Fund		352.01		352.01
38	Sales Tax Fund		18,550.86	326,573.78	345,124.64
39	Tourism and Promotion Fund		46,484.77	339,648.36	386,133.13
41	Capital Projects Fund		12,816.23	309,142.06	321,958.29
42	Public Safety Fund		12,079.00	158,954.50	171,033.50
43	Nebraska E911 Fund		168,943.23		168,943.23
43	ARPA Funds		16,118.57	701,698.89	717,817.46
51	Administration Internal Service		215,791.07		215,791.07
55	Enterprise Internal Service		125,993.17		125,993.17
57	Health Care Internal Service		12,427.75	1,835,180.62	1,847,608.37
61	General Debt Service Fund		17,624.72		17,624.72
69	Airport Sinking Fund	47,345.96	93,217.13		140,563.09
81	Perpetual Cemetery Fund		24,472.55	442,561.92	467,034.47
99	Allocated Cash	22,180,500.98	(2,014,739.41)	(20,166,136.50)	(374.93)
		26,067,793.36	**-**	**-**	**26,067,793.36**

City of Alliance
Cash Changes
September 30, 2020 through December 31, 2021

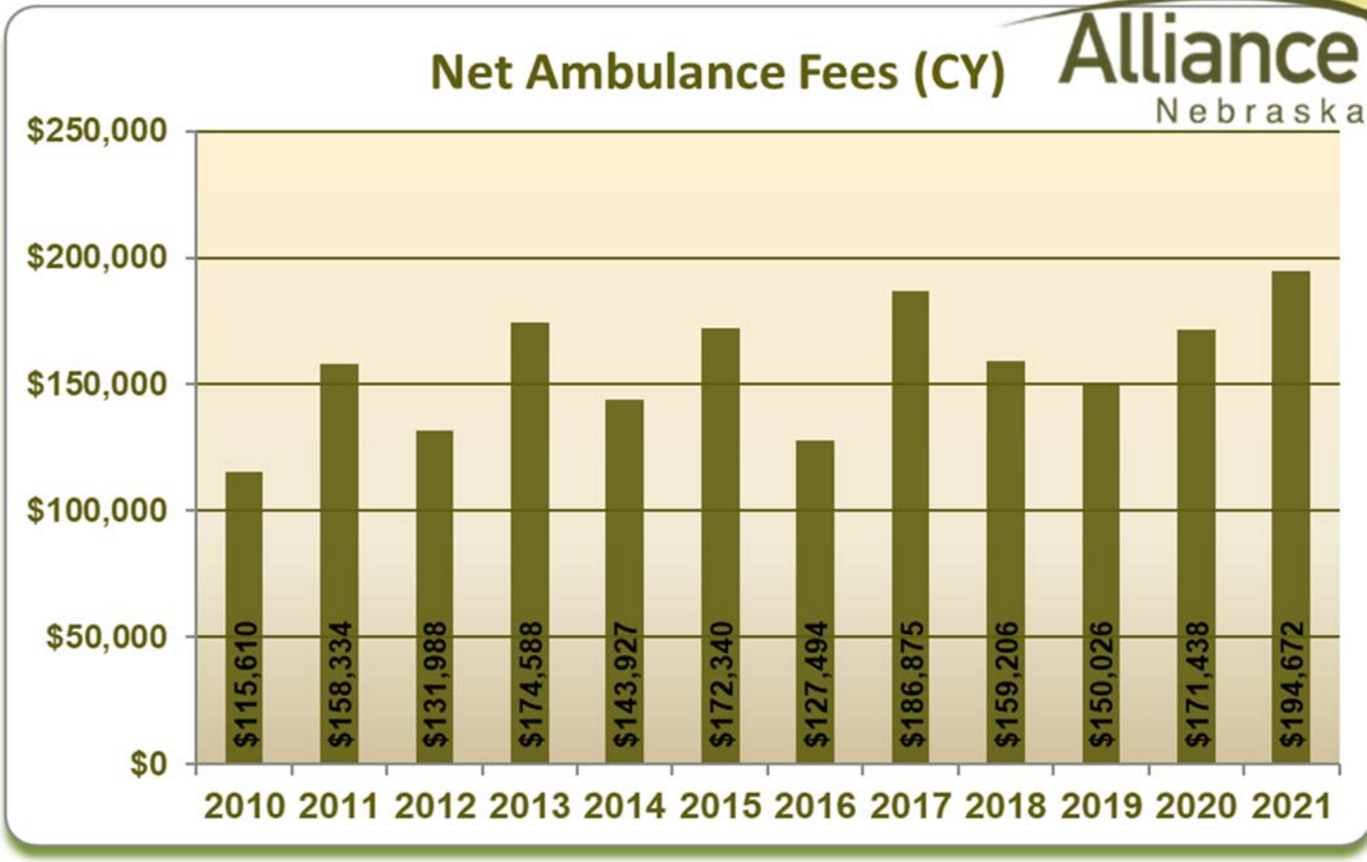
Fund Name	9/30/2020	12/31/2020	9/30/2021	Prior FY Change	12/31/2021	YOY Change	FY Change	Restricted	Mos. 3
1 General Fund	3,593,296	4,201,948	4,000,174	406,878	3,759,306	(442,642)	(240,867)	374,385	6.2
5 Electric Fund	10,012,680	11,269,293	10,675,942	663,262	10,967,334	(301,958)	291,392	404,605	12.1
6 Refuse Fund	2,534,176	2,671,690	2,595,674	61,498	3,129,247	457,557	533,574	2,400,132	7.2
7 Sewer Fund	730,786	787,116	520,711	(210,076)	454,075	(333,041)	(66,636)	9,320	7.0
8 Water Fund	1,814,622	1,629,675	1,926,424	111,803	1,905,227	275,552	(21,197)	46,719	10.7
21 Golf Course Fund	90,774	161,250	295,015	204,241	213,342	52,092	(81,673)	130,007	1.7
22 Airport Fund	127,333	793,412	336,705	209,372	(534,134)	(1,327,546)	(870,839)	-	-1.5
23 Public Transfer Fund	(24,124)	(32,812)	(1,533)	22,591	(17,685)	15,127	(16,152)		
24 Street Fund	631,589	392,936	211,393	(420,197)	308,752	(84,184)	97,359	-	3.2
25 Handyman Fund	(1,066)	(1,551)	359	1,424	(683)	869	(1,041)		
26 Retired Senior Volunteer Program	15,469	21,286	14,030	(1,440)	16,832	(4,455)	2,802	-	3.1
27 Museum Project Fund	14,593	14,607	14,640	47	14,651	44	11		
28 Business Improvement District	11,246	13,469	12,789	1,543	11,139	(2,330)	(1,650)		
29 Nusiance Fund	50,000	50,000	50,000	-	50,000	-	-		
32 Housing and Urban Development	12,036	12,036	12,037	1	12,038	1	0		
33 Community Betterment Fund	62,700	62,006	71,354	8,654	66,397	4,391	(4,957)		
35 Economic Development Fund	96,045	113,907	111,893	15,848	111,185	(2,722)	(709)		
36 LB 840 Fund	364,502	407,280	598,801	234,299	674,795	267,514	75,993		
37 Redevelopment Fund	296	296	352	56	352	56	0		
38 Sales Tax Fund	102,811	102,967	344,713	241,902	345,125	242,158	412	-	1.6
39 Tourism and Promotion Fund	238,405	276,330	371,358	132,954	386,133	109,803	14,775	-	24.3
41 Capital Projects Fund	905,972	831,195	514,994	(390,978)	321,958	(509,236)	(193,035)		
42 Public Safety Fund	169,935	170,189	170,831	896	171,034	844	203		
43 Nebraska E911 Fund	140,344	155,797	154,279	13,935	168,943	13,147	14,665		
49 American Recovery Plan Fund	-	-	716,952	716,952	717,817	717,817	866		
51 Administration Internal Services	152,535	167,990	172,457	19,923	215,791	47,802	43,334	-	1.9
55 Enterprise Internal Services	81,598	139,281	113,666	32,068	125,993	(13,288)	12,328	-	3.2
57 Health Care Internal Service	2,094,208	2,036,018	2,151,471	57,263	1,847,608	(188,410)	(303,862)	-	12.2
61 General Debt Service Fund	14,998	16,616	17,611	2,614	17,625	1,009	13		
69 Airport Sinking Fund	141,399	143,411	137,801	(3,598)	140,563	(2,848)	2,762		
81 Perpetual Cemetery Fund	452,095	454,162	462,879	10,784	467,034	12,872	4,156		
Totals	**24,631,253**	**27,061,798**	**26,775,770**	**2,144,517**	**26,067,793**	**(994,004)**	**(707,977)**	**3,365,168**	

City of Alliance
Capital Progress Report
Fiscal Year 2021-22

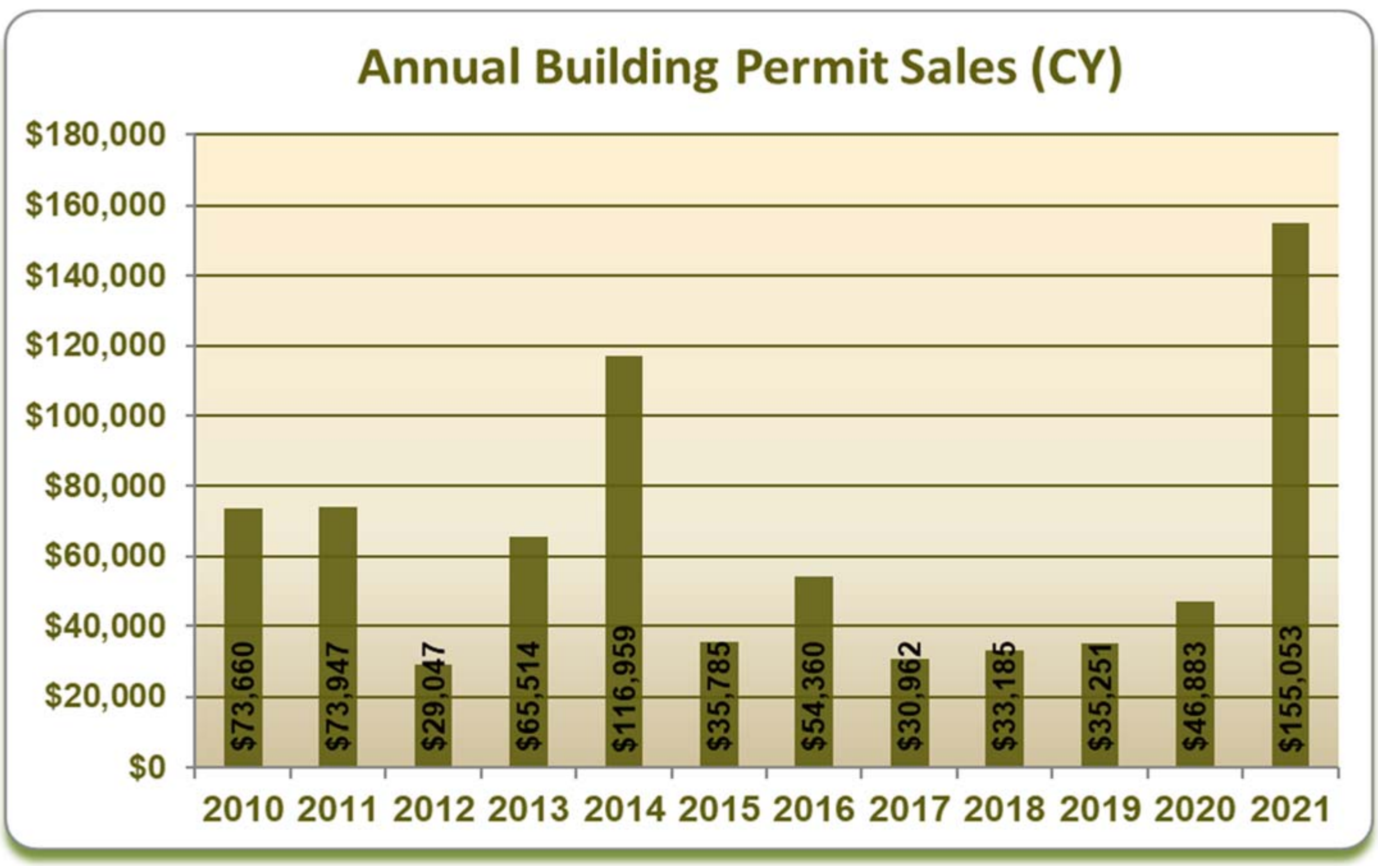
G/L Number	Fund	Department	Project	Status	Expended	Approved	Over/(Under)	Comments
01-31-31-59-915	01	Police Admin	Annex Secure Door and Windows	Pending	$ -	$ 10,000	$ (10,000)	
01-31-31-59-915	01	Police Admin	Annex Furnace and Air Conditioning Units	Pending	$ -	$ 8,000	$ (8,000)	
01-31-31-59-915	01	Police Admin	Security and Camera System	Pending	$ -	$ 6,000	$ (6,000)	
01-31-32-59-950	01	Police Operations	Body Armor	Pending	$ -	$ 8,000	$ (8,000)	
01-31-32-59-950	01	Police Operations	Entry Shield	Pending	$ -	$ 5,000	$ (5,000)	
01-31-32-59-950	01	Police Operations	Ballistic Helmets	Pending	$ -	$ 10,000	$ (10,000)	
01-31-32-59-950	01	Police Operations	Moving Targets/Gunshot Box/Pingpong Shooter	Pending	$ -	$ 15,000	$ (15,000)	
01-31-32-59-950	01	Police Operations	Panasonic Laptops	Pending	$ -	$ 7,500	$ (7,500)	
01-31-32-59-950	01	Police Operations	Smart Board/Camera Training System	Pending	$ -	$ 10,000	$ (10,000)	
01-31-32-59-950	01	Police Operations	FLIR Bomb Detection/Bomb Robot/Drone	Pending	$ -	$ 260,000	$ (260,000)	
01-31-32-59-950	01	Police Operations	ALPR Camera System for Investigations	Pending	$ -	$ 50,000	$ (50,000)	
01-31-32-59-950	01	Police Operations	Rifles and Shotguns	Pending	$ -	$ 45,000	$ (45,000)	
01-31-32-59-950	01	Police Operations	Gas Masks	Pending	$ -	$ 8,200	$ (8,200)	
01-31-32-59-950	01	Police Operations	Mesh System	Pending	$ -	$ 100,000	$ (100,000)	
01-31-32-59-950	01	Police Operations	Side Scan Sonar	Pending	$ -	$ 25,000	$ (25,000)	
01-31-32-59-950	01	Police Operations	FLIR Thermal Imager	Pending	$ -	$ 5,000	$ (5,000)	
01-31-32-59-950	01	Police Operations	Total Station incl. Computer and Software	Pending	$ -	$ 46,000	$ (46,000)	
01-31-32-59-960	01	Police Operations	In-Car Video Camera	Pending	$ -	$ 8,500	$ (8,500)	
01-31-32-59-960	01	Police Operations	Patrol Cruiser - Used	Pending	$ -	$ 90,000	$ (90,000)	
01-31-32-59-960	01	Police Operations	SWAT/Bomb Response Vehicle - Used	Pending	$ -	$ 25,000	$ (25,000)	
01-31-33-59-941	01	Police Services	APD Server	In Progress	$ 6,066.00	$ 18,000	$ (11,934)	
01-31-33-59-941	01	Police Services	RMS CAD Software Upgrade	Pending	$ -	$ 30,000	$ (30,000)	
01-31-33-59-950	01	Police Services	Evidence Equip. Dryer, Fuming, Metal Detector Etc.	Pending	$ -	$ 15,000	$ (15,000)	
01-31-34-59-950	01	Animal Control	Animal Shelter Storage	Pending	$ -	$ 5,000	$ (5,000)	
01-37-35-59-950	01	EMS	Engineered P25 Radio System	Pending	$ -	$ 48,000	$ (48,000)	
01-37-35-59-950	01	EMS	Motorola Dispatch Console	Completed	$ 108,014.75	$ 110,000	$ (1,985)	Res. 21-33
01-37-37-59-950	01	Firefighting	Fire Training Structure - Sable System	In Progress	$ 71,242.75	$ 290,000	$ (218,757)	Res. 21-126
01-41-46-59-950	01	Administration	Color Copier/Printer/Scanner	Pending	$ -	$ 18,000	$ (18,000)	
01-41-46-59-960	01	Municipal Hall	City Travel Car	Pending	$ -	$ 25,000	$ (25,000)	
01-71-71-59-950	01	Parks	Wing Mower	Pending	$ -	$ 35,000	$ (35,000)	
01-71-71-59-970	01	Parks	Bower Field Step Repair	Pending	$ -	$ 18,000	$ (18,000)	
01-71-72-59-915	01	Senior Center	Kitchen Upgrade	Pending	$ -	$ 50,000	$ (50,000)	
01-71-74-59-950	01	Cemetery	60" Mower and Snow Cab with Attachments	In Progress	$ -	$ 60,000	$ (60,000)	Res. 22-05
01-71-76-59-915	01	Knight Museum	Front Double Entry Doors	Pending	$ -	$ 15,000	$ (15,000)	
01-79-79-59-970	01	Marketing	Electronic Sign for Mini Park	Completed	$ 14,392.62	$ 27,500	$ (13,107)	Res. 21-66
	01 Total			**13.3%**	**$ 199,716.12**	**$ 1,506,700**	**$ (1,306,984)**	
05-51-52-53-916	05	Electric	Distribution Reclosure and Switches	Pending	$ -	$ 100,000	$ (100,000)	
05-51-52-53-915	05	Electric	Warehouse Expansion Project	In Progress	$ 229,477.34	$ 500,000	$ (270,523)	Res. 20-53; 20-104
05-51-53-53-948	05	Electric	Urban Rebuilds (Contract)	Pending	$ -	$ 350,000	$ (350,000)	
05-51-53-53-948	05	Electric	Urban Rebuilds	In Progress	$ 1,428.33	$ 250,000	$ (248,572)	
05-51-53-59-955	05	Electric	Load Management Switches	Pending	$ -	$ 100,000	$ (100,000)	Res. 21-83
05-51-53-59-960	05	Electric	3/4 Ton Service Pickup Unit 406	In Progress	$ -	$ 50,000	$ (50,000)	Res. 21-117
05-51-53-59-960	05	Electric	Superintendent Pickup Unit 414	Pending	$ -	$ 50,000	$ (50,000)	
05-51-53-59-960	05	Electric	Double Bucket Truck Unit 411	In Progress	$ -	$ 180,000	$ (180,000)	Res. 21-20
05-51-53-59-970	05	Electric	South Parking Lot Pavement	Pending	$ -	$ 20,000	$ (20,000)	
05-51-53-59-970	05	Electric	Outside Yard Expansion	Pending	$ -	$ 50,000	$ (50,000)	
05-51-53-59-970	05	Electric	Concrete Pads for Transformer Storage	Pending	$ -	$ 30,000	$ (30,000)	
05-51-54-53-948	05	Electric	Rural System Rebuilds (Contract)	In Progress	$ -	$ 450,000	$ (450,000)	Res. 21-129
05-51-54-53-948	05	Electric	Rural System Rebuilds	In Progress	$ 18,782.62	$ 350,000	$ (331,217)	
	05 Total			**10.1%**	**$ 249,688.29**	**$ 2,480,000**	**$ (2,230,312)**	
06-41-42-59-950	06	Refuse Collection	Refuse Containers	In Progress	$ 24,171.00	$ 45,000	$ (20,829)	
06-41-42-59-960	06	Refuse Collection	Unit 1111 Refuse Truck	In Progress	$ -	$ 300,000	$ (300,000)	Res. 21-122
06-51-55-59-915	06	Landfill	Shop/Breakroom	Pending	$ -	$ 250,000	$ (250,000)	
06-51-55-59-915	06	Landfill	Bailer Room Wall/Tipping Floor Cement	Pending	$ -	$ 35,000	$ (35,000)	
06-51-55-59-915	06	Landfill	Bailer Stairs	Pending	$ -	$ 6,000	$ (6,000)	

City of Alliance
Capital Progress Report
Fiscal Year 2021-22

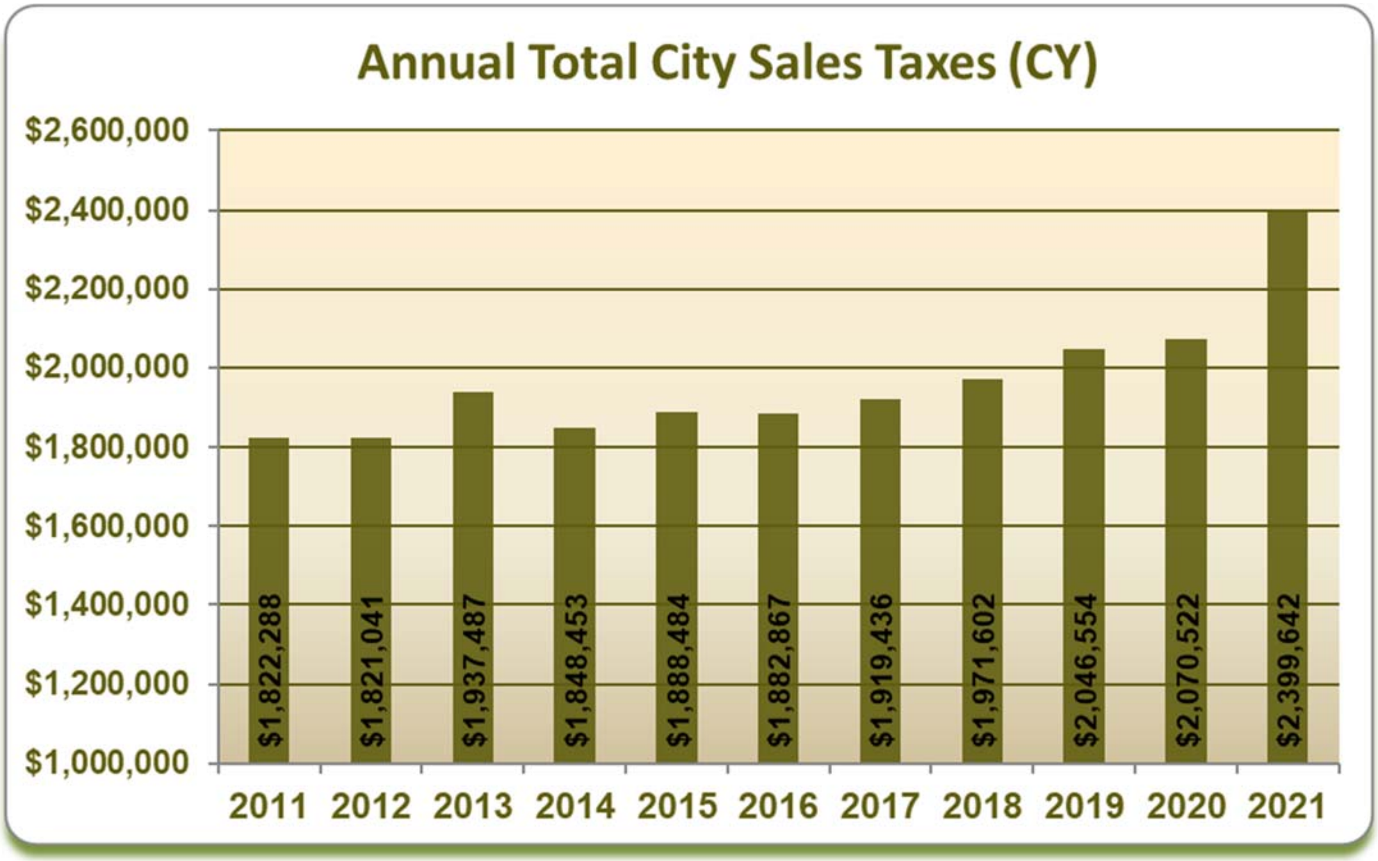
G/L Number	Fund	Department	Project	Status	Expended	Approved	Over/(Under)	Comments
06-51-55-59-950	06	Landfill	Baler Conveyor	In Progress	$ -	$ 20,000	$ (20,000)	Res. 21-70
06-51-55-59-970	06	Landfill	Water Test Wells	Pending	$ -	$ 10,000	$ (10,000)	
	06 Total			**3.6%**	**$ 24,171.00**	**$ 666,000**	**$ (641,829)**	
07-52-58-59-921	07	Sewer	Lift Station A	In Progress	$ 113,767.10	$ 350,000	$ (236,233)	
07-52-58-59-921	07	Sewer	Lift Station C Upgrades	Pending	$ -	$ 50,000	$ (50,000)	
	07 Total			**28.4%**	**$ 113,767.10**	**$ 400,000**	**$ (286,233)**	
08-52-51-55-941	08	Water	Filter Media/Valve Replacement	In Progress	$ -	$ 200,000	$ (200,000)	Res. 21-123
08-52-51-55-941	08	Water	Chlorine Tanks Replacement	In Progress	$ -	$ 40,000	$ (40,000)	
08-52-52-55-911	08	Water	Big Horn Water Main Project	Completed	$ 81,637.54	$ -	$ 81,638	
08-52-52-59-950	08	Water	Remote Water Meter Reading System	In Progress	$ -	$ 400,000	$ (400,000)	Res. 20-84
08-52-52-59-950	08	Water	Unit W2 Backhoe	In Progress	$ -	$ 115,000	$ (115,000)	Res. 21-124
08-52-52-59-950	08	Water	Dump Trailer	Completed	$ 12,693.50	$ 15,000	$ (2,307)	
08-52-52-59-950	08	Water	Foreman Truck Replacement	Completed	$ 35,410.60	$ -	$ 35,411	Res. 21-39
	08 Total			**16.8%**	**$ 129,741.64**	**$ 770,000**	**$ (640,258)**	
21-71-75-59-950	21	Golf	Sand Trap Rake	Pending	$ -	$ 25,000	$ (25,000)	
21-71-75-59-950	21	Golf	Tractor	Completed	$ 33,200.00	$ 35,000	$ (1,800)	Res. 20-112
	21 Total			**55.3%**	**$ 33,200.00**	**$ 60,000**	**$ (26,800)**	
22-41-43-56-911	22	Airport	Taxiway Rehabilitation	In Progress	$ 122,994.00	$ 3,000,000	$ (2,877,006)	
22-41-43-56-911	22	Airport	Apron Rehabilitation	In Progress	$ -	$ 1,950,000	$ (1,950,000)	
22-41-43-59-915	22	Airport	Hangar Construction	Pending	$ -	$ 500,000	$ (500,000)	
22-41-43-59-915	22	Airport	T-Hanger Concrete Replacement	Pending	$ -	$ 11,000	$ (11,000)	
22-41-43-59-950	22	Airport	ARFF Gear (Six Sets)	Pending	$ -	$ 25,000	$ (25,000)	
	22 Total			**2.2%**	**$ 122,994.00**	**$ 5,486,000**	**$ (5,363,006)**	
23-72-71-59-940	23	Public Transit	Office Furniture	In Progress	$ 2,126.89	$ 7,900	$ (5,773)	
23-72-71-59-940	23	Public Transit	Multifunction Printer/Copier	Completed	$ 74.99	$ 5,800	$ (5,725)	
23-72-71-59-950	23	Public Transit	Camera System	Pending	$ -	$ 5,000	$ (5,000)	
23-72-71-59-960	23	Public Transit	Dispatching System Equipment	Pending	$ -	$ 8,000	$ (8,000)	
23-72-71-59-960	23	Public Transit	Vehicle Wraps	Completed	$ 19,999.00	$ 15,000	$ 4,999	
	23 Total			**53.2%**	**$ 22,200.88**	**$ 41,700**	**$ (19,499)**	
24-41-41-51-930	24	Streets	Six Year Asphalt Projects	In Progress	$ 111,254.98	$ 1,000,000	$ (888,745)	Res. 21-25; 21-26; 21-69
24-41-41-51-930	24	Streets	2022 Asphalt Project	Pending	$ -	$ 400,000	$ (400,000)	
24-41-41-51-932	24	Streets	3rd Street - Cody to Elkhorn	In Progress	$ -	$ 650,000	$ (650,000)	Res. 16-92; 20-26
24-41-41-59-950	24	Streets	Truss Screed	Completed	$ 10,595.00	$ 13,000	$ (2,405)	
	24 Total			**5.9%**	**$ 121,849.98**	**$ 2,063,000**	**$ (1,941,150)**	
41-31-31-59-915	41	Police Admin	Law Enforcement Facility	Pending	$ -	$ 24,000	$ (24,000)	
41-71-71-59-970	41	Parks	Tennis Court Upgrades	In Progress	$ 212,346.48	$ 440,000	$ (227,654)	Res. 21-76; 21-132
41-71-71-59-970	41	Parks	Softball Complex Upgrades	In Progress	$ 98,986.54	$ 150,000	$ (51,013)	Res. 21-08
41-71-71-59-970	41	Parks	Walking Path Extension	Pending	$ -	$ 350,000	$ (350,000)	
41-71-77-59-915	41	Library	HVAC Upgrades	In Progress	$ 953.00	$ 1,000,000	$ (999,047)	Res. 22-04
	41 Total			**15.9%**	**$ 312,286.02**	**$ 1,964,000**	**$ (1,651,714)**	
43-31-31-47-701	43	E-911 Funding	Viper System	In Progress	$ -	$ 90,000	$ (90,000)	Res. 21-34
	43 Total			**0.0%**	**$ -**	**$ 90,000**	**$ (90,000)**	
51-17-17-59-940	51	GIS	Plotter/Scanner	Pending	$ -	$ 18,000	$ (18,000)	
51-17-17-59-941	51	MIS	Annual Computer Upgrades	In Progress	$ 2,365.25	$ 10,000	$ (7,635)	
51-17-17-59-942	51	MIS	Network Hardware Upgrades	In Progress	$ 4,406.92	$ 48,600	$ (44,193)	
	51 Total			**8.8%**	**$ 6,772.17**	**$ 76,600**	**$ (69,828)**	
55-21-21-59-950	55	Accounting	Air Conditioner or Heat Pump	Pending	$ -	$ 5,000	$ (5,000)	
55-51-56-59-940	55	Warehouse	Flooring and Furniture	Pending	$ -	$ 10,000	$ (10,000)	
	55 Total			**0.0%**	**$ -**	**$ 15,000**	**$ (15,000)**	
Various	VAR	Various	Storm Repair Projects From 2020 Storm	In Progress	$ 796,964.47	$ 2,691,200	$ (1,894,236)	Res. 21-61, 21-77
Various	VAR	Various	Storm Repair Projects From 2021 Storm	In Progress	$ 5,395.00	$ 1,308,800	$ (1,303,405)	
	Var. Total			**20.1%**	**$ 802,359.47**	**$ 4,000,000**	**$ (3,197,641)**	
	Grand Total			**10.9%**	**$ 2,138,746.67**	**$ 19,619,000**	**$ (17,480,253)**	



Net Ambulance Fees (CY)
$250,000
$200,000
$150,000
$100,000
$50,000
$0
$115,610
$158,334
$131,988
$174,588
$143,927
$172,340
$127,494
$186,875
$159,206
$150,026
$171,438
$194,672
2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021



Annual Building Permit Sales (CY)
$180,000
$160,000
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$0
$73,660
$73,947
$29,047
$65,514
$116,959
$35,785
$54,360
$30,962
$33,185
$35,251
$46,883
$155,053
2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021


Annual Total City Sales Taxes (CY)
$2,600,000
$2,400,000
$2,200,000
$2,000,000
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$1,822,288
$1,821,041
$1,937,487
$1,848,453
$1,888,484
$1,882,867
$1,919,436
$1,971,602
$2,046,554
$2,070,522
$2,399,642
2011
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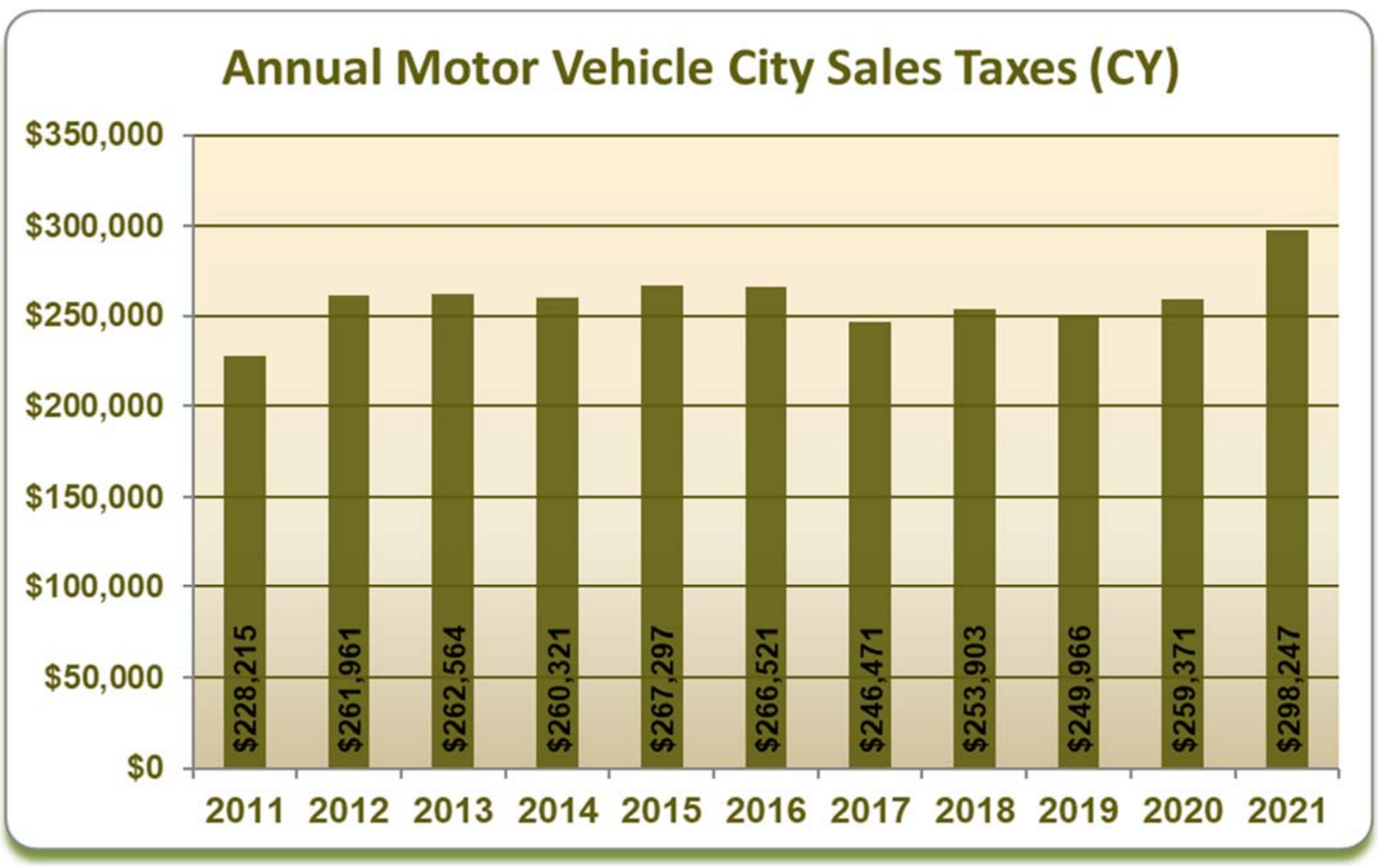
2020
2021


Annual Motor Vehicle City Sales Taxes (CY)
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
$228,215
$261,961
$262,564
$260,321
$267,297
$266,521
$246,471
$253,903
$249,966
$259,371
$298,247
2011
2012
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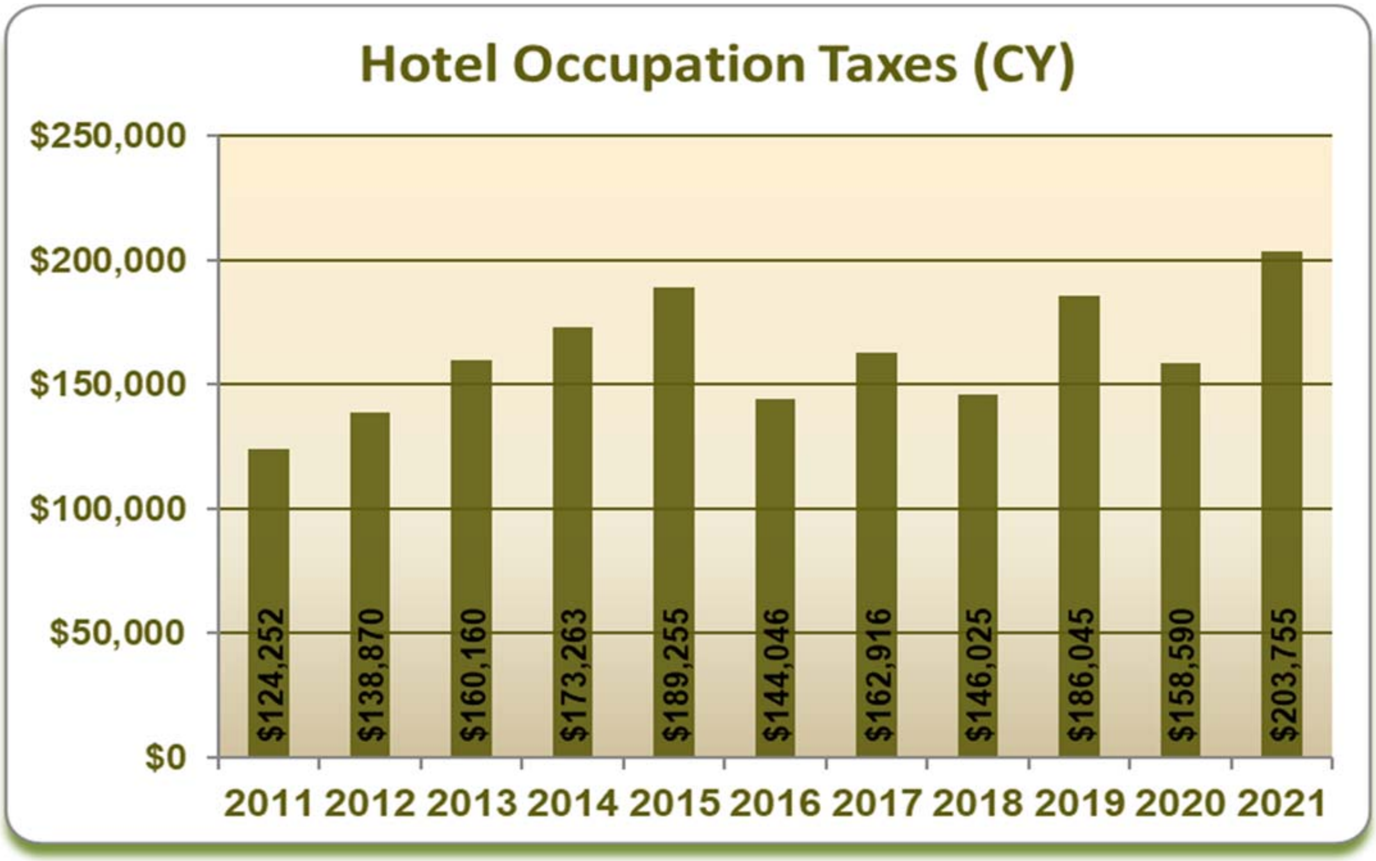
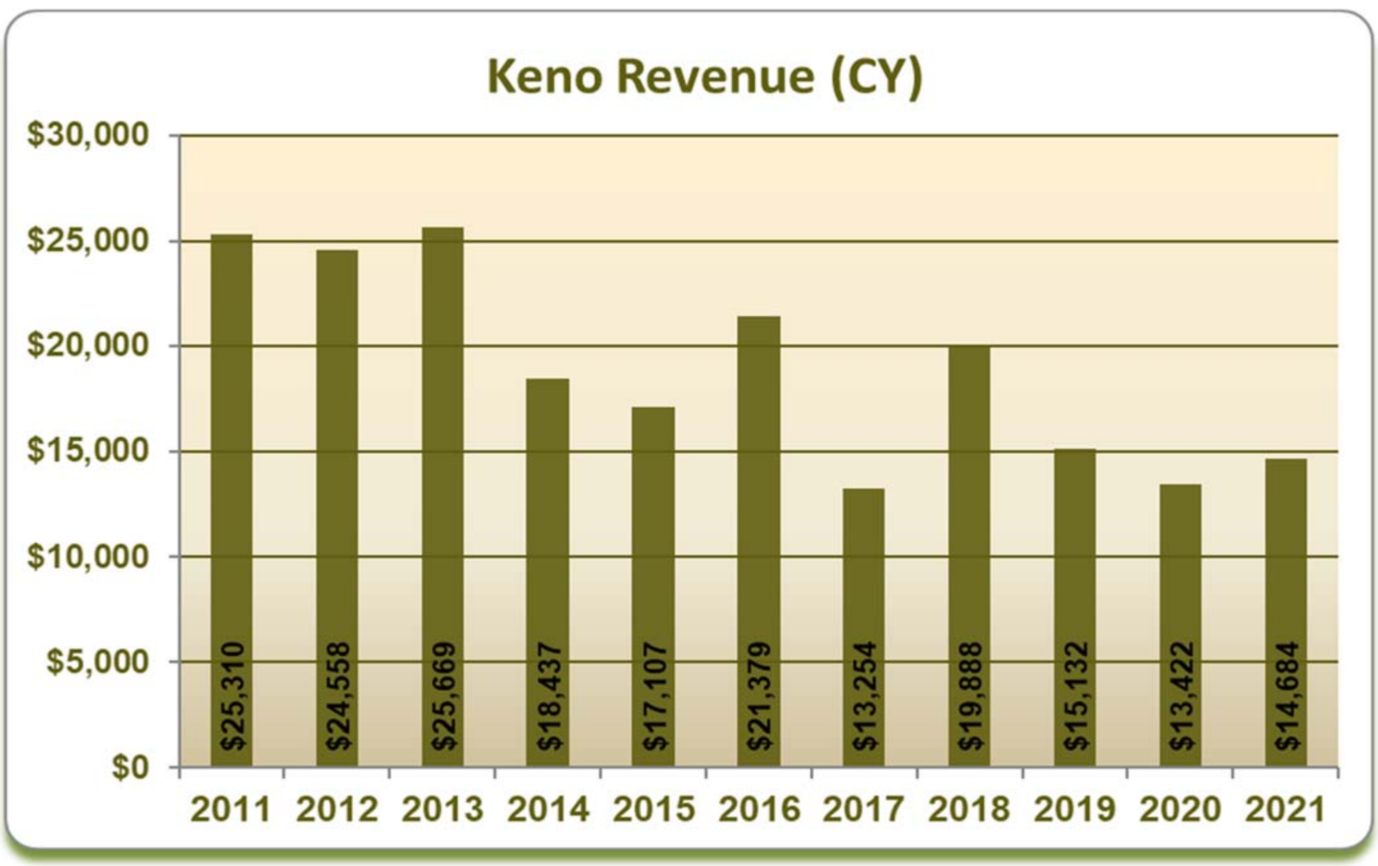
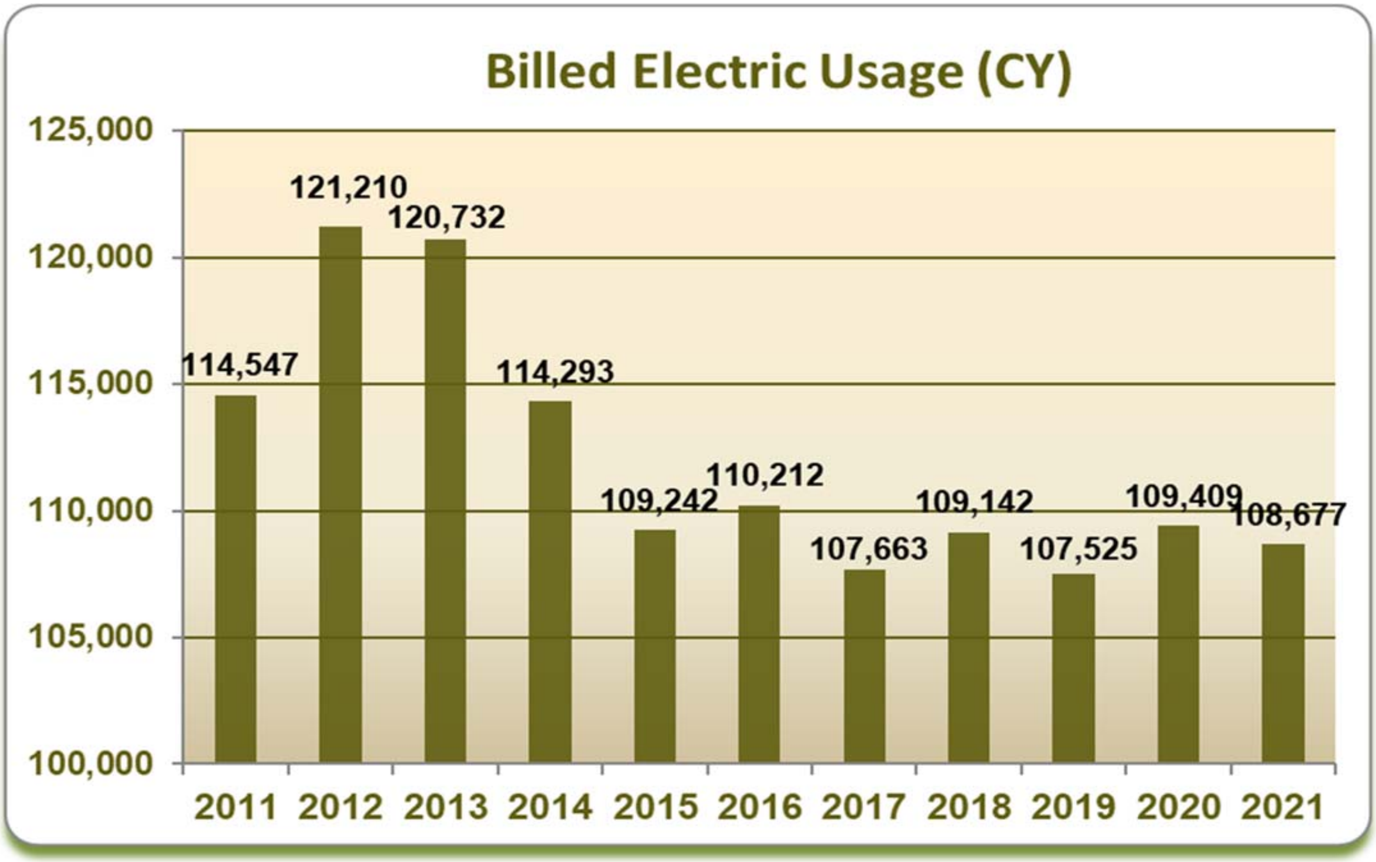
2020
2021


Hotel Occupation Taxes (CY)
$250,000
$200,000
$150,000
$100,000
$50,000
$0
$124,252
$138,870
$160,160
$173,263
$189,255
$144,046
$162,916
$146,025
$186,045
$158,590
$203,755
2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021


Keno Revenue (CY)
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$0
$25,310
$24,558
$25,669
$18,437
$17,107
$21,379
$13,254
$19,888
$15,132
$13,422
$14,684
2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021


Billed Electric Usage (CY)
125,000
120,000
115,000
110,000
105,000
100,000
114,547
121,210
120,732
114,293
109,242
110,212
107,663
109,142
107,525
109,409
108,677
2011
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2013
2014
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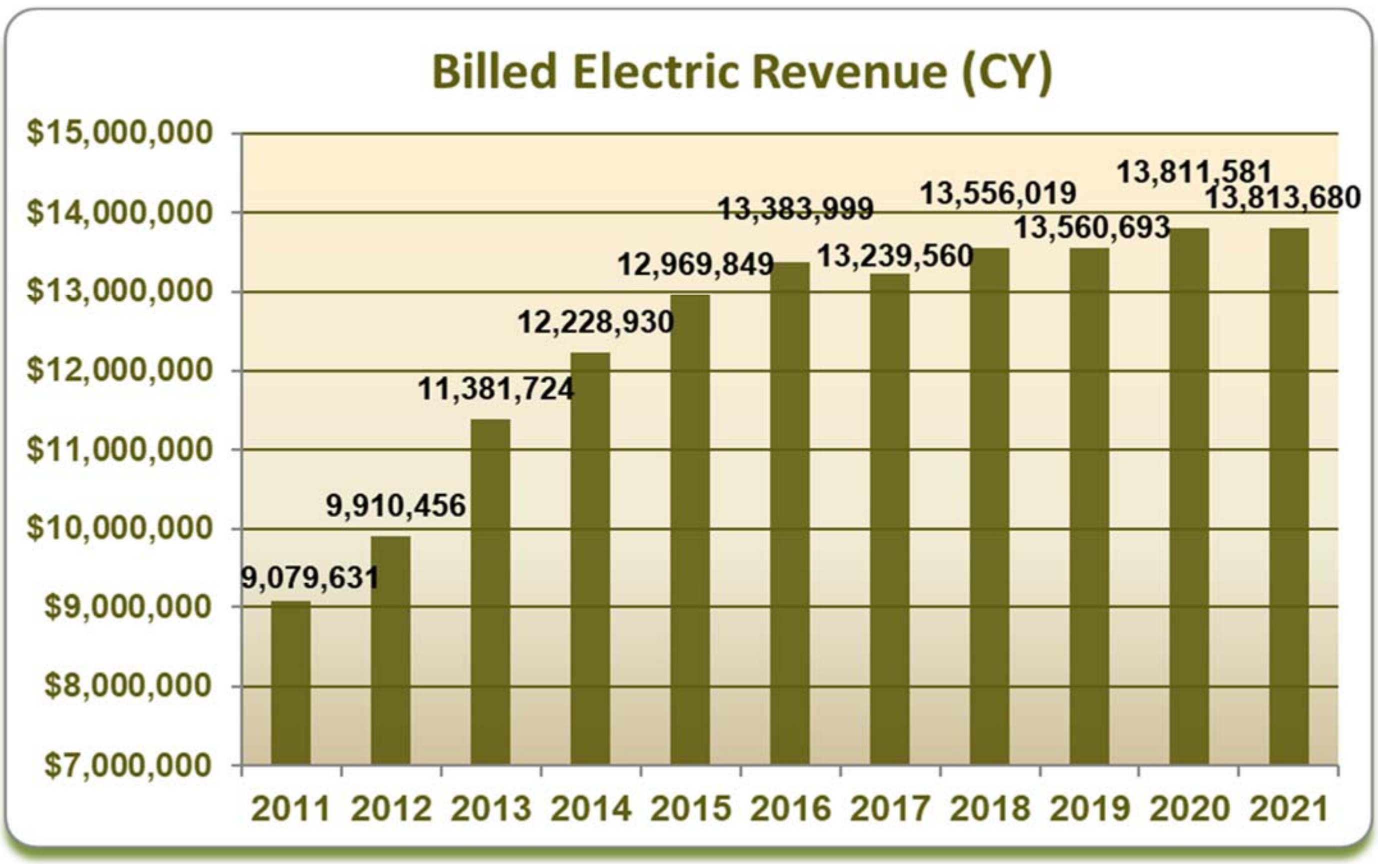
2020
2021


Billed Electric Revenue (CY)
$15,000,000
$14,000,000
$13,000,000
$12,000,000
$11,000,000
$10,000,000
$9,000,000
$8,000,000
$7,000,000
9,079,631
9,910,456
11,381,724
12,228,930
12,969,849
13,383,999
13,239,560
13,556,019
13,560,693
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13,813,680
2011
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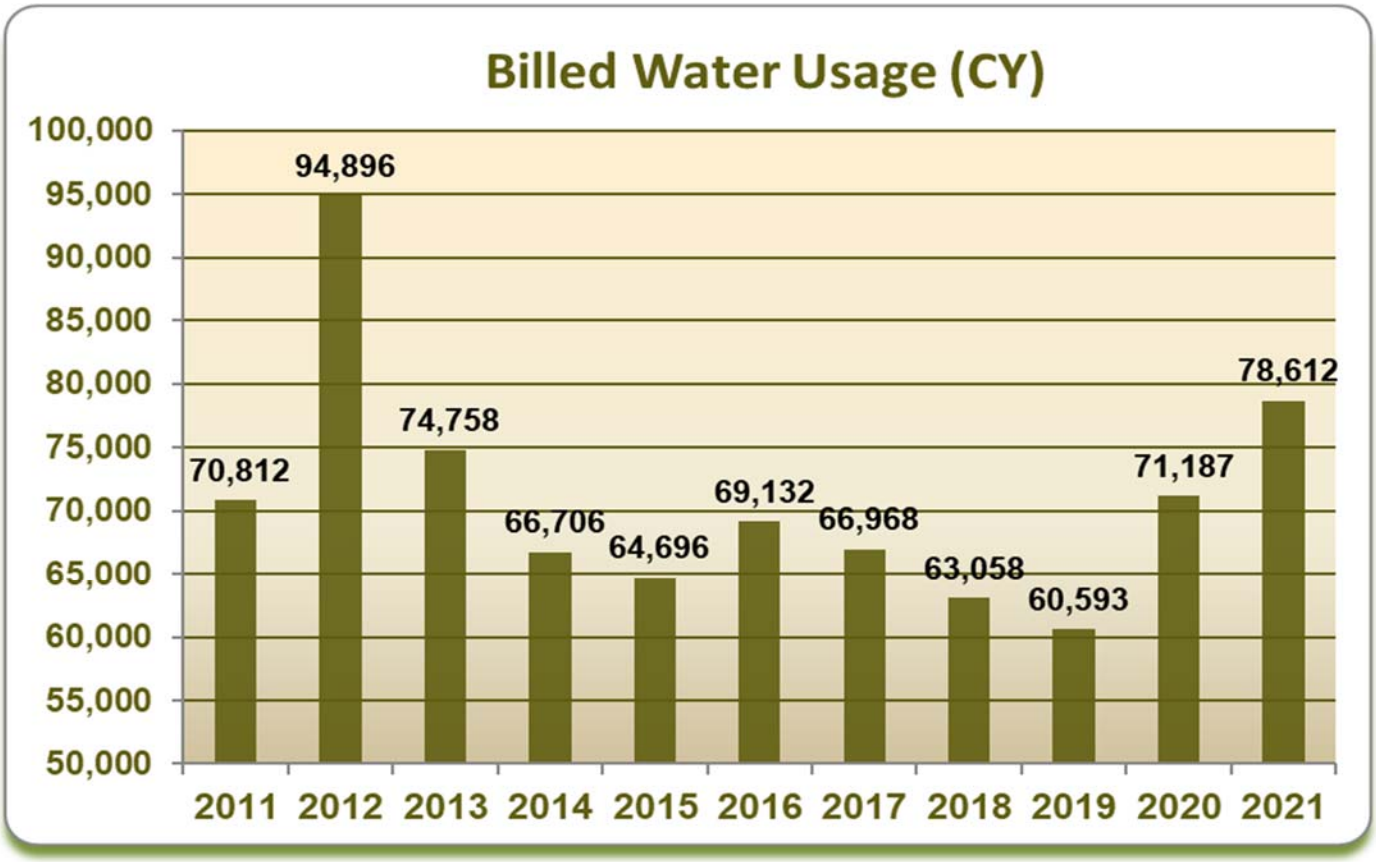
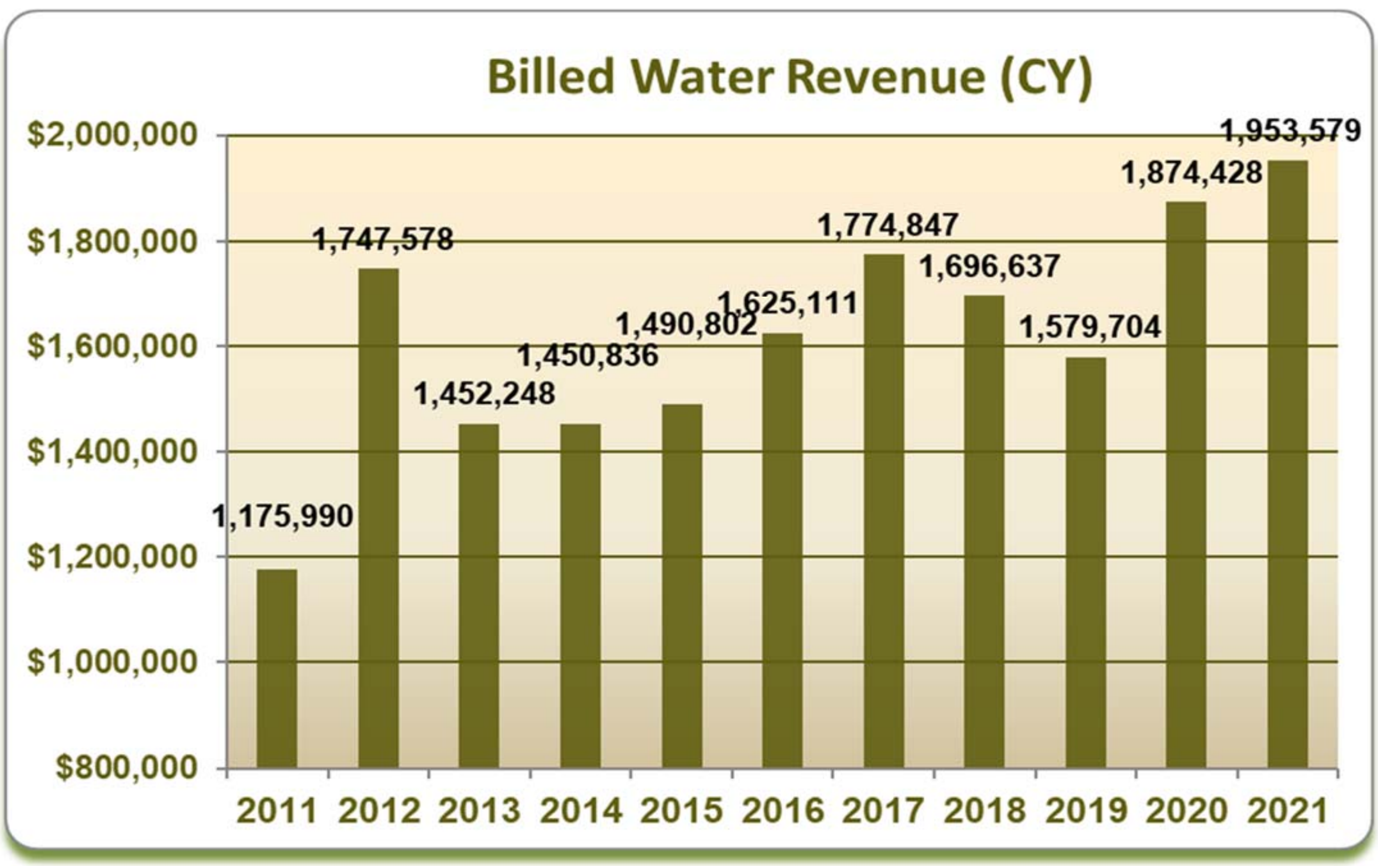
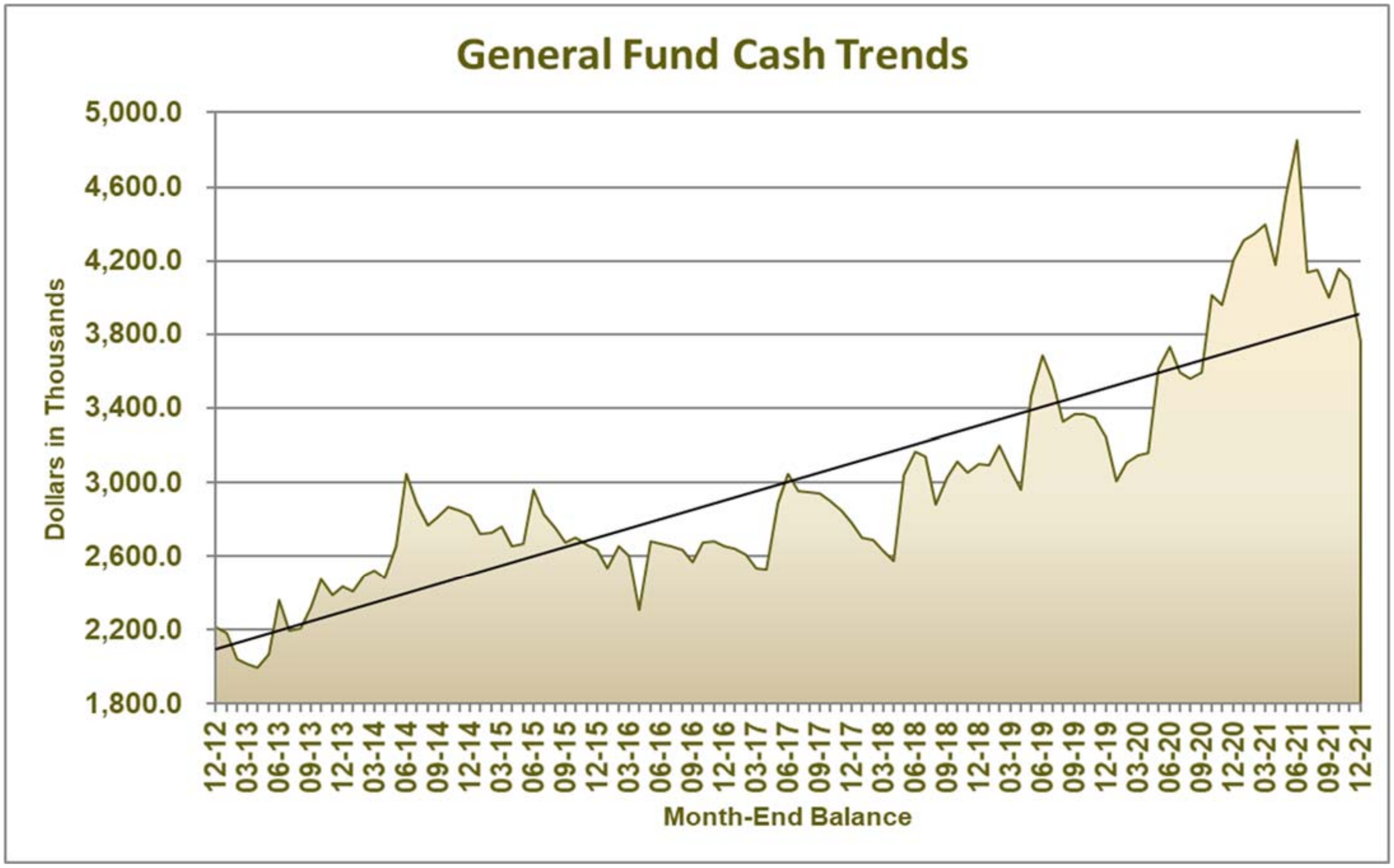
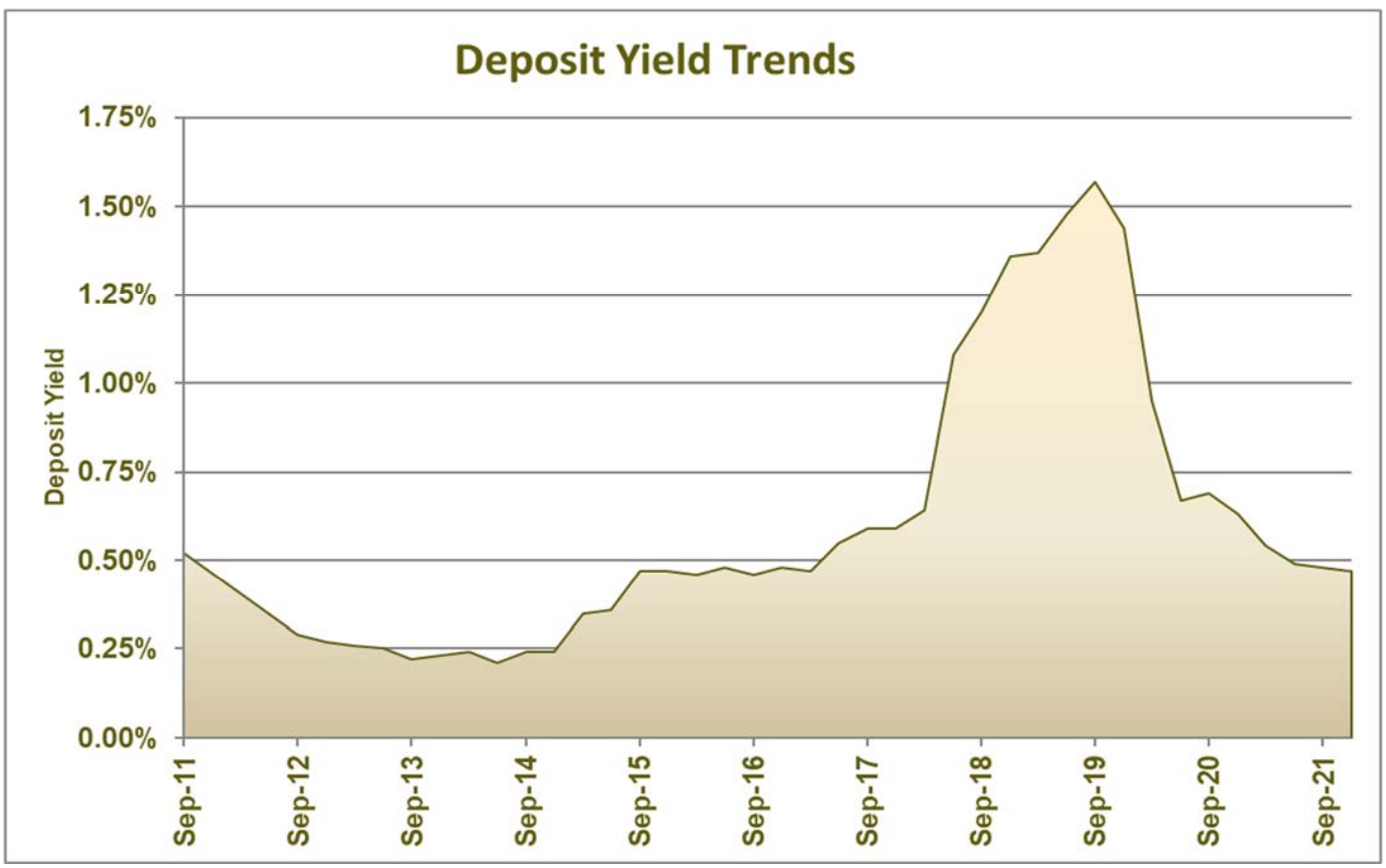


Billed Water Usage (CY)
100,000
95,000
90,000
85,000
80,000
75,000
70,000
65,000
60,000
55,000
50,000
70,812
94,896
74,758
66,706
64,696
69,132
66,968
63,058
60,593
71,187
78,612
2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021



Billed Water Revenue (CY)
$2,000,000
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
1,175,990
1,747,578
1,452,248
1,450,836
1,490,802
1,625,111
1,774,847
1,696,637
1,579,704
1,874,428
1,953,579
2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021


General Fund Cash Trends
Dollars in Thousands
5,000.0
4,600.0
4,200.0
3,800.0
3,400.0
3,000.0
2,600.0
2,200.0
1,800.0
12-12 03-13 06-13 09-13 12-13 03-14 06-14 09-14 12-14 03-15 06-15 09-15 12-15 03-16 06-16 09-16 12-16 03-17 06-17 09-17 12-17 03-18 06-18 09-18 12-18 03-19 06-19 09-19 12-19 03-20 06-20 09-20 12-20 03-21 06-21 09-21 12-21
Month-End Balance


Deposit Yield Trends
Deposit Yield
1.75%
1.50%
1.25%
1.00%
0.75%
0.50%
0.25%
0.00%
Sep-11 Sep-12 Sep-13 Sep-14 Sep-15 Sep-16 Sep-17 Sep-18 Sep-19 Sep-20 Sep-21

ALLIANCE

City of Alliance
Information Sheet for Appointment to a City Board

Applications are kept on file for 18 months unless reactivated by you. Additional information may be attached if needed. Application is to be filed with the City Clerk, 324 Laramie Avenue, Alliance, NE 69301; (308-762-5400).

Name: Mary Ohrtman

Home Phone 762-7837

Work Phone 760-4535

Address: 924 E 10th St

Employer: RBGH

I am available to serve on a board, my preferences are Alliance Housing Authority

1. Why do you want to serve on the board? I am up for renewal

2. List previous civic & voluntary memberships and responsibilities; and/or background & interests relating to the board: Should already have this

3. Personal references the Council may contact:

Name	Name
Address	Address
Phone	Phone

4. In applying for appointment, I understand the City Council may make inquiries in the community pertinent to my appointment. I understand this application does not guarantee an appointment to a board, but I am willing to serve if called upon.

Signature Mary Ohrtman Date 1-2-22

Alliance®
Nebraska
Building the Best Hometown in America®

City of Alliance
Application for City Board

Please return your completed Application to the City Clerk's Office, 324 Laramie Avenue. Applications are kept on file for 18 months unless reactivated by you. Thank you for your interest in serving your neighbors and aiding us with "Building the Best Hometown in America."®

Name: Michael Stevens
Home/Work Number:

Email Address: Coach_24@hotmail.com
Cell phone Number: 712-898-0755

Address: 2590 CR 57 Alliance NE 69301

Employer: BBGH

I am available to serve my community and would prefer to serve on the following Boards:

1) Golf Advisor Board

2)

Please briefly state why you would like to serve on a City Board:

Better community

Please list below any previous civic and voluntary memberships and responsibilities, and/or background and interests relating to the preferred Boards:

Please list two personal references we may contact on your behalf:

Name: Andrew Leider	Name: Jared Palmer
Address:	Address:
Phone: 308-760-9169	Phone: 402-540-0512
Email:	Email:

In applying for appointment, I understand the City Council or designated Staff may make inquiries in the community pertinent to my appointment. I also understand this application does not guarantee an appointment to a City Board.

Signature: [signature]
Date: 1-19-22

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

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Nebraska
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City of Alliance
Application for City Board

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Name: Shauna Smith

Home/Work Number: (308) 761-0720

Email Address: ssmith@pvbank.com

Cell phone Number: (308) 760-8048

Address: 807 Big Horn Avenue Alliance, NE 69301

Employer: Platte Valley Bank

I am available to serve my community and would prefer to serve on the following Boards:

1) CRA

2)

Please briefly state why you would like to serve on a City Board:
I would like to serve on the City Board because I take pride in the community that I live in and would like to have a more active role in serving and contributing to our community.

Please list below any previous civic and voluntary memberships and responsibilities, and/or background and interests relating to the preferred Boards:
I currently do not serve on any civic or voluntary memberships due to just moving back to my home town of Alliance in June but would love to be given the opportunity.

Please list two personal references we may contact on your behalf:

Name: Tina Lulow
Address: 2425 Rainbow Acres Alliance, NE 69301
Phone: (308) 760-0777
Email: tlulow@pvbank.com

Name: Del Penlerick
Address: 412 Margaret Circle Alliance, NE 69301
Phone: (308) 762-2753
Email: datalink@bbc.net

In applying for appointment, I understand the City Council or designated Staff may make inquiries in the community pertinent to my appointment. I also understand this application does not guarantee an appointment to a City Board.

Signature: Shauna Smith

Date: 1/26/2022

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