CITY OF IMPERIAL

Julie Gockley Nick Colton Craig Loeffler, Mayor Jan Elliott John Miller

NOTICE IS HEREBY GIVEN that a regular meeting of the Mayor and City Council of the City of Imperial, Nebraska will meet in open and public session beginning no earlier than 6:00 PM., local time on November 2, 2026 at the City Council Chambers, 740 Court Street, Imperial, NE 69033.

This agenda may be modified up to twenty-four (24) hours prior to the meeting scheduled start time, after which only items of an emergency nature may be added.

The Agenda and Minutes for this meeting may be located at https://meeting.sparqdata.com/Public/Organization/Imperial.

An official copy of the agenda may be seen at the city clerk's office during business hours.

November 2, 2026
Agenda

ROLL CALL
PLEDGE OF ALLEGIANCE
MAYORAL NOTICE TO PUBLIC OF THE OPEN MEETING ACT POSTING
CONSENT AGENDA
Review and accept the minutes of the October 21st, 2026 Council meeting 2
PETITIONS AND COMMUNICATIONS
UNFINISHED BUSINESS FROM PREVIOUS MEETINGS
NEW BUSINESS
Discussion and possible action regarding the Imperial Housing Authority's annual request to waive the Payment in Lieu of Taxes (PILOT) for the fiscal year ending June 30, 2026. 7
Discussion and possible action regarding the extension of Nancy Bryan's contract, including review of her work report, current compensation, and proposed duration of the extension. 11
Discussion and possible action regarding Resolution R26-11-01 authorizing the temporary closure of Broadway Street for the Imperial Chamber of Commerce's Annual Christmas Parade of Lights on December 1, 2026 18
Discussion regarding upcoming Americans with Disabilities Act (ADA) digital accessibility requirements and the April 26, 2028 compliance deadline 21
SUPERINTENDENT REPORTS
PUBLIC COMMENT
ADJOURNMENT

Julie Gockley **Nick Colton** **Craig Loeffler, Mayor** **Jan Elliott** **John Miller**

CITY OF IMPERIAL CITY COUNCIL SPECIAL MEETING MINUTES
OCTOBER 21, 2026

A special meeting of the Mayor and City Council of the City of Imperial, Nebraska, was held in the Council Chambers, 740 Court Street, Imperial, Nebraska, on October 21, 2026, beginning at 6:00 P.M. local time.

Notice of the meeting was given in advance in accordance with the City's notice procedures. All proceedings shown hereafter were taken while the convened meeting was open to the public.

ROLL CALL

Mayor Craig Loeffler called the meeting to order at 6:00 P.M. Present: Mayor Craig Loeffler; Council President Nick Colton; Councilmembers Jan Elliott and Julie Gockley. Absent: Councilmember John Miller (excused). A quorum was declared present.

Also present — City staff: Police Chief Chad Ostmeyer, Pat Davidson, Matt Owens, and Beth Falla. Members of the public: Justin Smith, Jan Grahm, Norma Dannatt, Jill Moline, Ann Stand, Ron Berry, Becky Berry, Owen Swanson, and Alan Carman with the Imperial Republican.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

MAYORAL NOTICE TO PUBLIC OF THE OPEN MEETINGS ACT AVAILABILITY

Mayor Loeffler advised those present of the Open Meetings Act and its availability in the Council Chambers.

CONSENT AGENDA

Review and Accept the Amended Minutes of the October 5, 2026, Regular City Council Meeting

Motion was made by Julie Gockley to approve the amended October 5, 2026, meeting minutes, clarifying that Emily Browning's authorized bank-signing authority includes all City of Imperial and Imperial Manor/Parkview Heights bank accounts at Adams Bank and Trust, Pinnacle Bank, and Waypoint Bank and was seconded by Jan Elliott. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

PETITIONS AND COMMUNICATIONS

No petitions or communications were recorded.

UNFINISHED BUSINESS

Discussion on City of Imperial Sales Tax

The item was not discussed. No action was taken.

NEW BUSINESS

Modification of Administrative Office Public Hours

Councilmember Jan Elliott requested that the revised public hours be revisited in approximately six months to one year.

> Motion was made by Jan Elliott to approve the modification of the City administrative office public hours by eliminating the Thursday afternoon public closure and closing the office to the public on Fridays beginning at 12:00 P.M., effective November 1, 2026 and was seconded by Nick Colton. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

City staff will continue working during the Friday afternoon public closure. The revised hours will be posted at the office and on the City's Facebook page.

Appointment of Emily Townsend as City Administrator

It was noted that four individuals applied for the position and that a hiring committee participated in the selection process.

> Motion was made by Julie Gockley to approve the Mayor's appointment of Emily Townsend as City Administrator for the City of Imperial, Nebraska and was seconded by Jan Elliott. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

City Administrator Employment Agreement — Emily Townsend

During discussion, a question was raised regarding the insurance provisions and the effective date of employment.

> Motion was made by Nick Colton to approve the City Administrator Employment Agreement between the City of Imperial and Emily Townsend, as presented and was seconded by Julie Gockley. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

Ordinance No. 26-10-21 — Amendment to Wage Ordinance No. 26-08-02

Ordinance No. 26-10-21 was considered to establish an annual salary of $100,000 for City Administrator Emily Townsend, remove Tina Mandeville from the wage ordinance, and add Daniel Briggs under Public Works at $18.00 per hour.

> Motion was made by Nick Colton to suspend the statutory requirement that Ordinance No. 26-10-21 be read on three separate readings and was seconded by Jan Elliott. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.
>
> Motion was made by Nick Colton to approve and adopt Ordinance No. 26-10-21, amending Wage Ordinance No. 26-08-02, as presented and was seconded by Julie Gockley. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

The ordinance was to be published as required.

Chase County Schools / Imperial Police Department Security Camera Memorandum of Understanding

Police Chief Chad Ostmeyer provided an overview of the memorandum of understanding regarding law enforcement access to school security cameras for emergency response.

> Motion was made by Nick Colton to approve the memorandum of understanding between Chase County Schools and the Imperial Police Department regarding access to school security cameras and authorize its execution and was seconded by Julie Gockley. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

Nancy Bryan — Training and Possible Contract Extension

Mayor Loeffler updated the Council on work performed by Nancy Bryan over the preceding weeks. Councilmembers discussed whether they would consider extending her contract for additional training and assistance. A proposed extension showing her current compensation and the anticipated length of additional services, together with a report from Mrs. Bryan, will be presented at the next Council meeting. No formal action was taken.

2027 WCNDD Nuisance Abatement Program Application

The Council discussed the 2027 Nuisance Abatement Program through the West Central Nebraska Development District (WCNDD). Mayor Loeffler requested that the City inquire whether additional properties outside the initially identified program area could be addressed individually during the program year, rather than waiting until the following year.

> Motion was made by Jan Elliott to approve submission of the City's 2027 Nuisance Abatement Program application through WCNDD and authorize the Mayor and City Clerk to execute the necessary application documents and was seconded by Julie Gockley. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

The City will inquire about the availability of additional property-specific abatement services during the program year.

Planning Commission — Resignation and Appointment

> Motion was made by Julie Gockley to accept the resignation of Jeff Dickey from the City of Imperial Planning Commission and approve the appointment of Dillon Harchelroad to fill the vacancy and was seconded by Jan Elliott. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

Emily Townsend — Authorized Bank Signer

> Motion was made by Jan Elliott to approve the addition of Emily Townsend as an authorized signer on all City of Imperial and Imperial Manor/Parkview Heights accounts at Adams Bank & Trust, Pinnacle Bank, and WayPoint Bank, effective October 27, 2026 and was seconded by Nick Colton. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

APPROVAL OF CLAIMS

> Councilmember Nick Colton made a motion to approve utility checks 26107-26145, and 26147 in the amount of $262,189.74 and general checks 27230-27273 and 27275-27282 in the amount of $246,052.64. The motion was seconded by Jan Elliott. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried.

21st Century Equipment, LLC $28.35, ASAP Express $20.00, Allo Communications $431.47, Bomgaars $770.20, Brophy Electric $60.00, Central Nebraska Bobcat $327.93, Chamberlain Concrete $321.00, City of Imperial Utilities $11405.14, Digital Cinema Distribution Coalition $105, Dutton Lainson Company $636.27, Eakes Office Solutions $59.96, Eastern Sky Inc $1149.98, Floyd's Truck Center $351.78, Harris Local Government $698.89, J Bar J Landfill $6637.86, One Call Concepts, Inc $17.10, Owens True Value Hardware $719.14, Se Municipal Solar (NE), LLC $3624.04, Sunbelt Solomon $8500, Sony Pictures Entertainment $457.30, Troxell's Heating & Appliance, LLC $162.99, UMB Visa Card Services $1756.14, Verizon Wireless $122.28, Webber's Supply, LLC $255.01, Western Film Services, LLC $220, Black Hills Energy $56.35, Discovery IT $1029.52, Frenchman Valley COOP $4431.23, Ideal Linen $123.59, Imperial NAPA $875.82, Imperial Republican $814.19, Invoice Cloud $209, Irby Tool and Safety $1058.18, League Association of Risk Management $167,752.51, Murphy Tractor & Equipment Co. $436, Nebraska Department of Revenue S/T $38,339.16, Nebraska Machinery Co $72.73, Nebraska

Public Health Environmental Lab $221, Overhead Door Specialists $7061.75, USA BlueBook $870.88, Chris Bustillos $309.93, Black Hills Energy $17.04, Bomgaars $642.12, CNA Surety $40, Capital Business Systems $221.64, City of Imperial Utilities $7664.59, Eakes Office Solutions $215.77, UMB Visa $2247.95, Van Diest Supply Company $5125.25, Verizon Wireless $86.26, Webber's Supply, LLC $94.49, Allo Communications $837.21, Axon Enterprise, Inc $3639.84, B.T.'s Quality Machine & Fabrication $42.02, Black Hills Energy $26.29, Bomgaars $283, Brophy Electric $392.68, Cengage Learning Inc/Gale $25.60, Capital Business Systems $660.86, Center Point Large Print $95.18, Culligan of McCook $59, DAS State ACCTG-Central Finance OCIO $55, Discovery IT $2783.20, Ecolab Inc. $71.16, FYR-TEK, Inc. $596.75, Frenchman Valley COOP $2848.78, Great Plains Communications $221.51, Honorbound $99, Imperial NAPA $467.34, Imperial Republican $2880.07, Innovative Drone Solutions $249.00, JM Stucco & Stone $500.00, Keith County News Inc $787.50, League Association of Risk Management $189,031.10, Macqueen Equipment, LLC $353.07, McQuillan Law Office P.C., L.L.O. $2,666.00, Nebraska Dept. of Revenue $28.39, OCV, LLC $4983.00, Office Service Inc $589.01, Omaha World Herald $10.00, Overhead Door Specialists $1026.95, Owens True Value Hardware $1308.42, Platinum T-Shirt and Embroidery $363.88, Powerplan $776.60, Superior Sanitation Services Inc $50.00, Super Foods $85.00, The Radar Shop $110.00, Titan Machinery, Inc. $1377.60, Triple O Service $362.34, Troxell's Heating Appliance $8302.75, Veterinary Services $92.50, W.P.C.I. $250.00.

Prairie States Check No. 26146 in the amount of $1,463.25 and Check No. 27274 in the amount of $753.50, totaling $2,216.75, were considered separately and excluded from the approved claims. Jan Elliott abstained from consideration of these claims because of a conflict of interest, and John Miller was absent. With only two Councilmembers eligible to act on these claims, no motion or vote was taken. Payment was deferred until the next Council meeting; Councilmember Elliott expressed no objection to the delay.

SUPERINTENDENT REPORTS

Superintendent Pat Davison reported that some trees near the golf course had been removed and noted improvements to the appearance of the area on the Golf Course Road and on the West side of the golf course.

Chief of Police Chad Ostmeyer reported that the new Police Department pickup was expected to arrive by the end of the week.

Library Director Beth Falla reported that 108 high school students had visited the library and that operations were going well.

PUBLIC COMMENT — 6:34 P.M.

Becky Berry commented that the City of Imperial app was out of date. She acknowledged that City staff had other priorities but expressed a desire to see the app updated. She also requested that the pantry be listed as a volunteer opportunity on the app.

Jan Grahm asked about the nature of the findings from Nancy Bryan’s work and whether those were matters the auditors should have identified. Mayor Loeffler explained that the auditors verify that the money the City reports having agrees with its financial records, rather than examining City processes for errors. Jan also asked about the status of the job descriptions being prepared by Ed Dunn.

Jill Moline spoke about raising awareness of the City sales tax. She noted that she had signs available, had spoken with the Chamber of Commerce earlier that day, and discussed how City sales tax revenue has supported community improvements and economic development. She also referenced an article in the newspaper.

Mayor Loeffler stated that updates would be provided going forward regarding the status of LB840 loans.

Jill Moline asked whether Emily Townsend would meet with City committees to become familiar with City operations. Mayor Loeffler indicated that he planned to introduce her to City personnel and operations.

Owen Swanson asked who monitors the additional cameras located throughout the City. Chief Chad Ostmeyer clarified that the Imperial Police Department monitors those cameras.

ADJOURNMENT

Motion was made by Nick Colton to adjourn the meeting and was seconded by Jan Elliott. On call for the vote, the following votes were recorded: Nick Colton: Yea; Jan Elliott: Yea; Julie Gockley: Yea; John Miller: Absent. Motion Carried. The meeting adjourned at 6:46 P.M.

SEAL:

_____

Mayor-Craig Loeffler

_____

Attest: City Clerk-Emily Browning

IMPERIAL HOUSING AUTHORITY - RD (SUNRISE)
Board Summary Report (Final)
As of June 30, 2026

	Current	Fiscal Year Begin Bal	+/-
Cash & Investments			
1111.01 · CASH GENERAL FUND	19,291.13	17,176.03	2,115.10
1114.00 · SECURITY DEPOSIT FUND	6,977.61	6,353.55	624.06
1162.00 · RESERVE ACCOUNT	118,091.33	121,073.37	(2,982.04)
1163.00 · INSURANCE SAVINGS ACCOUNT	7,458.31	5,995.36	1,462.95
TOTAL CASH & INVESTMENTS	**151,818.38**	**150,598.31**	**1,220.07**

	YTD Balance	Annual Budget	Percent of Budget
Receipts			
RENTAL INCOME	101,305.50	95,850.00	106 %
OTHER OPERATING RECEIPTS	3,217.15	3,300.00	97 %
TOTAL OPERATING RECEIPTS	**104,522.65**	**99,150.00**	**203%**
Expenses			
ADMINISTRATIVE EXPENSES	19,184.63	18,554.00	103%
UTILITIES EXPENSE	18,384.76	20,600.00	89%
MAINTENANCE EXPENSE	25,973.42	25,550.00	102%
GENERAL EXPENSE	23,350.26	20,087.00	116%
NONROUTINE EXPENDITURES	16,534.22	8,400.00	197%
TOTAL OPERATING EXPENSES	**103,427.29**	**93,191.00**	**111 %**
NET INCOME (LOSS) FROM OPERATIONS	**1,095.36**	**5,959.00**	**18 %**

	Current YTD
Operating Reserve	
2806.01 · UNRESTRICTED NET POSITION-ADMIN	9,904.56
2806.02 · RESTRICTED NET POSITION	127,068.73
OPERATING RESERVE, BEGINNING OF FISCAL YEAR	**136,973.29**
NET INCOME (LOSS) FROM OPERATIONS	1,095.36
OPERATING RESERVE, END OF CURRENT PERIOD	**138,068.65**

These financial statements have not been subject to compilation, review, or audit engagement.

IMPERIAL HOUSING AUTHORITY - PH
Board Summary Report (Final)
As of June 30, 2026

	Current	Fiscal Year Begin Bal	+/-
Cash & Investments			
1111.01 · CASH GENERAL FUND	13,806.36	68,696.20	(54,889.84)
1111.02 · OPERATING FUNDS	11,524.46	0.00	11,524.46
1162.00 · GENERAL FUND INVESTMENTS	132,872.10	57,175.76	75,696.34
1162.02 · SAVINGS-OP SUB LAWSUIT	11,549.21	11,124.12	425.09
1162.05 · CERTIFICATES OF DEPOSIT	326,797.12	314,753.86	12,043.26
TOTAL CASH & INVESTMENTS	**496,549.25**	**451,749.94**	**44,799.31**

	YTD Balance	Annual Budget	Percent of Budget
Receipts			
RENTAL INCOME	102,505.00	101,510.00	101 %
OTHER OPERATING RECEIPTS	32,272.11	56,540.00	57 %
TOTAL OPERATING RECEIPTS	**134,777.11**	**158,050.00**	**85 %**
Expenses			
ADMINISTRATIVE EXPENSES	47,344.11	47,530.00	100 %
TENANT SERVICES EXPENSE	0.00	100.00	0 %
UTILITIES EXPENSE	18,329.49	22,100.00	83 %
MAINTENANCE EXPENSE	31,038.46	44,970.00	69 %
GENERAL EXPENSE	18,959.14	17,250.00	110 %
NONROUTINE EXPENDITURES	11,229.46	0.00	0 %
TOTAL OPERATING EXPENSES	**126,900.66**	**131,950.00**	**96 %**
NET INCOME (LOSS) FROM OPERATIONS	**7,876.45**	**26,100.00**	**30 %**

	Current YTD
Operating Reserve	
2806.01 · UNRESTRICTED NET POSITION-ADMIN	466,156.05
OPERATING RESERVE, BEGINNING OF FISCAL YEAR	**466,156.05**
NET INCOME (LOSS) FROM OPERATIONS	7,876.45
OPERATING RESERVE, END OF CURRENT PERIOD	**474,032.50**

These financial statements have not been subject to compilation, review, or audit engagement.

IMPERIAL HOUSING AUTHORITY - PINE GROVE
Board Summary Report (Final)
As of June 30, 2026

	Current	Fiscal Year Begin Bal	+/-
Cash & Investments			
1111.01 · CASH GENERAL FUND	557.63	1,982.45	(1,424.82)
1191.00 · SECURITY DEPOSIT FUND	2,558.22	2,465.31	92.91
1320.00 · RESERVE FOR REPLACEMENT	61,408.55	63,471.16	(2,062.61)
1321.00 · RESERVE ACCOUNT #7514143	880.45	254.63	625.82
1322.00 · INSURANCE ACCOUNT #7561310	1,308.44	2,026.50	(718.06)
TOTAL CASH & INVESTMENTS	**66,713.29**	**70,200.05**	**(3,486.76)**

	YTD Balance	Annual Budget	Percent of Budget
Receipts			
RENTAL INCOME	53,672.79	52,613.00	102 %
OTHER OPERATING RECEIPTS	1,835.17	1,890.00	97 %
TOTAL OPERATING RECEIPTS	**55,507.96**	**54,503.00**	**102 %**
Expenses			
ADMINISTRATIVE EXPENSES	18,272.72	11,510.00	159 %
UTILITIES EXPENSE	7,833.33	7,300.00	107 %
MAINTENANCE EXPENSE	22,661.45	19,217.00	118 %
GENERAL EXPENSE	10,843.38	9,972.00	109 %
NONROUTINE EXPENDITURES	(4.05)	7,933.00	(0)%
TOTAL OPERATING EXPENSES	**59,606.83**	**55,932.00**	**107 %**
NET INCOME (LOSS) FROM OPERATIONS	**(4,098.87)**	**(1,429.00)**	**287 %**

	Current YTD
Operating Reserve	
2806.01 · UNRESTRICTED NET POSITION-ADMIN	5,227.30
2806.02 · RESTRICTED NET POSITION	65,752.29
OPERATING RESERVE, BEGINNING OF FISCAL YEAR	**70,979.59**
NET INCOME (LOSS) FROM OPERATIONS	(4,098.87)
OPERATING RESERVE, END OF CURRENT PERIOD	**66,880.72**

These financial statements have not been subject to compilation, review, or audit engagement.

COMPUTATION OF PAYMENTS IN LIEU OF TAXES

U.S. DEPT OF HOUSING & URBAN DEVELOPMENT
LOW-RENT PUBLIC HOUSING

IMPERIAL HOUSING AUTHORITY
320 W 10TH
IMPERIAL, NE 69033

LHA Owned Rental Housing Project
Fiscal Year End: 30-Jun-26
Contract Number: C-441
Project Number: NE021001

PART I - COMPUTATION OF SHELTER RENT CHARGED

1. Dwelling Rentals (Account 3110)	$	102,505.00		
2. Excess Utilities (Account 3120)	$	-		
3. Non dwelling Rentals	$	-		
Home Buyers Monthly Payments for:	$	-		
4. Earned Home Payments	$	-		
5. Nonroutine Maintenance Reserve	$	-		
6. Total Rental or Homebuyer (sum lines 1 thru 5)			$	102,505.00
7. Total Utilities (4300 Group)			$	18,329.49
8. SHELTER RENT CHARGES (line 6 minus 7)			$	84,175.51

PART II - COMPUTATION OF SHELTER RENT COLLECTED (to be completed only if cooperation agreement provides for payment of PILOT on a basis of Shelter Rent Collected)

9. Accounts Receivable at beginning of year.	$	-		
10. Total Line 8 and 9.	$	84,175.51		
11. Less Collection Losses (Account 4570)	$	-		
12. Less Accounts Receivable at end of year.	$	-		
13. SHELTER RENT COLLECTED			$	84,175.51
14. Approximate full Real Property Tax			$	-

PART V - PAYMENT IN LIEU OF TAXES

15. 10% OF Line 8 or 13, whichever is applicable	$	8,417.55
16. Payment in lieu of Tax (lesser of Line 15 or 14)		WAIVED

Were any expenses incurred for the project(s) during the fiscal year for services or facilities which the local taxing body should have furnished under the terms of the Cooperation Agreement? YES NO

If answer is "YES", will such expenses be deducted from PILOT or otherwise collected from the the applicable taxing body? YES NO

If answer is "NO", attach a statement showing the amount of such expenses incurred and the reason for not collecting.

1/ If the percentage specified in the Cooperation Agreement or the Contract with HUD is lower, such lower percentage shall be used.

Prepared by:
Rick Schwartz
Fee Accountant

Approved by:
Julie Gockley
Executive Director

HUD-52267

Mayor and City Council,

Thank you so much for the opportunity to help your wonderful community! You have a very nice community with friendly people that you can be very proud of! Your office staff have been great to work with and I'm confident they will serve your community well.

To date, we have accomplished the following:

1. **Continuing Education:** Chris has completed 1 hour of 8 of the required annual continuing education. We will complete 2 more hours before I am done. The League of Nebraska Municipalities may be able to provide videos for a fee of their conferences this past year. One conference would complete the required 8 hours. Chris will need to submit a request in writing to the Nebraska State Auditor if the required 8 hours cannot be completed by December 31st according to their guidelines (see below).

   E. Continuing education hours are required of each individual treasurer, not the office held. Should a treasurer leave office, the incoming treasurer must complete the full hours required. If there is a valid reason that the required hours cannot be reported or completed by the January 31 reporting due date, the incoming treasurer must inform the APA in writing of that reason prior to the reporting due date. In response to such a communication, the APA may waive the continuing education requirement completely or partially, extend the deadline for reporting the hours completed, or take other action deemed appropriate to the circumstances. The APA will reject any reason for noncompliance determined to be invalid.

2. **General Fund Checking Bank Reconciliation:** The general fund checking account has been reconciled from October 1, 2025, through July 31, 2026. We have started the August 31, 2026, bank reconciliation and plan to complete it through September when I am in Imperial again the week of November 2nd. The plan is to have Emily B. complete the bank reconciliations for the general checking and utility checking moving forward to provide some separation of duties since Amiee posts the payments and takes the money to the bank and Chris will be writing checks. The various other bank accounts will most likely be completed by either Chris or Emily B. depending upon work schedules. There were not many errors that need to be corrected.

3. **Utility Checking Bank Reconciliation:** The utility checking account reconciliation for October 31, 2025, has been started. Due to the way credit card payments were batched when they were posted in PowerManager, the reconciliation takes a lot of time as it is difficult to know which deposits in PowerManager make up the credit card receipts on the bank statement. What I have found is one day has multiple payments posted but the receipts came into the bank on three or four different days and are commingled with payments from other batches. Chris is working with the previous credit card company to get the reports that show which payments make up the deposits. Staff have been instructed to get the reports from the current company and batch the receipts according to the way they come into the bank so that moving forward it is not an on-going problem. These reports need to be kept along with the other paperwork for the deposits. My plan to get this account reconciled is to have multiple people working on the credit card receipts to

save me some time and the city a lot of money. I hope that once we get to January 2026 it goes smother as Chris has more reports available.

4. **Sales Tax:** The city has various sales tax returns that are filed. The utility and theater returns have been filed for July through September and are now current. The city will likely have penalties and interest assessed on the next return for the months that were late. The library sales tax return has also been completed. The pool return is not due until January as it is filed annually. Emily is being trained to complete these returns. I have provided her a copy of the Nebraska Department of Revenue sales tax regulations with key items pertaining to the city highlighted to assist her in learning the regulations.

5. **Month End:** I have prepared a checklist for Chris to use to do month end so that the city's books stay clean and errors are more likely to be found when they occur. If errors are found and correctly monthly, then the city's books will stay cleaner and the audit will go more smoothly.

6. **Agendas and Council Packets:** Emily has been trained in preparing agendas and council packets and records to keep. I will try to track down a contact that may be able to provide her with a link to a recent training Sparq did which will help her learn the program as I have not worked with it much.

7. **County Treasurer Receipts:** Emily has received some training on posting the county treasurer receipts. We will need to see if the splits between departments need to be changed for the FYE 9-30-27 and update the spreadsheet accordingly.

8. **Checking Account Interest:** Emily has received some training on posting the checking interest and how to split it between the departments. We have had issues determining where the numbers come from each month to determine the splits. Instructions stated it is the previous month's fund balance, but the numbers do not match when we have reviewed work from previous months. Moving forward, this will be done consistently.

9. **Accounts Payable:** Chris has received some training on A/P. Obviously, due to her family situation, we have not been able to finish this but plan to with the next city council meeting. PowerManager allows claims that are paid ACH such as sales tax, the 941 deposit, etc. to be run through A/P and recorded rather than printing a check. This allows the history of what has been paid to be in A/P like it is for other vendors. These claims will also be included on the claims list with other claims so they are less likely to be missed and not receive council approval as required by State Statute.

Challenges:

1. Besides the credit card payments for the utility checking account, finding records, both paper and computer files, has proven to be a challenge. For example, a check was received in either August or September for what is assumed to be a reimbursement from the manor for property and liability insurance. Is there a schedule someplace of what is owed? I was unable to find one. For now, I posted it to the administration fund. If this is wrong, it can be changed. My previous co-workers in Stromsburg always said "Nancy has a file for everything!". Your current staff have seen the importance of this.

2. Another example is bank reconciliations and the spreadsheets to split interest. Rather than having all of the banking information saved in one computer file, the files are saved in various locations. In time, your current staff will get the files better organized. We have also started putting the file paths on various Excel spreadsheets so this will help find them too. Staff have also ordered binders and month dividers so that various records such as sales tax returns and bank reconciliations are kept together and can be found. This will also help the auditors.

3. Another challenge has been finding the computer records for the various bank accounts. Is there a reason why so many things are being done in QuickBooks rather than PowerManager? For example, why is the sales tax not just another fund within the City in PowerManager? I would recommend getting these various items set up in PowerManager and simplifying the accounting. This would also make things easier for the auditors. It would also allow staff to provide you with financial statements showing much more detail than the treasurer's report you have been getting. This could be done monthly, quarterly, or whenever you wanted the information.

4. Another challenge has been determining what makes up the "Investment" general ledger account. I have spoken with Craig, and I will be assisting staff in setting up general ledger accounts for each of the bank accounts. This way it will be easier to see what each bank account has for money in it, will provide transparency, and will make reconciling the various accounts easier. This is an easy fix and won't take a lot of time.

5. **Payroll Bank Account:** Has the city ever considered just paying payroll out of the general checking account? This would eliminate at least two payroll bank accounts and would also simplify the accounting. Then payroll could be posted directly to the general ledger and there would not be the need to write so many checks to get money transferred into the correct bank account. PowerManager within the city could have funds for each of the utilities so that this portion of payroll was split out and then the utilities could simply reimburse what it needs to. Every time staff calculate something manually, errors will happen and additional time is spent completing a task.

If you have questions, please feel free to reach out to me. If your work schedules allow, please feel free to stop by the office when I'm there.

Nancy Bryan, MMC
MMC Consulting, LLC
402-764-2258
Email: nancybryan@mmc-consulting.net

CONSULTING AGREEMENT

THIS CONSULTING AGREEMENT (this "Agreement") is made by and between City of Imperial, a Nebraska Political Subdivision (the "Municipality"), MMC Consulting, LLC, a Nebraska Limited Liability Company (the "Consultant"), and is effective on the date this Agreement is executed by Municipality and Consultant as reflected on the signature page(s).

WHEREAS, the Municipality desires to secure Consultant's continuous services, notwithstanding Consultant's voluntary resignation from business with the Municipality, and the Consultant desires to provide such services to the Municipality;

WHEREAS, the Consultant has and will obtain certain confidential information of the Municipality and the Consultant acknowledges and understands that, during the course of the performance of Consultant's services pursuant to this Agreement, the Consultant will become familiar with certain confidential information of the Municipality which is exceptionally valuable to the Municipality and vital to the success of the Municipality's operation; and

WHEREAS, Municipality and the Consultant desire to protect such confidential information from disclosure to third parties or use of such information to the detriment of the Municipality.

NOW, THEREFORE, in consideration of the matters described above, and of the mutual benefits and obligations set forth in this Agreement, the parties agree as follows:

1. **Nature and Term of Services.**

   a. *Services*. The Municipality agrees to engage the Consultant to perform, and the Consultant agrees to perform, such consulting services relating to training office staff and other related services as needed, as requested by the City Council or City Administrator of the Municipality (the "Consultant's Services"). The Consultant agrees to use Consultant's best efforts in providing the Consultant's Services to the Municipality and in fulfilling Consultant's duties and obligations pursuant to the terms of this Agreement.

   b. *Term*. The term of this Agreement (the "Term") shall commence on the Effective Date and shall continue until the earlier of: (a) the completion of four (4) weeks of services, which need not be consecutive and may be scheduled non-consecutively based on staffing needs and availability; or (b) the date on which total invoiced fees under this Agreement reach Thirty Thousand Dollars ($30,000.00). The Term may be extended in one-week increments upon the mutual written agreement of both parties. Following the expiration or termination of this Agreement, staff may continue to contact MMC Consulting, LLC as needed via conference call or videoconference for consultation purposes. Notwithstanding the foregoing, either party may terminate this Agreement for any reason by providing the other party with written notice of termination at least twenty-four (24) hours prior to the effective date of termination.

   c. *Status as Independent Contractor*. Nothing contained in this Agreement shall be construed as creating a relationship between the Municipality and the Consultant other than that of independent contractor. The Consultant shall not be deemed an agent of the Municipality, and the Consultant shall have no right, power or authority to act in any way in the name of the Municipality.

2. **Compensation.**

   a. *Fees*. During the Term of this Agreement, the Municipality shall pay the Consultant a fee of $115.00 per hour. The Consultant is aware that from all fees paid under this Agreement the Consultant will be obligated to pay any and all federal and state taxes, including but not limited to the employer's share of FICA taxes.

   b. *Benefits*. The Consultant and the Municipality acknowledge and agree that as the Consultant is an independent contractor, and the Municipality shall have no obligation, by reason of this Agreement, to provide the Consultant with any benefits (including, but not limited to, any health, disability, deferred compensation, severance, insurance, profit-sharing or pension benefits) pursuant to this Agreement.

c. *Expenses*. During the Term of this Agreement, the Consultant shall be reimbursed by the Municipality for all ordinary and necessary out-of-pocket expenses for travel including travel time at a rate of $100.00 per hour, lodging as necessary, meals, or any other similar expenses incurred by the Consultant in performing the Consultant's Services for the Municipality including mileage reimbursement at the established IRS rate from Stromsburg, Nebraska to Imperial, Nebraska, to the extent that such expenditures are substantiated and documented by the Consultant.

d. *Payment of Fees and Expenses*. The Consultant agrees to furnish the Municipality with a monthly statement for any month in which the Consultant has worked for the Municipality prior to the last business day of each month, such statement shall itemize the hours worked, together with a monthly expense statement. Such statement shall be sent by e-mail to the City Treasurer, City Administrator, City Clerk, or such other person as the Municipality may designate. The Municipality agrees to pay such statement within thirty (30) business days after receipt. The Consultant further agrees to sign and deliver to the Municipality upon request an IRS Form W-9 if needed, and the Consultant certifies that Consultant is not subject to "backup withholding."

3. **Confidential Information**.

a. *Definition of Confidential Information*. For the purposes of this Agreement, the term "Confidential Information" shall mean, any Municipality information which is not generally known to the public through legitimate origins, and which includes, but is not limited to, nonpublic financial information, income statements, balance sheets, cash flow statements, financial projections and models, information regarding Municipality customers and Municipality policies, procedures or manuals of the Municipality, and information concerning the operations of the Municipality.

b. *Nondisclosure of Confidential Information*. The Consultant will not, prior to, during, or after termination of this Agreement, in any form or manner, directly or indirectly, divulge, disclose or communicate to any person, entity, firm, corporation or any other third party, or use for the Consultant's personal benefit any Confidential Information.

c. *Delivery Upon Termination*. Upon termination of this Agreement for any reason, the Consultant will promptly deliver to the Municipality all correspondence, drawings, manuals, letters, notes, notebooks, reports, programs, plans, proposals or any other documents which contain Confidential Information as defined above.

d. *Continuing Obligation*. The obligations, duties and liabilities of the Consultant pursuant to this Paragraph 3 are continuing, absolute and unconditional and shall remain in full force and effect despite any termination of this Agreement for any reason.

4. **Liability Insurance**. The Consultant shall not be required to obtain liability insurance to insure the performance of Consultant's duties under this Agreement. If the Municipality subsequently decides to require the Consultant to obtain such professional liability insurance, the Municipality shall reimburse the Consultant in full for the cost of the premium.

5. **Assignment**. The Consultant and the Municipality agree that the covenants, terms and provisions contained in this Agreement and the rights of the parties under this Agreement cannot be transferred, sold, assigned, pledged or hypothecated.

6. **Entire Agreement**. This Agreement contains the entire agreement between the parties concerning this Consulting Agreement and shall not be modified except in writing by the parties to this Agreement.

7. **Severability**. If any phrase, clause or provision of this Agreement is declared invalid or unenforceable by a court of competent jurisdiction, such phrase, clause or provision shall be deemed severed from this Agreement but will not affect any other provisions of this Agreement, which shall otherwise remain in full force and effect.

8. **Notices**. Any notice, request or other communication required to be given pursuant to the provisions of this Agreement shall be in writing and shall be deemed to have been given when delivered in person, or by certified mail through the U. S. Post Office with return receipt requested, to the addresses shown below, such notices when given by overnight delivery service to be deemed effective on the next business day after sending.

If to the Municipality:
City of Imperial
Attn: Edward Dunn
PO Box 637
740 Court Street
Imperial, NE 69033-0637

If to the Consultant:
Nancy E. Bryan, MMC
MMC Consulting, LLC
P.O. Box 572
101 E. 7th St.
Stromsburg, NE 68666

9. **No Waiver**. The waiver by the Municipality or the Consultant of any breach of any term or condition of this Agreement shall not be deemed to constitute the waiver of any other breach of the same or any other term or condition of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Consulting Agreement as of the Effective Date.

MUNICIPALITY.

By: _____
Mayor

MMC CONSULTING, LLC, a Nebraska Limited Liability Company, Consultant,

By: Nancy E. Bryan
Nancy E. Bryan, MMC

CITY OF Imperial Nebraska

740 Court Street P.O. Box 637, Imperial, NE 69033
(308) 882-4368 www.imperial-ne.com

"Where hometown values and modern technology combine to make the good life even better"

CITY OF IMPERIAL, NEBRASKA
APPLICATION FOR PARADE (MOTORCADE) PERMIT

NAME OF APPLICANT: Imperial Chamber of Commerce

ADDRESS: PO Box 82, Imperial, NE 69033 PHONE #:

SPONSORING ORGANIZATION: Imperial Chamber of Commerce

PARADE CHAIRMAN: Kym Weiss

ADDRESS: PO Box 1494, Imperial, NE 69033 PHONE #: 308-314-0234

PURPOSE OF PARADE: Annual Christmas Parade of Lights.

DATE AND TIME OF PARADE: December 1, 2026 @ 6:30pm

LOCATION OF ASSEMBLY AREA: 10th & Grant Streets.

LOCATION OF DISBANDING AREA: 3rd & Broadway Streets.

APPROXIMATE ASSEMBLY TIME: 5:30 pm

APPROXIMATE TERMINATION TIME: 7pm

APPROXIMATE NUMBER AND TYPE OF VEHICLES OR PARTICIPANTS: approx 20 vehicles. pickups with/without trailers, tractors, golf carts, ATVs...

ROUTE OF PARADE: Starting @ 10th & Grant streets, traveling south on Grant Street to 8th St, East on 8th St to Broadway St, South on Broadway to 3rd St

PORTIONS OF STREETS OCCUPIED WHICH ARE TRAVERSED BY PARADE: Roadway & Shoulders

☑ APPROVED ☐ DENIED

Kym Weiss
Signature of Applicant

Chief of Police, Imperial Police Department

EQUAL HOUSING OPPORTUNITY

Resolution R26-11-01

A Resolution to provide for the closing of Broadway Street from 8th Street to 3rd Street on December 1, 2026 for the limited purpose of conducting the Christmas Lighted Parade and to satisfy statutory requirements in Nebraska law requiring the City of Imperial to accept certain limited duties and to provide certain limited indemnification to the State of Nebraska during the closing of Broadway Street on December 1, 2026.

WHEREAS, the City of Imperial ("City" hereinafter) desires to close Broadway Street from 8th Street to 3rd Street on December 1, 2026 from 6:00 PM Mountain Time until 7:15 PM Mountain time for the purposes of conducting the Christmas Lighted Parade sponsored by the Imperial Chamber of Commerce; and

WHEREAS, Broadway Street has been designated as a state right-of-way by the State of Nebraska; and Broadway Street is recognized by the City and the State of Nebraska as being a as a state right-of-way controlled by the State of Nebraska; and

WHEREAS, Nebraska statutes, specifically Neb. Rev. Stat. §39-1359, require the City to make certain assurances and accept certain duties and liabilities from the State of Nebraska during the closure of Broadway Street on December 1, 2026.

WHEREAS, this Resolution is intended to meet the City's requirements and obligations set forth in Neb. Rev. Stat. §39-1359 to be able to close Broadway Street for the limited purpose of conducting the Lighted Christmas Parade; and

WHEREAS, Broadway Street from 8th Street to 3rd Street is within the official corporate limits of the City.

NOW, THEREFORE, BE IT RESOLVED, by the City that Broadway Street shall be closed from 8th Street to 3rd Street (hereinafter known as the "Street Closing Area"), on December 1, 2026 from 6:00 PM until 7:15 PM (hereinafter known as the "Street Closing Period")

BE IT FURTHER RESOLVED, that in accordance with the requirements of Neb. Rev. Stat. §39-1359 the City hereby accepts the following limited duties and liabilities from the State of Nebraska:

1. The City hereby accepts any existing statutory or common law duties of the State of Nebraska to protect the public from damage, injury and death on the State of Nebraska's right of way within the Street Closing Area during the Street Closing Period.

2. The State of Nebraska shall not have a statutory or common law duty to protect the public from damage, injury or death within the Street Closing Area during the Street Closing Period.

3. The City shall accept the duty of protecting the State of Nebraska's highway property from damage that may occur within the Street Closing Area during the Street Closing Period.

4. The City shall indemnify, defend and hold harmless the State of Nebraska, including reasonable attorney's fees, from all claims, demands, actions, damages and liability which is directly caused by an event or circumstance within the Street Closing Area during the Street Closing Period.

5. Any assumption of duties or provision of indemnification by the City in this Resolution shall be limited in scope to the Street Closing Area.

6. Any assumption of duties or provision of indemnification by the City in this Resolution shall be limited in time to the Street Closing Period.

PASSED THIS 2nd day of November, 2026.

_____
Craig Loeffler, Mayor

Attest: _____
Emily Browning- City Clerk

Author speaking at the 2026 Annual Conference

Two deadlines, one big requirement: The ADA accessibility mandate



BY BROCK FUEMMELER, PRESIDENT, IMS TECHNOLOGY GROUP

This article originally ran in the March/April issue of the Missouri Municipal Review. A few changes have been made to ensure accuracy.

Across Nebraska—and the entire country—local governments are facing an important change in how they manage digital information. A new federal rule now requires public organizations to make their online and digital content accessible to people with disabilities. This change is often called the ADA digital accessibility mandate.

Many municipalities have heard about this requirement but are unsure what it really means or how to prepare. By looking at the issue through the "5 W's" - Who, What, Where, When, and Why - we can break the mandate into simple, practical terms.

WHO is affected?

The new accessibility requirements apply to all state and local government organizations. That includes:

- Cities and villages
- Counties
- Municipal departments
- Public utilities
- Police and fire departments
- Libraries
- Public schools and universities
- Any agency or board that serves the public

In short, if your organization is part of local government in Nebraska, this mandate applies to you.

The rule exists to protect people with disabilities, including those who are blind or have low vision, are deaf or hard of hearing, have mobility challenges, or have cognitive or learning disabilities. These residents must be able to access government information in the same way as everyone else.

This requirement does not just apply to large cities. Small towns, rural counties and special districts are included as well. The size of your community does not determine whether the rule applies—it only affects how soon you must comply.

WHAT does "digital accessibility" really mean?

Many people assume digital accessibility only refers to a city or county website. While websites are a major part of the requirement, accessibility goes far beyond that.

Digital accessibility means that all information your organization provides electronically must be usable by people with disabilities. This includes:

- Public-facing content
- Websites
- Online forms
- Meeting agendas and minutes
- Budgets and reports
- Permits and applications
- Public notices
- PDFs and downloadable documents
- Social media posts
- Internal and direct communication
- Emails sent to residents
- Attachments shared with the public
- Online portals
- Electronic newsletters
- Documents provided upon request

The key point is this: accessibility is not limited to what appears on your homepage. Any document or message that your organization creates and distributes digitally must be accessible.

For example, a PDF agenda posted online for a city council meeting must be readable by screen-reading software. A utility bill emailed to residents must be formatted so that someone with visual impairment can understand it. A job application posted on your website must be usable by someone with limited visibility.

If a document is necessary for a resident to participate in a government program, service or activity, it must be accessible.

WHERE does the mandate apply?

The mandate applies everywhere digital information is shared. This includes:

- Official municipal websites
- Online document repositories
- Email systems
- Public records portals
- Online payment systems
- Social media platforms
- Internal systems used to communicate with the public

Accessibility is not limited to one specific location or platform. If your organization is providing information in digital form—no matter where or how—it must meet accessibility standards.

Even documents stored for many years, such as archived meeting minutes or old ordinances, may need to be made accessible if they are still being used by the public.

The rule focuses on equal access. If a resident can find and use information online, a resident with a disability must be able to do the same.

WHEN do municipalities need to comply?

One of the most important parts of this mandate is the timeline.

The federal government has created two different compliance deadlines based on community size:

Larger Communities: *Applies to cities, counties, and public entities serving 50,000 people or more.*
Deadline- April 24, 2027

Smaller Communities: *Applies to cities, counties, and public entities serving fewer than 50,000 people.*
Deadline - April 26, 2028

These deadlines are firm. They are not suggestions or long-term goals. By these dates, public organizations must already have their digital content in compliance.

For many Missouri municipalities, this timeline is closer than it appears. Local governments often manage thousands of documents created over many years. Reviewing and updating all that material can take significant time and planning.

It is also important to understand that accessibility is not a one-time project. Any new document created after the deadline must also be accessible. Accessibility becomes part of everyday operations.

Continued on the following page



Author speaking at the 2026 Annual Conference

WHY was this mandate created?

The purpose of the rule is simple: equal access.

For years, much of the public's interaction with government has been moved online. Residents pay bills, apply for permits, read council agendas, and communicate with city hall through digital tools.

But for millions of Americans with disabilities, much of this information has been difficult—or impossible—to use.

A person who is blind may not be able to read a scanned PDF that lacks proper formatting. Someone who relies on assistive technology may not be able to navigate an online form. A resident with limited vision may not be able to understand poorly structured documents.

The Americans with Disabilities Act (ADA) has always required equal access to government services. The new mandate simply updates those long-standing principles for the digital world.

By requiring accessibility, the federal government is ensuring that:

- Residents with disabilities can participate fully in civic life.
- Government communication is inclusive.
- Public services are available to everyone.
- Local governments avoid discrimination, even if unintentional.
- Accessibility is not just a technical requirement—it is a civil rights issue.

Common misunderstandings

Because the topic is new to many municipalities, several myths have developed.

MYTH: ***"Our website vendor handles accessibility, so we're covered."***

REALITY: *Even if your website itself meets accessibility standards, the documents you post on it—such as PDFs, forms, and reports—must also be accessible. Website accessibility alone is not enough.*

MYTH: ***"Old documents don't matter."***

REALITY: *If archived documents are still posted online and used by the public, they may need to be made accessible.*

MYTH: ***"Accessibility only affects people with severe disabilities."***

REALITY: *Accessible design benefits many people, including older adults, mobile device users, and anyone who needs clearer, better-organized information.*

MYTH: ***"This only applies to big cities."***

REALITY: *Every public entity is included. The only difference between large and small communities is the compliance deadline.*

The risks of ignoring accessibility

Failing to comply with the mandate can lead to serious consequences. Local governments that do not provide accessible digital content may face:

- Civil rights complaints
- Investigations by federal agencies
- Lawsuits
- Required corrective action plans
- Loss of public trust
- Potential impacts on state or federal funding

Beyond legal risks, inaccessibility can prevent residents from participating in their own local government. That undermines transparency and public service.

5 Steps to get started:

1. Assign ownership
Identify who is responsible for accessibility compliance.

2. Create a plan
Establish a roadmap with goals, timelines, and standards.

3. Inventory your PDFs
Understand the size of your existing document backlog.

4. Prioritize high-risk content
Focus on frequently used or required public documents first.

5. Assess and budget
Run a sample audit to estimate remediation effort and cost.

Moving forward

The ADA digital accessibility mandate represents a major change in how municipalities manage information. But it is also an opportunity. By improving accessibility, local governments can:

- Communicate more clearly with all residents
- Modernize outdated records
- Improve transparency
- Strengthen public engagement
- Demonstrate a commitment to inclusion

The key is to begin planning early. Municipalities should start by evaluating current websites, documents, and communication practices. Training staff, updating workflows, and creating long-term strategies will be essential steps. Accessibility is not just about meeting a deadline—it is about ensuring that every member of the community can fully participate in local government.

Final thoughts

Nebraska municipalities exist to serve all residents. The new digital accessibility mandate helps make sure that "all residents" truly means everyone.

By understanding the who, what, where, when and why of this requirement, local leaders can take confident steps toward compliance—and toward a more inclusive future. ■

About the Author: Brock Fuemmeler is president of IMS Technology Group, a Missouri-based information management company headquartered in Mexico, Missouri. IMS Technology Group provides digital accessibility services to organizations nationwide, including municipalities, school districts, and other public entities. The company partnered in developing an innovative PDF remediation platform called Accessibility on Demand, designed to help organizations efficiently meet ADA and WCAG compliance requirements. Missouri municipalities can utilize Statewide Contract MS250263001 for accessibility services. To learn more about IMS Technology Group and its accessibility solutions, visit www.imstechnologygroup.com.



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Help the League highlight YOUR municipality!



Send pictures to ashleyw@lonm.org

ADA Web Accessibility: A Practical Checklist for Cities

On April 24, 2024, the United States Department of Justice (DOJ) established a final rule requiring all state and local governments to ensure their public-facing websites and mobile applications meet Web Content Accessibility Guidelines (WCAG) 2.1, Level AA. Compliance timelines vary by population size and begin between 2027 and 2028.

What the New ADA Rule Requires



- ◻ Web and digital content must meet WCAG 2.1 AA standards
- ◻ Applies to websites, documents and multimedia
- ◻ Enforced by the U.S. Department of Justice
- ◻ Compliance deadlines vary by population size

Compliance Deadlines



April 24, 2027 – Public entities (other than special districts) serving populations of 50,000 or more.

April 26, 2028 – Public entities serving populations of fewer than 50,000.

These deadlines apply to all digital content, including websites, mobile apps and electronic documents, unless covered by an exemption

At-Risk Areas for Cities



- ◻ PDFs (agendas, minutes, reports, etc.)
- ◻ Websites
- ◻ Images without alt text
- ◻ Videos without captions
- ◻ Online forms
- ◻ Archived content still publicly available
- ◻ Archived content that has been modified after comply date

Alt Text & Images



- ◻ All images should include descriptive alt text
- ◻ Logos include alt text identifying the organization
- ◻ Charts and graphics should include text descriptions
- ◻ Text is not embedded in images alone, include captions (example: a social media post)

Alt text should describe meaning, not appearance.

DOJ has developed a fact sheet recommending first steps for state and local governments available at **www.ada.gov/resources/web-rule-first-steps** - The summary is designed to provide introductory information about the rule's requirements, summary of exceptions and other information about complying with the rule.

PDF & Documents *(new content)*

For pdf documents moving forward after comply deadline



- ◻ PDFs are not scanned images of text
- ◻ Documents use built-in heading styles
- ◻ Reading order is logical
- ◻ Links describe the destination (not "click here")
- ◻ Tables include proper headers
- ◻ Document title is set in properties
- ◻ Accessibility checker has been run on document to ensure compliance

PDF & Documents *(existing content)*

For pdf documents currently exisitng on website and/or website archives



- ◻ Prioritize content that is still public and in use
- ◻ Focus first on high-traffic or required documents such as meeting minutes and online forms
- ◻ Remediate to standards content when it is updated or revised after comply date
- ◻ Remove content that is no longer needed
- ◻ Document decisions and progress as good-faith efforts.

First Steps Every City Can Take



- ◻ Designate an internal accessibility point person
- ◻ Create a plan of action
- ◻ Inventory public-facing digital content
- ◻ Prioritize high-use or required materials
- ◻ Use basic accessibility checkers
- ◻ Document good-faith efforts

Responsibility & Ownership



- ◻ An accessibility point person is identified
- ◻ Roles are defined across departments and understanding of basic expectations
- ◻ IT, communications & leadership are aligned
- ◻ Accessibility is built into workflows going forward
- ◻ ***ADA has long required public entities with 50 or more employees to designate an ADA coordinator.***

Prepared by: Missouri Municipal League - Learn more: mocities.com

***This checklist is intended for awareness and planning purposes and does not constitute legal advice.**

Version 2.0 – March 2026