

2023-2024
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

CITY OF CRETE
TO THE COUNTY BOARD AND COUNTY CLERK OF
SALINE County

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

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	1,258,880.00	Property Taxes for Non-Bond Purposes
\$	241,000.00	Principal and Interest on Bonds
\$	1,499,880.00	Total Personal and Real Property Tax Required

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

Principal	\$	17,832,267.00
Interest	\$	2,671,101.00
Total Bonded Indebtedness	\$	20,503,368.00

\$	415,808,242	Total Certified Valuation (All Counties)
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(Certification of Valuation(s) from County Assessor **MUST** be attached)

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023?

☒ YES ☐ NO

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023?

☐ YES ☒ NO

If YES, Please submit Trade Name Report by September 30th.

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2023

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

CITY OF CRETE in SALINE County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Net Cash Balance	\$ 15,477,051.00	\$ 14,211,247.00	\$ 15,361,074.00
2	Investments	\$ 5,910,939.00	\$ 5,652,259.00	\$ 5,700,000.00
3	County Treasurer's Balance	\$ 49,330.00	\$ 44,473.00	\$ 45,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 21,437,320.00	\$ 19,907,979.00	\$ 21,106,074.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,409,543.00	\$ 1,450,000.00	\$ 1,485,029.70
7	Federal Receipts	\$ 1,866,946.00	\$ 675,000.00	\$ 3,000,000.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 3,295.00	\$ 3,500.00	\$ 3,500.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 883,100.00	\$ 868,290.00	\$ 946,416.00
11	State Receipts: Motor Vehicle Fee	\$ 60,503.00	\$ 61,000.00	\$ 57,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 835,583.00	\$ 748,705.00	\$ 813,352.00
14	State Receipts: Other			
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 117,532.00	\$ 120,000.00	\$ 120,000.00
18	Local Receipts: Local Option Sales Tax	\$ 2,146,787.00	\$ 2,390,000.00	\$ 2,400,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	\$ 15,573,590.00	\$ 19,000,000.00	\$ 24,500,000.00
21	Transfers In of Surplus Fees	\$ 581,901.00	\$ 350,000.00	\$ 350,000.00
22	Transfers In Other Than Surplus Fees	\$ 3,274,024.00	\$ 3,383,100.00	\$ 3,500,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 48,190,124.00	\$ 48,957,574.00	\$ 58,281,371.70
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 28,282,145.00	\$ 27,851,500.00	\$ 45,072,000.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 19,907,979.00	\$ 21,106,074.00	\$ 13,209,371.70
27	Cash Reserve Percentage			49%
PROPERTY TAX RECAP		Tax from Line 6		\$ 1,485,029.70
		County Treasurer Commission at 1%		\$ 14,850.30
		Total Property Tax Requirement		\$ 1,499,880.00

CITY OF CRETE in SALINE County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 1,258,880.00
Bond Fund	\$ 241,000.00
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 1,499,880.00

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

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
_____	_____
_____	_____
_____	_____
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 13,209,371.70
Remaining Cash Reserve	\$ 13,209,371.70
Remaining Cash Reserve %	49%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

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

Transfer From:	Transfer To:
<u>ELECTRIC FUND</u>	<u>GENERAL FUND</u>
Amount:	
Reason: SURPLUS FUNDS	
Transfer From:	Transfer To:
_____	_____
Amount:	_____

Reason:	
Transfer From:	Transfer To:
_____	_____
Amount:	_____
Reason:	

CITY OF CRETE in SALINE County

Line No.	2023-2024 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 2,805,000.00			\$ 595,000.00		\$ 3,500,000.00	\$ 6,900,000.00
3	Public Safety - Police and Fire	\$ 3,000,000.00	\$ 3,000,000.00					\$ 6,000,000.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 1,000,000.00	\$ 1,000,000.00		\$ 82,000.00			\$ 2,082,000.00
6	Public Works - Other	\$ 1,000,000.00						\$ 1,000,000.00
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 900,000.00	\$ 2,000,000.00					\$ 2,900,000.00
9	Community Development	\$ 2,500,000.00						\$ 2,500,000.00
10	Miscellaneous							\$ -
11	Business-Type Activities:							
12	Airport	\$ 200,000.00						\$ 200,000.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ 11,800,000.00	\$ 5,000,000.00		\$ 140,000.00		\$ 350,000.00	\$ 17,290,000.00
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 1,700,000.00	\$ 500,000.00		\$ 500,000.00			\$ 2,700,000.00
19	Water	\$ 1,000,000.00	\$ 2,500,000.00					\$ 3,500,000.00
20	Other							\$ -
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 25,905,000.00	\$ 14,000,000.00	\$ -	\$ 1,317,000.00	\$ -	\$ 3,850,000.00	\$ 45,072,000.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

CITY OF CRETE in SALINE County

Line No.	2022-2023 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 3,346,200.00			\$ 699,300.00		\$ 3,383,100.00	\$ 7,428,600.00
3	Public Safety - Police and Fire	\$ 2,796,200.00		\$ 165,900.00				\$ 2,962,100.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 864,600.00	\$ 1,963,800.00	\$ 184,600.00	\$ 113,400.00			\$ 3,126,400.00
6	Public Works - Other	\$ 528,400.00						\$ 528,400.00
7	Public Health and Social Services	\$ 117,400.00						\$ 117,400.00
8	Culture and Recreation	\$ 810,400.00						\$ 810,400.00
9	Community Development	\$ 501,800.00						\$ 501,800.00
10	Miscellaneous	\$ 28,400.00						\$ 28,400.00
11	Business-Type Activities:							
12	Airport	\$ 126,400.00						\$ 126,400.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ 9,121,700.00			\$ 140,000.00		\$ 400,000.00	\$ 9,661,700.00
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 1,190,500.00			\$ 500,000.00			\$ 1,690,500.00
19	Water	\$ 869,400.00						\$ 869,400.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 20,301,400.00	\$ 1,963,800.00	\$ 350,500.00	\$ 1,452,700.00	\$ -	\$ 3,783,100.00	\$ 27,851,500.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

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(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

CITY OF CRETE in SALINE County

Line No.	2021-2022 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 979,577.00					\$ 3,274,024.00	\$ 4,253,601.00
3	Public Safety - Police and Fire	\$ 2,469,868.00						\$ 2,469,868.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 2,937,030.00						\$ 2,937,030.00
6	Public Works - Other		\$ 2,128,620.00		\$ 213,562.00			\$ 2,342,182.00
7	Public Health and Social Services	\$ 1,475,466.00						\$ 1,475,466.00
8	Culture and Recreation				\$ 252,000.00			\$ 252,000.00
9	Community Development	\$ 97,257.00						\$ 97,257.00
10	Miscellaneous	\$ 44,285.00						\$ 44,285.00
11	Business-Type Activities:							
12	Airport	\$ 375,711.00						\$ 375,711.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ 10,707,799.00					\$ 581,901.00	\$ 11,289,700.00
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 1,662,810.00						\$ 1,662,810.00
19	Water	\$ 1,082,235.00						\$ 1,082,235.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 21,832,038.00	\$ 2,128,620.00	\$ -	\$ 465,562.00	\$ -	\$ 3,855,925.00	\$ 28,282,145.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	CITY OF CRETE
ADDRESS	243 E 13TH ST
CITY & ZIP CODE	CRETE 68333
TELEPHONE	402-826-4313
WEBSITE	WWW.CRETE.NE.GOV

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DAVID A BAUER	JERRY L WILCOX	
TITLE /FIRM NAME	MAYOR	CLERK-TREASURER	
TELEPHONE	402-826-4313	402-826-4313	
EMAIL ADDRESS	dave.bauer@crete.ne.gov	jerry.wilcox@crete.ne.gov	

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

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

CITY OF CRETE in SALINE County

2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,499,880.00
Motor Vehicle Pro-Rate	(2)	\$	3,500.00
In-Lieu of Tax Payments	(3)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	-
LESS: Amount Spent During 2022-2023	(4)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(5)	\$	-
Amount to be included as Restricted Funds (<u>Cannot</u> Be A Negative Number)	(6)	\$	-
Motor Vehicle Tax	(7)	\$	120,000.00
Local Option Sales Tax	(8)	\$	2,400,000.00
Transfers of Surplus Fees	(9)	\$	350,000.00
Highway Allocation and Incentives	(10)	\$	946,416.00
	(11)	\$	
Motor Vehicle Fee	(12)	\$	57,000.00
Municipal Equalization Fund	(13)	\$	813,352.00
Insurance Premium Tax	(14)	\$	-
Nameplate Capacity Tax	(15)	\$	-
	(15a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(16)	\$	6,190,148.00

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	-
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)	(17)	\$	-
Agrees to Line (6).	(18)	\$	-
Allowable Capital Improvements	(19)	\$	-
Bonded Indebtedness	(20)	\$	568,000.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)	\$	
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	1,065,830.00
Public Safety Communication Project (Statute 86-416)	(23)	\$	
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)	\$	
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(24)	\$	
Judgments	(25)	\$	
Refund of Property Taxes to Taxpayers	(26)	\$	
Repairs to Infrastructure Damaged by a Natural Disaster	(27)	\$	
TOTAL LID EXCEPTIONS (B)	(28)	\$	1,633,830.00

TOTAL RESTRICTED FUNDS

For Lid Computation

(To Line 9 of the Lid Computation Form)

To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28

\$ 4,556,318.00

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

Municipality Levy Limit Form

CITY OF CRETE in SALINE County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,499,880.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	241,000.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		241,000.00
Tax Request Subject to Levy Limit	(8)		1,258,880.00
Valuation	(9)		415,808,242
Municipality Levy Subject to Levy Authority	(10)		0.302755
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.302755 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		0.450000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023****CITY OF CRETE****SALINE County**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
Saline County Mutual Finance Organization	7/1/16 to indefinite	Fire and Rescue Equipment	\$ -
Saline County Rural Fire District	7/1/16 to indefinite	Fire and Rescue Services	\$ 100,000.00
Southeast Nebraska Development District	7/1/22 to 6/30/23	Economic and Community Development Services	\$ 6,630.00
League Association of Risk Management	10/1/22 to 9/30/23	Risk Management and Coverage Services	\$ 221,527.00
NMPP Energy & Municipal Energy Agency of Nebraska	4/1/1981 to 3/31/2038	Wholesale Electricity and Related Services	\$ -
SE Nebraska E911 City of Beatrice	6/21/21 to 9/30/23	E911 Dispatch Services	\$ 286,443.00
Seward/Saline County Waste Area Management Agency	7/1/93 to indefinite	Solid Waste Disposal Site	\$ -
Crete Public Schools	2/1/23 to 1/31/28	School Resource Officer	\$ 24,853.00
League Insurance Government Health Team	1/1/23 to 6/30/23	Employee Health Insurance	\$ 426,377.00
Total Amount used as Lid Exemption			<u>\$ 1,065,830.00</u>