

Finance Committee Meeting
Tuesday, September 3, 2024 5:00 PM
Crete City Hall
243 E 13th Street
Crete, NE 68333

1. Open Meeting

- In accordance with Nebraska law, a copy of the Open Meetings Act can be found in the back of the Council Chambers.
- Items listed on the agenda may be considered in any order.

2. Roll Call

- Attendance of members will be recorded to determine the presence of a quorum for official actions.

3. Items of Business

- The Committee may discuss or limit discussion on, hear testimony in favor of or in opposition to, or take action to provide a recommendation to the City Council on any matter presented under this title.

3.A. Discuss contract negotiations for Emergency Medical Services

3.B. Budget discussion and recommendation

4. Officers' Reports

- Reports may be given by the Mayor, Officers, Departments, or Councilmembers concerning the current operations of the City.
- No action can be taken on matters presented under this title except to answer any questions or to refer the matter for further action.

5. Adjournment

Disclaimers & Notices

- The Council may enter into closed session to discuss any matter on this agenda when it is determined that a closed session is clearly necessary for the protection of the public interest or the prevention of needless injury to the reputation of an individual (if such individual has not requested a public meeting) or as otherwise allowed by law. Any closed session shall be limited to the subject matter for which the closed session was called. If the motion to close passes, then immediately prior to the closed session the Mayor shall restate on the record the limitation of the subject matter of the closed session.
- The City of Crete assures that no person shall on the grounds of race, color, national origin, age, disability, handicap or sex, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity of the City receiving Federal financial assistance. To report discrimination, contact the City Clerk's office.
- The complete agenda with attachments is available at www.crete.ne.gov.

**2024-2025
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, 2024 through September 30, 2025

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:

\$ 1,304,330.00	Property Taxes for Non-Bond Purposes
\$ 241,000.00	Principal and Interest on Bonds
\$ 1,545,330.00	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2024
(As of the Beginning of the Budget Year)

Principal	\$ 16,682,548.00
Interest	\$ 2,412,204.00
Total Bonded Indebtedness	\$ 19,094,752.00

\$ 450,968,476 **Total Certified Valuation (All Counties)**
(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, 2023 through June 30, 2024?

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, 2023 through June 30, 2024?

YES NO

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

County Clerk's Use ONLY

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 9-30-2024

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 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Net Cash Balance	\$ 14,141,052.00	\$ 17,067,684.00	\$ 18,045,435.00
2	Investments	\$ 5,703,758.00	\$ 5,800,000.00	\$ 5,800,000.00
3	County Treasurer's Balance	\$ 63,169.00	\$ 65,000.00	\$ 65,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 19,907,979.00	\$ 22,932,684.00	\$ 23,910,435.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,448,784.00	\$ 1,485,000.00	\$ 1,530,029.70
7	Federal Receipts	\$ 918,663.00	\$ 250,000.00	
8	State Receipts: Motor Vehicle Pro-Rate	\$ 3,756.00	\$ 3,800.00	\$ 3,800.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 967,355.00	\$ 950,000.00	\$ 985,338.00
11	State Receipts: Motor Vehicle Fee	\$ 61,281.00	\$ 60,000.00	\$ 60,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 767,649.00	\$ 813,352.00	\$ 807,010.00
14	State Receipts: Other			
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 118,650.00	\$ 120,000.00	\$ 120,000.00
18	Local Receipts: Local Option Sales Tax	\$ 2,606,836.00	\$ 2,600,000.00	\$ 2,700,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	\$ 17,865,140.00	\$ 20,000,000.00	\$ 16,000,000.00
21	Transfers In of Surplus Fees	\$ 640,803.00	\$ 350,000.00	\$ 600,000.00
22	Transfers In Other Than Surplus Fees	\$ 4,673,637.00	\$ 4,500,000.00	\$ 4,800,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 49,980,533.00	\$ 54,064,836.00	\$ 51,516,612.70
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 27,047,849.00	\$ 30,154,401.00	\$ 45,400,688.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 22,932,684.00	\$ 23,910,435.00	\$ 6,115,924.70
27	Cash Reserve Percentage			23%
PROPERTY TAX RECAP		Tax from Line 6		\$ 1,530,029.70
		County Treasurer Commission at 1%		\$ 15,300.30
		Total Property Tax Requirement		\$ 1,545,330.00

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	\$	1,304,330.00
Bond Fund	\$	241,000.00
_____ Fund		
_____ Fund		
Total Tax Request	** \$	1,545,330.00

** 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	\$	6,115,924.70
Remaining Cash Reserve	\$	6,115,924.70
Remaining Cash Reserve %		23%

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:
Electric _____	General _____
Amount: \$	350,000.00

Reason: Surplus fees

Transfer From:	Transfer To:
_____	_____
Amount:	

Reason:

Transfer From:	Transfer To:
_____	_____
Amount:	

Reason:

CITY OF CRETE in SALINE County

Line No.	2024-2025 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	\$ 3,789,500.00	\$ 250,000.00		\$ 591,488.00		\$ 4,500,000.00	\$ 9,130,988.00
3	Public Safety - Police	\$ 2,000,000.00		\$ 400,000.00				\$ 2,400,000.00
3a	Public Safety - Fire	\$ 920,000.00	\$ 4,000,000.00	\$ 200,000.00				\$ 5,120,000.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 1,100,000.00	\$ 2,000,000.00	\$ 182,000.00	\$ 400,000.00			\$ 3,682,000.00
6	Public Works - Other	\$ 645,500.00		\$ 200,000.00				\$ 845,500.00
7	Public Health and Social Services	\$ 91,200.00						\$ 91,200.00
8	Culture and Recreation	\$ 853,000.00	\$ 350,000.00	\$ 50,000.00				\$ 1,253,000.00
9	Community Development	\$ 1,606,500.00						\$ 1,606,500.00
10	Miscellaneous	\$ 26,500.00						\$ 26,500.00
11	Business-Type Activities:							
12	Airport	\$ 250,000.00		\$ 50,000.00				\$ 300,000.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ 11,975,000.00		\$ 2,000,000.00	\$ 140,000.00		\$ 600,000.00	\$ 14,715,000.00
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 928,000.00			\$ 700,000.00			\$ 1,628,000.00
19	Water	\$ 1,002,000.00	\$ 3,600,000.00					\$ 4,602,000.00
20	Other							\$ -
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 25,187,200.00	\$ 10,200,000.00	\$ 3,082,000.00	\$ 1,831,488.00	\$ -	\$ 5,100,000.00	\$ 45,400,688.00

(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.	2023-2024 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	\$ 3,757,079.00			\$ 465,384.00		\$ 3,383,075.00	\$ 7,605,538.00
3	Public Safety - Police	\$ 2,917,321.00		\$ 393,970.00				\$ 3,311,291.00
3a	Public Safety - Fire							\$ -
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 852,267.00	\$ 1,695,205.00	\$ 181,832.00	\$ 113,333.00			\$ 2,842,637.00
6	Public Works - Other	\$ 645,498.00						\$ 645,498.00
7	Public Health and Social Services	\$ 91,149.00						\$ 91,149.00
8	Culture and Recreation	\$ 852,168.00						\$ 852,168.00
9	Community Development	\$ 1,606,435.00						\$ 1,606,435.00
10	Miscellaneous	\$ 26,425.00						\$ 26,425.00
11	Business-Type Activities:							
12	Airport	\$ 138,052.00						\$ 138,052.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ 10,115,577.00			\$ 140,000.00		\$ 350,000.00	\$ 10,605,577.00
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 927,755.00			\$ 500,000.00			\$ 1,427,755.00
19	Water	\$ 1,001,876.00						\$ 1,001,876.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 22,931,602.00	\$ 1,695,205.00	\$ 575,802.00	\$ 1,218,717.00	\$ -	\$ 3,733,075.00	\$ 30,154,401.00

(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 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	\$ 1,257,872.00					\$ 4,565,444.00	\$ 5,823,316.00
3	Public Safety - Police	\$ 1,652,641.00		\$ 33,091.00				\$ 1,685,732.00
3a	Public Safety - Fire	\$ 651,704.00						\$ 651,704.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 965,591.00	\$ 2,127,205.00	\$ 13,903.00	\$ 278,965.00		\$ 84,492.00	\$ 3,470,156.00
6	Public Works - Other	\$ 97,309.00		\$ 133,845.00				\$ 231,154.00
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 1,115,484.00		\$ 3,016.00	\$ 247,673.00			\$ 1,366,173.00
9	Community Development	\$ 69,189.00						\$ 69,189.00
10	Miscellaneous	\$ 103,003.00	\$ 174,523.00	\$ 7,586.00				\$ 285,112.00
11	Business-Type Activities:							
12	Airport	\$ 120,703.00						\$ 120,703.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ 9,928,547.00			\$ 140,000.00		\$ 664,504.00	\$ 10,733,051.00
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 806,979.00			\$ 693,328.00			\$ 1,500,307.00
19	Water	\$ 1,111,252.00						\$ 1,111,252.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 17,880,274.00	\$ 2,301,728.00	\$ 191,441.00	\$ 1,359,966.00	\$ -	\$ 5,314,440.00	\$ 27,047,849.00

(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	402-826-6418
WEBSITE	WWW.CRETE.NE.GOV

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DAVID A BAUER	WENDY THOMAS	
TITLE /FIRM NAME	MAYOR	FINANCE DIRECTOR	
TELEPHONE	402-826-4313	402-826-6418	
EMAIL ADDRESS	dave.bauer@crete.ne.gov	wendy.thomas@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

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$ 1,545,330.00
Motor Vehicle Pro-Rate	(2)	\$ 3,800.00
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))	(4)	_____
LESS: Amount Spent During 2023-2024	(5)	\$ -
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$ -
Amount to be included as Restricted Funds (Cannot Be A Negative Number)	(7)	\$ -
Motor Vehicle Tax	(8)	\$ 120,000.00
Local Option Sales Tax	(9)	\$ 2,700,000.00
Transfers of Surplus Fees	(10)	\$ 600,000.00
Highway Allocation and Incentives	(11)	\$ 985,338.00
	(12)	_____
Motor Vehicle Fee	(13)	\$ 60,000.00
Municipal Equalization Fund	(14)	\$ 807,010.00
Insurance Premium Tax	(15)	\$ -
Nameplate Capacity Tax	(15a)	\$ -
TOTAL RESTRICTED FUNDS (A)		
	(16)	\$ 6,821,478.00

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(17)	\$ -
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>)		
Agrees to Line (6).	(18)	\$ -
Allowable Capital Improvements	(19)	\$ -
Bonded Indebtedness	(20)	\$ 584,673.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)	_____
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$ 1,391,590.00
Public Safety Communication Project (Statute 86-416)	(23)	_____
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)	_____
Local Option Sales and Use Tax within Good Life District	(23b)	_____
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)	\$ 1,976,263.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)	\$ 4,845,215.00
<i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	

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

CITY OF CRETE
IN
SALINE County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form	4,691,592.02
	Option 1 - (Line 1)

OPTION 2
Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form		
	Option 2 - (A)	
Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))		%
	Option 2 - (B)	
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)	-	
	Option 2 - (C)	
Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)	-	
	Option 2 - (Line 1)	

CURRENT YEAR ALLOWABLE INCREASES

1	<u>BASE LIMITATION PERCENT INCREASE (2.5%)</u>	2.50	%
		(2)	

2	<u>ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</u>	-	%
		(3)	
	$\frac{6,772,278.00}{2024 \text{ Value Attributable to Growth per Assessor}} \div \frac{415,808,242.00}{2023 \text{ Valuation}} = \frac{1.63}{\text{Multiply times 100 To get \%}}$		

3	<u>ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE</u>	1.00	%
		(4)	
	$\frac{6}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{6}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$		

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4	<u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</u>		%
		(5)	

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50		%
	(6)		

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	164,205.72		
	(7)		

Total Restricted Funds Authority = Line (1) + Line (7)	4,855,797.74		
	(8)		

Less: Restricted Funds from Lid Supporting Schedule	4,845,215.00		
	(9)		

Total Unused Restricted Funds Authority = Line (8) - Line (9)	10,582.74		
	(10)		

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

Municipality Levy Limit Form

CITY OF CRETE in SALINE County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,545,330.00
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)		1,304,330.00
Valuation	(9)		450,968,476
Municipality Levy Subject to Levy Authority	(10)		0.289229
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)		0.289229 (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.

CITY OF CRETE in SALINE County

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

This budget is for a **VILLAGE**; therefore the allowable growth provisions of the Property Tax Request Act **DO NOT** apply.

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 1,499,880.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{4,810,405.00}{\text{2024 Real Growth Value per Assessor}} \div \frac{394,469,730.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.22} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.22 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 48,296.14

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 1,548,176.14

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) \$ 1,545,330.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

CITY OF CRETE
IN
SALINE County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 3RD day of SEPTEMBER 2024, at 6:00 o'clock P.M., at 243 EAST 13TH STREET for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	\$ 27,047,849.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 30,154,401.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 45,400,688.00
2024-2025 Necessary Cash Reserve	\$ 6,115,924.70
2024-2025 Total Resources Available	\$ 51,516,612.70
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 1,545,330.00
Unused Budget Authority Created For Next Year	\$ 10,582.74

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,304,330.00
Personal and Real Property Tax Required for Bonds	\$ 241,000.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 3RD day of SEPTEMBER 2024, at 6:00 o'clock P.M., at 243 EAST 13TH STREET for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	45,072,000.00	45,400,688.00	1%
Property Tax Request	\$ 1,499,880.00	\$ 1,545,330.00	3%
Valuation	415,808,242	450,968,476	8%
Tax Rate	0.360714	0.342669	-5%
Tax Rate if Prior Tax Request was at Current Valuation	0.332591		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the CITY OF CRETE passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the CITY OF CRETE resolves that:

1. The 2024-2025 property tax request be set at:

General Fund: \$ 1,304,330.00

Bond Fund: \$ 241,000.00

2. The total assessed value of property differs from last year’s total assessed value by 8.46 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.332591 per \$100 of assessed value.

4. The CITY OF CRETE proposes to adopt a property tax request that will cause its tax rate to be 0.342669 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the CITY OF CRETE will increase (or decrease) last year’s budget by 0.73 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

NOTICE OF PROPOSED TAX INCREASE

BROWN COUNTY

Parcel Number:
090025784
Owner Information:
4 R RANCH LLC SOUTH
Situs Address:
36-25-21
Legal Description:
ALL OF SECTION 631.56
ACRES 36-25-21

Section: 36
Township: 25
Range: 21

The following political subdivisions are proposing a revenue increase which would result in an overall increase in property taxes in 2022. THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice contains estimates of the tax on your property as a result of this revenue increase. These estimates are calculated on the basis of the proposed 2022 data. The actual tax on your property may vary from these estimates. This notice does not reflect the total of all property taxes due for this parcel.

2021 Assessed Value	\$ 572,453	2022 Assessed Value	\$ 721,016	
Political Subdivision	2021 Taxes	2022 Estimated Tax	Estimated Change	Hearing
AINSWORTH 10 (000) 000-0000	\$ 4,358.74	\$ 240,338.67	\$ 235,979.93	1
COUNTY LEVY (000) 000-0000	\$ 1,712.99	\$ 240,338.67	\$ 238,625.68	2
NE COMM COLLEGE (000) 000-0000	\$ 538.11	\$ 240,338.67	\$ 239,800.56	3

_____ County
Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September ____, 2023 at __: __ P.M at
 (location of meeting).

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on (date postcard was mailed).
2. Publication in (name of newspaper) on (date notice was published)
3. Notice posted on the home page of the County’s website on (date notice posted to website)

Note: Website notice only required if County population is more than 10,000

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision’s intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
		\$	%	\$
		\$	%	\$
		\$	%	\$
		\$	%	\$
		\$	%	\$

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented (if applicable)

Note: Address requirement may be waived to protect the security of the individual

_____ **Total individuals who signed in to attend the Joint Public Hearing**

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

 _____ County Clerk (or designee)

**2024-2025
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, 2024 through September 30, 2025

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:

\$	1,354,830.00	Property Taxes for Non-Bond Purposes
\$	241,000.00	Principal and Interest on Bonds
\$	1,595,830.00	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2024
(As of the Beginning of the Budget Year)

Principal	\$	16,682,548.00
Interest	\$	2,412,204.00
Total Bonded Indebtedness	\$	19,094,752.00

\$	450,968,476	Total Certified Valuation (All Counties)
----	-------------	---

*(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, 2023 through June 30, 2024?

YES NO

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

County Clerk's Use ONLY

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, 2023 through June 30, 2024?

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 9-30-2024

Submit budget to:

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

CITY OF CRETE in SALINE County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Net Cash Balance	\$ 14,141,052.00	\$ 17,067,684.00	\$ 18,045,435.00
2	Investments	\$ 5,703,758.00	\$ 5,800,000.00	\$ 5,800,000.00
3	County Treasurer's Balance	\$ 63,169.00	\$ 65,000.00	\$ 65,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 19,907,979.00	\$ 22,932,684.00	\$ 23,910,435.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,448,784.00	\$ 1,485,000.00	\$ 1,580,029.70
7	Federal Receipts	\$ 918,663.00	\$ 250,000.00	
8	State Receipts: Motor Vehicle Pro-Rate	\$ 3,756.00	\$ 3,800.00	\$ 3,800.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 967,355.00	\$ 950,000.00	\$ 985,338.00
11	State Receipts: Motor Vehicle Fee	\$ 61,281.00	\$ 60,000.00	\$ 60,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 767,649.00	\$ 813,352.00	\$ 807,010.00
14	State Receipts: Other			
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 118,650.00	\$ 120,000.00	\$ 120,000.00
18	Local Receipts: Local Option Sales Tax	\$ 2,606,836.00	\$ 2,600,000.00	\$ 2,650,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	\$ 17,865,140.00	\$ 20,000,000.00	\$ 16,000,000.00
21	Transfers In of Surplus Fees	\$ 640,803.00	\$ 350,000.00	\$ 600,000.00
22	Transfers In Other Than Surplus Fees	\$ 4,673,637.00	\$ 4,500,000.00	\$ 4,800,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 49,980,533.00	\$ 54,064,836.00	\$ 51,516,612.70
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 27,047,849.00	\$ 30,154,401.00	\$ 45,450,688.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 22,932,684.00	\$ 23,910,435.00	\$ 6,065,924.70
27	Cash Reserve Percentage			23%
PROPERTY TAX RECAP		Tax from Line 6		\$ 1,580,029.70
		County Treasurer Commission at 1%		\$ 15,800.30
		Total Property Tax Requirement		\$ 1,595,830.00

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	\$ 1,354,830.00
Bond Fund	\$ 241,000.00
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 1,595,830.00

** 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	\$ 6,065,924.70
Remaining Cash Reserve	\$ 6,065,924.70
Remaining Cash Reserve %	23%

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:
Electric	General
Amount: \$	350,000.00

Reason: Surplus fees

Transfer From:	Transfer To:
_____	_____
Amount:	_____

Reason:

Transfer From:	Transfer To:
_____	_____
Amount:	_____

Reason:

CITY OF CRETE in SALINE County

Line No.	2024-2025 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	\$ 3,789,500.00	\$ 250,000.00		\$ 591,488.00		\$ 4,500,000.00	\$ 9,130,988.00
3	Public Safety - Police	\$ 2,000,000.00		\$ 400,000.00				\$ 2,400,000.00
3a	Public Safety - Fire	\$ 920,000.00	\$ 4,000,000.00	\$ 200,000.00				\$ 5,120,000.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 1,100,000.00	\$ 2,000,000.00	\$ 182,000.00	\$ 400,000.00			\$ 3,682,000.00
6	Public Works - Other	\$ 645,500.00		\$ 200,000.00				\$ 845,500.00
7	Public Health and Social Services	\$ 141,200.00						\$ 141,200.00
8	Culture and Recreation	\$ 853,000.00	\$ 350,000.00	\$ 50,000.00				\$ 1,253,000.00
9	Community Development	\$ 1,606,500.00						\$ 1,606,500.00
10	Miscellaneous	\$ 26,500.00						\$ 26,500.00
11	Business-Type Activities:							
12	Airport	\$ 250,000.00		\$ 50,000.00				\$ 300,000.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ 11,975,000.00		\$ 2,000,000.00	\$ 140,000.00		\$ 600,000.00	\$ 14,715,000.00
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 928,000.00			\$ 700,000.00			\$ 1,628,000.00
19	Water	\$ 1,002,000.00	\$ 3,600,000.00					\$ 4,602,000.00
20	Other							\$ -
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 25,237,200.00	\$ 10,200,000.00	\$ 3,082,000.00	\$ 1,831,488.00	\$ -	\$ 5,100,000.00	\$ 45,450,688.00

(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.	2023-2024 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	\$ 3,757,079.00			\$ 465,384.00		\$ 3,383,075.00	\$ 7,605,538.00
3	Public Safety - Police	\$ 2,917,321.00		\$ 393,970.00				\$ 3,311,291.00
3a	Public Safety - Fire							\$ -
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 852,267.00	\$ 1,695,205.00	\$ 181,832.00	\$ 113,333.00			\$ 2,842,637.00
6	Public Works - Other	\$ 645,498.00						\$ 645,498.00
7	Public Health and Social Services	\$ 91,149.00						\$ 91,149.00
8	Culture and Recreation	\$ 852,168.00						\$ 852,168.00
9	Community Development	\$ 1,606,435.00						\$ 1,606,435.00
10	Miscellaneous	\$ 26,425.00						\$ 26,425.00
11	Business-Type Activities:							
12	Airport	\$ 138,052.00						\$ 138,052.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ 10,115,577.00			\$ 140,000.00		\$ 350,000.00	\$ 10,605,577.00
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 927,755.00			\$ 500,000.00			\$ 1,427,755.00
19	Water	\$ 1,001,876.00						\$ 1,001,876.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 22,931,602.00	\$ 1,695,205.00	\$ 575,802.00	\$ 1,218,717.00	\$ -	\$ 3,733,075.00	\$ 30,154,401.00

- (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 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	\$ 1,257,872.00					\$ 4,565,444.00	\$ 5,823,316.00
3	Public Safety - Police	\$ 1,652,641.00		\$ 33,091.00				\$ 1,685,732.00
3a	Public Safety - Fire	\$ 651,704.00						\$ 651,704.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 965,591.00	\$ 2,127,205.00	\$ 13,903.00	\$ 278,965.00		\$ 84,492.00	\$ 3,470,156.00
6	Public Works - Other	\$ 97,309.00		\$ 133,845.00				\$ 231,154.00
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 1,115,484.00		\$ 3,016.00	\$ 247,673.00			\$ 1,366,173.00
9	Community Development	\$ 69,189.00						\$ 69,189.00
10	Miscellaneous	\$ 103,003.00	\$ 174,523.00	\$ 7,586.00				\$ 285,112.00
11	Business-Type Activities:							
12	Airport	\$ 120,703.00						\$ 120,703.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ 9,928,547.00			\$ 140,000.00		\$ 664,504.00	\$ 10,733,051.00
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 806,979.00			\$ 693,328.00			\$ 1,500,307.00
19	Water	\$ 1,111,252.00						\$ 1,111,252.00
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 17,880,274.00	\$ 2,301,728.00	\$ 191,441.00	\$ 1,359,966.00	\$ -	\$ 5,314,440.00	\$ 27,047,849.00

- (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	402-826-6418
WEBSITE	WWW.CRETE.NE.GOV

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DAVID A BAUER	WENDY THOMAS	
TITLE /FIRM NAME	MAYOR	FINANCE DIRECTOR	
TELEPHONE	402-826-4313	402-826-6418	
EMAIL ADDRESS	dave.bauer@crete.ne.gov	wendy.thomas@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

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,595,830.00
Motor Vehicle Pro-Rate	(2)	\$	3,800.00
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))	(4)		
LESS: Amount Spent During 2023-2024	(5)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$	-
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	120,000.00
Local Option Sales Tax	(9)	\$	2,650,000.00
Transfers of Surplus Fees	(10)	\$	600,000.00
Highway Allocation and Incentives	(11)	\$	985,338.00
	(12)		
Motor Vehicle Fee	(13)	\$	60,000.00
Municipal Equalization Fund	(14)	\$	807,010.00
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(16)	\$	6,821,978.00

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(17)	\$	-
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>)	(18)	\$	-
Agrees to Line (6).	(19)	\$	-
Allowable Capital Improvements	(20)	\$	584,673.00
Bonded Indebtedness	(21)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(22)	\$	1,391,590.00
Interlocal Agreements/Joint Public Agency Agreements	(23)		
Public Safety Communication Project (Statute 86-416)	(23a)		
Benefits Paid Under the Firefighter Cancer Benefits Act	(23b)		
Local Option Sales and Use Tax within Good Life District	(24)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(25)		
Judgments	(26)		
Refund of Property Taxes to Taxpayers	(27)		
Repairs to Infrastructure Damaged by a Natural Disaster	(28)		
TOTAL LID EXCEPTIONS (B)	(28)	\$	1,976,263.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)	\$	4,845,715.00
<i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>		

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

CITY OF CRETE
IN
SALINE County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 4,691,592.02
Option 1 - (Line 1)

OPTION 2

Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form		Option 2 - (A)
Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))		_____% Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)		- Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)		- Option 2 - (Line 1)

CURRENT YEAR ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %
(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %
(3)

$$\frac{6,772,278.00}{2024 \text{ Value Attributable to Growth per Assessor}} \div \frac{415,808,242.00}{2023 \text{ Valuation}} = \frac{1.63}{\text{Multiply times 100 To get \%}}$$

3 ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE 1.00 %
(4)

$$\frac{6}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{6}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE _____%
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 164,205.72
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 4,855,797.74
(8)

Less: Restricted Funds from Lid Supporting Schedule 4,845,715.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 10,082.74
(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

Municipality Levy Limit Form

CITY OF CRETE in SALINE County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,595,830.00
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)		1,354,830.00
Valuation	(9)		450,968,476
Municipality Levy Subject to Levy Authority	(10)		0.300427
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)		0.300427 (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.

CITY OF CRETE in SALINE County

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 1,499,880.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{4,810,405.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{394,469,730.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.22} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.22 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 48,296.14

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 1,548,176.14

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) \$ 1,595,830.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

CITY OF CRETE
IN
SALINE County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 3RD day of SEPTEMBER 2024, at 6:00 o'clock P.M., at 243 EAST 13TH STREET for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	\$ 27,047,849.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 30,154,401.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 45,450,688.00
2024-2025 Necessary Cash Reserve	\$ 6,065,924.70
2024-2025 Total Resources Available	\$ 51,516,612.70
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 1,595,830.00
Unused Budget Authority Created For Next Year	\$ 10,082.74

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,354,830.00
Personal and Real Property Tax Required for Bonds	\$ 241,000.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 3RD day of SEPTEMBER 2024, at 6:00 o'clock P.M., at 243 EAST 13TH STREET for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	45,072,000.00	45,450,688.00	1%
Property Tax Request	\$ 1,499,880.00	\$ 1,595,830.00	6%
Valuation	415,808,242	450,968,476	8%
Tax Rate	0.360714	0.353867	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.332591		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

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	07/1/16 to indefinite	Fire and Rescue Equipment	\$ -
Saline County Rural Fire District	07/1/16 to indefinite	Fire and Rescue Services	\$ 100,000.00
Southeast Nebraska Development District	07/1/23 to 06/30/24	Economic and Community Development Services	\$ 6,630.00
League Association of Risk Management	10/1/23 to 09/30/24	Risk Management and Coverage Services	\$ 353,960.00
NMPP Energy & Municipal Agency of Nebraska	4/1/1981 TO 03/31/2038	Wholesale Electricity and Related Services	\$ -
SE Nebraska E911 City of Beatrice	10/1/23 to 09/30/24	E911 Dispatch Services	\$ 300,000.00
Seward/Saline County Waste Area Management Agency	07/1/93 to indefinite		\$ -
Crete Public Schools			\$ 30,000.00
League Insurance Government Health Team	07/1/23 to 06/30/24	Employee Health Insurance	\$ 496,000.00
Saline County	10/1/24 to 09/30/24	E911 Dispatch Services	\$ 105,000.00

Total Amount used as Lid Exemption \$ 1,391,590.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the CITY OF CRETE passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the CITY OF CRETE resolves that:

1. The 2024-2025 property tax request be set at:

General Fund: \$ 1,354,830.00
Bond Fund: \$ 241,000.00

2. The total assessed value of property differs from last year’s total assessed value by 8.46 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.332591 per \$100 of assessed value.

4. The CITY OF CRETE proposes to adopt a property tax request that will cause its tax rate to be 0.353867 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the CITY OF CRETE will increase (or decrease) last year’s budget by 0.84 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the CITY OF CRETE passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the CITY OF CRETE resolves that:

1. The 2024-2025 property tax request be set at:

General Fund: \$ 1,304,330.00

Bond Fund: \$ 241,000.00

2. The total assessed value of property differs from last year's total assessed value by 8.46 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.332591 per \$100 of assessed value.

4. The CITY OF CRETE proposes to adopt a property tax request that will cause its tax rate to be 0.342669 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the CITY OF CRETE will increase (or decrease) last year's budget by 0.73 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024