

2024-2025
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Yutan
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Saunders 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:

\$	305,020.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	305,020.00	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	\$	90,000.00
Interest	\$	4,620.00
Total Bonded Indebtedness	\$	94,620.00

98,422,238	
\$	99,151,418 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 Yutan in Saunders 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	\$ 1,927,056.73	\$ 1,514,636.00	\$ 2,323,602.52
2	Investments			
3	County Treasurer's Balance	\$ 4,547.27	\$ 4,547.00	
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 1,931,604.00	\$ 1,519,183.00	\$ 2,323,602.52
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 322,871.00	\$ 354,573.00	\$ 302,000.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	\$ 665.00	\$ 567.98	\$ 600.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 175,660.00	\$ 181,505.00	\$ 186,348.00
11	State Receipts: Motor Vehicle Fee	\$ 11,761.00	\$ 12,810.19	\$ 14,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 18,479.00	\$ 20,065.00	\$ 25,793.59
14	State Receipts: Other	\$ 21,664.00	\$ 25,117.89	
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 46,094.00	\$ 39,353.96	\$ 42,500.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	\$ 12,675.00	\$ 12,828.11	\$ 13,422.00
20	Local Receipts: Other	\$ 867,468.00	\$ 2,616,299.88	\$ 885,705.41
21	Transfers In of Surplus Fees	\$ 97,899.00		
22	Transfers In Other Than Surplus Fees			\$ 565,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 3,506,840.00	\$ 4,782,304.01	\$ 4,358,971.52
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 1,987,657.00	\$ 2,458,701.49	\$ 3,441,870.70
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 1,519,183.00	\$ 2,323,602.52	\$ 917,100.82
27	Cash Reserve Percentage			51%
PROPERTY TAX RECAP		Tax from Line 6		\$ 302,000.00
		County Treasurer Commission at 1%		\$ 3,020.00
		Total Property Tax Requirement		\$ 305,020.00

City of Yutan in Saunders 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	\$ 305,020.00
Bond Fund	\$ -
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 305,020.00

** 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
Park Projects	\$ 15,000.00

Total Special Reserve Funds	\$ 15,000.00
Total Cash Reserve	\$ 917,100.82
Remaining Cash Reserve	\$ 902,100.82
Remaining Cash Reserve %	50%

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: General	Transfer To: TIF
Amount: \$	520,000.00

Reason: To help with TIF projects

Transfer From: Sewer	Transfer To: General
Amount: \$	45,000.00

Reason: To help support general fund

Transfer From:	Transfer To:
Amount:	

Reason:

City of Yutan in Saunders 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	\$ 321,888.70	\$ 100,000.00	\$ 170,000.00	\$ 48,000.00		\$ 520,000.00	\$ 1,159,888.70
3	Public Safety - Police	\$ 147,790.00		\$ 20,000.00	\$ 60,000.00			\$ 227,790.00
3a	Public Safety - Fire							\$ -
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 220,500.00	\$ 400,000.00	\$ 125,000.00	\$ 300,000.00			\$ 1,045,500.00
6	Public Works - Other							\$ -
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 115,242.00	\$ 192,000.00					\$ 307,242.00
9	Community Development							\$ -
10	Miscellaneous							\$ -
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 223,050.00		\$ 25,000.00	\$ 35,000.00		\$ 45,000.00	\$ 328,050.00
19	Water	\$ 243,400.00	\$ 40,000.00		\$ 90,000.00			\$ 373,400.00
20	Other							\$ -
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 1,271,870.70	\$ 732,000.00	\$ 340,000.00	\$ 533,000.00	\$ -	\$ 565,000.00	\$ 3,441,870.70

- (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 Yutan in Saunders 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	\$ 631,940.06			\$ 48,470.37			\$ 680,410.43
3	Public Safety - Police	\$ 124,328.19			\$ 10,583.60			\$ 134,911.79
3a	Public Safety - Fire							\$ -
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 157,615.26	\$ 275,664.95	\$ 20,388.19	\$ 70,741.73			\$ 524,410.13
6	Public Works - Other							\$ -
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 51,744.51				\$ 72,548.93		\$ 124,293.44
9	Community Development							\$ -
10	Miscellaneous							\$ -
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 213,089.20	\$ 415,406.99	\$ 38,250.00				\$ 666,746.19
19	Water	\$ 233,140.13		\$ 38,250.00	\$ 56,539.38			\$ 327,929.51
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 1,411,857.35	\$ 691,071.94	\$ 96,888.19	\$ 186,335.08	\$ 72,548.93	\$ -	\$ 2,458,701.49

- (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 Yutan in Saunders 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	\$ 330,570.78	\$ 59,115.64		\$ 90,000.38		\$ 97,899.00	\$ 577,585.80
3	Public Safety - Police	\$ 115,125.90	\$ 78,261.41					\$ 193,387.31
3a	Public Safety - Fire							\$ -
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 196,653.15	\$ 87,565.00		\$ 152,389.69			\$ 436,607.84
6	Public Works - Other							\$ -
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 190,970.36	\$ 27,527.00					\$ 218,497.36
9	Community Development	\$ 13,444.37						\$ 13,444.37
10	Miscellaneous							\$ -
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater	\$ 254,829.51	\$ 14,912.69					\$ 269,742.20
19	Water	\$ 225,249.00			\$ 53,143.12			\$ 278,392.12
20	Other							\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 1,326,843.07	\$ 267,381.74	\$ -	\$ 295,533.19	\$ -	\$ 97,899.00	\$ 1,987,657.00

- (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

ADDRESS

CITY & ZIP CODE

TELEPHONE

WEBSITE

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME

TITLE / FIRM NAME

Chairperson

TELEPHONE

EMAIL ADDRESS

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 Yutan in Saunders County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$ 305,020.00
Motor Vehicle Pro-Rate	(2)	\$ 600.00
In-Lieu of Tax Payments	(3)	\$ 13,422.00
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)	\$ 36,000.00
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(7)	\$ -
Motor Vehicle Tax	(8)	\$ 42,500.00
Local Option Sales Tax	(9)	\$ -
Transfers of Surplus Fees	(10)	\$ -
Highway Allocation and Incentives	(11)	\$ 186,348.00
Motor Vehicle Fee	(13)	\$ 14,000.00
Municipal Equalization Fund	(14)	\$ 25,793.59
Insurance Premium Tax	(15)	\$ -
Nameplate Capacity Tax	(15a)	\$ -
TOTAL RESTRICTED FUNDS (A)	(16)	\$ 587,683.59

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(17)	\$ 250,000.00
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)	\$ 36,000.00
Allowable Capital Improvements	(19)	\$ 214,000.00
Bonded Indebtedness	(20)	\$ 48,000.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)	\$ -
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$ -
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)	\$ 262,000.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <small>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</small>	\$ 325,683.59
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Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

City of Yutan
IN
Saunders 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 376,756.96
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	<u>Option 2 - (A)</u>
Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	<u>Option 2 - (B)</u> %
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)	<u>-</u>
Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)	<u>Option 2 - (C)</u> <u>-</u> 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)

$$\frac{908,565.00}{2024 \text{ Value Attributable to Growth per Assessor}} \div \frac{86,598,776.00}{2023 \text{ Valuation}} = \frac{1.05}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}} \%$$

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) 13,186.49
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 389,943.45
(8)

Less: Restricted Funds from Lid Supporting Schedule 325,683.59
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 64,259.86
(10)

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

City of Yutan in Saunders County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted	
Street Improvements	\$	250,000.00

Total - Must agree to Line 17 on Lid Support Page 8

\$ 250,000.00

Municipality Levy Limit Form

City of Yutan in Saunders County

Municipality Levy

Personal and Real Property Tax Request	(1)		305,020.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		305,020.00
Valuation	(9)		99,151,418
Municipality Levy Subject to Levy Authority	(10)		0.307630
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)		0.307630 (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.

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) \$ 335,000.00
(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

$$\frac{4,731,455.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{83,781,313.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{5.65} \% (3)$$

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) 7.65 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 25,627.50

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 360,627.50

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) \$ 305,020.00
(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 Yutan
IN
Saunders 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 17 day of September 2024, at 7:00 o'clock PM, at Yutan City Hall 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	\$ 1,987,657.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 2,458,701.49
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 3,441,870.70
2024-2025 Necessary Cash Reserve	\$ 917,100.82
2024-2025 Total Resources Available	\$ 4,358,971.52
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 305,020.00
Unused Budget Authority Created For Next Year	\$ 64,259.86

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 305,020.00
Personal and Real Property Tax Required for Bonds	\$ -

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 17 day of September 2024, at To following budget hearing o'clock , at Yutan City Hall 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	2,979,903.00	3,441,870.70	16%
Property Tax Request	\$ 335,000.00	\$ 305,020.00	-9%
Valuation	86,598,776	99,151,418	14%
Tax Rate	0.386841	0.307630	-20%
Tax Rate if Prior Tax Request was at Current Valuation	0.337867		

Yutan City Council
Monday, September 23rd, 2024
7:30 p.m. Yutan City Hall

EXTRACT FROM MINUTES OF A REGULAR MEETING OF THE MAYOR AND CITY COUNCIL OF THE CITY OF YUTAN, IN THE COUNTY OF SAUNDERS, STATE OF NEBRASKA HELD AT THE CITY OFFICE IN SAID CITY ON THE 23rd DAY OF SEPTEMBER 2024, AT 7:30 p.m.

Notice of the meeting was given in advance thereof by posting notice, a designated method for giving notice, as shown by the Affidavit of Publication and Certificate of Posting Notice attached to these minutes. Notice of this meeting was given to Mayor Thompson and all members of the Yutan City Council, and a copy of their acknowledgment of receipt of the notice and the agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The meeting was called to order at 7:30 p.m. by Mayor Thompson. Councilmembers Lawton, Schimenti, Chittenden, and Peterson were present. Mayor Thompson informed all the individuals present of the location of the Open Meetings Act and Code of Conduct.

1) Consent Agenda

- a. Approval of the September 17th, 2024 Minutes
 - i. A motion to approve the consent agenda was made by Chittenden and Seconded by Peterson. Upon roll call vote was as follows; YEAH:Lawton, Schimenti, Chittenden, Peterson, NO: None, Motion Carried.

2) Open Discussion from the Public

- a. Jay Hoellen- Spoke about the 24 acres of land that they are currently under contract with known as Mason Acres. Mason acres was previously replatted once and he wanted to bring it to the council about replatting it and having it as a single family residence. He just wants it to bring it to the council and make sure it is on their radar.

3) Ordinances and Public Hearings

- a. Ordinance 807-Adopting the Budget Statement to be termed the Annual Appropriation Bill to appropriate the budget for the 2024-2025 fiscal year.
 - i. Staff Reporting
 - ii. Public Hearing-Mayor Thompson opened the public hearing at 7:33 p.m.,
 1. Ric Ortmeier CPA brought to the council's attention that we dropped our property tax asking and thinks it is strange. Ortmeier also said that we do not have a lot in our cash reserve, only 51% and usually he prefers 100 to 150%. Ortmeier went over the evaluations and how high they were. Mayor Thompson said that is why we lowered our tax rate. Mayor Thompson closed the public hearing at 7:35 p.m.
 - iii. Ordinance 807-Amotion to pass Ordinance 807-Adopting the Budget Statement and to waive the three readings was by Chittenden and Seconded by Lawton. Upon roll call vote was as follows; YEAH: Schimenti, Chittenden, Peterson, Lawton, NO: None, Motion Carried.

- b. Ordinance 808- Setting of the Employee Salaries for the 2024-2025 Fiscal year.
 - i. Staff Reporting
 - ii. Public Hearing- Mayor Thompson opened the public hearing at 7:36 p.m.- Mayor Thompson closed the public hearing at 7:38 p.m.
 - iii. Ordinance 808-A motion to pass Ordinance 808 Setting of the Employee Salaries for the 2024-2025 Fiscal year, with the amendment of Community Planner to Section 9 and to waive the three readings was made by Schimenti and Seconded by Chittenden. Upon roll call vote was as follows; YEAH: Chittenden, Peterson, Lawton, Schimenti, NO: None, Motion Carried.

4) Resolutions

- a. Resolution 2024-8 setting the property tax request at \$305,020.00 for the fiscal year 2024-2025 and approving a 1% increase in total 2024-2025 funds subject to limitation.
 - i. A motion to pass Resolution 2024-8 the Setting of the Property Tax Request at \$305,020.00 for the fiscal year 2024-2025 and approving a 1% increase in total 2024-2025 funds subject to limitation was made by Schimenti and Seconded by Lawton. Upon roll call vote was as follows; YEAH: Peterson, Lawton, Schimenti, Chittenden, NO: None, Motion Carried.

5) Items for Next Meeting Agenda

- a. Mayor Thompson would like to have added to the next meeting agenda the dissolving of the Park Board and changing it to a committee for the next meeting.

:Meeting Adjourned- A motion to adjourn at 7:43 p.m. was made by Schimenti and Seconded by Chittenden. Upon roll call vote was as follows; YEAH: Lawton, Schimenti, Chittenden, Peterson
NO: None, Motion Carried.

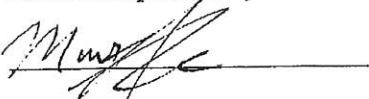
NEXT MEETING DATES

Planning Commission Meeting- October 1st, 2024, 7:00 P.M.

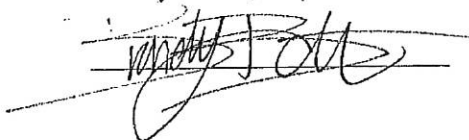
Regular Council meeting-October 8th, 2024, 7:00 P.M.

Anyone desiring to speak before the mayor and city council should contact the city clerk by the Monday preceding the city council meeting by 4:00 p.m. Anyone desiring to speak on any item on the agenda is invited to do so but should limit himself/herself to 3 minutes. After being recognized by the mayor, give your name and address for the record. Anyone desiring to speak for a longer period of time should make arrangements with the city clerk prior to the meeting. All speakers shall address the mayor and city council only. Anyone attending the meeting that may require auxiliary aid or service should contact the city clerk in advance.

Matt Thompson, Mayor



Brandy Bolter, City Clerk/Treasurer



RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-8

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Yutan 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 Yutan resolves that:

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

General Fund: \$ 305,020.00
Bond Fund: \$ -

- 2. The total assessed value of property differs from last year's total assessed value by 14.5 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 0.337867 per \$100 of assessed value.
- 4. The City of Yutan proposes to adopt a property tax request that will cause its tax rate to be 0.30763 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 Yutan will increase (or decrease) last year's budget by 15.5 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Schimenti seconded by Lawton to adopt Resolution # 2024-8

Voting yes were:

Peterson, Johanna
Lawton, Brett
Schimenti, Kyle
Chittenden, Jon

Voting no were:



Dated this 23 day of September, 2024

Mayor
City Clerk/Treasurer

Wahoo-Waverly-Ashland Newspapers
P.O. Box 147
Wahoo, NE 68066-0147

Account Number: 1000076
Date: September 20, 2024
E-mail

Advertising Affidavit

CITY OF YUTAN
112 VINE ST
PO BOX 215
YUTAN, NE 68073

Date	Category	Description	Ad Size	Total Cost
9/20/2024	Legal Notices	BUDGET HEARING	3 x 0.00 IN	170.95

Published by

the Wahoo Newspaper

I, (the undersigned) an authorized representative of the Wahoo Newspaper, a newspaper published in Saunders County, Nebraska, do certify that the annexed notice

BUDGET HEARING

was published in said newspaper on the following dates:

09/20/2024

The first insertion being given ... 9/20/2024

Newspaper reference: 0000417551-01

Cols: 3.00 ad width: 4.96 ad depth: 3.50

Sworn to and subscribed before me this Friday, September 20, 2024

Brad Beuer

Billing Representative

Sharon R. Carstensen

Notary Public



State of Virginia
County of Hanover
My Commission expires

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

City of Yutan
 IN
 Saunders 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 23 day of September 2024, at 7:30 o'clock PM, at Yutan City Hall 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	\$ 1,987,657.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 2,458,701.49
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 3,441,870.70
2024-2025 Necessary Cash Reserve	\$ 917,100.82
2024-2025 Total Resources Available	\$ 4,358,971.52
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 305,020.00
Unused Budget Authority Created For Next Year	\$ 64,259.86
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 305,020.00
Personal and Real Property Tax Required for Bonds	\$ -

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 23 day of September 2024, at To following budget hearing o'clock , at Yutan City Hall 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	2,979,908.00	3,441,870.70	16%
Property Tax Request	\$ 335,000.00	\$ 305,020.00	-9%
Valuation	86,598,776	99,151,418	14%
Tax Rate	0.386841	0.307630	-20%
Tax Rate if Prior Tax Request was at Current Valuation	0.337867		

09/20/2024 0000417551 ZNEZ

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-8

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

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- 4. The City of Yutan proposes to adopt a property tax request that will cause its tax rate to be 0.30763 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 Yutan will increase (or decrease) last year's budget by 15.5 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Schimenti seconded by Lawton to adopt Resolution # 2024-8

Voting yes were:

Voting no were:

Johanna Peterson
Brett Lawton
Kyle Schimenti
Jon Chittenden

Dated this 23 day of September 2024

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2024

{certification required on or before August 20th of each year}

To: YUTAN CITY

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

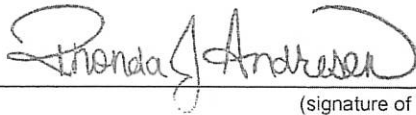
Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
YUTAN GENERAL	City	\$908,565	\$98,422,238	\$4,731,455	\$83,781,313	5.64739%
YUTAN SEWER & WATER BOND	City	\$908,565	\$98,422,238	\$4,731,455	\$83,781,313	5.64739%

* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.

a) Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

b) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I Rhonda J Andresen, Saunders County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.



(signature of county assessor)



08/13/2024

(date)

CC: County Clerk, Saunders County, NE County

CC: County Clerk where district is headquartered, if different county, Saunders County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)