

City of Bennet
City Council
NOTICE OF MEETING
September 8, 2025
Special Meeting/Budget Hearing
6:00 PM

Bennet City Hall, 685 Monroe, Bennet, NE 68317

REGULAR MEETING

AGENDA

1. ROLL CALL AND PUBLIC MEETINGS LAW NOTIFICATION
2. **PUBLIC HEARINGS: Comments will be received on the following issues:**
 - 2.a. Hearing #I: Presentation of the proposed 2025/2026 budget document
 - 2.b. Hearing #II: To set final tax request.
3. PUBLIC COMMENT
4. ADJOURNMENT

City of Bennet
IN
Lancaster 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 8th day of September 2025, at 6:00 o'clock P.M., at 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.

2023-2024 Actual Disbursements & Transfers	\$ 1,374,943.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 2,027,998.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 3,273,201.00
2025-2026 Necessary Cash Reserve	\$ 1,592,645.00
2025-2026 Total Resources Available	\$ 4,865,846.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 378,101.58
Unused Budget Authority Created For Next Year	\$ 29,632.80

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 337,311.58
Personal and Real Property Tax Required for Bonds	\$ 40,790.00

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 8th day of September 2025, at 6:00 o'clock P.M., at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	2,193,070.00	3,273,201.00	49%
Property Tax Request	\$ 364,822.10	\$ 378,101.58	4%
Valuation	111,119,030	128,194,468	15%
Tax Rate	0.328316	0.294944	-10%
Tax Rate if Prior Tax Request was at Current Valuation	0.284585		

CITY OF BENNET, NEBRASKA

**BUDGET FORM AND INDEPENDENT
ACCOUNTANT'S COMPILATION REPORT**

Year Ending September 30, 2026

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Honorable Mayor and City Council
City of Bennet, Nebraska

Management is responsible for the accompanying financial forecasts of the City of Bennet, which comprise forecasted information for the years ended September 30, 2026 and 2025, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the City of Bennet, which comprise the financial information for the year ended September 30, 2024, included in the accompanying prescribed form.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast or the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial forecasts and historical financial statements included in the accompanying prescribed form.

The financial forecasts and historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Budget Act, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

SHAREHOLDERS:

Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

3123 W. Stolley Park Rd.
Suite A
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

Management has elected to omit the summary of significant accounting policies and substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant forecast assumptions. If the omitted summary of significant accounting policies and disclosures were included in the forecast, they might influence the user's conclusions about the City's results of operations for the forecast periods. Accordingly, this forecast is not designed for those who are not informed about such matters.

This report is intended solely for the information and use of management of the City of Bennet and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

AMGL P.C.

Grand Island, Nebraska
August 26, 2025

**2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

City of Bennet
TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period October 1, 2025 through September 30, 2026

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:

337,311.58	Property Taxes for Non-Bond Purposes
40,790.00	Principal and Interest on Bonds
378,101.58	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2025
(As of the Beginning of the Budget Year)

Principal	1,430,000.00
Interest	154,723.75
Total Bonded Indebtedness	1,584,723.75

128,194,468.00 **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, 2024 through June 30, 2025?

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, 2024 through June 30, 2025?

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 9-30-2025

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 Bennet in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Net Cash Balance	1,588,380.00	1,705,076.00	1,286,605.00
2	Investments	342,617.00	349,877.00	357,500.00
3	County Treasurer's Balance	3,342.00	4,650.00	5,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	-	-	-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	1,934,339.00	2,059,603.00	1,649,105.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	325,820.00	344,137.00	374,358.00
7	Federal Receipts	-	-	-
8	State Receipts: Motor Vehicle Pro-Rate	654.00	760.00	760.00
9		-	-	-
10	State Receipts: Highway Allocation and Incentives	143,108.00	145,957.00	146,766.00
11	State Receipts: Motor Vehicle Fee	10,029.00	9,613.00	9,600.00
12	State Receipts: State Aid	-	-	
13	State Receipts: Municipal Equalization Aid	46.00	1,570.00	10,468.00
14	State Receipts: Other	-	-	-
15	State Receipts: Property Tax Credit	19,461.00	16,000.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	31,784.00	33,025.00	33,000.00
18	Local Receipts: Local Option Sales Tax	151,857.00	159,658.00	157,000.00
19	Local Receipts: In Lieu of Tax	14.00	14.00	14.00
20	Local Receipts: Other	687,434.00	772,766.00	2,351,775.00
21	Transfers In of Surplus Fees	-	-	-
22	Transfers In Other Than Surplus Fees	130,000.00	134,000.00	133,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)	-	-	-
24	Total Resources Available (Lines 5 thru 23)	3,434,546.00	3,677,103.00	4,865,846.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	1,374,943.00	2,027,998.00	3,273,201.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	2,059,603.00	1,649,105.00	1,592,645.00
27	Cash Reserve Percentage			125%
PROPERTY TAX RECAP		Tax from Line 6		374,358.00
		County Treasurer Commission at 1%		3,743.58
		Total Property Tax Requirement		378,101.58

City of Bennet in Lancaster 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	\$ 337,311.58
Bond Fund	\$ 40,790.00
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 378,101.58

** 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
Special Revenue Funds	\$ 583,556.00
Debt Service Fund	\$ 3,856.00
Enterprise Funds	\$ 552,758.00
Total Special Reserve Funds	\$ 1,140,170.00
Total Cash Reserve	\$ 1,592,645.00
Remaining Cash Reserve	\$ 452,475.00
Remaining Cash Reserve %	36%

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:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

City of Bennet in Lancaster County

Line No.	2025-2026 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	339,750.00	-	2,500.00	-	-	-	342,250.00
3	Public Safety - Police	17,000.00	-	-	-	-	-	17,000.00
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	112,850.00	1,567,000.00	-	59,862.00	-	-	1,739,712.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	9,500.00	145,000.00	-	-	-	-	154,500.00
9	Community Development	-	-	-	-	-	-	-
10	Miscellaneous	24,000.00	-	-	-	-	133,000.00	157,000.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	95,650.00	-	-	-	-	-	95,650.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	129,250.00	42,000.00	70,000.00	133,198.00	-	-	374,448.00
19	Water	293,556.00	42,000.00	-	57,085.00	-	-	392,641.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	1,021,556.00	1,796,000.00	72,500.00	250,145.00	-	133,000.00	3,273,201.00

(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 Bennet in Lancaster County

Line No.	2024-2025 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	291,372.00	24,555.00	-	-	-	-	315,927.00
3	Public Safety - Police	16,252.00	-	-	-	-	-	16,252.00
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	111,553.00	108,182.00	70,365.00	60,062.00	-	-	350,162.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	6,079.00	38,910.00	-	-	-	-	44,989.00
9	Community Development	-	-	-	-	-	-	-
10	Miscellaneous	10,501.00	-	-	-	-	134,000.00	144,501.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	79,734.00	-	-	-	-	-	79,734.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	131,181.00	34,848.00	38,365.00	134,105.00	-	-	338,499.00
19	Water	299,553.00	380,908.00	-	57,473.00	-	-	737,934.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	946,225.00	587,403.00	108,730.00	251,640.00	-	134,000.00	2,027,998.00

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

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

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

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

City of Bennet in Lancaster County

Line No.	2023-2024 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	336,843.00	2,475.00	16,230.00	-	-	-	355,548.00
3	Public Safety - Police	15,780.00	-	-	-	-	-	15,780.00
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	100,537.00	-	-	60,284.00	-	-	160,821.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	6,001.00	2,335.00	-	-	-	-	8,336.00
9	Community Development	-	-	-	-	-	-	-
10	Miscellaneous	4,813.00	-	-	-	-	130,000.00	134,813.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	67,587.00	-	-	-	-	-	67,587.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	100,019.00	72,352.00	-	131,319.00	-	-	303,690.00
19	Water	254,623.00	17,465.00	-	56,280.00	-	-	328,368.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	886,203.00	94,627.00	16,230.00	247,883.00	-	130,000.00	1,374,943.00

(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 Bennet
ADDRESS	PO Box 255
CITY & ZIP CODE	Bennet, 68317
TELEPHONE	402-782-3300
WEBSITE	www.cityofbennet.com

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	Ryan Cheney	Sue Biltoft	Michael Hoback, CPA
TITLE /FIRM NAME	Mayor	Clerk/Treasurer	AMGL, P.C.
TELEPHONE	402-432-4199	402-782-3300	308-381-1810
EMAIL ADDRESS	mayor@cityofbennet.com	cityclerk@cityofbennet.com	mhoback@qicpas.com

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 Bennet
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request	(1)	<u>\$ 364,822.10</u>
<i>(from prior year budget - Cover Page submitted to the State Auditor)</i>		
Less: Prior Year Exceptions Utilized		
<i>(Will all be zero for 2025-2026 budget because first year of new cap)</i>		
Approved Bonds <i>(prior year line 16)</i>	(2)	<u>-</u>
Emergency Response <i>(prior year line 17)</i>	(3)	<u>-</u>
Public Safety Services <i>(prior year line 18)</i>	(4)	<u>-</u>
County Attorneys <i>(prior year line 19)</i>	(5)	<u>-</u>
County Public Defenders <i>(prior year line 20)</i>	(6)	<u>-</u>
Response to Public Safety Threat <i>(prior year line 21)</i>	(7)	<u>-</u>
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8)	<u>-</u>
Voter Approved Increase <i>(prior year line 23)</i>	(9)	<u>-</u>
Unused authority used in the prior year <i>(prior year line 24)</i>	(10)	<u>-</u>
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	(11)	<u>-</u>
Preliminary Property Tax Request Authority (line 1 - line 11)	(12)	<u>364,822.10</u>

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)		<u>363,384.54</u>
<i>See instructions below for where to find this amount</i>		
	(13)	
Growth Percentage per County Assessor		
<u>1,821,301.00</u> / <u>111,119,030.00</u> = <u>1.64%</u>	(14a)	
<i>2025 Growth Value</i>	<i>2024 Total Valuation</i>	<u>5,956.07</u>
<i>(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)</i>		
		<i>Increase due to Growth</i>
		(14)
Inflation Percentage	(15a)	<u>18,786.98</u>
<i>(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)</i>		<i>Increase due to Inflation</i>
		(15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds	(16)	<u>-</u>
<i>(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))</i>		
Response to a declared emergency in the prior year & certified to the Auditor <i>(Must agree to total on Schedule 2)</i>	(17)	<u>-</u>
Public Safety Services, as defined in §13-320 <i>(Must agree to total on Schedule 3)</i>	(18)	<u>-</u>
County Attorneys	(19)	<u>-</u>
County Public Defenders	(20)	<u>-</u>
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	<u>-</u>
Support of an interlocal agreement relating to public safety	(22)	<u>-</u>
Voter approved increase pursuant to § 13-3405	(23)	<u>-</u>
<i>(MUST attach sample ballot language and certified election results)</i>		
Prior Year's Unused Property Tax Request Authority used this year	(24)	<u>-</u>
<i>(Cannot exceed amount on Supporting Schedule 1, line 1)</i>		
Total Exceptions Utilized (Total lines 16 thru 24)	(25)	<u>-</u>
2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)	(26)	<u>389,565.15</u>
2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1)	(27)	<u>378,101.58</u>
Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3)	(28)	<u>11,463.57</u>
<i>(Line 26 - Line 27, MUST be greater than or equal to \$0.00)</i>		

City of Bennet
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.		
Converted 2024-2025 Unused Restricted Funds Authority <i>(See instructions below for how to determine this amount)</i>	(1)	\$	18,169.23
Less: Amount used this year <i>(from Computation Form, line 24) (cannot exceed line 1)</i>	(2)		-
Add: Unused Authority created this year <i>(from Computation Form, line 28)</i>	(3)		11,463.57
Total Unused Property Tax Request Authority available for future years <i>(cannot be less than \$0.00)</i>	(4)		29,632.80

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception <i>(must agree to Computation Form, line 17)</i>			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception <i>(must agree to Computation Form, line 18)</i>	-

Municipality Levy Limit Form

City of Bennet in Lancaster County

Municipality Levy

Personal and Real Property Tax Request	(1)		378,101.58
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	40,790.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		40,790.00
Tax Request Subject to Levy Limit	(8)		337,311.58
Valuation	(9)		128,194,468
Municipality Levy Subject to Levy Authority	(10)		0.263125
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)		0.263125 (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 Bennet in Lancaster County

2025-2026 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) 364,822.10
(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

$$\frac{1,821,301.00}{\text{2025 Real Growth Value per Assessor}} \div \frac{111,119,030.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.64} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.64 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 13,279.52

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 378,101.62
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 378,101.58
(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 Bennet
IN
Lancaster 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 8th day of September 2025, at 6:00 o'clock P.M., at 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.

2023-2024 Actual Disbursements & Transfers	\$ 1,374,943.00
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2025-2026 Necessary Cash Reserve	\$ 1,592,645.00
2025-2026 Total Resources Available	\$ 4,865,846.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 378,101.58
Unused Budget Authority Created For Next Year	\$ 29,632.80

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 337,311.58
Personal and Real Property Tax Required for Bonds	\$ 40,790.00

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PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of September 2025, at 6:00 o'clock P.M., at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	2,193,070.00	3,273,201.00	49%
Property Tax Request	\$ 364,822.10	\$ 378,101.58	4%
Valuation	111,119,030	128,194,468	15%
Tax Rate	0.328316	0.294944	-10%
Tax Rate if Prior Tax Request was at Current Valuation	0.284585		

**CERTIFICATION OF TAXABLE VALUE
And GROWTH VALUE**
{format for all counties and cities}

Tax Year 2025

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

TO: CITY OF BENNET
PO BOX 255
BENNET, NE 68317

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (county or city)	Growth Value*	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage***
BENNET	City / Municipality - 07	1,821,301	128,194,468	111,119,030	1.64%

**Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

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

I Dan Nolte, Lancaster Assessor/Register of Deeds 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.

Dan Nolte

(signature of county assessor)

08/20/2025

(date)

CC: County Clerk, Lancaster

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

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CITY OF BENNET, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2026 and 2025

Forecast results for years ending September 30, 2026 and 2025, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2026 and 2025, and input from management.

The forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the City of Bennet for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 26, 2025, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

**CITY OF BENNET
GENERAL FUND**

	2023-2024	2024-2025	2025-2026
	Actual	Projected	Budget
Income			
01-4004	-	1,570	10,468
01-4005	17,520	17,644	17,000
01-4006	10,206	11,521	10,000
01-4007	2,500	10,000	100,000
01-4008	243,748	256,966	304,566
01-4010	27,688	44,502	25,000
01-4011	612	820	850
01-4012	16,688	26,168	25,000
01-4013	17,175	18,000	-
01-4014	14	14	14
01-4015	-	-	-
01-4016	3,129	3,532	3,500
01-4017	232	216	-
01-4018	-	1,375	-
01-4020	1,147	705	1,000
01-4021	1,742	1,905	1,750
01-4022	-	-	-
01-4023	8,574	9,446	8,500
01-4024	-	-	-
01-4025	-	-	-
01-4029	301	334	325
01-4034	15,590	16,000	-
01-4035	-	-	-
01-4036	500	-	-
	<u>367,366</u>	<u>420,718</u>	<u>507,973</u>
01-4500	-	-	-
Expense			
01-5000	2,642	3,020	3,500
01-5001	267	-	-
01-5002	847	712	-
01-5003	10,701	11,685	12,000
01-5004	2,475	24,555	-
01-5005	15,667	16,728	18,500
01-5006	19,348	21,161	25,000
01-5007	37,116	14,133	25,000
01-5008	16,230	-	2,500
01-5009	-	1,964	2,500
01-5010	-	-	-
01-5012	22,959	8,984	10,000
01-5013	15,780	16,252	17,000
01-5014	13,492	14,947	16,000
01-5015	-	86	500
01-5016	3,579	4,163	5,000
01-5017	674	1,739	3,000
01-5018	-	-	-
01-5020	184,356	164,352	170,000
01-5022	19	480	-
01-5023	4,542	6,166	5,500
01-5024	-	-	-
01-5025	2,019	4,042	4,000
01-5026	11,061	10,277	12,000
01-5027	3,911	3,812	4,000
01-5031	1,666	1,536	1,750
01-5032	1,006	1,100	1,500
01-5034	-	-	-
01-5035	-	285	20,000
01-5036	3,545	4,082	4,500
01-5037	2,456	1,997	5,000
01-5038	-	-	-
01-5039	2,335	38,910	145,000
01-5042	-	-	-
01-5040	371	-	-
01-5041	600	-	-
	<u>379,664</u>	<u>377,168</u>	<u>513,750</u>
01-5500	-	-	-
Net Income	<u>(12,298)</u>	<u>43,550</u>	<u>(5,777)</u>

**CITY OF BENNET
STREET FUND**

	2023-2024	2024-2025	2025-2026
	Actual	Projected	Budget
Income			
02-4000 Highway Allocation	140,108	142,957	143,766
02-4001 Highway Incentive	3,000	3,000	3,000
02-4002 Property Tax/General	-	-	-
02-4003 Equip Rental	-	402	450
02-4004 Interest Income	-	-	-
02-4005 Materials Sold	-	-	-
02-4007 Property Sold	-	-	-
02-4009 Sales Tax	31,484	32,771	32,000
02-4010 Other Income	2,818	-	-
02-4012 Motor Vehicle Tax	31,784	33,025	33,000
02-4013 Motor Vehicle Pro Rate	522	625	625
02-4014 Motor Vehicle Fees	10,029	9,613	9,600
02-4015 Grant Income	-	-	-
02-4016 Bond/Loan Proceeds	-	-	1,500,000
02-4017 Municipal Equalization	46	-	-
Total Income	219,791	222,393	1,722,441
02-4500 Transfer In	-	-	-
Expense			
02-5000 Accounting	2,642	2,730	2,850
02-5001 Auto	2,369	3,021	3,000
02-5004 Capital Improvement	-	108,182	1,567,000
02-5005 Contract Labor	-	-	-
02-5006 Engineer & Specialty	668	4,781	5,000
02-5007 Equipment Purchased	-	70,365	-
02-5008 Equipment Rental	-	54	-
02-5009 Grant Expense	-	-	-
02-5010 Insurance	11,040	9,740	10,500
02-5011 Legal	-	-	-
02-5012 O/R&M Building/Property	-	-	-
02-5013 O/R&M Equipment	7,593	12,638	7,500
02-5014 O/R&M Lines	-	-	-
02-5015 O/R&M Street	27,700	22,923	25,000
02-5016 Payroll Expenses	18,663	30,098	31,000
02-5017 Postage/Delivery	8	-	-
02-5018 Printing & Publishing	-	-	-
02-5019 Supplies-General	13,568	8,131	10,000
02-5020 Telephone/Fax	-	-	-
02-5023 Utility-Electric	16,246	16,580	17,000
02-5024 Utility-Gas/Propane	-	-	-
02-5025 Miscellaneous	40	857	1,000
02-5026 Bond Fees	624	624	624
02-5027 Bond Principal	45,000	45,000	45,000
02-5028 Bond Interest	14,660	14,438	14,238
Total Expense	160,821	350,162	1,739,712
Net Income	58,970	(127,769)	(17,271)

**CITY OF BENNET
SALES TAX FUND**

	2023-2024	2024-2025	2025-2026
	Actual	Projected	Budget
	Income		
03-4000	120,373	126,887	125,000
03-4001	-	-	-
	<u>120,373</u>	<u>126,887</u>	<u>125,000</u>
03-4500	-	-	-
	Expense		
03-5000	-	-	-
03-5001	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
03-5500	<u>60,000</u>	<u>64,000</u>	<u>63,000</u>
	<u><u>60,373</u></u>	<u><u>62,887</u></u>	<u><u>62,000</u></u>

**CITY OF BENNET
KENO FUND**

		2023-2024	2024-2025	2025-2026
		Actual	Projected	Budget
Income				
04-4000	Keno Proceeds	13,659	7,941	8,000
04-4001	Interest Income	198	247	200
	Total Income	13,857	8,188	8,200
04-4500	Transfer In	-	-	-
Expense				
04-5000	Keno Expense	1,413	-	10,000
04-5001	Capital Outlay	-	-	-
04-5002	Community Development	-	6,801	10,000
04-5003	Accounting	3,400	3,700	4,000
	Total Expense	4,813	10,501	24,000
04-5500	Transfer Out	-	-	-
Net Income		9,044	(2,313)	(15,800)

**CITY OF BENNET
DEBT SERVICE FUND**

	2023-2024	2024-2025	2025-2026
	Actual	Projected	Budget
Income			
05-4000	60,632	64,771	69,792
05-4001	4,265	4,400	-
05-4002	132	135	135
05-4003	-	-	-
05-4004	1,045	-	2,000
05-4005	3,871	-	-
	<u>69,945</u>	<u>69,306</u>	<u>71,927</u>
05-4500	-	-	-
Expense			
05-5002	-	-	-
	-	-	-
	-	-	-
	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expense	-	-	-
05-5500	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Net Income	<u>(55)</u>	<u>(694)</u>	<u>1,927</u>

**CITY OF BENNET
WATER FUND**

	2023-2024	2024-2025	2025-2026
	Actual	Projected	Budget
Income			
06-4000	-	-	-
06-4001	-	-	-
06-4004	4,569	2,174	700
06-4005	-	-	-
06-4006	600	569	500
06-4009	147,040	148,472	148,000
06-4010	130,951	163,714	165,000
06-4011	-	-	-
06-4011A	-	-	-
06-4012	-	-	-
06-4013	1,333	411	-
	284,493	315,340	314,200
06-4500	-	-	-
Expense			
06-5000	2,642	2,730	2,850
06-5002	-	-	-
06-5003	-	-	-
06-5007	54,000	55,500	55,500
06-5008	2,093	1,786	1,398
06-5009	187	187	187
06-5010	17,465	380,908	42,000
06-5011	111,312	54,956	54,956
06-5012	580	500	1,000
06-5013	116	253	5,000
06-5014	-	-	-
06-5015	-	-	-
06-5018	9,650	7,400	8,200
06-5019	-	-	-
06-5020	-	-	-
06-5021	-	-	-
06-5022	-	-	-
06-5023	-	-	-
06-5025	-	908	1,000
06-5026	4,871	39,311	20,000
06-5027	7,281	8,629	10,000
06-5028	-	-	-
06-5029	32,902	45,137	46,500
06-5030	-	447	-
06-5031	-	-	-
06-5032	1,403	4,898	5,000
06-5037	28	67	-
06-5033	608	532	550
06-5035	2,179	3,117	3,500
06-5036	81,051	130,668	135,000
	328,368	737,934	392,641
06-5500	-	-	-
Net Income	(43,875)	(422,594)	(78,441)

**CITY OF BENNET
SEWER FUND**

		2023-2024	2024-2025	2025-2026
		Actual	Projected	Budget
Income				
07-4006	Interest Income	296	5,125	4,000
07-4009	Miscellaneous Income	946	-	-
07-4010	New Utility Service	-	-	-
07-4013	Reimbursement of services	-	-	-
07-4015	Bond/Loan Proceeds	-	-	-
07-4016	Sewer Service Fee	117,890	120,108	120,000
07-4017	Sewer Usage Fees	110,281	110,296	110,000
07-4019A	Grant-ARPA	-	-	-
	Total Income	229,413	235,529	234,000
07-4500	Transfer In	130,000	134,000	133,000
Expense				
07-5000	Accounting	2,642	2,730	2,850
07-5001	Auto	-	-	-
07-5003	Bank Service Charge	-	-	-
07-5004	Bond Principal Payment	126,000	129,500	129,500
07-5005	Capital Improvement	72,352	34,848	42,000
07-5006	Contract Labor	-	-	-
07-5007	Dues/Subscrp/Workshops	-	-	500
07-5008	Engineer & Specialty	3,633	2,982	5,000
07-5009	Equipment Purchased	-	38,365	70,000
07-5010	Equipment Rental	-	-	-
07-5011	Insurance	9,650	7,400	8,200
07-5012	Sewer Bond Interest	4,882	4,168	3,261
07-5014	Bond Fees	437	437	437
07-5017	Legal	-	-	-
07-5018	Miscellaneous	331	-	-
07-5020	O/R&M Building/Property	1,053	3,123	2,500
07-5021	O/R&M Equipment	11,546	28,538	20,000
07-5022	O/R&M Lines	6,780	8,360	10,000
07-5023	O/R&M Street	-	-	-
07-5024	Payroll Expenses	33,982	43,535	45,000
07-5025	Postage/Delivery	-	447	500
07-5026	Printing/Publishing	-	-	-
07-5032	Professional Fees	-	-	-
07-5027	Supplies-General	6,068	7,402	7,500
07-5031	Supplies-Office	-	-	-
07-5028	Telephone/Fax	2,805	3,120	3,200
07-5030	Utility-Electric	21,529	23,544	24,000
	Total Expense	303,690	338,499	374,448
07-5500	Transfer Out	-	-	-
	Net Income	55,723	31,030	(7,448)

**CITY OF BENNET
TRASH FUND**

	2023-2024	2024-2025	2025-2026
	Actual	Projected	Budget
Income			
08-4000	63,102	85,139	100,000
08-4003	-	-	-
08-4004	1,867	-	-
08-4005	-	-	-
	<u>64,969</u>	<u>85,139</u>	<u>100,000</u>
08-4500	-	-	-
Expense			
08-5000	2,642	2,730	2,850
08-5001	-	-	-
08-5002	-	-	-
08-5003	-	-	-
08-5004	1,476	1,911	2,200
08-5005	23,446	30,578	45,000
08-5006	9,650	7,400	8,200
08-5007	-	-	-
08-5008	25	-	-
08-5009	-	2,340	1,500
08-5010	-	-	-
08-5011	27,366	31,671	32,500
08-5012	-	-	-
08-5013	-	-	-
08-5014	1,460	1,526	1,750
08-5017	-	-	-
08-5015	520	510	550
08-5016	1,002	1,068	1,100
08-5018	-	-	-
08-5019	-	-	-
	<u>67,587</u>	<u>79,734</u>	<u>95,650</u>
Net Income	<u>(2,618)</u>	<u>5,405</u>	<u>4,350</u>

City of Bennet
IN
Lancaster County, Nebraska

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Unused Budget Authority Created For Next Year	\$ 29,632.80

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 337,311.58
Personal and Real Property Tax Required for Bonds	\$ 40,790.00

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 8th day of September 2025, at 6:00 o'clock P.M., at City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	2,193,070.00	3,273,201.00	49%
Property Tax Request	\$ 364,822.10	\$ 378,101.58	4%
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Tax Rate	0.328316	0.294944	-10%
Tax Rate if Prior Tax Request was at Current Valuation	0.284585		