2024-2025
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Laurel

TO THE COUNTY BOARD AND COUNTY CLERK OF
Cedar 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:

$	290,492.87	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	290,492.87	**Total Personal and Real Property Tax Required**

$	60,312,401	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

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

Principal	$	3,970,000.00
Interest	$	652,693.75
Total Bonded Indebtedness	$	4,622,693.75

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?

[X] 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 [X] 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:

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

City of Laurel in Cedar 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	$ 2,280,020.00	$ 2,296,540.00	$ 1,970,722.45
2	Investments	$ 658,167.00	$ 664,602.00	$ 675,000.00
3	County Treasurer's Balance	$ 7,894.00	$ 10,230.00	$ 10,500.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	$ 52,809.00	$ 100,422.00	$ 80,110.00
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**$ 2,998,890.00**	**$ 3,071,794.00**	**$ 2,736,332.45**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 226,658.30	$ 268,891.13	$ 287,616.70
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 483.78	$ 485.00	$ 485.00
9		$ -	$ -	$ -
10	State Receipts: Highway Allocation and Incentives	$ 158,194.87	$ 163,250.00	$ 169,987.00
11	State Receipts: Motor Vehicle Fee	$ 10,722.55	$ 11,601.16	$ 11,650.00
12	State Receipts: State Aid	$ -	$ -	
13	State Receipts: Municipal Equalization Aid	$ 86,886.69	$ 94,683.17	$ 111,166.59
14	State Receipts: Other	$ 1,844.00	$ 1,223.00	$ 975.00
15	State Receipts: Property Tax Credit	$ 11,752.60	$ 12,000.00	
16	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
17	Local Receipts: Motor Vehicle Tax	$ 34,583.62	$ 36,730.00	$ 33,500.00
18	Local Receipts: Local Option Sales Tax	$ 188,208.26	$ 189,557.00	$ 190,000.00
19	Local Receipts: In Lieu of Tax	$ -	$ -	$ -
20	Local Receipts: Other	$ 3,214,190.97	$ 2,671,253.92	$ 7,102,074.79
21	Transfers In of Surplus Fees	$ 70,000.00	$ 70,000.00	$ 70,000.00
22	Transfers In Other Than Surplus Fees	$ 338,560.00	$ 290,860.00	$ 204,341.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**	$ 2,560,079.00	$ 2,942,768.00	$ 3,500,000.00
24	**Total Resources Available (Lines 5 thru 23)**	**$ 9,901,054.64**	**$ 9,825,096.38**	**$ 14,418,128.53**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**$ 6,829,260.64**	**$ 7,088,763.93**	**$ 11,931,799.87**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**$ 3,071,794.00**	**$ 2,736,332.45**	**$ 2,486,328.66**
27	Cash Reserve Percentage			32%

PROPERTY TAX RECAP

Tax from Line 6	$ 287,616.70
County Treasurer Commission at 1%	$ 2,876.17
Total Property Tax Requirement	$ 290,492.87

City of Laurel in Cedar 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	$	274,811.87
Bond Fund	$	-
CRA Fund	$	15,681.00
_____ Fund		
Total Tax Request	** $	290,492.87

** 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	$ 2,486,328.66
Remaining Cash Reserve	$ 2,486,328.66
Remaining Cash Reserve %	32%

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: Electric Fund Transfer To: Grant Fund

Amount: $ 70,000.00

Reason: Surplus Fees

Transfer From: Transfer To:

Amount:

Reason:

Transfer From: Transfer To:

Amount:

Reason:

City of Laurel in Cedar 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	$ 100,139.83	$ -	$ 1,500.00	$ 8,710.68	$ -	$ -	$ 110,350.51
3	Public Safety - Police	$ 136,786.33	$ -	$ 4,000.00	$ -	$ -	$ -	$ 140,786.33
3a	Public Safety - Fire	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	Public Safety - Other	$ 39,368.25	$ -	$ 238,140.00	$ -	$ -	$ 15,000.00	$ 292,508.25
5	Public Works - Streets	$ 151,021.38	$ -	$ -	$ 88,390.00	$ -	$ -	$ 239,411.38
6	Public Works - Other	$ 195,566.04	$ -	$ -	$ -	$ -	$ -	$ 195,566.04
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 393,537.40	$ -	$ 115,035.00	$ -	$ -	$ 1,944.00	$ 510,516.40
9	Community Development	$ 40,013.85	$ -	$ -	$ -	$ -	$ -	$ 40,013.85
10	Miscellaneous	$ 198,488.12	$ 250,000.00	$ -	$ 1,078,983.04	$ -	$ 53,327.00	$ 1,580,798.16
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 1,183,453.63	$ -	$ -	$ 135,691.25	$ -	$ 204,070.00	$ 1,523,214.88
16	Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 118,093.10	$ 68,581.00	$ -	$ 69,675.43	$ -	$ -	$ 256,349.53
19	Water	$ 380,023.54	$ 3,119,070.00	$ -	$ 43,191.00	$ -	$ -	$ 3,542,284.54
20	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proprietary Function Funds **(Page 6)**					$ 3,500,000.00		$ 3,500,000.00
22	**Total Disbursements & Transfers** **(Lns 2 thru 21)**	$ 2,936,491.47	$ 3,437,651.00	$ 358,675.00	$ 1,424,641.40	$ 3,500,000.00	$ 274,341.00	$ 11,931,799.87

(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 Laurel in Cedar 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	$ 124,684.86	$ -	$ 8,852.00	$ 8,710.68	$ -	$ 145,000.00	$ 287,247.54
3	Public Safety - Police	$ 119,108.79	$ -	$ -	$ -	$ -	$ -	$ 119,108.79
3a	Public Safety - Fire	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	Public Safety - Other	$ 34,599.54	$ -	$ -	$ -	$ -	$ -	$ 34,599.54
5	Public Works - Streets	$ 350,920.31	$ -	$ 12,053.99	$ 88,857.50	$ -	$ -	$ 451,831.80
6	Public Works - Other	$ 201,266.79	$ -	$ 1,823.41	$ -	$ -	$ -	$ 203,090.20
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 222,698.18	$ -	$ 64,318.34	$ -	$ -	$ -	$ 287,016.52
9	Community Development	$ 97,361.00	$ -	$ -	$ -	$ -	$ -	$ 97,361.00
10	Miscellaneous	$ 147,505.66	$ -	$ -	$ 318,364.68	$ -	$ 10,000.00	$ 475,870.34
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 1,342,611.04	$ -	$ -	$ 137,371.25	$ -	$ 205,860.00	$ 1,685,842.29
16	Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 150,955.81	$ -	$ -	$ 66,735.00	$ -	$ -	$ 217,690.81
19	Water	$ 229,968.79	$ 2,667.00	$ -	$ 33,389.31	$ -	$ -	$ 266,025.10
20	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proprietary Function Funds					$ 2,963,080.00		$ 2,963,080.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 3,021,680.77	$ 2,667.00	$ 87,047.74	$ 653,428.42	$ 2,963,080.00	$ 360,860.00	$ 7,088,763.93

(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 Laurel in Cedar 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	$ 127,605.22	$ -	$ 7,230.00	$ 7,258.90	$ -	$ 250,122.00	$ 392,216.12
3	Public Safety - Police	$ 104,192.70	$ -	$ -	$ -	$ -	$ -	$ 104,192.70
3a	Public Safety - Fire	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	Public Safety - Other	$ 34,738.25	$ -	$ 118,440.00	$ -	$ -	$ -	$ 153,178.25
5	Public Works - Streets	$ 176,411.97	$ -	$ 38,765.00	$ 100,458.50	$ -	$ -	$ 315,635.47
6	Public Works - Other	$ 167,679.20	$ -	$ -	$ -	$ -	$ -	$ 167,679.20
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 179,750.67	$ 43,029.00	$ 10,550.00	$ 2,127.15	$ -	$ -	$ 235,456.82
9	Community Development	$ 1,610.89	$ -	$ -	$ -	$ -	$ -	$ 1,610.89
10	Miscellaneous	$ 23,347.28	$ 171,076.00	$ -	$ 820,433.00	$ -	$ 88,438.00	$ 1,103,294.28
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 1,079,380.89	$ -	$ -	$ 133,192.92	$ -	$ 70,000.00	$ 1,282,573.81
16	Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 122,644.84	$ 52,115.00	$ -	$ 60,071.65	$ -	$ -	$ 234,831.49
19	Water	$ 240,427.30	$ 52,115.00	$ -	$ 33,583.31	$ -	$ -	$ 326,125.61
20	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proprietary Function Funds					$ 2,512,466.00		$ 2,512,466.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 2,257,789.21	$ 318,335.00	$ 174,985.00	$ 1,157,125.43	$ 2,512,466.00	$ 408,560.00	$ 6,829,260.64

(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 Laurel in Cedar County

2024-2025 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
Hillcrest Care Center	$ 80,110.00	$ 3,500,000.00	$ 3,500,000.00	$ 80,110.00
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
TOTAL	$ 80,110.00	$ 3,500,000.00	$ 3,500,000.00	$ 80,110.00
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**City of Laurel**
ADDRESS	**101 W 2nd St**
CITY & ZIP CODE	**Laurel 68745**
TELEPHONE	**402-256-3112**
WEBSITE	www.laurelne.com

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Keith Knudsen	Vikki Carlson	Tracy A. Cannon, CPA
TITLE /FIRM NAME	Mayor	Clerk	AMGL, P.C.
TELEPHONE	402-440-7591	402-256-3112	308-381-1810
EMAIL ADDRESS	kknudsen@mysecbank.com	laurelclerk@laurelne.com	tcannon@gicpas.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
- [X] Preparer

City of Laurel in Cedar County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 290,492.87
Motor Vehicle Pro-Rate		(2)	$ 485.00
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)	$ 33,500.00
Local Option Sales Tax		(9)	$ 190,000.00
Transfers of Surplus Fees		(10)	$ 70,000.00
Highway Allocation and Incentives		(11)	$ 169,987.00
		(12)	
Motor Vehicle Fee		(13)	$ 11,650.00
Municipal Equalization Fund		(14)	$ 111,166.59
Insurance Premium Tax		(15)	$ -
Nameplate Capacity Tax		(15a)	$ -
TOTAL RESTRICTED FUNDS (A)		(16)	**$ 877,281.46**

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 *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6).	$ -	(18)	
Allowable Capital Improvements		(19)	$ -
Bonded Indebtedness		(20)	$ 249,962.50
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(21)	
Interlocal Agreements/Joint Public Agency Agreements		(22)	$ 27,339.00
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)	**$ 277,301.50**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28*	**$ 599,979.96**

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

City of Laurel

IN

Cedar 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 — 750,443.48 (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)

557,700.00 (2024 Value Attributable to Growth per Assessor) / 56,415,165.00 (2023 Valuation) = 0.99 % (Multiply times 100 To get %)

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

4 (# of Board Members voting "Yes" for Increase) / 4 (Total # of Members in Governing Body at Meeting) = 100.00 % (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) — 26,265.52 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 776,709.00 (8)

Less: Restricted Funds from Lid Supporting Schedule — 599,979.96 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 176,729.04 (10)

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

City of Laurel in Cedar County

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
None	
Total - Must agree to Line 17 on Lid Support Page 8	$ -

Municipality Levy Limit Form

City of Laurel in Cedar County

Municipality Levy				
Personal and Real Property Tax Request	(1)		290,492.87	
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)		290,492.87	
Valuation	(9)		60,312,401	
Municipality Levy Subject to Levy Authority	(10)		0.481647	
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)		0.481647	**(A)**
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	27,339.00	0.045329	
Total Municipality Levy Authority	(20)		0.495329	**(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 Laurel in Cedar 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) $ 281,376.28
*(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

658,700.00	/	52,929,877.00	=	1.24 % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

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) 3.24 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 9,116.59

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 290,492.87**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 290,492.87
(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 Laurel
IN
Cedar 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 9th day of September 2024, at 6:00 o'clock P.M., at City Office 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	$	6,829,260.64
2023-2024 Actual/Estimated Disbursements & Transfers	$	7,088,763.93
2024-2025 Proposed Budget of Disbursements & Transfers	$	11,931,799.87
2024-2025 Necessary Cash Reserve	$	2,486,328.66
2024-2025 Total Resources Available	$	14,418,128.53
Total 2024-2025 Personal & Real Property Tax Requirement	$	290,492.87
Unused Budget Authority Created For Next Year	$	176,729.04

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	290,492.87
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 9th day of September 2024, at 6:00 o'clock P.M., at City Office 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	11,237,722.89	11,931,799.87	6%
Property Tax Request	$ 281,376.28	$ 290,492.87	3%
Valuation	56,415,165	60,312,401	7%
Tax Rate	0.498760	0.481647	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.466531		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Laurel — SUBDIVISION NAME

Cedar County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Laurel Concord Coleridge School Dist 54	3/11/19 - 3/11/29	Library	$ 27,339.00

Total Amount used as Lid Exemption $ 27,339.00

See Independent Accountant's Compilation Report and Summary of Significant Forecast Assumptions

City of Laurel in Cedar County

2024-2025 Bonded Indebtedness Lid Exception Explanation

2021 GO Refunding Bonc	$	88,390.00	Paid using highway allocation funds
2022 GO Refunding Bonc	$	161,572.50	Paid using sales tax
Lid Exception	$	249,962.50	

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities}

TAX YEAR 2024

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

TO: LAUREL CITY CLERK
%VICTORIA CARLSON
PO BOX 248
LAUREL, NE 68745-0148

TAXABLE VALUE LOCATED IN THE COUNTY OF: CEDAR

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
LAUREL CITY/VILL	City/Village	557,700	60,312,401	658,700	52,929,877	1.24

** 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 BECKY DRESDEN, CEDAR 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.

Becky Dresden
(signature of county assessor)

8/15/24
(date)

CC: County Clerk, CEDAR County
CC: County Clerk where district is headquarter, if different county, _____ 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 (August 2021)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2024

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

LAUREL CITY CLERK
% VICTORIA CARLSON
PO BOX 248
LAUREL, NE 68745

TIF Base & Excess Value located in the City of LAUREL, in the County of CEDAR.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF-REDEVELOPMENT #1 LAUR	202,945	358,180

I BECKY DRESDEN, CEDAR County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Becky Dresden
(signature of county assessor)

8/15/24
(date)

CC: County Clerk, CEDAR County

CC: County Treasurer, CEDAR County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2024

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

LAUREL CITY CLERK
% VICTORIA CARLSON
PO BOX 248
LAUREL, NE 68745-0148

TIF Base & Excess Value located in the City of LAUREL, in the County of CEDAR.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF-CROP PRODUCTION SERV	9,380	276,300

I BECKY DRESDEN, CEDAR County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Becky Dresden
(signature of county assessor)

8/15/24
(date)

CC: County Clerk, CEDAR County

CC: County Treasurer, CEDAR County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2024

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

LAUREL CITY CERK
% VICTORIA CARLSON
PO BOX 248
LAUREL, NE 68745-0248

TIF Base & Excess Value located in the City of LAUREL, in the County of CEDAR.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF-CENTRAL VALLEY AG COP	321,380	9,323,815

I BECKY DRESDEN, CEDAR County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Becky Dresden
(signature of county assessor)

8/15/24
(date)

CC: County Clerk, CEDAR County

CC: County Treasurer, CEDAR County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2024

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

LAUREL CITY CLERK
% VICTORIA CARLSON
PO BOX 248
LAUREL, NE 68745

TIF Base & Excess Value located in the City of LAUREL, in the County of CEDAR.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF-NEW ADVENTURES, LLC	17,915	801,490

I BECKY DRESDEN, CEDAR County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Becky Dresden
(signature of county assessor)

8/15/24
(date)

CC: County Clerk, CEDAR County

CC: County Treasurer, CEDAR County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2024

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

LAUREL CITY CLERK
% VICTORIA CARLSON
PO BOX 248
LAUREL, NE 68745

TIF Base & Excess Value located in the City of LAUREL, in the County of CEDAR.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF-T&H MEAT & FINE SPIRI	9,955	177,555

I BECKY DRESDEN, CEDAR County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Becky Dresden
(signature of county assessor)

8/15/24
(date)

CC: County Clerk, CEDAR County

CC: County Treasurer, CEDAR County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

CITY OF LAUREL, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2025 and 2024

Forecast results for years ending September 30, 2025 and 2024, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2025 and 2024, 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 Laurel for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 22, 2024, 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.

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA } ss
COUNTY OF Cedar

City of Laurel
IN
Cedar 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 9th day of September 2024, at 6:00 o'clock P.M., at City Office 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	$	6,829,260.64
2023-2024 Actual/Estimated Disbursements & Transfers	$	7,088,763.93
2024-2025 Proposed Budget of Disbursements & Transfers	$	11,931,799.87
2024-2025 Necessary Cash Reserve	$	2,486,328.66
2024-2025 Total Resources Available	$	14,418,128.53
Total 2024-2025 Personal & Real Property Tax Requirement	$	290,492.87
Unused Budget Authority Created For Next Year	$	176,729.04
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	290,492.87
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 9th day of September 2024, at 6:00 o'clock P.M., at City Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

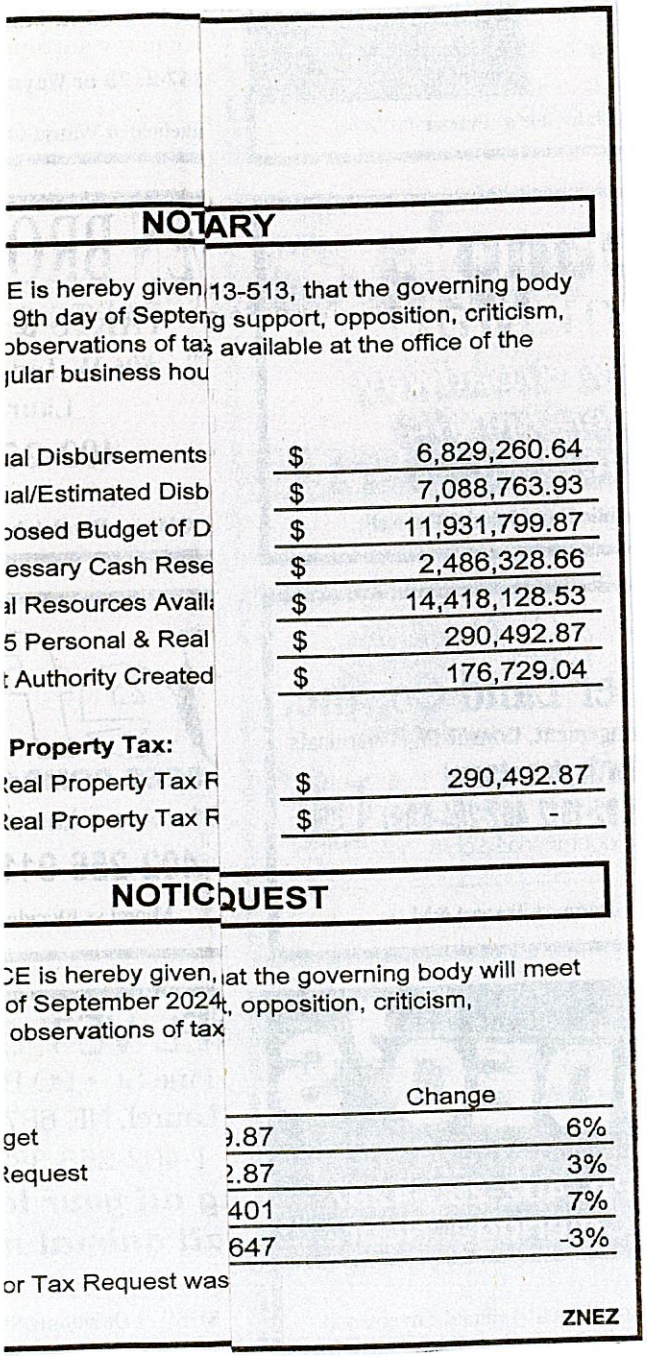
	2023	2024	Change
Operating Budget	11,237,722.89	11,931,799.87	6%
Property Tax Request	$ 281,376.28	$ 290,492.87	3%
Valuation	56,415,165	60,312,401	7%
Tax Rate	0.498760	0.481647	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.466531		

ZNE

Publication Fees.....$ 187.04

Proofs.....$_____

TOTAL.....$_____



NOTARY

E is hereby given 13-513, that the governing body
9th day of Septer g support, opposition, criticism,
observations of ta available at the office of the
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ial Disbursements	$	6,829,260.64
ial/Estimated Disb	$	7,088,763.93
posed Budget of D	$	11,931,799.87
essary Cash Rese	$	2,486,328.66
al Resources Avail	$	14,418,128.53
5 Personal & Real	$	290,492.87
Authority Created	$	176,729.04

Property Tax:

eal Property Tax R	$	290,492.87
eal Property Tax R	$	-

NOTICQUEST

CE is hereby given, at the governing body will meet
of September 2024 , opposition, criticism,
observations of tax

		Change
get	.87	6%
Request	2.87	3%
	401	7%
	647	-3%

or Tax Request was

ZNEZ

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA]
COUNTY OF **Cedar**] ss

I, Trisha Benton, being first duly sworn on oath, depose and say that I am the editor of the Laurel Advocate, and that:

Said newspaper is and was printed and published in Laurel in Cedar County, Nebraska, and that said paper is printed in the English language and has a bona fide circulation of more than three hundred copies per week and has been published within said county for more than fifty-two successive weeks prior to the first publication of the attached notice and that said newspaper was printed in whole or in part in an office maintained in Laurel, Cedar County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was printed and published in said newspaper for 1 consecutive weeks in all issues for said newspaper proper; that the first publication of said notice was on the 28th day of August, 20 24, and the last publication was on the 28th day of August, 20 24.

Trisha Benton
Editor

Subscribed in my presence and sworn to before me this 28th day of August, 20 24.

Notary Public

GENERAL NOTARY - State of Nebraska
EMILY DUMP
My Comm. Exp. April 12, 2026

Publication Fees.....$ 187.04

Proofs.....$

TOTAL.....$

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-404

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

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

General Fund:	$	274,811.87
Bond Fund:	$	-
CRA Fund:	$	15,681.00

2. The total assessed value of property differs from last year's total assessed value by 6.91 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 0.466531 per $100 of assessed value.

4. The City of Laurel proposes to adopt a property tax request that will cause its tax rate to be 0.481647 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 Laurel will increase (or decrease) last year's budget by 1.73 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 9th day of September 2024

September 9, 2024

Mayor Knudsen called the Council meeting to order at 6:13 p.m., immediately following the Budget Hearing and the Hearing for the Final Tax Request. Roll Call: Koester Johnson, Eriksen, Erwin. Interim City Adm, Dan Kuhlman, Clerk Carlson and Attorney Keelan Holloway were also present.

The Open Meetings Act was posted and acknowledged. Notice of the meeting was published in the Laurel Advocate on 8.28.24 and posted in three public places on 8.26.24. The agenda was on file at the Clerk's office and kept continually current. Advance notice of the agenda & meeting was given to the Mayor & Council.

Koester made a motion, Erwin second to approve the consent agenda. Roll Call Vote: Aye – Johnson, Eriksen, Erwin, Koester. Motion carried.

Mayor Knudsen asked for public comment on any agenda item. Kristin Langford made public comment on the agenda item 11)1 - dilapidated housing. She wants to sell the house at 304 Alma and is looking into potential funding. She wants to use the money from the sale to fix up 104 Alma.

Public comments - Craig Gutz with the Planning Commission made public comment on the agenda item 12) 1 L. Benscoter - building permit. He stated that some of the reasoning on their decision was based upon why the Senior Center was placed where it is. Seniors did not want to have to cross the Hwy. Louis Benscoter stated "I am here to build houses. I have met every legal requirement up there".

Michael Leonardi with OnSolve CodeRED (mass notification system) joined the meeting through Zoom. He explained how the system works and answered questions that the Council had. The message units included in the price of the system are 23,000 messages/phone calls per year. Email and Mobile App push notifications are unlimited. Kuhlman stated that Cedar County was also looking into the system. The County must have some notification system in place in 2025 as a requirement of FEMA. Erwin made a motion, Koester second to table the approval of On Solve Code Red system until Cedar County has had time to look at the notification system. Roll Call Vote: Aye – Eriksen, Erwin. Koester, Johnson. Motion carried. Cedar County was interested in the possibility of sharing costs and services.

Hillcrest Care Administrator, Megan Wieck reported for the Care Center. There are 19 in the Nursing Home with 7 in the Assisted Living. In October, they will have 4 employees that will have finished the course with Innovative Long Term Care Solutions.

Police Chief, Ron Lundahl reported for the Laurel Police Dept. The August monthly summary is as follows: 2 fix it tickets, 7 warnings, 3 animal complaints, 4 motorist assists., 2 outside assists, 12 school traffic, 3 citizen complaints, 1 funeral traffic, 2 welfare check, 170 building checks, 2 nuisance vehicles, 3 suspicious persons, 1 arrest, 3 traffic complaints. The police car traveled 211 miles. He is subject to recall for the next three weeks for the Jones trial being held in Dakota County.

Ambulance Director, Lisa Claussen asked the Council to consider the possibility of changing billing companies and going with EAC (private company). The set up is $500.00 and $250.00 each year after that. Trista Stone and herself would handle the billing. She asked whether the City has a contract with

the current billing company and what the current price per claim is. The new ambulance should arrive in October.

Trey Mogensen reported for the CRA. They discussed the possibility of drilling a well on one of the two sites approved by NDEE on the 110 acres. Dilapidated houses were also discussed. They voted to not to exceed $10,500 per property for purchasing houses that the City Council deems as dilapidated.

Dan Kuhlman reported for Economic Development. Cruise night was held Thursday, August 15th. 30 cars were entered into the car show. September 20th, the Tree Board will plant a cottonwood tree with the LCC Elementary in recognition of 20+ years of Laurel being a Tree City USA member.

Budget – Fiscal year ending September 30, 2025
Erwin made a motion, Johnson second to approve a 1% increase of Restricted Funds Authority. Roll Call Vote: Aye – Erwin, Koester, Johnson, Eriksen. Motion carried. Koester made a motion, Eriksen second to approve Resolution #2024-404 setting the final tax request for 2024-2025. Roll Call Vote: Aye – Koester, Johnson, Eriksen, Erwin. Motion carried. Erwin made a motion, Johnson second to waive the 3 readings on Ordinance #627-2024 adopting the 2024-2025 City Budget. Roll Call Vote: Aye- Johnson, Eriksen, Erwin, Koester. Motion carried. "AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; AND TO PROVIDE FOR AN EFFECTIVE DATE." Johnson made a motion, Eriksen second to approve Ordinance #627-2024. Roll Call Vote: Aye – Eriksen, Erwin, Koester, Johnson. Motion carried. Erwin made a motion, Koester second to approve a 3% increase in Employee's wages. Roll Call Vote: Erwin, Koester, Johnson, Eriksen. Motion carried.

Eriksen made a motion, Johnson second to waive the three readings of Ordinance # 626-2024 relating to Golf Carts. Roll Call Vote: Aye – Koester, Johnson, Eriksen, Erwin. Motion carried. "AN ORDINANCE OF THE CITY OF LAUREL, CEDAR COUNTY, NEBRASKA, PROVIDING FOR THE REGULATION OF GOLF CARTS ON PUBLIC STREETS; PROVIDING AN EFFECTIVE DATE, AND REPEALING ALL ORDINANCES IN CONFLICT. Eriksen made a motion, Erwin second to approve the Gold Cart Ordinance #626-2024. Roll Call Vote – Aye – Johnson, Eriksen, Erwin, Koester. Motion carried.

Koester made a motion, Eriksen second to move item # 11)1 – follow up on Dilapidated Houses/interior inspections to the end of the meeting to go into executive session. Roll Call Vote: Aye – Koester, Johnson, Eriksen, Erwin. Motion carried.

Two bids were received for the Residential garbage service. Mitch Sawyer with S2 addressed the Council. After review, Erwin made a motion, Eriksen second to approve S2 Refuse and recycling for Residential & Commercial garbage pickup. Roll call Vote – Aye – Johnson, Eriksen, Erwin, Koester. Motion carried. The rates for 2025 are as follows: Commercial 96-gallon - $25.00. Residential 96-gallon cart - $21.90/month with the senior rate at $19.25. Residential 64-gallon cart - $18.00 with senior rate at $16.00. commercial PAYT Rate - $10.85. Residential PAYT Rate – $9.60. Extra 96-gallon cart - $7.50

Erwin made a motion, Koester second to approve Resolution #2024-405 approving the placement of a LCC FFA sign on City of Laurel Property located at the intersection of Highway 20 and Highway 15. Roll Call Vote: Aye – Eriksen, Erwin, Koester, Johnson. Motion carried.

Eriksen made a motion, Johnson second to approve the extension of the interlocal agreement with the City of Wayne to jointly operate the waste water system for the City of Laurel. Roll Call Vote: Aye – Erwin, Koester, Johnson, Eriksen. Motion carried. This is for a 6-month period with changes to the fee schedule.

The Council reviewed 3 building permits. 1) Louis Benscoter – 508 Maple St. – Duplex townhouse/ previously denied by the Planning Commission. Erwin made a motion, Eriksen second to deny the building permit. Roll Call Vote: Aye – Koester, Johnson, Eriksen, Erwin. Motion carried.
2) Gary Smith – 10'x12'shed, 3) Melissa Graham -LCC FFA Sign – Install Hwy 20. Koester made the motion, Eriksen second to approve the 2 building permits. Roll Call Vote: Aye – Johnson, Eriksen, Erwin, Koester. Motion carried.

Interim City Administrator report – The City crew fixed the ledge on 4th St. after the Asphalt was laid by Knife River. The pool has been drained and winterized. Detlefsen Construction is scheduling the demolition of the auditorium this fall. P&E did an emergency repair on the water main located at 201 Cedar St. Kuhlman continues to work on revisions to the Personnel Policy Manual.

At 7:28 P.M., Mayor Knudsen asked to go into executive session for the sole purpose of discussing dilapidated houses/interior inspections with potential acquisition of Real Estate and legal strategy. Mayor Knudsen called for a short recess. At 7:37 P.M., Mayor Knudsen called the meeting to order. Erwin made a motion, Koester second to go into executive session for the purpose stated above. Mayor Knudsen restated that it should be limited to the discussion of dilapidated houses/inspections/potential acquisition/legal strategy. Roll Call Vote: Aye – Eriksen, Erwin, Koester, Johnson. Motion carried. At 8:01 P.M., Mayor Knudsen closed the executive session. No action taken.

At 8:02 P.M., Erwin made a motion, Koester second to adjourn. Roll Call Vote: Aye – Erwin, Koester, Johnson, Eriksen. Motion carried.

The next regular scheduled Council meeting will be Tuesday, October 15th at 6:00 P.M.

Victoria Carlson
Laurel City Clerk

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-404

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

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

General Fund:	$	274,811.87
Bond Fund:	$	-
CRA Fund:	$	15,681.00

2. The total assessed value of property differs from last year's total assessed value by 6.91 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 0.466531 per $100 of assessed value.

4. The City of Laurel proposes to adopt a property tax request that will cause its tax rate to be 0.481647 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 Laurel will increase (or decrease) last year's budget by 1.73 percent.

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

Motion by Koester, seconded by Eriksen to adopt Resolution # 2024-404

Voting yes were:	Voting no were:
Koester	
Johnson	
Eriksen	
Erwin	

LAUREL NEBRASKA VICTORIA L. CARLSON CITY

Dated this 9th day of September 2024

CITY OF LAUREL, NEBRASKA

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending September 30, 2025

AMGL
CPAs & Advisors

SHAREHOLDERS:
Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial forecasts of the City of Laurel, which comprise forecasted information for the years ended September 30, 2025 and 2024, 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 Laurel, which comprise the financial information for the year ended September 30, 2023, 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.

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A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

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 Laurel 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 22, 2024