NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

October 27, 2025

Creighton Valley Cemetery District
2455 Ramona Drive
Gering, NE 69341-

RE: Creighton Valley Cemetery District

Dear Board:

We have received and reviewed the audit waiver request for the Creighton Valley Cemetery District for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Creighton Valley Cemetery

TO THE COUNTY BOARD AND COUNTY CLERK OF
Scotts Bluff County

This budget is for the Period July 1, 2025, through June 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:

$ 6,255.66	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 6,255.66	A3	**Total Personal and Real Property Tax Required**

None — Outstanding Bonded Indebtedness as of July 1, 2025

-	A4	Principal
-	A5	Interest
$ -	A6	**Total Bonded Indebtedness**

72,243,644	A7	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

[X] YES [ ] NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

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 [X] NO

*If **YES**, Please attach Interlocal Agreement Report.*

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 [X] NO

*If **YES**, Please attach Trade Name Report.*

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

Creighton Valley Cemetery in Scotts Bluff County

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		**Adopted Budget 2025 - 2026** (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	3,173.00	B1	1,745.56	B29	2,364.08	B57
3	Investments	7,736.00	B2	8,349.24	B30	8,349.24	B58
4	County Treasurer's Balance	2,870.00	B3	3,263.20	B31	3,995.38	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**13,779.00**	B4	**13,358.00**	B32	**14,708.70**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	5,727.00	B5	5,928.00	B33	6,133.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	20.00	B7	20.00	B35	20.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	-	B10	-	B38		
12	Local Receipts: Nameplate Capacity Tax	800.00	B11	800.00	B39	800.00	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	-	B13	-	B41	-	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**20,326.00**	B16	**20,106.00**	B44	**21,661.70**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	5,778.00	B17	5,397.30	B45	13,000.00	B72
20	Capital Improvements (Real Property/Improvements)	1,190.00	B18	-	B46	2,500.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47		B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**6,968.00**	B27	**5,397.30**	B55	**15,500.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**13,358.00**	B28	**14,708.70**	B56	**6,161.70**	B83
31					Cash Reserve Percentage	47%	B84
	PROPERTY TAX RECAP				Tax from Line 6	6,133.00	B85
					County Treasurer's Commission at 2% of Line 6	122.66	B86
					Total Property Tax Requirement	**6,255.66**	B87

CVC Treasurer Report 7-1-24 thru 6-30-25 final

	Memo	ck #	Amount	Date Pd
USPS	Docs to State	987	9.80	9/27/2024
Tim Johns	Mowing	986	1,367.00	9/17/2024
Chimney Rock PP	Electric Bill Anual	988	1,183.84	1/27/2025
SB Cty Reg of Deeds	Devena Filing Fee	989	10.00	4/17/2025
Tim Johns	Mowing	990	1,367.00	4/22/2025
fresh foods	picnic	991	52.66	4/22/2025
Brent Emerick	Memorial Service	992	40.00	5/22/2025
Tim Johns	Mowing	994	1,367.00	06/22.2025
Boy Scout	Memorial Service	992		No Show
	Total		5,397.30	
	Grand Total			

Payor	Amount	Date	Memo
Scotts Bluff County	$29.52	7/15/2024	Rev
Scotts Bluff County	$77.39	8/15/2024	
Scotts Bluff County	$1,784.47	9/13/2024	
Scotts Bluff County	$263.77	10/15/2024	
Scotts Bluff County	$5.21	11/15/2024	
Scottsbluff County	$1.60	12/15/2025	
Scotts Bluff County	$481.63	1/15/2025	
Scotts Bluff County	$506.55	2/14/2025	
Scotts Bluff County	$84.66	3/14/2025	
Scotts Bluff County	$134.47	4/15/2025	
Scotts Bluff County	$2,438.97	5/15/2025	
Scotts Bluff County	$207.58	6/14/2025	
total			
Total Deposits	$6,015.82		

Beginning Balance	$1,745.56	
Deposits	$6,015.82	$6,015.82
Expenses	$5,397.30	$5,397.30
TOTAL		$2,364.08
Balance in Account		$2,364.08 Balanced
COD-PlatteValley	1021477	$8,349.24 Mat 9/27/25
Balance on 3/27/24		4.10%
total all funds		$10,713.32

Creighton Valley Cemetery in Scotts Bluff 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 political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	$	6,255.66
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	6,255.66

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

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	72,243,644
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.008659
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	6,255.66

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

Cash Reserve Fund

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 amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	6,161.70
Remaining Cash Reserve	$	6,161.70
Remaining Cash Reserve %		47%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Creighton Valley Cemetery**
ADDRESS	**2455 Ramona Dr**
CITY & ZIP CODE	**Gering, NE 69341**
TELEPHONE	**(308)436-7179**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mike Chrisman	Ric Johns	Debbie Patrick
TITLE /FIRM NAME	Chairperson	Secretary	Treasurer
TELEPHONE	(308)672-1564	(308)641-1898	(308)436-7179
EMAIL ADDRESS		RJOHNS58@Yahoo.com	2patrix4u21@gmail.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

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Creighton Valley Cemetery in Scotts Bluff County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			6,255.66	C1
(2)	Motor Vehicle Pro-Rate			20.00	C2
(3)	In-Lieu of Tax Payments			-	C3
(4)	Transfers of Surplus Fees			-	C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))		C5		
(6)	**LESS:** Amount Spent During 2024-2025	-	C6		
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years		C7		
(8)	Amount to be included as Restricted Funds **(Cannot be a Negative Number)**			-	C8
(8a)	Nameplate Capacity Tax			800.00	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**7,075.66**	C10

Line No.	Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	2,500.00	C11		
(11)	**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 (7).	-	C12		
(12)	Allowable Capital Improvements			2,500.00	C13
(13)	Bonded Indebtedness			-	C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			-	C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			-	C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			-	C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			-	C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			-	C19
(18)	Judgments			-	C20
(19)	Refund of Property Taxes to Taxpayers			-	C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			-	C22
(21)	**TOTAL LID EXCEPTIONS (B)**			**2,500.00**	C23
	TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*			**4,575.66**	C24

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

Creighton Valley Cemetery
in
Scotts Bluff County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	5,987.84
		Option 1 - (1)

OPTION 2

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

Line (1) of Prior Year Lid Computation Form	D2	
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % — (3)

2025 Growth per Assessor	/	2024 Valuation	=	- %
				Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: 1.00 % — (4)

9	/	11	=	81.82 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		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** — D9: - % — (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)	D10	3.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	209.57
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	6,197.41
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	4,575.66
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	1,621.75
		(10)

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

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Creighton Valley Cemetery in Scotts Bluff County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Removal of Dead Trees	$	1,200.00
Have driveway filled in and graded.	$	1,300.00

Total - Must agree to Line 10 on Lid Support Page 4	$	2,500.00

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: CREIGHTON VALLEY CEMETERY
ATTN: MIKE CHRISMAN
PO BOX 224
MCGREW, NE 69353

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
CEGHTN VALLEY CMTRY	Misc-District	61,205	72,243,644

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 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.*

I ROBERT E. SIMPSON, SCOTTS BLUFF 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.

Robert E. Simpson
(signature of county assessor)

8/18/25
(date)

CC: County Clerk, SCOTTS BLUFF 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 (July 2025)

Assessor's Use Only
3,907,780 Pers Prior
3,777,271 Pers Value
65,507,092 Real Prior
68,466,373 Real Value

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Creighton Valley Cemetery
IN
Scotts Bluff County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 23 day of September 2025, at 6:30 o'clock P.M. at Melbeta Fire 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	$	6,968.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	5,397.30
2025-2026 Proposed Budget of Disbursements & Transfers	$	15,500.00
2025-2026 Necessary Cash Reserve	$	6,161.70
2025-2026 Total Resources Available	$	21,661.70
Total 2025-2026 Personal & Real Property Tax Requirement	$	6,255.66
Unused Budget Authority Created For Next Year	$	1,621.75

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	6,255.66
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM SCOTTS BLUFF COUNTY BOARD

WHEREAS, Nebraska Statute 77-3443(3) requires all political subdivisions subject to county levy authority to submit a preliminary request for allocation to the county board; and

WHEREAS, the SCOTTS BLUFF Couty Board is the levy authority for the

CREIGHTON VALLEY CEMETERY (political subdivision);

Therefore, the Creighton Valley Cemetery Board does resolve that the board's tax request for budget year 2025-2026 is as follows:

General Fund: Increase of 3.5% from 2024-2025 allocation of $5,928.00, which is equal to $207.48 for a total amount of $6135.00.

We further resolve that this board has no Interlocal Agreements.

We further resolve that this board has no Bonds.

Motion by Ric Johns to adopt said Resolution. Seconded by Mike Chrisman.

Voted yes by Mike, Mike, Dick, Sharon, Deb, Nancy, Debbie, Allan, Tim, and Ric (Unanymous).

Voted no by None.

Motion carried.

Dated this 23rd day of July, 2025

Deborah Patrick

Deborah Patrick
Board Treasurer-Creighton Valley Cemetery

7/22/25 CREIGHTON VALLEY CEMETARY
BUDGET MEETING
MEMBERS PRESENT
MIKE DICK SHARON DEB NANCY DEBBIE
ALLAN TIM RIC
CALLED TO ORDER 7:07PM
MOTION TO ASK COUNTY FOR 3.5% INCREASE
BY TIM SECOND BY MIKE
DISCUSS LAST YEAR - PAPERWORK CHANGES MADE
BY GOVERNMENT
BOARD ALL IN FAVOR - MOTION PASSES
MOTION TO ADJOURN BY RIC SECOND ALLAN
MOTION PASSES 7:46PM
CLERK

Gmail

Debbie Patrick <2patrix4u21@gmail.co

Reply from Ric Johns

N **o subject)**

nessage

D2— **bbie Patrick** <2patrix4u21@gmail.com>
Debbie Patrick <2patrix4u21@gmail.com>

Thu, Sep 18, 2025 at 12:37 I

Notices have been posted at post office and Melbeta city hall

(Previously Fire Hall)

Budget Hearing Minutes

The Budget Hearing Meeting of Creighton Valley Cemetery Association was held the 23rd Day of September, 2025 at 6:30 P.M.

Board Members Present: ALLAN - DEBBIE - NANCY - DEB - MIKE DICK - TIM - RIC

Others Present: N/A
No Public Attendance

The Budget Hearing was opened at 6:30 P.M. Three copies of the proposed Budget were made available to the public.

~~ALLAN~~ Debbie made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to a comparison of the prior year's budget. The floor was then opened for public comment on the proposed budget. All members of the public addressing the budget were provided a reasonable amount of time to do so.

Motion to close the budget hearing by RIC, seconded by ALLAN.

8 Ayes 0 Nays Passes Budget Hearing Adjourned at 7:00 P.M.

CLERK

Budget Meeting Minutes

The Budget Meeting of Creighton Valley Cemetery Board was held on the 23rd Day of September, 2025 at 7:02 P.M. The Budget Hearing Meeting of Creighton Valley Cemetery Association was previously held the 23rd Day of September, 2025 at 6:30 P.M. and Adjourned at 7:00 P.M.

Board Members Present: ALLAN - DEBBIE - NANCY - Deb - MIKE - Dick - Tim - RIC

The Board members were present during the Budget Hearing and reviewed the Budget and documents for the 2025-2026 Budget period. Dick made a motion to pass the presented Budget and Allan Seconded the motion. Vote by Board, all in favor of passing the budget.

Motion to close the budget meeting by Ric, seconded by By Allan, Voted, all in favor. Meeting closed at 7:15 P.M.

CLERK

Checklist of Items to Be Completed and Submitted

Page 1 (Cover Page):

- [x] Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement.
- [NA] Outstanding Bonded Indebtedness Section was completed. ***(If Applicable)***
- [x] Audit Waiver request is indicated by checking the box.
- [x] Total Certified Valuation was completed.
- [NA] Report of Joint Public Agency & Interlocal Agreements is indicated by checking the box.
- [NA] Report of Trade Names, Corporate Names, and Business Names is indicated by checking the box.

Page 2 (Budget Form):

- [x] Column 1, Line 5 agrees to last year's budget form Column 1, Line 30. If not, provide explanation.
- [x] Column 1, Line 30 agrees to Column 2, Line 5.
- [x] Column 2, Line 30 agrees to Column 3, Line 5.
- [x] Column 3, Line 30 is equal or greater than zero. Cannot budget to have a negative fund balance.
- [NA] Transfers IN (Line 16) agree to Transfers OUT (Line 28).
- [x] Cash reserve is less than 50% or is explained on page 2-A

Page 2-A (Transfer Page, *If Applicable*):

- [NA] Transfers noted on Page 2, Column 2 are explained.

Page 3 (Correspondence Page):

- [x] Correspondence Information is completed, indicating Contact For Correspondence. Please provide an email address that is actively monitored whenever possible

Page 4 (Lid Supporting Schedule):

- [x] Total Personal and Real Property Tax Requirements Line (1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.
- [X] Other Restricted Funds agree to amounts in Column 3, Page 2.
- [X] Capital Improvement Lid Exceptions Line (5) agrees to last year's budget Page 4, Line (10).
- [X] Line (7) agrees to Line (11).
- [x] Line (10) must be greater than or equal to Line (11)

Page 5 (Lid Computation Form):

- [x] Line (1) agrees to last year's budget Lid Computation Form, Line (8).
- [x] Line (10) is greater than or equal to zero.

Page 6 (Capital Improvements):

- [x] Total agrees to Line (10) on Page 4

Attachments:

- [x] Certification of Valuation(s). (From County Assessor)
- [x] Board minutes approving Budget.
- [~~OK~~] Publisher's Affidavit of Publication for the Notice of Budget Hearing. ~~NA~~ - No Publication < $10,000.00
- [NA] Board minutes documenting request for Audit Waiver. ***(If Applicable)***
- [x] Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. ***(If Applicable)***
- [NA] Special election Sample Ballot and Election Results or townhall meeting Record of Action. ***(If Applicable)***
- [ ] **(Fire Districts Only)** Board minutes approving a special tax for a Public Safety Communication Project. ***(If Applicable)***
- [ ] Resolution authorizing bonds for Public Facilities Construction Projects. ***(If Applicable)***
- [ ] Report of Interlocal Agreements and Trade Names is attached. Required to be filed by September 30th. ***(If Applicable)***
- [ ] **(Fire Districts and Townships -If Requesting Waiver)** Monthly Bank Statements for ALL accounts (including CD's) for July 2024 thru June 2025, including copies of cancelled checks
- [ ] **(Fire Districts and Townships - If Requesting a Waiver)** Bank Reconciliation for June 30, 2025
- [ ] **(Fire Districts and Townships -If Requesting Waiver)** A copy of meeting minutes for one regular board meeting, including claims (bills) approved for payment, for a meeting that occurred during the months of March 2025 through June 2025. If a meeting was not held during that period, please provide minutes for the last meeting prior to June 30, 2025.