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 23, 2025

Crete Pleasant View Cemetery District
32001 733 Road
Champion, NE 69023-

RE: Crete Pleasant View Cemetery District

Dear Board:

We have received and reviewed the audit waiver request for the Crete Pleasant View 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



Crete-Pleasant View Cemetery

TO THE COUNTY BOARD AND COUNTY CLERK OF
Chase 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:

$ 1,832.69	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 1,832.69	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

154,155,557	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

Crete-Pleasant View Cemetery in Chase 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	15,310.70	B1	16,627.00	B29	17,458.25	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	2.88	B3	6.53	B31	4.56	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**15,313.58**	B4	**16,633.53**	B32	**17,462.81**	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,361.01	B5	1,800.64	B33	1,796.75	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	-	B7	-	B35	-	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	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	-	B12	-	B40	-	B67
14	Local Receipts: Other	1,402.77	B13	541.97	B41	500.00	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)	**18,077.36**	B16	**18,976.14**	B44	**19,759.56**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	1,443.83	B17	1,513.33	B45	3,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	16,500.00	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)	**1,443.83**	B27	**1,513.33**	B55	**19,500.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**16,633.53**	B28	**17,462.81**	B56	**259.56**	B83
31					Cash Reserve Percentage	9%	B84

PROPERTY TAX RECAP

Tax from Line 6	1,796.75	B85
County Treasurer's Commission at 2% of Line 6	35.94	B86
Total Property Tax Requirement	**1,832.69**	B87

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Crete-Pleasant View Cemetery**
ADDRESS	**32001 733 Road**
CITY & ZIP CODE	**Champion 69023**
TELEPHONE	**308-882-5721**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Rita Hogsett	Starla Vogt	Jeff Olsen
TITLE /FIRM NAME	Chairperson	Treasurer	Jeff Olsen, PC, CPA
TELEPHONE	308-882-5721	308-882-5721	308-882-7777
EMAIL ADDRESS			jolsencpa@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.

Crete-Pleasant View Cemetery in Chase County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			1,832.69	C1
(2)	Motor Vehicle Pro-Rate			-	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			-	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**1,832.69**	C10
	Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	-	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			-	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)**			-	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*			**1,832.69**	C24

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

Crete-Pleasant View Cemetery

in

Chase 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	1,788.16
		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: - % (4)

# 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	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	44.70
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	1,832.86
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	1,832.69
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	0.17
		(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.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{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}

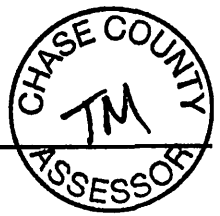
To: CRETE CEMETERY

TAXABLE VALUE LOCATED IN THE COUNTY OF CHASE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
CRETE CEMETERY	Other	$1,301,314	$154,155,557

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 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, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) 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 , TORI MUELLER, Chase County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.



(signature of county assessor)

08/15/2025
(date)

CC: County Clerk, Chase County, NE County

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Crete-Pleasant View Cemetery
IN
Chase 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 18th day of August 2025, at 7:00 o'clock P.M. at Bart Stromberger's Feedlot 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.

2023-2024 Actual Disbursements & Transfers	$	1,443.83
2024-2025 Actual/Estimated Disbursements & Transfers	$	1,513.33
2025-2026 Proposed Budget of Disbursements & Transfers	$	19,500.00
2025-2026 Necessary Cash Reserve	$	259.56
2025-2026 Total Resources Available	$	19,759.56
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,832.69
Unused Budget Authority Created For Next Year	$	0.17

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	1,832.69
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

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Sheila Dept Sec-Treas.

AFFIDAVIT OF PUBLICATION

County of Chase,)

: SS.

State of Nebraska,)

I, Emmalee Parsley Stevens; being first duly sworn, deposes and says that I am the Office Manager of The Imperial Republican, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Imperial, Nebraska and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 2 times, commencing with the issue dated August 7, 2025 and ending with the issue dated August 14, 2025.

Emmalee Parsley Stevens

Subscribed and sworn to before me this 18th day of August, 2025.

Notary Public

Price $ 141.96

GENERAL NOTARY - State of Nebraska
JEFFERY DICKEY
My Comm. Exp. January 22, 2028

PUBLIC NOTICE

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Emmala Bartley Stevens

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Notary Public

Price $ 141.96

GENERAL NOTARY - State of Nebraska
JEFFERY DICKEY
My Comm. Exp. January 22, 2028

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Personal and Real Property Tax Required for Non-Bond Purposes	$	1,832.69
Personal and Real Property Tax Required for Bonds	$	-

Sheila Vogt Sec-Treas.

Pleasant View Cute Cemetery Budget Meeting

Meeting was held August 18th at 7:00p.m. at Strombergs office @ 31898 734RD Champion, Ne. Meeting was called to order @ 7:10 p.m by Rita Hogsett . People ~~attending~~ Sharla Vogt Rita Hogsett, Roger Harmon & Bart Strombergs

1. Should ~~and~~presented the 2025-26 Budget prepared by Jeff Olsen, Had the 2024-25 budget available so everyone could compare. Ask if anyone had any questions. no questions ask

2 Read minutes from May meeting - Motion to approve minutes by Rita Hogsett, seconded by Bart Strombergs motion carried.

3 Motion made by Bart Strombergs to approve 2025-26 Budget. seconded by Rita Hogsett. motion carried.

4 Made a motion to accept 2025-26 budget as Audit Ware by Rita Hogsett, seconded by Roger Harmon. Motion carried.

5 Mowing was done 5 times @ 250.00 per time $1250. Gave 100 Bonus. Grand total $1350.-

6 Donation totales were $265.-

7 Paid Jeff Olsen $100 to prepare 25-26 budget

Paid Imp Republican 39.74 - Budget ad and 14.70 - cleanup ad.

8 Received $1800.64 for 2024-25

9 water lines haven't been put in yet. Bart will talk to Hegwoods again, to see if can be done by Fall.

10 only 1 opening and closing of 1 grave.

CD#1 - 1203.64 - 12 mo term exp. 9-16-25 3.949%

CD#2 - 1186.19 - 12 mo term exp. 4-15-26 4%

CD#3 - 3462.33 - 6mo term exp 1-8-26 3.75%
CD#4 - 3171.15 - 6mo term exp 2-5-26 3.70%
CK BK - 7530.21

Motion to adjourn @ 8:00 by Rita Hogsett seconded by Roger Harmon.

RESOLUTION NO. 15

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

WHEREAS, The Chase County Board is the levy authority for the Pleasantview Crete Cemetary.

NOW, THEREFORE BE IT RESOLVED that the following is said Boards request for the 2025-2026 budget year.

General fund tax request is $1600.00 or maximum we are allowed.

Motion by Roger Harmon to adopt Resolution No.15.

Seconded by Terri Meyer

Voting yes were: 7

Voting no were: 0

Motion Carried

Date 05-17-2025

Starla Vogt Starla Vogt

Secretary-Treasurer

Pleasant View Cute Cemetery

Cemetery Cleanup was held May 1st 2025. People who attended cleanup was: Greg Meyer, Rita Hogsett & Starla Vogt & Bart Stromberger

Meeting was called to order @ 5:40 A.M. by Rita Hogsett

1. Minutes from 2024-25 was read. Motion to approve minutes by Roger Harmon seconded by Greg Meyer motion carried
2. Real Treasurers report. # 7046.29 currently in Ckg acct. CD#1 1172.31 @ 4.919% expires 4-15-25, CD#2 - 3428.27 @ 3.70% expires 7-8-25, CD#3 3131.06 @ 3.70% expires 8-5-25, CD# 4 - 1191.93 @ 3.949% expires 9-14-25 Assume interest rates have dropped so will renew how can get most interest whether a 6 month term, yrly or etc.
3. Spady family is wanting to mow again for this season. Wage will be 250 or mow give bonus of 100.-- Motion by Rita Hogsett to approve seconded by Terri Meyers. Motion carried
4. Motion to accept Resolution 15 from Chase County for Mark Harmon tax of 1400.00 for 2025-2026 by Roger Harmon - Seconded by Terri Meyer Motion carried
5. Motion for Jeff Olsen to continue preparing yearly budget by Rita Hogsett seconded by Greg Meyer
6. Need to elect new officers for this current year. Officers will remain the same Rita Hogsett - President, Roger Harmon - Vice President, Starla Vogt - Sec-Treasure for 2025-2028. Motion by Terri Meyer, seconded Mark Bur
7. No burials for 2024-25 year
8. In June.
9. Bart Stromberger stated that Hogwood Trenching would be putting in water lines and hydrants within next 2 weeks. We will discuss Tree removal at annual budget meeting.

Set up budget meeting for August 18th @ 7:00p.m. at Bart Strombergers office

Motion to adjourn annual cleanup meeting at 9:18 by Rita Hogsett seconded by Mark Burg. Meeting adjourned