2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

CITY OF GRETNA

TO THE COUNTY BOARD AND COUNTY CLERK OF

Sarpy County

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

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

3,641,991.00	Property Taxes for Non-Bond Purposes
2,925,055.00	Principal and Interest on Bonds
6,567,046.00	**Total Personal and Real Property Tax Required**

1,544,750,779.00	**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, 2025

(As of the Beginning of the Budget Year)

Principal	83,527,283.83
Interest	4,717,889.39
Total Bonded Indebtedness	88,245,173.22

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?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

Submit budget to:

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

CITY OF GRETNA in Sarpy County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	Net Cash Balance	42,412,930.00	59,299,783.00	64,768,834.00
2	Investments	-		
3	County Treasurer's Balance	41,219.00		
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	27,751,305.00		23,892,420.00
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**70,205,454.00**	**59,299,783.00**	**88,661,254.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	5,991,917.00	5,865,757.00	6,502,025.74
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	11,756.00	11,474.00	9,000.00
9				
10	State Receipts: Highway Allocation and Incentives	1,130,978.00	1,324,822.00	1,255,772.00
11	State Receipts: Motor Vehicle Fee			
12	State Receipts: State Aid	5,277.00		
13	State Receipts: Municipal Equalization Aid			
14	State Receipts: Other			1,500,000.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	433,548.00	471,454.00	450,000.00
18	Local Receipts: Local Option Sales Tax	11,092,246.00	11,847,310.00	12,660,000.00
19	Local Receipts: In Lieu of Tax	57,267.00	57,454.00	50,500.00
20	Local Receipts: Other	16,562,345.00	35,346,812.00	12,942,870.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees			20,000,000.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**	13,093,667.00	12,582,820.00	14,888,500.00
24	**Total Resources Available** **(Lines 5 thru 23)**	**118,584,455.00**	**126,807,686.00**	**158,919,921.74**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**59,284,672.00**	**38,146,432.00**	**96,364,938.00**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**59,299,783.00**	**88,661,254.00**	**62,554,983.74**
27	Cash Reserve Percentage			130%

PROPERTY TAX RECAP		
	Tax from Line 6	6,502,025.74
	County Treasurer Commission at 1%	65,020.26
	Total Property Tax Requirement	6,567,046.00

CITY OF GRETNA in Sarpy 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	$	2,414,781.00
Bond Fund	$	2,925,055.00
Street Fund	$	1,227,210.00
_____ Fund		
Total Tax Request	** $	6,567,046.00

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

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name		Amount
Proprietary Funds	$	19,477,892.00
Building and Street Projects	$	13,312,000.00
Bond Fund	$	7,677,897.00
Total Special Reserve Funds	$	40,467,789.00
Total Cash Reserve	$	62,554,983.74
Remaining Cash Reserve	$	22,087,194.74
Remaining Cash Reserve %		46%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount: _____

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

CITY OF GRETNA in Sarpy County

Line No.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	3,939,506.00	23,950,000.00	193,000.00	8,376,969.00			36,459,475.00
3	Public Safety - Police	961,000.00						961,000.00
3a	Public Safety - Fire	2,700,000.00		80,000.00				2,780,000.00
4	Public Safety - Other							-
5	Public Works - Streets	2,110,160.00	2,415,000.00	733,000.00	260,325.00			5,518,485.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	2,062,750.00		473,200.00				2,535,950.00
9	Community Development	2,501,400.00		489,600.00				2,991,000.00
10	Miscellaneous	5,816,000.00					20,000,000.00	25,816,000.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds **(Page 6)**					19,303,028.00		19,303,028.00
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	20,090,816.00	26,365,000.00	1,968,800.00	8,637,294.00	19,303,028.00	20,000,000.00	96,364,938.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
(F) **Transfers** should include Transfers and Transfers of Surplus Fees

CITY OF GRETNA in Sarpy County

Line No.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	4,214,495.00	4,495,408.00	27,568.00	7,025,180.00			15,762,651.00
3	Public Safety - Police	929,915.00						929,915.00
3a	Public Safety - Fire	341,497.00	-	69,418.00	957,242.00			1,368,157.00
4	Public Safety - Other							-
5	Public Works - Streets	1,525,071.00	448,120.00	754,913.00	219,525.00			2,947,629.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	1,634,424.00	-	257,135.00	-			1,891,559.00
9	Community Development	1,554,973.00	-	174,246.00	-			1,729,219.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds					13,517,302.00		13,517,302.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	10,200,375.00	4,943,528.00	1,283,280.00	8,201,947.00	13,517,302.00	-	38,146,432.00

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

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

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

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

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

CITY OF GRETNA in Sarpy County

Line No.	2023-2024 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	3,575,346.00	4,185,658.00	84,747.00	11,061,632.00	-	-	18,907,383.00
3	Public Safety - Police	899,977.00	-	-	-	-	-	899,977.00
3a	Public Safety - Fire	605,931.00	-	67,510.00	303,603.00	-	-	977,044.00
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	1,825,715.00	4,293,046.00	551,989.00	126,415.00	-	-	6,797,165.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	1,543,381.00	-	371,618.00	-	-	-	1,914,999.00
9	Community Development	2,027,555.00	6,050,458.00	450,749.00	-	-	-	8,528,762.00
10	Miscellaneous	5,241,272.00	-	-	-	-	-	5,241,272.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds					16,018,070.00		16,018,070.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	15,719,177.00	14,529,162.00	1,526,613.00	11,491,650.00	16,018,070.00	-	59,284,672.00

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

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

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

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

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

CITY OF GRETNA in Sarpy County

2025-2026 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
Water Fund	13,375,587.00	7,955,500.00	10,540,628.00	10,790,459.00
Sewer Fund	10,516,833.00	6,933,000.00	8,762,400.00	8,687,433.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	23,892,420.00	14,888,500.00	19,303,028.00	19,477,892.00
	(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	**Tammy Tisdall**
ADDRESS	**204 N. McKenna Avenue**
CITY & ZIP CODE	**Gretna, NE**
TELEPHONE	**402-332-3336**
WEBSITE	www.gretnane.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mike Evans	Tammy Tisdall	Tim Lens, CPA
TITLE /FIRM NAME	Mayor	Clerk	BerganKDV, LLC
TELEPHONE	402-332-3336	402-332-3336	402-829-5416
EMAIL ADDRESS	mayor@cityofgretna.com	tammy@cityofgretna.com	timothy.lens@creativeplanning.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 GRETNA

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 6,332,998.96**	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**6,332,998.96**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 6,329,479.04

See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

28,029,918.00 (2025 Growth Value) / 1,456,933,713.00 (2024 Total Valuation) = 1.92% (14a)

121,772.72 Increase due to Growth (14)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

327,234.07 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	**-**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**6,782,005.75**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	6,567,046.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**214,959.75**

CITY OF GRETNA

2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 316,473.95
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	214,959.75
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	531,433.70

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

Municipality Levy Limit Form

CITY OF GRETNA in Sarpy County

Municipality Levy				
Personal and Real Property Tax Request	(1)		6,567,046.00	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		6,567,046.00	
Valuation	(9)		1,544,750,779	
Municipality Levy Subject to Levy Authority	(10)		0.425120	
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)		0.425120	**(A)**
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	3,433,000.00	0.050000	
Total Municipality Levy Authority	(20)		0.500000	**(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 GRETNA in Sarpy County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES ☐ **This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.**

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 6,332,998.96
*(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

28,029,918.00	/	~~1,343,057,511.00~~ *1,456,933,713*	=	~~2.09~~ *1.92%* % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) ~~4.09~~ *3.92%* %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) ~~259,019.00~~ *248,253.56*

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) ~~6,592,018.62~~ *6,581,252.52*
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 6,567,046.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

CITY OF GRETNA — Sarpy County

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
OPPD	10/1/2022 - indefinate	Electricity
Humane Services	10/1/2022 - indefinate	Animal control
Sarpy County	10/1/2025-09/30/2026	Law enforcement
Gretna Suburban Fire Protection	10/1/2025-09/30/2026	Fire protection services
Papio-Missouri Natural Resource	10/1/2022 - indefinate	Watershed mangement
Cities of Bellevue, Boys Town, LaVista, Omaha, Papillion, Ralston, Sarpy County, Papio-MO NRD	10/1/2022 - indefinate	Watershed mangement
League of Municipalities, City of Papillion, Springfield, LaVista, and Bellevue	10/1/2017 - indefinite	Lobbying and education
Gretna Public Schools	7/20/25 - 09-30-2026	Recreation Complex

Total Amount used as Lid Exemption

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: GRETNA CITY

TAXABLE VALUE LOCATED IN THE COUNTY OF: SARPY COUNTY

Name of Political Subdivision	Subdivision Type(County or City)	Growth Value*	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage[b]
GRETNA CITY	CITY/VILLAGE	28,029,918	1,544,750,779	1,456,933,713	1.92

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

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

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

I Dan Pittman, Sarpy County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Dan Pittman
(signature of county assessor)

8/20/25
(date)

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

Suburban Newspapers

YOUR COMMUNITY
YOUR NEWS

Affidavit Of Publication

State of Nebraska }
} SS.
County of Sarpy, Nebraska }

I, (the undersigned) an authorized representative of the SNI Sarpy County Times, a legal newspaper of general circulation in County of Sarpy, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on;

Wednesday, September 10, 2025 in Sarpy County Times

And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

Billing Representative

Sworn to and subscribed before me this 10th day of September, 2025

Notary Public

State of Virginia
County of Hanover
My Commission expires _____

KIMBERLY KAY HARRIS
NOTARY PUBLIC
REG. #356753
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES JANUARY 31, 2028

CITY OF GRETNA - SNI

204 N MCKENNA AVE.
PO BOX 69
GRETNA, NE 68028

Printer's Fee $147.67
Customer Number: 1020167
Order Number: 0000441275

E-mail

tammy@cityofgretna.com

CITY OF GRETNA
IN
Sarpy County, Nebraska

NOTICE OF BUDGET HEARING AKD 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 16 day of September 2025, at 6:30 o'clock P.M., at City Office, 204 N McKenna Ave, Gretna, NE 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	$	59,284,672.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	38,148,432.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	94,957,438.00
2025-2026 Necessary Cash Reserve	$	62,554,983.74
2025-2026 Total Resources Available	$	157,512,421.74
Total 2025-2026 Personal & Real Property Tax Requirement	$	6,567,046.00
Unused Budget Authority Created For Next Year	$	531,433.70
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	3,641,991.00
Personal and Real Property Tax Required for Bonds	$	2,925,055.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16 day of September 2025, at 6:30 o'clock P.M., at City Office,204 N McKenna Ave, Gretna, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	50,755,604.00	94,957,438.00	87%
Property Tax Request	$ 6,332,998.96	$ 6,567,046.00	4%
Valuation	1,456,933,713	1,544,750,779	6%
Tax Rate	0.434680	0.425120	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.409869		

ZNEZ

CITY OF GRETNA, NEBRASKA

RESOLUTION 9-25 (4)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRETNA, NEBRASKA, APPROVING THE PROPERTY TAX REQUEST FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025.

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

NOW, THEREFORE, the City Council of the City of Gretna, Nebraska, by a majority vote, resolves that:

1) The 2025-2026 property tax request be set at:
   General Fund: $2,414,781.00
   Street Fund: $1,227,210.00
   Bond Fund: $2,295,055.00
   $6,567,046.00
2) The total assessed value of property differs from last year's total assessed value by 6.03%.
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 $0.409969 per $100 of valuation.
4) The City of Gretna proposed to adopt a property tax request that will cause its tax rate to be 0.42512 per $100 of assessed value.
5) Based on the proposed property tax rate request and changes in other revenue, the total operating budget of $96,364,938 is an increase from last year's budget of 89.86%.
6) A copy of this resolution will be certified and forwarded to the Sarpy County Clerk prior to October 15, 2025.

PASSED AND APPROVED this 16th day of September, 2025.

CITY OF GRETNA, NEBRASKA

Michael D. Evans, Mayor

ATTEST:

Tammy L. Tisdall, City Clerk

CITY OF GRETNA Seal SARPY COUNTY, NEBRASKA

City of Gretna, Nebraska

City Council

September 16, 2025

A meeting of the Gretna City Council was held on September 16, 2025. Mayor Evans announced that the open meetings laws is located in the back of the room. The Mayor called the meeting to order. Present: Kara Alexander, Lauren Liebentritt, Bill Proctor, Jeremy Westengaard. Notice of the meeting was given in advance thereof to the Mayor and City Council, published in the Sarpy County Times and posted in at least three Public places as shown by the Certificate of Posting Notice attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the Public.

CONSENT AGENDA

Approval of Consent Agenda

1. Approval of Agenda for September 16, 2025
2. Approval of Council Minutes for September 2, 2025.
3. Approval of Claims
4. Approval of Gretna City Complex - Project Control
   a) Invoice No. PC024314 - $12,179.00
5. Approval of Gretna Community Center – MCL Construction
   a) Invoice No. 2104434 - $18,332.62
6. Approval of Husker Drive Water Main Replacement and Sapp Bros. Water Main Improvement – Wright Sewer and Water LLC
   a) Pay Request No. 2 – $ 73,296.98
7. Approval of FY25 Asphalt Street Repairs – Pavers Inc.
   a) Change Order No. 1 (Final) – $ (-)1,449.00
   b) Pay Request No. 2 (Final) – $ 13,110.56
8. Approval of FY25 Concrete Street Repairs and Schram Road Trail Improvements - NL&L Concrete Inc.
   a) Pay Request No. 1 – $ 47,206.05
9. Approval of Highway 6 and Capehart Road Sanitary Sewer Extension – Bauer Infrastructure
   a) Pay Request No. 3 – $ 143,534.43
   b) Change Order No. 1 – $ (+) 59,031.92
10. Approval of Easement Purchase Agreement – Isis Badie Metri Basta
    a) Pay Request - $70,000.00
11. Approval of Gretna Community Complex – The Weitz Company
    a) Pay Request No. 4 - $1,800,000.00

Claims

A Engle ex 8.24; Accs Systms ex 8,959.29; Allo Comm ex 1,051.60; Alrt-All Corp ex 9,090.00; Ashlnd Auto ex 442.29; B Self ex 64.02; B Sell ex 89.46; Bdy Bscs ex 199.00; BHI Dvlpmnt ex 8,253.14; Big Rig Rpr ex 5,604.89; Bkr & Tylr ex 131.65; Bkwrm ex 42.35; Blck Hls ex 783.97; BMI Jntrl ex 1,623.00; C Nirschl ex 16.25; Cllgn ex 374.60; Clmn Sftwr PBC ex 1,031.79; Clrksn Elec ex 9,570.00; Cnflunc Inc ex 2,648.00; Cnta ex 1,560.32; Cntrl Salt ex 9,897.31; Cntry Bus Prod ex 189.05; Core & Main ex 48,605.36; Cox ex 108.15; Crshn-It Inc ex 7,884.77; Cty Clk ex 112.28; D Egle ex 5.22; D Ficenec ex 437.50; D Hill ex 57.71; Dgtl Exprs ex 492.55; Egle Eng

Grp ex 207,646.85; Ess Scrns ex 190.96; Fox Crk Fndrsng ex 517.50; Frmrs Un ex 989.15; Gld Cst Rl Est ex 94.85; GP Flck & Sns ex 219.00; Grt Plns Comm ex 148.00; Grt Plns Spnshps ex 6,750.00; Grtn Ace ex 757.81; Grtn Gas & Lb ex 12,760.24; Grtn Ins Ag ex 48,143.00; Grtn Pyrl ex 173,986.56; HD Spply ex 1,199.70; Hdro Optmztn ex 7,875.33; Hghs Mlch ex 5,000.00; Hndrn Prod ex 8,350.70; Hotsy Equip ex 1,317.60; Hrtlnd Ntl Gas ex 62.71; HTM Sls ex 187.50; Intl Cd Cncl ex 276.00; Inv Cld Inc ex 208.00; J Fedde ex 60.00; J Lockwood ex 48.30; JDW Mdwst ex 40,640.00; KC Life Ins ex 7,621.20; Knpy ex 40.85; Lib Store ex 64.75; M Ragatz ex 179.98; Mdwst Lab ex 531.91; Mdwst Tape ex 2,024.78; Mdwst Turf & Irrgtn ex 652.83; Mntmrn Lndscp ex 2,225.00; NE Dpt of W,E&E ex 350.00; NE Muni Clrks Assoc ex 200.00; NE.gov ex 2.00; One Cl Cncpt ex 549.69; OPPD ex 2,871.53; O'Reilly ex 403.74; P Miller ex 46.16; Pinn Bnk ex 8,146.39; Pncrst Hms ex 441.19; Prt-A-Jn ex 85.00; Quill ex 644.66; R Buethe ex 84.34; RAKA ex 5,715.72; Rdclf Glbrtsn & Brdy ex 3,000.00; S Zuk ex 20.46; Schlstc Lib Pblshg ex 531.77; Siteone Lndscp Sply ex 23,908.08; Srpy Chmbr ex 50.00; St Fire Mrshl ex 50.00; Strms Lwn Cr ex 1,680.00; Stryknwrth/M Prtt ex 2,243.43; Trdmrk Hms ex 71.54; USA Bl Bk ex 223.80; Verizon ex 80.24; WD Twng ex 125.00; Wstrn Oil ex 1,338.34; Yng & Wht ex 3,124.03; Total ex 706,091.93

Motion by Kara Alexander, seconded by Lauren Liebentritt to approve the consent agenda. Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea
Yea: 4, Nay: 0

PUBLIC COMMENTS ON ANY AGENDA ITEMS

PUBLIC HEARINGS

The Lerner Company at 10855 W. Dodge Road, Suite 270, Omaha, NE 68154 requesting approval of a preliminary plat and rezoning for Parcel #010466746 from R-2 Medium Density Residential and TA Transitional Agriculture to GC General Commercial and R-4 Highest Density Residential for a Subdivision to be known as Bobette. Located on the Northeast ¼ of Section 31, Township 14 North, Range 11 East of the 6th P.M., Sarpy County, Nebraska. Generally located in the Southwest corner of the intersection of S. 192nd Street and Highway 370.

Kristine Stokes, Greg Perry and Paula Dennison gave the staff comments.
Applicant Jay Lerner and Andrew Lerner gave an overview of the project. Attorney Larry Jobeun gave follow-up comments.

Mayor Evans opened the public hearing. Hearing no further comments, Mayor Evans closed the public hearing.

Motion by Kara Alexander, seconded by Jeremy Westengaard to table the preliminary plat as presented to allow for further conversation, motion to approve the rezoning from R-2 Medium Density Residential and Transitional Agriculture to GC General Commercial and R-4 Highest Density Residential subject to down-zone along the common property line with Northridge Estates and Lots 13 and 14 of the multi-family development, apply a transitional zoning district no less than 300 feet deep as R-3 Residential. Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea. Yea: 4, Nay: 0

ORDINANCES & RESOLUTIONS

Ordinance 2188 - Amending Section 5.11A.4 of the Gretna Zoning Regulations to add Neighborhood Recreational Facilities as a Permitted Accessory Use in the R-4 Highest Density Zoning District.

Jeff Miller read the ordinance by title.

Ordinance no. 2188

An ordinance of the City of Gretna, Nebraska, amending section 5.11a.4 of the Gretna Zoning Regulations regarding permitted accessory uses in the R-4 Highest Density Residential zoning district to include neighborhood recreational facilities; to repeal all ordinances in conflict herewith; and to provide an effective date hereof.

Motion by Bill Proctor, seconded by Kara Alexander to approve second reading of Ordinance 2188. Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea
Yea: 4, Nay: 0

*****

Ordinance 2189 - Rezoning from an FX Flex Space Zoning District to an RE-A Residential Estates Animals Zoning District the Land being Platted as Lot 2 of the Platte Valley Industrial Park Replat 2 Subdivision.

Jeff Miller read the ordinance by title.

Ordinance no. 2189

An ordinance of the City of Gretna, Nebraska, amending the official zoning map of the City of Gretna from an FX Flex Space zoning district to an RE-A Residential Estates Animals zoning district for the land being platted as Platte Valley Industrial Park replat 2 lot 2, located in the southwest quarter of S14 and in the southeast quarter of S15, T13N, R10 east of the 6th p.m., Sarpy County, Nebraska.

Motion by Bill Proctor, seconded by Kara Alexander to approve on second reading of Ordinance 2189. Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea
Yea: 4, Nay: 0

*****

Resolution 9-25(1) - Preliminary Engineering Services Supplemental Agreement for the 204th Street and Schram Road Paving Improvements Project.

Jeff Miller read the resolution by title.

Resolution 9-25(1)

Preliminary Engineering Services Supplemental Agreement for the 204th Street and Schram Road Paving Improvements Project.

Motion by Kara Alexander, seconded by Jeremy Westengaard to approve and adopt Resolution 9-25 (1). Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea
Yea: 4, Nay: 0

*****

Resolution 9-25(2) - Environmental Services Supplemental Agreement for the 204th Street and Schram Road Paving Improvements Project.

Jeff Miller read the resolution by title.

Resolution 9-25(2)

Environmental Services Supplemental Agreement for the 204th Street and Schram Road Paving Improvements Project.

Motion by Kara Alexander, seconded by Bill Proctor to approve and adopt Resolution 9-25 (2). Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea
Yea: 4, Nay: 0
*****
Resolution 9-25 (4) – Approving the Property Tax Request for the Fiscal Year Beginning October 1, 2025.
Jeff Miller read the resolution by title.

Resolution 9-25 (4)

Approving the Property Tax Request for the Fiscal Year Beginning October 1, 2025.

Motion by Jeremy Westengaard, seconded by Bill Proctor to approve and adopt Resolution 9-25 (4). Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea
Yea: 4, Nay: 0

CURRENT BUSINESS
Action on the Sewer Connection Agreement with Sarpy County and the Western Land Company LLC for Wicks Southpointe.

Motion by Kara Alexander, seconded by Bill Proctor to approve the Sewer Connection Agreement with Sarpy County and the Western Land Company. Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea. Yea: 4, Nay: 0
*****
Gretna Community Complex Water Main Improvements
1) Review of Bids
2) Award of Construction Contract

Motion by Bill Proctor, seconded by Kara Alexander to award the construction contract to Vrba Construction Inc. Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea. Yea: 4, Nay: 0
*****
Gretna Landing Replat 5 Water Main Improvements
1) Review of Bids
2) Award of Construction Contract

Motion by Bill Proctor, seconded by Jeremy Westengaard to award the construction contract with United Utilities & Excavation LLC. Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea. Yea: 4, Nay: 0

Harvest Hills East Water Main Improvements
1) Review of Bids
2) Award of Construction Contract

Motion by Bill Proctor, seconded by Kara Alexander to award the construction contract to Vrba Construction Inc. Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea, Yea: 4, Nay: 0

ADJOURNMENT

Motion by Jeremy Westengaard, seconded by Lauren Liebentritt to adjourn. Motion carried. Alexander: Yea, Liebentritt: Yea, Proctor: Yea, Westengaard: Yea. Yea: 4, Nay: 0

CITY OF GRETNA, NEBRASKA

_____

Mike Evans, Mayor

ATTEST:

_____

Tammy L. Tisdall, CMC
City Clerk

Management is responsible for the accompanying historical financial statements of the City of Gretna, Nebraska (the "City"), which comprise of the statements of cash receipts and disbursements for the year ended September 30, 2024, in accordance with the cash basis of accounting and included in the accompanying prescribed form required by the State of Nebraska Auditor of Public Accounts. Management is also responsible for determining the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants ("AICPA"). We did not audit or review the historical financial statements in the accompanying prescribed form, 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 these historical financial statements included in the accompanying prescribed form.

Management is also responsible for the accompanying financial forecast of the City, which comprises the forecasted statement of cash receipts and disbursements for the years ending September 30, 2025, and 2026 included in the accompanying form, prescribed by the State of Nebraska Auditor of Public Accounts, and the related summaries of significant assumptions and accounting policies in accordance with guidelines for the presentation of a financial forecast established by the AICPA. We have performed a compilation engagement 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 examine or review the financial forecast 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 this financial forecast.

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.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in historical and forecasted financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's receipts and disbursements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America and may not be suitable for another purpose.

BerganKDV, LLC

Omaha, Nebraska
September 16, 2025