



CITY COUNCIL SPECIAL MEETING  
MONDAY – SEPTEMBER 25<sup>TH</sup>, 2023, 6:00 PM  
CITY HALL - COUNCIL CHAMBERS  
2307 BARADA STREET  
FALLS CITY, NE 68355

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*The City Council may vote to go into Closed Session on any agenda item as allowed by State Law.*

***ROUTINE BUSINESS***

1. Announcement of Open Meetings Act
  2. Roll Call
  3. Pledge of Allegiance
  4. Agenda Approval
- 

***REGULAR BUSINESS***

1. Discussion and Action – Resolution to request the the fiscal year 2023-2024 property tax request be set at \$773,660.00
2. Discussion and Action – Adoption of the fiscal year 2023-2024 budget

***ADJOURNMENT***

Anthony Nussbaum, City Clerk

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. \_\_\_\_\_**

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

NOW, THEREFORE, the Governing Body of the City of Falls City resolves that:

1. The 2023-2024 property tax request be set at:

General Fund: \$ 773,660.00  
Bond Fund: \$ -

2. The total assessed value of property differs from last year's total assessed value by 8.15 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 0.410498 per \$100 of assessed value.

4. The City of Falls City proposes to adopt a property tax request that will cause its tax rate to be 0.422921 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 Falls City will increase (or decrease) last year's budget by -12.09 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

\_\_\_\_\_  
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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023

2023-2024

STATE OF NEBRASKA  
CITY/VILLAGE BUDGET FORM

City of Falls City  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Richardson County

This budget is for the Period October 1, 2023 through September 30, 2024

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:

\$	773,660.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	773,660.00	Total Personal and Real Property Tax Required

\$ 182,932,717  
(Certification of Valuation(s) from County Assessor *MUST* be attached)

County Clerk's Use ONLY

**Projected Outstanding Bonded Indebtedness as of October 1, 2023**  
(As of the Beginning of the Budget Year)

Principal	\$	16,530,000.00
Interest	\$	4,404,048.75
Total Bonded Indebtedness	\$	20,934,048.75

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, 2022 through June 30, 2023?  
 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, 2022 through June 30, 2023?  
 YES  NO  
 If YES, Please submit Trade Name Report by September 30th.

Submission Information

**Budget Due by 9-30-2023**

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

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](http://auditors.nebraska.gov)

Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

City of Falls City in Richardson County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Net Cash Balance	\$ 1,098,260.00	\$ 13,933,437.33	\$ (1,495,738.65)
2	Investments	\$ 3,191,099.00		
3	County Treasurer's Balance			
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			\$ 13,202,410.00
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	\$ 4,289,359.00	\$ 13,933,437.33	\$ 11,706,671.35
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 705,539.00	\$ 734,940.00	\$ 766,000.00
7	Federal Receipts	\$ 364,329.28	\$ 46,570.00	\$ 80,000.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 735.68	\$ 1,030.00	\$ 750.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 551,599.30	\$ 600,331.48	\$ 628,317.00
11	State Receipts: Motor Vehicle Fee	\$ 40,923.64	\$ 40,929.73	\$ 30,550.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 500,568.93	\$ 398,108.79	\$ 549,775.51
14	State Receipts: Other	\$ 154,953.23	\$ 147,526.34	\$ 690,485.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 90,630.94	\$ 92,499.52	\$ 94,348.00
18	Local Receipts: Local Option Sales Tax	\$ 9,993,420.00	\$ 1,460,682.00	\$ 1,475,000.00
19	Local Receipts: In Lieu of Tax	\$ 540,078.33	\$ 664,766.86	\$ 775,470.00
20	Local Receipts: Other	\$ 436,473.00	\$ 447,568.00	\$ 456,550.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ 11,817,077.00	\$ 12,203,493.00	\$ 13,150,775.00
24	<b>Total Resources Available</b> (Lines 5 thru 23)	\$ 29,485,687.33	\$ 30,771,883.05	\$ 30,404,691.86
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	\$ 15,552,250.00	\$ 19,065,211.70	\$ 24,011,211.00
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	\$ 13,933,437.33	\$ 11,706,671.35	\$ 6,393,480.86
27	Cash Reserve Percentage			28%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		
		\$ 766,000.00		
		\$ 7,660.00		
		\$ 773,660.00		
		County Treasurer Commission at 1%		
		<b>Total Property Tax Requirement</b>		

City of Falls City in Richardson 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	\$ 773,660.00
Bond Fund	\$ -
_____ Fund	_____
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 773,660.00</b>

\*\* 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
_____	_____
_____	_____
_____	_____
<b>Total Special Reserve Funds</b>	<b>\$ -</b>
<b>Total Cash Reserve</b>	<b>\$ 6,393,480.86</b>
<b>Remaining Cash Reserve</b>	<b>\$ 6,393,480.86</b>
<b>Remaining Cash Reserve %</b>	<b>28%</b>

**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:	_____
Reason:	_____	Amount:	_____
Transfer From:	_____	Transfer To:	_____
Reason:	_____	Amount:	_____
Transfer From:	_____	Transfer To:	_____
Reason:	_____	Amount:	_____

City of Falls City in Richardson County

Line No.	2023-2024 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	\$ 465,329.00						\$ 465,329.00
3	Public Safety - Police and Fire	\$ 1,733,648.00		\$ 49,500.00				\$ 1,783,148.00
4	Public Safety - Other	\$ 86,995.00						\$ 86,995.00
5	Public Works - Streets	\$ 698,404.50	\$ 849,500.00		\$ 103,607.50			\$ 1,651,512.00
6	Public Works - Other			\$ 312,500.00				\$ 312,500.00
7	Public Health and Social Services	\$ 5,807.00						\$ 5,807.00
8	Culture and Recreation	\$ 1,086,232.00		\$ 45,000.00				\$ 1,131,232.00
9	Community Development	\$ 1,388,750.00						\$ 1,388,750.00
10	Miscellaneous	\$ 114,545.00						\$ 114,545.00
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)					\$ 17,071,393.00		\$ 17,071,393.00
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 5,579,710.50	\$ 849,500.00	\$ 407,000.00	\$ 103,607.50	\$ 17,071,393.00	\$ -	\$ 24,011,211.00

- (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 Falls City in Richardson County

Line No.	2022-2023 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	\$ 694,110.00						\$ 694,110.00
3	Public Safety - Police and Fire	\$ 1,671,146.00						\$ 1,671,146.00
4	Public Safety - Other	\$ 80,829.00						\$ 80,829.00
5	Public Works - Streets	\$ 872,500.00	\$ 829,080.00	\$ 35,400.00	\$ 16,102.00			\$ 1,753,082.00
6	Public Works - Other							\$ -
7	Public Health and Social Services	\$ 8,383.00						\$ 8,383.00
8	Culture and Recreation	\$ 1,027,133.00		\$ 35,000.00				\$ 1,062,133.00
9	Community Development	\$ 693,742.00						\$ 693,742.00
10	Miscellaneous	\$ 54,000.00						\$ 54,000.00
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					\$ 13,047,786.70		\$ 13,047,786.70
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 5,101,843.00	\$ 829,080.00	\$ 70,400.00	\$ 16,102.00	\$ 13,047,786.70	\$ -	\$ 19,065,211.70

- (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 Falls City in Richardson County

Line No.	2021-2022 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	\$ 525,074.00						\$ 525,074.00
3	Public Safety - Police and Fire	\$ 1,274,330.00						\$ 1,274,330.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 737,318.00						\$ 737,318.00
6	Public Works - Other							\$ -
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 1,168,928.00						\$ 1,168,928.00
9	Community Development	\$ 963,712.00						\$ 963,712.00
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					\$ 10,882,888.00		\$ 10,882,888.00
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 4,669,362.00	\$ -	\$ -	\$ -	\$ 10,882,888.00	\$ -	\$ 15,552,250.00

- (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 Falls City in Richardson County

**2023-2024 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
Electric		\$ 7,222,455.00	\$ 10,991,205.00	\$ (3,768,750.00)
Water		\$ 1,518,075.00	\$ 2,016,597.00	\$ (498,522.00)
Sewer		\$ 1,204,945.00	\$ 1,040,287.00	\$ 164,658.00
Gas		\$ 3,166,800.00	\$ 2,898,057.00	\$ 268,743.00
Mechanic		\$ 38,500.00	\$ 125,247.00	\$ (86,747.00)
	\$ 13,202,410.00			\$ 13,202,410.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>TOTAL</b>	\$ 13,202,410.00 (Forward to Page 2, Line 4)	\$ 13,150,775.00 (Forward to Page 2, Line 23)	\$ 17,071,393.00 (Forward to Page 3, Line 21)	\$ 9,281,792.00

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 Falls City  
 ADDRESS 2307 Barada Street  
 CITY & ZIP CODE Falls City, NE 68355  
 TELEPHONE 402.245.2851  
 WEBSITE fallscitynerbaska.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	<u>Mark Harkendorff</u>	<u>Anthony Nussbaum</u>	<u>Anthony Nussbaum</u>
TITLE / FIRM NAME	<u>Mayor</u>	<u>City Administrator/Clerk/Treasurer</u>	<u>City Administrator/Clerk/Treasurer</u>
TELEPHONE	<u>402.245.2851</u>	<u>402.245.2851</u>	<u>402.245.2851</u>
EMAIL ADDRESS	<u>m.harkendorff@fallscityne.us</u>	<u>a.nussbaum@fallscityne.us</u>	<u>a.nussbaum@fallscityne.us</u>

For Questions on this form, who should we contact (please  one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

City of Falls City in Richardson County

2023-2024 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	773,660.00
Motor Vehicle Pro-Rate	(2)	\$	750.00
In-Lieu of Tax Payments	(3)	\$	775,470.00
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))		\$	-
<b>LESS:</b> Amount Spent During 2022-2023	(4)	\$	-
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(5)	\$	-
Amount to be included as Restricted Funds ( <i>Cannot Be A Negative Number</i> )	(6)	\$	-
Motor Vehicle Tax	(7)	\$	94,348.00
Local Option Sales Tax	(8)	\$	1,475,000.00
Transfers of Surplus Fees	(9)	\$	-
Highway Allocation and Incentives	(10)	\$	628,317.00
Motor Vehicle Fee	(11)	\$	30,550.00
Municipal Equalization Fund	(12)	\$	549,775.51
Insurance Premium Tax	(13)	\$	-
Nameplate Capacity Tax	(14)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(15)</b>	<b>\$</b>	<b>4,327,870.51</b>

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)		\$	488,479.64
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )	(17)		
Agrees to Line (6).	(18)	\$	-
Allowable Capital Improvements	(19)	\$	488,479.64
Bonded Indebtedness	(20)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)		
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	86,000.00
Public Safety Communication Project (Statute 86-416)	(23)		
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)		
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)		
<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(28)</b>	<b>\$</b>	<b>574,479.64</b>

<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)</b>		\$	<b>3,753,390.87</b>
<i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>			

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

City of Falls City  
IN  
Richardson County

**LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024**

**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 3,770,518.11  
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)

$$\frac{1,656,610.00}{2023 \text{ Value Attributable to Growth per Assessor}} \div \frac{157,099,051.00}{2022 \text{ Valuation}} = \frac{1.05}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{8}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{8}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$$

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) 131,968.13  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 3,902,486.24  
(8)

Less: Restricted Funds from Lid Supporting Schedule 3,753,390.87  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 149,095.37  
(10)

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

City of Falls City in Richardson County

**2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS**

<u>Description of Capital Improvement</u>	<u>Amount Budgeted</u>
Abbott Street/31st Street Extension (WF3 Project)	\$ 224,500.00
Tiger Trail Culdesac	\$ 263,979.64

Total - Must agree to Line 17 on Lid Support Page 8

\$ 488,479.64

**2023-2024 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) \$ 750,935.00  
 (Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{1,656,610.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{157,099,051.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.05} \% (3)$$

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) 3.05 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 22,903.52

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 773,838.52

**ACTUAL PROPERTY TAX REQUEST**

2023-2024 ACTUAL Total Property Tax Request (7) \$ 773,660.00  
 (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, 2022 THROUGH JUNE 30, 2023**

**City of Falls City**

**Richardson County**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
Richardson County Mutual Financial Organization	06.01.88 to Perpetual Existence	Joint Fire Protection & Rural Fire District	\$ 84,500.00
Child Advocacy Center	10.1.23 to 9.30.24	Agreement between the City and Child Advocacy Center for juvenile services	\$ 1,500.00

Total Amount used as Lid Exemption \$ 86,000.00