

CITY OF FRIEND, NEBRASKA

**BUDGET FORM AND INDEPENDENT
ACCOUNTANT'S COMPILATION REPORT**

Year Ending September 30, 2026



INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial forecasts of the City of Friend, which comprise forecasted information for the years ended September 30, 2026 and 2025, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the City of Friend, which comprise the financial information for the year ended September 30, 2024, included in the accompanying prescribed form.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast or the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial forecasts and historical financial statements included in the accompanying prescribed form.

The financial forecasts and historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Budget Act, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

SHAREHOLDERS:

Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

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Suite A
P.O. Box 1407
Grand Island, NE 68802
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Management has elected to omit the summary of significant accounting policies and substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant forecast assumptions. If the omitted summary of significant accounting policies and disclosures were included in the forecast, they might influence the user's conclusions about the City's results of operations for the forecast periods. Accordingly, this forecast is not designed for those who are not informed about such matters.

This report is intended solely for the information and use of management of the City of Friend and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

AMGL P.C.

Grand Island, Nebraska

August 28, 2025

2025-2026

STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Friend

TO THE COUNTY BOARD AND COUNTY CLERK OF
Saline 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:

499,771.89	Property Taxes for Non-Bond Purposes
177,787.00	Principal and Interest on Bonds
677,558.89	Total Personal and Real Property Tax Required

99,954,476.00
(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	2,895,000.00
Interest	556,683.75
Total Bonded Indebtedness	3,451,683.75

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, 2024 through June 30, 2025?

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 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 Friend in Saline 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	1,746,466.00	1,993,072.00	3,610,609.00
2	Investments	485,397.00	500,000.00	500,000.00
3	County Treasurer's Balance	15,263.00	15,000.00	15,000.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)	451,630.00	229,563.00	(178,466.00)
5	Subtotal of Beginning Balances (Lines 1 thru 4)	2,698,756.00	2,737,635.00	3,947,143.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	567,596.17	643,113.00	670,850.39
7	Federal Receipts	28,666.00	49,024.31	-
8	State Receipts: Motor Vehicle Pro-Rate	1,449.52	1,450.00	1,450.00
9		-	-	-
10	State Receipts: Highway Allocation and Incentives	168,065.33	176,741.00	170,435.00
11	State Receipts: Motor Vehicle Fee	12,016.14	12,000.00	12,000.00
12	State Receipts: State Aid	-	-	-
13	State Receipts: Municipal Equalization Aid	44,259.64	41,169.42	25,324.59
14	State Receipts: Other	-	-	-
15	State Receipts: Property Tax Credit	42,466.00	45,000.00	-
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	65,934.63	72,370.00	70,000.00
18	Local Receipts: Local Option Sales Tax	192,998.88	247,850.00	291,850.00
19	Local Receipts: In Lieu of Tax	-	-	-
20	Local Receipts: Other	1,193,403.43	2,714,089.13	4,424,734.80
21	Transfers In of Surplus Fees	-	-	936,828.72
22	Transfers In Other Than Surplus Fees	-	-	820,241.14
23	Proprietary Function Funds (Only if Page 6 is Used)	5,788,761.00	4,981,340.00	7,979,996.00
24	Total Resources Available (Lines 5 thru 23)	10,804,372.74	11,721,781.86	19,350,853.64
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	8,066,737.74	7,774,638.86	14,209,179.64
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	2,737,635.00	3,947,143.00	5,141,674.00
27	Cash Reserve Percentage			64%
PROPERTY TAX RECAP		Tax from Line 6		
		County Treasurer Commission at 1%		
		Total Property Tax Requirement		
		670,850.39		
		6,708.50		
		677,558.89		

City of Friend in Saline 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	\$ 499,771.89
Bond Fund	\$ 177,787.00
_____ Fund	
_____ Fund	

Total Tax Request

** \$ 677,558.89

** 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
Warren Memorial Hospital	\$ 2,362,030.00

Total Special Reserve Funds

\$ 2,362,030.00

Total Cash Reserve

\$ 5,141,674.00

Remaining Cash Reserve

\$ 2,779,644.00

Remaining Cash Reserve %

35%

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: _____
Electric Fund _____ General Fund _____
Amount: \$ 936,828.72

Reason: Surplus Fees

Transfer From: _____ Transfer To: _____
Amount: _____

Reason: _____

Transfer From: _____ Transfer To: _____
Amount: _____

Reason: _____

City of Friend in Saline 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	735,111.18	-	-	-	-	523,287.17	1,258,398.35
3	Public Safety - Police	186,835.00	3,100.00	-	-	-	-	189,935.00
3a	Public Safety - Fire	49,510.00	3,139,157.00	15,834.37	119,463.75	-	-	3,323,965.12
4	Public Safety - Other	20,300.00	-	10,000.00	-	-	-	30,300.00
5	Public Works - Streets	247,024.50	1,051,125.00	30,000.00	119,602.50	-	187,069.14	1,634,821.14
6	Public Works - Other	51,630.00	-	1,000.00	-	-	-	52,630.00
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	283,595.00	10,000.00	51,500.00	158,567.50	-	-	503,662.50
9	Community Development	107,227.00	-	-	-	-	-	107,227.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	105,375.00	-	-	-	-	936,828.72	936,828.72
17	Transportation	-	-	-	-	-	116.50	105,491.50
18	Wastewater	172,985.00	57,500.00	17,500.00	-	-	87,331.15	335,316.15
19	Water	213,145.00	20,300.00	22,000.00	13,221.98	-	22,437.18	291,104.16
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)							
22	Total Disbursements & Transfers (Lns 2 thru 21)	2,172,737.68	4,281,182.00	147,834.37	410,855.73	5,439,500.00	1,757,069.86	14,209,179.64

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

City of Friend in Saline 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	437,963.60	-	-	-	-	-	437,963.60
3	Public Safety - Police	165,420.00	3,100.00	-	-	-	-	168,520.00
3a	Public Safety - Fire	37,446.00	60,843.00	35,000.00	63,201.04	-	-	196,490.04
4	Public Safety - Other	68,300.00	-	-	-	-	-	68,300.00
5	Public Works - Streets	185,411.30	-	-	121,602.50	-	-	307,013.80
6	Public Works - Other	48,735.00	-	1,000.00	-	-	-	49,735.00
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	260,064.25	5,500.00	1,050.00	160,005.00	-	-	426,619.25
9	Community Development	250,000.00	-	-	-	-	-	250,000.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	24,572.78	-	-	-	-	-	24,572.78
16	Solid Waste	106,220.00	-	-	-	-	-	106,220.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	132,085.00	1,500.00	12,500.00	-	-	-	146,085.00
19	Water	161,515.00	4,000.00	24,900.00	13,335.39	-	-	203,750.39
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,877,732.93	74,943.00	74,450.00	358,143.93	5,389,369.00	-	7,774,638.86

- (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 Friend in Saline 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	343,074.77	-	17,028.00	-	-	-	360,100.77
3	Public Safety - Police	124,076.69	3,586.00	-	-	-	-	127,662.69
3a	Public Safety - Fire	28,668.41	-	37,069.90	-	-	-	65,738.31
4	Public Safety - Other	44,791.57	-	-	-	-	-	44,791.57
5	Public Works - Streets	196,173.14	-	-	123,527.50	-	-	319,700.64
6	Public Works - Other	59,282.73	-	6,022.74	-	-	-	65,305.47
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	212,878.36	3,589.00	2,111.98	156,380.00	-	-	374,959.34
9	Community Development	266,196.84	-	-	-	-	-	266,196.84
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	3,054.83	-	-	-	-	-	3,054.83
16	Solid Waste	97,997.44	-	-	-	-	-	97,997.44
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	155,176.68	1,117.80	3,625.00	-	-	-	159,919.48
19	Water	178,200.26	7,363.00	8,313.66	12,651.44	-	-	206,528.36
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,709,571.72	15,655.80	74,169.28	292,558.94	5,974,782.00	-	8,066,737.74

- (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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME City of Friend
 ADDRESS 235 Maple
 CITY & ZIP CODE Friend 68359
 TELEPHONE 402-947-2711
 WEBSITE www.cityoffriend.org

BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
Judith Knoke	Heather Varney	Joseph P. Stump
Chairperson	Clerk	AMGL, P.C.
402-826-1310	402-947-2711	308-381-1810
jewels61095@gmail.com	cityclerk@cityoffriend.org	jstump@gicpas.com

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

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

**City of Friend
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM**

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request	(1)	\$	654,128.00
<i>(from prior year budget - Cover Page submitted to the State Auditor)</i>			
Less: Prior Year Exceptions Utilized			
<i>(Will all be zero for 2025-2026 budget because first year of new cap)</i>			
Approved Bonds <i>(prior year line 16)</i>	(2)		-
Emergency Response <i>(prior year line 17)</i>	(3)		-
Public Safety Services <i>(prior year line 18)</i>	(4)		-
County Attorneys <i>(prior year line 19)</i>	(5)		-
County Public Defenders <i>(prior year line 20)</i>	(6)		-
Response to Public Safety Threat <i>(prior year line 21)</i>	(7)		-
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8)		-
Voter Approved Increase <i>(prior year line 23)</i>	(9)		-
Unused authority used in the prior year <i>(prior year line 24)</i>	(10)		-
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	(11)		-
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	654,128.00

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied <i>(per Taxes Levied Reports from Department of Revenue)</i>			654,517.72
<i>See instructions below for where to find this amount</i>			
			(13)
Growth Percentage per County Assessor			
<u>13,541,110.00</u>	/	<u>94,048,016.00</u>	=
2025 Growth Value		2024 Total Valuation	(14a)
<i>(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)</i>			
		14.40%	94,237.99
			Increase due to Growth
			(14)
Inflation Percentage			
<i>(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)</i>			
		5.17%	33,838.57
		(15a)	Increase due to Inflation
			(15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:			
Approved Bonds	(16)	-	
<i>(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))</i>			
Response to a declared emergency in the prior year & certified to the Auditor <i>(Must agree to total on Schedule 2)</i>	(17)	-	
Public Safety Services, as defined in §13-320 <i>(Must agree to total on Schedule 3)</i>	(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	(23)	-	
<i>(MUST attach sample ballot language and certified election results)</i>			
Prior Year's Unused Property Tax Request Authority used this year	(24)	-	
<i>(Cannot exceed amount on Supporting Schedule 1, line 1)</i>			
Total Exceptions Utilized (Total lines 16 thru 24)	(25)	-	
2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)	(26)	782,204.56	
2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1)	(27)	677,558.89	
Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3)	(28)	104,645.67	
<i>(Line 26 - Line 27, MUST be greater than or equal to \$0.00)</i>			

City of Friend
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 <i>(See instructions below for how to determine this amount)</i>	(1)	\$	32,725.89
Less: Amount used this year <i>(from Computation Form, line 24) (cannot exceed line 1)</i>	(2)		-
Add: Unused Authority created this year <i>(from Computation Form, line 28)</i>	(3)		104,645.67
Total Unused Property Tax Request Authority available for future years <i>(cannot be less than \$0.00)</i>	(4)		137,371.56

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 <i>(must agree to Computation Form, line 17)</i>			-

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 <i>(must agree to Computation Form, line 18)</i>	-

Municipality Levy Limit Form

City of Friend in Saline County

Municipality Levy

Personal and Real Property Tax Request	(1)		677,558.89
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	177,787.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		177,787.00
Tax Request Subject to Levy Limit	(8)		499,771.89
Valuation	(9)		99,954,476
Municipality Levy Subject to Levy Authority	(10)		0.500000
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)		0.500000 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	50,000.00	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.

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) 654,128.00
(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

$$\frac{13,541,110.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{94,048,016.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{14.40} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 16.40 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 107,276.99

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 761,404.99
(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) 677,558.89
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

City of Friend
IN

Saline County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2025, at 7:30 o'clock P.M., at City 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	\$ 8,066,737.74
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 7,774,638.86
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 14,209,179.64
2025-2026 Necessary Cash Reserve	\$ 5,141,674.00
2025-2026 Total Resources Available	\$ 19,350,853.64
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 677,558.89
Unused Budget Authority Created For Next Year	\$ 137,371.56

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 499,771.89
Personal and Real Property Tax Required for Bonds	\$ 177,787.00

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 8th day of September 2025, at 7:30 o'clock P.M., at City Hall 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	13,104,056.48	14,209,179.64	8%
Property Tax Request	\$ 654,128.00	\$ 677,558.89	4%
Valuation	94,048,016	99,954,476	6%
Tax Rate	0.695526	0.677867	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.654426		

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}

FRIEND CITY

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: SALINE

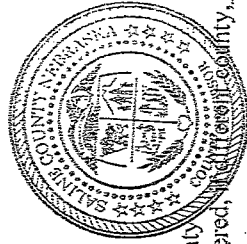
Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
FRIEND CITY	City/Village	13,541,110	99,954,476	94,048,016	14.40

* 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 in the 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 BRANDI KELLY

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.



Brandi Kelly
(signature of county assessor)

August 19, 2025
(date)

CC: County Clerk, SALINE County
CC: County Clerk where district is headquartered, _____ 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)

**CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025**

(certification required annually)

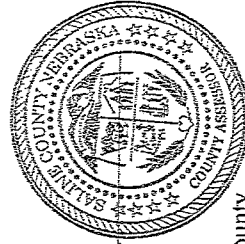
FRIEND RDVP AREA 2-5

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of FRIEND CITY, in the County of SALINE

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FRIEND RDVP AREA 2-5	2,542,255	1,651,965

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



Brandi Kelly
(signature of county assessor)

August 19, 2025
(date)

CC: County Clerk, SALINE County

CC: County Treasurer, SALINE County

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}

HOSPITAL BOND

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: SALINE

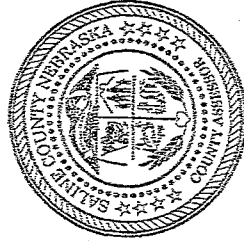
Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HOSPITAL BOND	Misc-District	15,129,125	547,246,689

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (d) 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 BRANDI KELLY

SALINE

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.



Brandi Kelly
(signature of county assessor)

August 19, 2025
(date)

CC: County Clerk, **SALINE** 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)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

(format for all political subdivisions other than (c) 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)

HOSPITAL

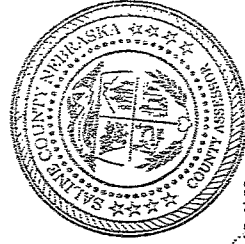
TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: SALINE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HOSPITAL	Misc-District	15,129,125	547,246,689

* 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 **BRANDI KELLY**, **SALINE** 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.



Brandi Kelly
(signature of county assessor)

August 19, 2025
(date)

CC: County Clerk, **SALINE** 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)

CITY OF FRIEND, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2026 and 2025

Forecast results for years ending September 30, 2026 and 2025, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2026 and 2025, and input from management.

The forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the City of Friend for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 28, 2025, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

FRIEND SENTINEL
 PO BOX 449
 SEWARD, NE 68434

AFFIDAVIT OF PUBLICATION

CITY OF FRIEND
 235 MAPLE ST
 FRIEND NE 68359-1351

STATE OF NEBRASKA
 Saline County,

Amy E. Hausman being by me first duly sworn, deposes and says that she is the editor of FRIEND SENTINEL, a legal weekly newspaper printed and published at Friend in Saline County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice of "2025 BUDGET HEARING" was published in said newspaper for 1 consecutive week(s) commencing with the issue of 9/3/2025.

Amy E. Hausman
 Amy E. Hausman, Editor

Subscribed in my presence and sworn to before me this date of 9/03/2025

Pamela J Callahan
 Notary Public

Name CITY OF FRIEND
 Order Number 164723
 Order Date 8/28/2025
 Number of Issues 1
 Publication Count 1
 First Issue 9/3/2025
 Last Issue 9/3/2025
 Order Price \$118.50
 Publications *FRIEND SENTINEL
 Publication Dates *FRIEND SENTINEL: 9/3/2025

City of Friend
 Saline County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 77-801 to 77-813, that the governing body will meet on the 9th day of September 2025, at 7:30 O'CLOCK P.M., at City Hall for the purpose of hearing reports, proposals, and recommendations of the Board of Finance relating to the following proposed budget. The budget will be available to the effect of the following budget hearing date.

2025-2026 Actual Disbursements & Transfers	\$ 2,008,757.74
2024-2025 Actual Estimated Disbursements & Transfers	\$ 7,774,836.86
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 14,700,170.84
2025-2026 Necessary Cash Receipts	\$ 3,141,074.00
2025-2026 Total Proposed Receipts	\$ 10,300,851.68
Total 2025-2026 Personal & Real Property Tax Proportions	\$ 677,000.00
Unaudited Budget Summary Current Fiscal Year	\$ 137,571.88

Reconciliation of Property Tax:

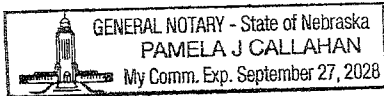
Personal and Real Property Tax Proportions for Past Fiscal Year	\$ 466,771.30
Personal and Real Property Tax Proportions for Bonds	\$ 177,787.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-822, that the governing body will meet on the 9th day of September 2025, at 7:30 O'CLOCK P.M., at City Hall for the purpose of hearing reports, proposals, and recommendations of the Board of Finance relating to setting the final tax request.

	2024	2025	Change
Operating Budget	13,104,056.00	14,700,170.84	15%
Property Tax Request	\$ 654,120.00	\$ 677,500.00	4%
Valuation	\$4,048,018	\$4,854,476	6%
Tax Rate	0.0625225	0.077987	24%
Tax Rate if Final Tax Request were to Current Valuation	0.0654425		

ES - September 3, 2025 ZNEZ



MINUTE RECORD

FRIEND CITY COUNCIL
Setting of Budget Meeting
September 8, 2025

Mayor Knoke called the special Setting of Budget meeting of the City Council to order at 7:33 p.m. at the City Hall. Advanced notice of the meeting was given by posting notice at three places in town, one method for giving advanced notice. All proceedings shown were taken while the meeting was open to the attendance of the public.

Mayor Judith Knoke presided, and Deputy City Clerk Heather L. Varney recorded the proceedings. The following Councilmembers were present: Phyllis Schwab, Jeremy Collier, David Sladek, and Kristen Milton. A quorum being present, and the meeting duly convened, the following proceedings were had and done.

As required by the Nebraska Open Meetings Act, Mayor Knoke announced that a copy of the Nebraska Open Meetings Act has been posted on the south door of the City Hall meeting room for all in attendance to review.

Mayor Knoke led the Pledge of Allegiance.

Motion by Sladek, seconded by Schwab to open budget hearing at 7:35 pm. On roll call voting aye Collier, Milton, Sladek, and Schwab. Nays none.

Public comments from Richard Smith voicing his concerns over tree piles from storm.

Mayor Knoke presented Budget Summary.

Motion by Collier, seconded by Sladek to close budget hearing at 7:55 pm. On roll call voting aye Schwab, Collier, Sladek, and Milton. Nays none.

Motion by Collier, seconded by Sladek to adjourn budget meeting. On roll call voting aye Milton, Schwab, Sladek, and Collier. Nays none. Motion carried and meeting adourned at 7:58 pm.

Judith Knoke, Mayor

ATTEST

Heather L. Varney, Deputy Ciy Clerk

MINUTE RECORD

FRIEND CITY COUNCIL Tax Request Hearing September 8, 2025

Mayor Knoke called the Tax Request Hearing of the City Council to order at 8:00 p.m. at the City Hall. Advanced notice of the meeting was given by posting notice at three places in town, one method for giving advanced notice. All proceedings shown were taken while the meeting was open to the attendance of the public.

Mayor Judith Knoke presided, and Deputy City Clerk Heather L. Varney recorded the proceedings. The following Councilmembers were present: Phyllis Schwab, Jeremy Collier, David Sladek, and Kristen Milton. A quorum being present, and the meeting duly convened, the following proceedings were had and done.

As required by the Nebraska Open Meetings Act, Mayor Knoke announced that a copy of the Nebraska Open Meetings Act has been posted on the south door of the City Hall meeting room for all in attendance to review.

Mayor Knoke led the pledge of Allegiance.

Motion by Collier, seconded by Schwab to approve minutes from September 2, 2025 Regular city council meeting. On roll call voting aye Sladek, Milton, Collier, and Schwab. Nays none.

Motion by Schwab, seconded by Milton to open property tax hearing at 8:02 pm. On roll call voting aye Sladek, Collier, Schwab, and Milton. Nays none.

Motion by Schwab, seconded by Milton at 8:13 p.m. to close the hearing. On roll call voting aye Collier, Sladek, Milton, and Schwab. Nays none.

Motion by Collier, seconded by Schwab to approve Ordinance #25-811 to Adopt 2025-26 Budget and Appropriate Funds. On roll call voting aye Sladek, Collier, Schwab, and Milton. Nays none.

ORDINANCE NO. 25-811

AN ORDINANCE OF THE CITY OF FRIEND, SALINE COUNTY, NEBRASKA TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; AND TO PROVIDE FOR AN EFFECTIVE DATE.

Section 1: That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriations Bill for the Fiscal Year Ending September 30, 2026. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the city of Friend, Nebraska. A copy of

MINUTE RECORD

the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Saline County, Nebraska for use by the levying authority.

Section 2: This ordinance shall take effect and be in full force from and after its passage, approval, and publication as required by law.

Motion by Collier, seconded by Schwab to approve Resolution 25-05 for the 4% property tax increase. On roll call voting aye Milton, Sladek, Collier, and Schwab. Nays none.

RESOLUTION NO. 25-05

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

1. The 2025-2026 property tax request be set at:
 - General Fund: \$ 499,771.89
 - Bond Fund: \$ 177,787.00
2. The total assessed value of property differs from last year's total assessed value by 6.28 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 0.654426 per \$100 of assessed value.
4. The City of Friend proposes to adopt a property tax request that will cause its tax rate to be 0.677867 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 Friend will increase (or decrease) last year's budget by 8.43 percent.
6. A cope of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

MINUTE RECORD

Motion by Schwab, seconded by Sladek to enter Executive Session to discuss personnel. On roll call voting aye Milton, Collier, Sladek, and Schwab. Nays none. Entered Executive Session at 8:15pm.

Motion by Milton, seconded by Schwab to exit Executive Session. On roll call voting aye Sladek, Collier, Milton, and Schwab. Nays none. Exited executive session at 8:26pm.

No further business to come before the City Council, a motion was made by Milton, seconded by Sladek, to adjourn the meeting. On roll call voting aye Collier, Sladek, Schwab, and Milton. Nays none. Motion carried and meeting adjourned at 8:28 p.m.

Judith Knoke, Mayor

ATTEST

Heather L. Varney, Deputy City Clerk

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-06

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

1. The 2025-2026 property tax request be set at:

General Fund: \$ 499,771.89
Bond Fund: \$ 177,787.00

2. The total assessed value of property differs from last year's total assessed value by 6.28 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 0.654426 per \$100 of assessed value.

4. The City of Friend proposes to adopt a property tax request that will cause its tax rate to be 0.677867 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 Friend will increase (or decrease) last year's budget by 8.43 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Collner, seconded by Schwab to adopt Resolution # 2025-06

Voting yes were:

Kristen Milton
Dave Sladek
Jeremy Collner
Phyllis Schwab

Voting no were:

Dated this 8 day of September, 2025

[Signature]
Deputy Clerk

[Signature]
Mayor

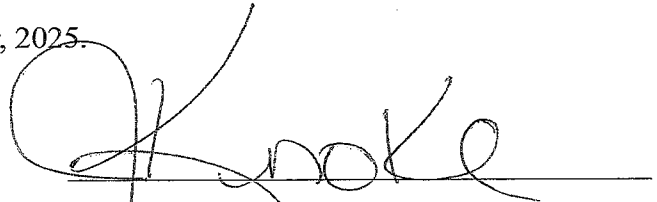
ORDINANCE NO. 25-811

AN ORDINANCE OF THE CITY OF FRIEND, SALINE COUNTY, NEBRASKA TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; AND TO PROVIDE FOR AN EFFECTIVE DATE.

Section 1: That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriations Bill for the Fiscal Year Ending September 30, 2026. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the city of Friend, Nebraska. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Saline County, Nebraska for use by the levying authority.

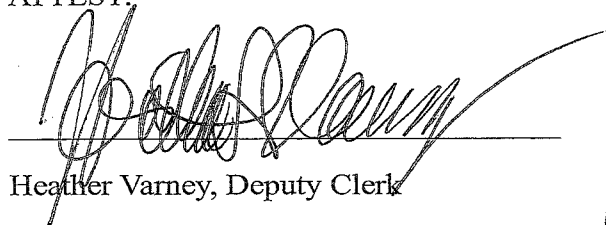
Section 2: This ordinance shall take effect and be in full force from and after its passage, approval, and publication as required by law.

Passed and approved this 8th day of September, 2025.



Judith Knoke, Mayor

ATTEST:


Heather Varney, Deputy Clerk

2025 Public Safety Tax Statement Reporting Form

Date:	9/16/25
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County:	Saline
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Municipality:	Friend
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Step 1: Enter all Expenses related to Public Safety defined under section 13-320, County Attorney and Public Defender Expenses from Budget

\$ 3,544,250.12

Step 2: Enter all General Fund Expenses from Budget plus public safety expenses outside the general fund that are funded by property tax

\$ 5,299,953.00

Public Safety Total for Tax Statement Calc Per Parcel	66.9%
---	-------

Recommended process:

- Forward the form to county budget preparers and municipalities.
- The form should be completed and returned to the County Clerk at the same time property tax requests are certified to the County Clerk.
- The County Clerk then forwards the completed form to the County Treasurer for use in preparing tax statements.

NRS 77-1701: Such statement shall clearly indicate, for each political subdivision, the amount of property taxes due to fund any and all public safety services as defined in section 13-320, county attorneys, and public defenders, regardless of whether such amount is taken as an exception to the political subdivision's property tax request authority under section 13-3404.

NRS 13-320: Public safety services, defined.

For purposes of sections 13-318 to 13-326, public safety services means crime prevention, offender detention, and firefighter, police, medical, ambulance, or other emergency services.

Municipalities in Douglas, Lancaster and Sarpy County, please check with the County Treasurer on data needed for tax statement printing.