

**CITY OF FRIEND, NEBRASKA**

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

**Year Ending September 30, 2023**

## 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, 2023 and 2022, 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, 2021, 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:**

Robert D. Almquist  
Phillip D. Maltzahn  
Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump  
Kyle R. Overturf  
Tracy A. Cannon

1203 W 2nd Street  
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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 24, 2022

**2022-2023**  
**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, 2022 through September 30, 2023**

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

<p>The following <b>PERSONAL AND REAL PROPERTY TAX</b> is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: right;">\$</td> <td style="width:15%; text-align: right;">321,561.99</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">181,725.00</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">503,286.99</td> <td><b>Total Personal and Real Property Tax Required</b></td> </tr> </table>	\$	321,561.99	Property Taxes for Non-Bond Purposes	\$	181,725.00	Principal and Interest on Bonds	\$	503,286.99	<b>Total Personal and Real Property Tax Required</b>	<p><b>Projected Outstanding Bonded Indebtedness as of October 1, 2022</b>  <i>(As of the Beginning of the Budget Year)</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Principal</td> <td style="width:40%; text-align: right;">\$ 3,470,000.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ 678,937.50</td> </tr> <tr> <td><b>Total Bonded Indebtedness</b></td> <td style="text-align: right;"><b>\$ 4,148,937.50</b></td> </tr> </table>	Principal	\$ 3,470,000.00	Interest	\$ 678,937.50	<b>Total Bonded Indebtedness</b>	<b>\$ 4,148,937.50</b>
\$	321,561.99	Property Taxes for Non-Bond Purposes														
\$	181,725.00	Principal and Interest on Bonds														
\$	503,286.99	<b>Total Personal and Real Property Tax Required</b>														
Principal	\$ 3,470,000.00															
Interest	\$ 678,937.50															
<b>Total Bonded Indebtedness</b>	<b>\$ 4,148,937.50</b>															
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: right;">\$</td> <td style="width:15%; text-align: right;">64,312,459</td> <td><b>Total Certified Valuation (All Counties)</b></td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i></p>	\$	64,312,459	<b>Total Certified Valuation (All Counties)</b>	<p align="center"><b>Report of Joint Public Agency &amp; Interlocal Agreements</b></p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022?</p> <p align="center"> <input checked="" type="checkbox"/> YES                 <span style="margin-left: 200px;"><input type="checkbox"/> NO</span> </p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>												
\$	64,312,459	<b>Total Certified Valuation (All Counties)</b>														
<p align="center"><b>County Clerk's Use ONLY</b></p>	<p align="center"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022?</p> <p align="center"> <input type="checkbox"/> YES                 <span style="margin-left: 200px;"><input checked="" type="checkbox"/> NO</span> </p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>															
<p align="center"><b>APA Contact Information</b></p> <p align="center">Auditor of Public Accounts                  State Capitol, Suite 2303                  Lincoln, NE 68509</p> <p><b>Telephone:</b> (402) 471-2111      <b>FAX:</b> (402) 471-3301</p> <p><b>Website:</b> <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail:</b> <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></p>	<p align="center"><b>Submission Information</b></p>															
	<p align="center"><b>Budget Due by 9-30-2022</b></p>															
	<p><b>Submit budget to:</b></p> <ol style="list-style-type: none"> <li>1. Auditor of Public Accounts -Electronically on Website or Mail</li> <li>2. County Board (SEC. 13-508), C/O County Clerk</li> </ol>															

City of Friend in Saline County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2020 - 2021 (Column 1)	Actual/Estimated 2021 - 2022 (Column 2)	Adopted Budget 2022 - 2023 (Column 3)
1	Net Cash Balance	\$ 3,324,065.39	\$ 1,111,168.54	\$ 1,352,376.00
2	Investments	\$ 568,316.95	\$ 530,344.50	\$ 575,000.00
3	County Treasurer's Balance	\$ 19,424.28	\$ 40,809.18	\$ 41,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	\$ 2,719,362.00	\$ 928,554.00	\$ 928,554.00
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	<b>\$ 6,631,168.62</b>	<b>\$ 2,610,876.22</b>	<b>\$ 2,896,930.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 452,701.61	\$ 463,746.42	\$ 498,303.95
7	Federal Receipts	\$ 85,396.59	\$ 58,322.33	\$ 200.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 1,200.00	\$ 1,250.00	\$ 1,250.00
9		\$ -	\$ -	\$ -
10	State Receipts: Highway Allocation and Incentives	\$ 149,290.23	\$ 207,389.93	\$ 155,864.00
11	State Receipts: Motor Vehicle Fee	\$ 11,119.55	\$ 10,334.09	\$ 11,200.00
12	State Receipts: State Aid	\$ -	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ 66,032.02	\$ 43,374.99	\$ 32,520.47
14	State Receipts: Other	\$ -	\$ -	\$ -
15	State Receipts: Property Tax Credit	\$ 10,765.00	\$ 11,365.00	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 33,079.85	\$ 30,413.83	\$ 31,500.00
18	Local Receipts: Local Option Sales Tax	\$ 264,371.09	\$ 262,229.16	\$ 235,000.00
19	Local Receipts: In Lieu of Tax	\$ 150.00	\$ 150.00	\$ 150.00
20	Local Receipts: Other	\$ 2,276,927.30	\$ 2,028,453.67	\$ 3,005,462.76
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 580,962.80	\$ 97,508.18	\$ 1,500.00
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ 5,754,064.00	\$ 7,000,000.00	\$ 9,000,000.00
24	<b>Total Resources Available</b> (Lines 5 thru 23)	<b>\$ 16,317,228.66</b>	<b>\$ 12,825,413.82</b>	<b>\$ 15,869,881.18</b>
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	<b>\$ 13,706,352.44</b>	<b>\$ 9,928,483.82</b>	<b>\$ 13,638,453.18</b>
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	<b>\$ 2,610,876.22</b>	<b>\$ 2,896,930.00</b>	<b>\$ 2,231,428.00</b>
27	Cash Reserve Percentage			18%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 498,303.95
		County Treasurer Commission at 1%		\$ 4,983.04
		<b>Total Property Tax Requirement</b>		<b>\$ 503,286.99</b>

## 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	\$ 321,561.99
Bond Fund	\$ 181,725.00
_____ Fund	_____
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 503,286.99</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
Enterprise Funds	\$ 1,238,225.00
_____	_____
_____	_____
Total Special Reserve Funds	\$ 1,238,225.00
Total Cash Reserve	\$ 2,231,428.00
Remaining Cash Reserve	\$ 993,203.00
Remaining Cash Reserve %	8%

### 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 Friend in Saline County

Line No.	2022-2023 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	\$ 124,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,800.00
3	Public Safety - Police and Fire	\$ 207,007.68	\$ 2,000.00	\$ 37,000.00	\$ -	\$ -	\$ -	\$ 246,007.68
4	Public Safety - Other	\$ 25,900.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 1,500.00	\$ 42,400.00
5	Public Works - Streets	\$ 142,565.00	\$ 468,000.00	\$ 26,700.00	\$ 125,402.50	\$ -	\$ -	\$ 762,667.50
6	Public Works - Other	\$ 18,507.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 24,507.00
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 176,975.00	\$ 11,000.00	\$ 10,300.00	\$ 157,480.00	\$ -	\$ -	\$ 355,755.00
9	Community Development	\$ 212,227.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,227.00
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 1,126,235.00	\$ 3,000.00	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 1,137,235.00
16	Solid Waste	\$ 107,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,500.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 124,300.00	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ 146,300.00
19	Water	\$ 140,700.00	\$ 388,500.00	\$ 7,500.00	\$ 13,800.00	\$ -	\$ -	\$ 550,500.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds (Page 6)					\$ 9,928,554.00		\$ 9,928,554.00
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	\$ 2,406,716.68	\$ 894,500.00	\$ 110,500.00	\$ 296,682.50	\$ 9,928,554.00	\$ 1,500.00	\$ 13,638,453.18

- (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.	2021-2022 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	\$ 224,751.53	\$ 6,837.72	\$ 4,300.50	\$ -	\$ -	\$ -	\$ 235,889.75
3	Public Safety - Police and Fire	\$ 182,654.70	\$ -	\$ 11,646.21	\$ -	\$ -	\$ 95,634.43	\$ 289,935.34
4	Public Safety - Other	\$ 42,937.88	\$ -	\$ 22,159.53	\$ -	\$ -	\$ 1,873.75	\$ 66,971.16
5	Public Works - Streets	\$ 133,537.66	\$ 20,000.00	\$ -	\$ 122,182.50	\$ -	\$ -	\$ 275,720.16
6	Public Works - Other	\$ 15,950.58	\$ -	\$ 6,600.00	\$ -	\$ -	\$ -	\$ 22,550.58
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 152,843.93	\$ 111,719.64	\$ 32,754.25	\$ 182,870.00	\$ -	\$ -	\$ 480,187.82
9	Community Development	\$ 176,834.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,834.54
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 1,019,124.65	\$ -	\$ 430.00	\$ -	\$ -	\$ -	\$ 1,019,554.65
16	Solid Waste	\$ 106,594.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,594.95
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 96,332.65	\$ 22,658.67	\$ 5,912.51	\$ -	\$ -	\$ -	\$ 124,903.83
19	Water	\$ 103,050.11	\$ 3,306.12	\$ 10,333.33	\$ 12,651.48	\$ -	\$ -	\$ 129,341.04
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds					\$ 7,000,000.00		\$ 7,000,000.00
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	\$ 2,254,613.18	\$ 164,522.15	\$ 94,136.33	\$ 317,703.98	\$ 7,000,000.00	\$ 97,508.18	\$ 9,928,483.82

(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.	2020-2021 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	\$ 182,589.14	\$ -	\$ 3,595.46	\$ -	\$ -	\$ -	\$ 186,184.60
3	Public Safety - Police and Fire	\$ 221,982.27	\$ 208.73	\$ 826.24	\$ -	\$ -	\$ -	\$ 223,017.24
4	Public Safety - Other	\$ 77,727.35	\$ -	\$ 234,872.00	\$ -	\$ -	\$ -	\$ 312,599.35
5	Public Works - Streets	\$ 179,888.49	\$ 8,700.00	\$ 9,009.62	\$ 585,372.20	\$ -	\$ -	\$ 782,970.31
6	Public Works - Other	\$ 17,931.21	\$ -	\$ 11,455.00	\$ -	\$ -	\$ -	\$ 29,386.21
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 251,531.20	\$ 1,976,652.23	\$ 1,229.88	\$ 159,542.00	\$ -	\$ 580,962.80	\$ 2,969,918.11
9	Community Development	\$ 237,233.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,233.39
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 1,108,291.60	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 1,113,291.60
16	Solid Waste	\$ 227.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 109,270.68	\$ -	\$ -	\$ 20,330.00	\$ -	\$ -	\$ 129,600.68
19	Water	\$ 135,971.47	\$ 20,980.00	\$ 7,450.00	\$ 12,651.48	\$ -	\$ -	\$ 177,052.95
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds					\$ 7,544,871.00		\$ 7,544,871.00
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	\$ 2,522,643.80	\$ 2,006,540.96	\$ 273,438.20	\$ 777,895.68	\$ 7,544,871.00	\$ 580,962.80	\$ 13,706,352.44

(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	<b>City of Friend</b>
ADDRESS	<b>235 Maple</b>
CITY & ZIP CODE	<b>Friend 68359</b>
TELEPHONE	<b>402-947-2711</b>
WEBSITE	<a href="http://www.cityoffriend.org">www.cityoffriend.org</a>

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	Judith Knoke	John R. Schwab	Joseph P. Stump, CPA
TITLE /FIRM NAME	Mayor	Clerk	AMGL, P.C.
TELEPHONE	402-947-2711	(402) 947-2711	308-381-1810
EMAIL ADDRESS	<a href="mailto:jewel61095@gmail.com">jewel61095@gmail.com</a>	<a href="mailto:cityoffriend@windstream.net">cityoffriend@windstream.net</a>	<a href="mailto:jstump@gicpas.com">jstump@gicpas.com</a>

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 in Saline County

**2022-2023 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	503,286.99
Motor Vehicle Pro-Rate	(2)	\$	1,250.00
In-Lieu of Tax Payments	(3)	\$	150.00
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 2021-2022	(4)	\$	-
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(5)	\$	-
Amount to be included as Restricted Funds ( <b>Cannot Be A Negative Number</b> )	(6)	\$	-
Motor Vehicle Tax	(7)	\$	31,500.00
Local Option Sales Tax	(8)	\$	235,000.00
Transfers of Surplus Fees	(9)	\$	-
Highway Allocation and Incentives	(10)	\$	155,864.00
	(11)	\$	-
Motor Vehicle Fee	(12)	\$	11,200.00
Municipal Equalization Fund	(13)	\$	32,520.47
Insurance Premium Tax	(14)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(16)</b>	<b>\$</b>	<b>970,771.46</b>

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(17)	\$	-
<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> )	(18)	\$	-
Agrees to Line (6).	(19)	\$	-
Allowable Capital Improvements	(20)	\$	181,725.00
Bonded Indebtedness	(21)	\$	-
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(22)	\$	91,456.00
Interlocal Agreements/Joint Public Agency Agreements	(23)	\$	-
Public Safety Communication Project (Statute 86-416)	(23a)	\$	-
Benefits Paid Under the Firefighter Cancer Benefits Act	(24)	\$	-
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(25)	\$	-
Judgments	(26)	\$	-
Refund of Property Taxes to Taxpayers	(27)	\$	-
Repairs to Infrastructure Damaged by a Natural Disaster	(27)	\$	-
<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(28)</b>	<b>\$</b>	<b>273,181.00</b>

<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)</b>	<b>\$ 697,590.46</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 Friend in Saline County

**2022-2023 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted
None	

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

# Municipality Levy Limit Form

## City of Friend in Saline County

### Municipality Levy

Personal and Real Property Tax Request	(1)		503,286.99
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	181,725.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		181,725.00
Tax Request Subject to Levy Limit	(8)		321,561.99
Valuation	(9)		64,312,459
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)	91,456.00	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.

**2022-2023 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) \$ 497,425.00  
*(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**

$$\frac{690,265.00}{\text{2022 Real Growth Value per Assessor}} \div \frac{58,660,721.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.18} \% (3)$$

*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) 3.18 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 15,818.12

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 513,243.12

**ACTUAL PROPERTY TAX REQUEST**

**2022-2023 ACTUAL Total Property Tax Request** (7) \$ 503,286.99  
*(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 proposed property tax request and telephone number to the County Clerk by September 5th. 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 6th day of September 2022, at 6:30 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.

2020-2021 Actual Disbursements & Transfers	\$ 13,706,352.44
2021-2022 Actual/Estimated Disbursements & Transfers	\$ 9,928,483.82
2022-2023 Proposed Budget of Disbursements & Transfers	\$ 13,638,453.18
2022-2023 Necessary Cash Reserve	\$ 2,231,428.00
2022-2023 Total Resources Available	\$ 15,869,881.18
Total 2022-2023 Personal & Real Property Tax Requirement	\$ 503,286.99
Unused Budget Authority Created For Next Year	\$ 665,958.40

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 321,561.99
Personal and Real Property Tax Required for Bonds	\$ 181,725.00

**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 6th day of September 2022, at 6:40 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.

	2021	2022	Change
Operating Budget	12,649,112.58	13,638,453.18	8%
Property Tax Request	\$ 497,425.00	\$ 503,286.99	1%
Valuation	62,848,621	64,312,459	2%
Tax Rate	0.791465	0.782565	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.773450		

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

**City of Friend**

**SalineCounty**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
Warren Memorial Hospital	10/1/2001 to present	Agreement for various responsibilities of management.	
Saline County Rural Fire District, Friend District (Tobias, Swanton, Dewitt, Western, Dorchester, Friend, Crete & Wilber)	Renew Annually	Crete Mutual Finance Organization	
Saline County	Renew Annually	911 & Central Dispatch Agreement	
Nebraska Department of Roads	Renew Annually	Highway Maintenance Agreement	
NE Municipal Power Pool, League of Nebraska Municipalities, League of Ne Municipalities	Renew Annually	Mutual Aid in cases of emergencies caused by the destruction or damage of electric lines, equipment or facilities & software support	
Southeast Nebraska Development District	Renew Annually	Assist with resolutions and developing policy and plans	
Village of Cordova Nebraska	Term of 25 years from initial delievery and	Contract for the sale of water to the Village of Cordova	
LARM	Indefinite	Risk management	\$ 91,456.00

Total Amount used as Lid Exemption \$ 91,456.00

See Independent Accountant's Compilation Report and Summary of Significant Forecast Assumptions

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities.}

TAX YEAR 2022

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

TO : FRIEND CITY

TAXABLE VALUE LOCATED IN THE COUNTY OF SALINE

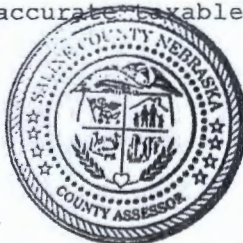
Name of Political Subdivision	Subdivision Type (County or City)	* Value Attributable to Growth	Total Taxable Value	** Real Growth Value	Prior Year Total Real Property Valuation	*** Real Growth Percentage
FRIEND CITY	CITY/VILLAGE	340,585	64,312,459	690,265	58,660,721	1.18%

\* Value attributable to growth is determined pursuant to Neb. Rev. Stat. 13-518 which includes real personal property and annexation, if applicable.

\*\* Real Growth Value is determined pursuant to Neb. Rev. Stat. 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

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

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.



Brandi Kelly  
(signature of county assessor)

August 22, 2022  
(date)

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

Note to political subdivision: A copy of the Certification of Value must be attached to the budget doc  
 Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division (August 2021)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS  
TAX YEAR 2022

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

TO : FRIEND 68

TAXABLE VALUE LOCATED IN THE COUNTY OF SALINE

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	* School Dist Real Growth Value	School Dist Prior Year Total Real Prop Valuation	** Real Growth Percentage
FRIEND 68	3	76-0068		393,769,723	1,506,940	371,057,961	0.41%

\* Real Growth Value is determined pursuant to Neb. Rev. Stat. 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

\*\* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. 77-1631 and is equal to the school dist's Real Growth Value divided by the school dist's total real property valuation from the prior year.

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.



*Brandi Kelly*

(signature of county assessor)

*August 22, 2022*

(date)

CC: County Clerk, Saline County

CC: County Clerk, where school district is headquartered, if different county, Saline County

Note to School District: A copy of the Certification of Value must be attached to the budget document

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division (August 2021)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS  
TAX YEAR 2022

(certification required on or before August 20th of each year)

TO : FRIEND 68 BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF SALINE

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
FRIEND 68 BOND		76-0068	393,769,723

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.

Brandi Kelly  
(signature of county assessor)



August 22, 2022  
(date)

CC: County Clerk, Saline County  
CC: County Clerk, where school district is headquartered, if different county, Saline County

*Note to School District: A copy of the Certification of Value must be attached to the budget document*

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2022

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

TO : HOSPITAL

TAXABLE VALUE LOCATED IN THE COUNTY OF SALINE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth *	Total Taxable Value
HOSPITAL	MISC-DISTRICT	1,855,789	449,703,519

\* Value attributable to growth is determined pursuant to Neb. Rev. Stat. 13-518 which includes real personal property and annexation, if applicable.

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 22, 2022  
(date)

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

Note to political subdivision: A copy of the Certification of Value must be attached to the budget doc

CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2022

(certification required annually)

TO City or Community Redevelopment Authority (CRA):  
FRIEND RDVP AREA 1

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

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FRIEND RDVP AREA 1	136,465	560,885

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 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 22, 2022  
(date)

CC: County Clerk, Saline County  
CC: County Treasurer, Saline County

CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2022

(certification required annually)

TO City or Community Redevelopment Authority (CRA):  
BUCKET TIF

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

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
BUCKET TIF	7,452,210	8,011,685

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 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 22, 2022  
(date)

CC: County Clerk, Saline County  
CC: County Treasurer, Saline County

CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2022

(certification required annually)

TO City or Community Redevelopment Authority (CRA):  
STUTZMAN TIF

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

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
STUTZMAN TIF	38,535	285,720

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 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 22, 2022  
(date)

CC: County Clerk, Saline County  
CC: County Treasurer, Saline County

CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2022

(certification required annually)

TO City or Community Redevelopment Authority (CRA):  
FRIEND RDVP AREA 2-5

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

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FRIEND RDVP AREA 2-5	2,542,255	177,335

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 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 22, 2022  
(date)

CC: County Clerk, Saline County  
CC: County Treasurer, Saline County

**CITY OF FRIEND, NEBRASKA**

**SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS**

**For the Years Ending September 30, 2023 and 2022**

Forecast results for years ending September 30, 2023 and 2022, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2023 and 2022, 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 24, 2022, 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.