2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

Village of Murray

TO THE COUNTY BOARD AND COUNTY CLERK OF

Cass 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:

163,737.06	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
163,737.06	**Total Personal and Real Property Tax Required**

36,386,017.00	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2025
(As of the Beginning of the Budget Year)

Principal	-
Interest	-
Total Bonded Indebtedness	-

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail

2. County Board (SEC. 13-508), C/O County Clerk

*See Accountant's Compilation Report

Village of Murray in Cass 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	496,452.00	232,534.00	252,546.00
2	Investments	34,595.00	36,068.00	37,000.00
3	County Treasurer's Balance	4,595.00	6,299.00	6,300.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**535,642.00**	**274,901.00**	**295,846.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	141,669.00	140,849.00	162,115.90
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	384.00	342.00	350.00
9				
10	State Receipts: Highway Allocation and Incentives	72,486.00	71,358.00	72,040.00
11	State Receipts: Motor Vehicle Fee	4,862.00	4,813.00	5,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	6,720.00	21,608.00	26,754.00
14	State Receipts: Other			
15	State Receipts: Property Tax Credit	7,732.00	10,248.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	16,429.00	10,857.00	10,850.00
18	Local Receipts: Local Option Sales Tax	43,223.00	43,843.00	44,000.00
19	Local Receipts: In Lieu of Tax	5,736.00	6,531.00	5,511.00
20	Local Receipts: Other	396,776.00	397,533.00	396,927.10
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available (Lines 5 thru 23)**	**1,231,659.00**	**982,883.00**	**1,019,394.00**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**956,758.00**	**687,037.00**	**808,429.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**274,901.00**	**295,846.00**	**210,965.00**
27	Cash Reserve Percentage			28%

PROPERTY TAX RECAP		
	Tax from Line 6	162,115.90
	County Treasurer Commission at 1%	1,621.16
	Total Property Tax Requirement	163,737.06

*See Accountant's Compilation Report

Village of Murray in Cass 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		$ 163,737.06
Bond Fund		$ -
_______ Fund		
_______ Fund		
Total Tax Request	**	$ 163,737.06

** 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
Total Special Reserve Funds	$ -
Total Cash Reserve	$ 210,965.00
Remaining Cash Reserve	$ 210,965.00
Remaining Cash Reserve %	28%

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:

*See Accountant's Compilation Report

Village of Murray in Cass 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	279,085.00						279,085.00
3	Public Safety - Police							-
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	149,050.00	60,000.00					209,050.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	15,500.00						15,500.00
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	91,075.00			99,429.00			190,504.00
19	Water	114,290.00						114,290.00
20	Other							-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	649,000.00	60,000.00	-	99,429.00	-	-	808,429.00

(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

Village of Murray in Cass 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	256,279.00						256,279.00
3	Public Safety - Police							-
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	20,464.00	73,208.00					93,672.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	51,940.00						51,940.00
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	84,377.00			100,356.00			184,733.00
19	Water	100,413.00						100,413.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers (Ln 2 thru 21)**	513,473.00	73,208.00	-	100,356.00	-	-	687,037.00

(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

Village of Murray in Cass 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	298,342.00						298,342.00
3	Public Safety - Police							-
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	29,201.00		278,509.00				307,710.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	7,556.00						7,556.00
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	82,632.00			101,255.00			183,887.00
19	Water	159,263.00						159,263.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	576,994.00	-	278,509.00	101,255.00	-	-	956,758.00

(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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Village of Murray**
ADDRESS	**P.O. Box 79**
CITY & ZIP CODE	**Murray, NE 68409**
TELEPHONE	**402 235-2119**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jeff Anderson	Shelli Hayes	John A. Winter
TITLE /FIRM NAME	Chairperson	Village Clerk	Lengemann & Associates, P.C.
TELEPHONE	402 235-2119	402 235-2119	(402) 592-1236
EMAIL ADDRESS	murrayclerk@murrayvillage.com	murrayclerk@murrayvillage.com	thefirm@lengemanncpa.com

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

*See Accountant's Compilation Report

Village of Murray

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	$ 151,050.68		
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*				
Approved Bonds *(prior year line 16)*	(2)	-		
Emergency Response *(prior year line 17)*	(3)	-		
Public Safety Services *(prior year line 18)*	(4)	-		
County Attorneys *(prior year line 19)*	(5)	-		
County Public Defenders *(prior year line 20)*	(6)	-		
Response to Public Safety Threat *(prior year line 21)*	(7)	-		
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-		
Voter Approved Increase *(prior year line 23)*	(9)	-		
Unused authority used in the prior year *(prior year line 24)*	(10)	-		
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-		
Preliminary Property Tax Request Authority (line 1 - line 11)			(12)	**151,050.68**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 151,052.29 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

2025 Growth Value		2024 Total Valuation		(14a)	Increase due to Growth (14)
71,060.00	/	33,566,818.00	=	0.21%	319.77

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

	(15a)	Increase due to Inflation (15)
Inflation Percentage *(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)*	5.17%	7,809.40

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1)*	(16)	-		
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-		
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-		
County Attorneys	(19)	-		
County Public Defenders	(20)	-		
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-		
Support of an interlocal agreement relating to public safety	(22)	-		
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-		
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	7,552.61		
Total Exceptions Utilized *(Total lines 16 thru 24)*			(25)	**7,552.61**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*			(26)	**166,732.46**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*			(27)	163,737.06
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*			(28)	**2,995.40**

*See Accountant's Compilation Report

Village of Murray

2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 7,552.61
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	7,552.61
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	2,995.40
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	2,995.40

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

Municipality Levy Limit Form

Village of Murray in Cass County

Municipality Levy			
Personal and Real Property Tax Request	(1)		163,737.06
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		163,737.06
Valuation	(9)		36,386,017
Municipality Levy Subject to Levy Authority	(10)		0.450000
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)		0.450000 **(A)**
Levy Authority			
Municipality Levy Limit	(18		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		0.450000 **(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.

Village of Murray in Cass County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

X	**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) N/A
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 0.00 % (2)

Real Growth Percentage Increase

________ / ________ = 0.00 % (3)

2025 Real Growth Value per Assessor / Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) N/A %

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

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **N/A**
(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) N/A
(Total Personal and Real Property Tax Required from Cover Page)

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.

Village of Murray
IN
Cass 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 9th day of September 2025, at 7 o'clock P.M., at Murray Municipal Building, 106 W. Main, Murray, Nebraska 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	$	956,758.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	687,037.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	808,429.00
2025-2026 Necessary Cash Reserve	$	210,965.00
2025-2026 Total Resources Available	$	1,019,394.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	163,737.06
Unused Budget Authority Created For Next Year	$	2,995.40

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	163,737.06
Personal and Real Property Tax Required for Bonds	$	-

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 9th day of September 2025, and will commence immediately upon adjournment of the preceding Budget Hearing and Budget Summary, which will begin at 7 o'clock P.M., at Murray Municipal Building, 106 W. Main, Murray, Nebraska 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	1,191,500.00	808,429.00	-32%
Property Tax Request	$ 151,050.68	$ 163,737.06	8%
Valuation	33,566,818	36,386,017	8%
Tax Rate	0.450000	0.450000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.415134		

*See Accountant's Compilation Report

VILLAGE OF MURRAY
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

NATURE OF PRESENTATION:

Description of presentation -
Forecasted receipts and disbursements for the Village.

Purpose of presentation -
Comply with the Nebraska Budget Act pertaining to setting a property tax rate and budgeted expenditures.

SIGNIFICANT ASSUMPTIONS

1) Revenues will be consistent with prior year. Real estate tax collections will have a direct relationship to valuations provided by the county. We have used guidance from the Board to establish the preliminary tax levy to be used for discussion purposes by the Board and final vote for approval .

2) Disbursements will be similar to prior year, with any exceptions being major repair items or capital asset acquisitions.

3) The certified taxable value provided by Cass County Assessor is $36,386,017.

4) The tax levy will be 45 cents per $100 of valuation

5) Major repairs/ improvements included:

Street projects	120,000

VILLAGE OF MURRAY
2025-2026 BUDGET REVIEW

	24-25	25-26	Change	
Assessed Valuation	33,566,818	36,386,017	2,819,199	8.40%
Tax Levy	0.450000	0.450000	0.0000	0.00%
Tax Revenue	151,051	163,737	12,686	8.40%

	Actual 23-24	Projected** 24-25	Budgeted 25-26
Receipts:	696,017	707,982	723,548
Expenditures:			
General	298,342	256,279	279,085
Streets	307,710	93,672	209,050
Parks & Rec.	7,556	51,940	15,500
Sewer	183,887	184,733	190,504
Water	159,263	100,413	114,290
	956,758	687,037	808,429
Cash Reserves	**274,901**	**295,846**	**210,965**
			28%

** **Projected** - based on 9 months actual October 2024 - June 2025, estimating last 3 months

Major Budgeted Improvements and Purchases

Street Maintenance	120,000

Budgeted cash reserve at 9/30/26 cannot exceed 50% of expenditures

Lengemann & Associates, P.C.
Certified Public Accountants
www.lengemanncpa.com

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Members of the Village Board
Village of Murray, Nebraska
Murray, Nebraska

Management is responsible for the accompanying historical financial information of the Village of Murray (Village) as of June 30, 2025, and for the year then ended included in the accompanying prescribed form (2025-2026 State of Nebraska City/Village Budget Form), in accordance with the cash basis of accounting as required by the Nebraska Auditor of Public Accounts (APA). We did not audit or review the financial information included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy, or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying prescribed form.

Management is also responsible for the accompanying forecasted financial information of the Village as of June 30, 2025, and for the years then ending included in the accompanying prescribed form (2025-2026 State of Nebraska City/Village Budget Form), and the related summaries of significant assumptions, and accounting policies in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). This financial forecast is presented on the cash basis of accounting as required by the APA, which is a basis of accounting other than accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the financial forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this financial forecast.

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

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a financial forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecasts, they might influence the user's conclusions about the Village's cash position, cash receipts, and cash disbursements for the forecast periods. Accordingly, the forecasts are not designed for those who are not informed about such matters.

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The forecasted and historical information included in the accompanying prescribed form is presented in accordance with the requirements of the APA and is not intended to be a complete presentation of the Village's assets and liabilities in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Village's management and the APA and is not intended to be and should not be used by anyone other than these specified parties.

LENGEMANN & ASSOCIATES, P.C.

Lengemann & Associates, P. C.

Papillion, Nebraska
August 20, 2025

VILLAGE OF MURRAY
2025-2026 BUDGET REVIEW

	24-25	25-26	Change	
Assessed Valuation	33,566,818	36,386,017	2,819,199	8.40%
Tax Levy	0.450000	0.450000	0.0000	0.00%
Tax Revenue	151,051	163,737	12,686	8.40%

	Actual 23-24	Projected** 24-25	Budgeted 25-26
Receipts:	696,017	707,982	723,548
Expenditures:			
General	298,342	256,279	279,085
Streets	307,710	93,672	209,050
Parks & Rec.	7,556	51,940	15,500
Sewer	183,887	184,733	190,504
Water	159,263	100,413	114,290
	956,758	687,037	808,429
Cash Reserves	**274,901**	**295,846**	**210,965**
			28%

** **Projected** - based on 9 months actual October 2024 - June 2025, estimating last 3 months

Major Budgeted Improvements and Purchases

Street Maintenance	120,000

Budgeted cash reserve at 9/30/26 cannot exceed 50% of expenditures

Village of Murray
IN
Cass 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 9th day of September 2025, at 7 o'clock P.M., at Murray Municipal Building, 106 W. Main, Murray, Nebraska 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	$	956,758.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	687,037.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	808,429.00
2025-2026 Necessary Cash Reserve	$	210,965.00
2025-2026 Total Resources Available	$	1,019,394.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	163,737.06
Unused Budget Authority Created For Next Year	$	2,995.40

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	163,737.06
Personal and Real Property Tax Required for Bonds	$	-

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 9th day of September 2025, and will commence immediately upon adjournment of the preceding Budget Hearing and Budget Summary, which will begin at 7 o'clock P.M., at Murray Municipal Building, 106 W. Main, Murray, Nebraska 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	1,191,500.00	808,429.00	-32%
Property Tax Request	$ 151,050.68	$ 163,737.06	8%
Valuation	33,566,818	36,386,017	8%
Tax Rate	0.450000	0.450000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.415134		

*See Accountant's Compilation Report