

2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Tecumseh
TO THE COUNTY BOARD AND COUNTY CLERK OF
Johnson 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:

250,100.00	Property Taxes for Non-Bond Purposes
214,500.00	Principal and Interest on Bonds
464,600.00	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2025

(As of the Beginning of the Budget Year)

Principal	4,506,000.00
Interest	655,501.00
Total Bonded Indebtedness	5,161,501.00

104,641,972.00 **Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

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 Tecumseh in Johnson 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	1,355,517.00	1,979,526.87	2,587,071.25
2	Investments	9,383,189.00	10,352,529.00	11,977,539.00
3	County Treasurer's Balance	12,932.00	16,184.00	20,351.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	10,751,638.00	12,348,239.87	14,584,961.25
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	496,052.00	527,167.00	460,000.00
7	Federal Receipts	-	756,644.00	1,243,356.00
8	State Receipts: Motor Vehicle Pro-Rate	560.00	1,189.00	940.00
9				
10	State Receipts: Highway Allocation and Incentives	272,303.00	286,283.00	258,419.00
11	State Receipts: Motor Vehicle Fee	4,324.00	23,129.00	15,000.00
12	State Receipts: State Aid	3,824.00	5,093.00	
13	State Receipts: Municipal Equalization Aid	207,256.00	258,202.00	228,324.00
14	State Receipts: Other	-	17,692.00	-
15	State Receipts: Property Tax Credit	23,804.00	31,264.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	27,572.00	31,624.00	29,853.00
18	Local Receipts: Local Option Sales Tax	465,462.00	431,781.00	587,010.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	6,620,179.00	7,781,050.00	6,913,830.00
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)	18,872,974.00	22,499,357.87	24,321,693.25
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	6,524,734.13	7,914,396.62	13,264,732.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	12,348,239.87	14,584,961.25	11,056,961.25
27	Cash Reserve Percentage			144%
PROPERTY TAX RECAP		Tax from Line 6		460,000.00
		County Treasurer Commission at 1%		4,600.00
		Total Property Tax Requirement		464,600.00

City of Tecumseh in Johnson 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	\$ 250,100.00
Bond Fund	\$ 214,500.00
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 464,600.00

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

Cash Reserve Funds

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

Special Reserve Fund Name	Amount
EDA & DTR Projects	\$ 5,222,703.00
Generator, Grid, 2nd St & Shawnee Projects	\$ 2,933,582.00
Debt Reserve Fund	\$ 478,909.00
Total Special Reserve Funds	\$ 8,635,194.00
Total Cash Reserve	\$ 11,056,961.25
Remaining Cash Reserve	\$ 2,421,767.25
Remaining Cash Reserve %	32%

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 Tecumseh in Johnson 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	765,498.00	-	-	-	-	-	765,498.00
3	Public Safety - Police	212,675.00	-	-	-	-	-	212,675.00
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	222,606.00	314,840.00	-	62,520.00	-	-	599,966.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	431,008.00	55,000.00	22,700.00	151,953.00	-	-	660,661.00
9	Community Development	39,429.00	-	-	-	-	-	39,429.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	3,235,012.00	4,384,186.00	40,500.00	642,865.00	-	-	8,302,563.00
16	Solid Waste	293,500.00	-	-	-	-	-	293,500.00
17	Transportation	90,386.00	-	500.00	-	-	-	90,886.00
18	Wastewater	716,355.00	20,000.00	85,500.00	37,951.00	-	-	859,806.00
19	Water	769,248.00	615,000.00	55,500.00	-	-	-	1,439,748.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	6,775,717.00	5,389,026.00	204,700.00	895,289.00	-	-	13,264,732.00

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

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

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

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

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

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

City of Tecumseh in Johnson 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	364,379.08	-	-	-	-	-	364,379.08
3	Public Safety - Police	245,555.60	-	-	-	-	-	245,555.60
3a	Public Safety - Fire		-	-	-	-	-	-
4	Public Safety - Other		-	-	-	-	-	-
5	Public Works - Streets	70,444.39	14,015.56	-	59,034.00	-	-	143,493.95
6	Public Works - Other		-	-		-	-	-
7	Public Health and Social Services		-	-		-	-	-
8	Culture and Recreation	374,290.12	-	26,001.00	153,090.00	-	-	553,381.12
9	Community Development	33,550.89	-	-	-	-	-	33,550.89
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	3,136,591.59	1,015,211.00	-	449,784.75	-	-	4,601,587.34
16	Solid Waste	339,892.72	-	-	-	-	-	339,892.72
17	Transportation	93,204.49	-	1,403.81	-	-	-	94,608.31
18	Wastewater	603,627.45	20,027.67	58,533.33	38,717.75	-	-	720,906.20
19	Water	742,336.37	74,705.04	-	-	-	-	817,041.41
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	6,003,872.71	1,123,959.27	85,938.15	700,626.50	-	-	7,914,396.62

(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 Tecumseh in Johnson 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	269,577.68	-	-	-	-	-	269,577.68
3	Public Safety - Police	200,037.54	-	-	-	-	-	200,037.54
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	193,318.00	162,644.20	-	60,381.00	-	-	416,343.20
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	364,773.68	74,932.05	26,001.10	154,162.00	-	-	619,868.83
9	Community Development	28,323.24	-	-	-	-	-	28,323.24
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	2,928,416.93	91,124.07	5,032.47	495,072.50	-	-	3,519,645.97
16	Solid Waste	291,346.51	-	-	-	-	-	291,346.51
17	Transportation	96,403.45	-	-	-	-	-	96,403.45
18	Wastewater	486,090.80	27,193.94	(14,038.80)	38,967.50	-	-	538,213.44
19	Water	487,372.28	54,551.09	3,050.90	-	-	-	544,974.27
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	5,345,660.11	410,445.35	20,045.67	748,583.00	-	-	6,524,734.13

(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

2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME Janelle Moran
ADDRESS PO Box 417
CITY & ZIP CODE Tecumseh 68450
TELEPHONE 402-335-4011
WEBSITE _____

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Jesse Grof</u>	<u>Janelle Moran</u>	<u>Colby Jensen</u>
TITLE /FIRM NAME	<u>Chairperson / Mayor</u>	<u>City Clerk</u>	<u>Forvis Mazars, LLP</u>
TELEPHONE	<u>402-335-7266</u>	<u>402-335-4011</u>	<u>402-392-1040</u>
EMAIL ADDRESS	<u>grofjesse@yahoo.com</u>	<u>jmoran@tecumsehne.com</u>	<u>colby.jensen@us.forvismazars.com</u>

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

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

City of Tecumseh
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) \$ 528,230.00
(from prior year budget - Cover Page submitted to the State Auditor)

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)	<u>-</u>
Emergency Response (prior year line 17)	(3)	<u>-</u>
Public Safety Services (prior year line 18)	(4)	<u>-</u>
County Attorneys (prior year line 19)	(5)	<u>-</u>
County Public Defenders (prior year line 20)	(6)	<u>-</u>
Response to Public Safety Threat (prior year line 21)	(7)	<u>-</u>
Public Safety Interlocal Agreements (prior year line 22)	(8)	<u>-</u>
Voter Approved Increase (prior year line 23)	(9)	<u>-</u>
Unused authority used in the prior year (prior year line 24)	(10)	<u>-</u>

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) -

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 528,230.00

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 527,609.56
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>2,210,340.00</u> / <u>102,969,843.00</u> = <u>2.15%</u>	
2025 Growth Value / 2024 Total Valuation	(14a) <u>11,325.61</u>
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)	Increase due to Growth (14)

Inflation Percentage

<u>5.17%</u>	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	(15a) <u>27,277.41</u>
	Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds (16) -
(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))

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 (23) -
(MUST attach sample ballot language and certified election results)

Prior Year's Unused Property Tax Request Authority used this year (24) -
(Cannot exceed amount on Supporting Schedule 1, line 1)

Total Exceptions Utilized (Total lines 16 thru 24) (25) -

2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 566,833.02

2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 464,600.00

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 102,233.02
(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

City of Tecumseh
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)	\$ 26,380.48
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	-
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	102,233.02
Total Unused Property Tax Request Authority available for future years (cannot be less than \$0.00)	(4)	128,613.50

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

Municipality Levy Limit Form

City of Tecumseh in Johnson County

Municipality Levy

Personal and Real Property Tax Request	(1)		464,600.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		464,600.00
Valuation	(9)		104,641,972
Municipality Levy Subject to Levy Authority	(10)		0.443990
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)		0.443990 (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.

City of Tecumseh in Johnson County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 528,230.00
(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

$$\frac{2,210,340.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{102,969,843.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{2.15} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.15 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 21,921.55

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 550,151.55
(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) 464,600.00
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2025

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

To: TECUMSEH

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON

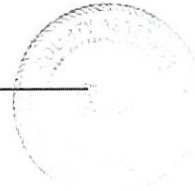
Name of Political Subdivision	Subdivision Type	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
TECUMSEH CITY GENERAL	City	\$2,210,340	\$104,641,972	\$102,969,843	2.14659%
TECUMSEH BOND	City	\$2,210,340	\$104,641,972	\$102,969,843	2.14659%

* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 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, (v) any increase in personal property valuation over the prior year, and (vi) 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, Terry Keebler, Johnson 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.



(signature of county assessor)



08/13/2025

(date)

CC: County Clerk, Johnson County

CC: County Clerk where district is headquartered, if different county, Johnson 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 FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS
(TIF) BASE AND EXCESS VALUE

TAX YEAR 2025

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF TECUMSE,
LOCATED IN THE COUNTY OF JOHNSON

	TIF BASE VALUE	TIF EXCESS VALUE
NAME of TIF PROJECT		
TECUMSEH TIF A STREET AUTO	\$39,638	\$527,957

I, Terry Keebler, Johnson 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.



(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Johnson County
County Treasurer, Johnson County

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

TAX YEAR 2025

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF TECUMSE,
LOCATED IN THE COUNTY OF JOHNSON

	TIF BASE VALUE	TIF EXCESS VALUE
NAME of TIF PROJECT		
TECUMSEH TIF SHAWNEE RIDGE	\$36,000	\$2,167,289

I, Terry Keebler, Johnson 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.



(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Johnson County
County Treasurer, Johnson County

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

TAX YEAR 2025

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF TECUMSE,
LOCATED IN THE COUNTY OF JOHNSON

	TIF BASE VALUE	TIF EXCESS VALUE
NAME of TIF PROJECT		
TECUMSEH TIF SHAWNEE RIDGE-PHASE TWO	\$36,000	\$323,425

I, Terry Keebler, Johnson 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.



(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Johnson County
County Treasurer, Johnson County

Minutes
City Council
September 2, 2025

The City Council of the City of Tecumseh, Nebraska, met in a regular session in the Utilities Conference Room at the Utility Shop on the 2nd day of September, 2025, at 5:00 p.m., in a publicly convened session, the same being open to the public and having been preceded by advance publicized notice, a copy of the same being annexed to the minutes of the meeting as Attachment #1, said attachment showing how the availability of an agenda of then known subjects was communicated and the time and specific place of the holding of this notice, the same having been transmitted to each Council Member simultaneously. The Mayor presided and the City Clerk recorded the proceedings.

Routine Business

The following Council Members were present: Lance Beethe, Brian Britt, Travis Goracke, Tyler Speckmann and Lorie Topp. Absent: Alicia Brommer. Others present: Mayor, 1 Staff, City Attorney, 1 Media, 1 SENDD Rep.

Meeting called to order at 5:01 P.M.

Mayor Grof read a statement of availability of current copy of Open Meeting Act.

Additions or Corrections to Agenda – None

COMMUNITY DEVELOPMENT AUTHORITY

Adoption of updated 2025 Downtown Blight and Substandard Study and recommend to Council- Tabled, until Planning Commission review is complete.

PUBLIC HEARING

Application to Nebraska Department of Economic Development for a Community Development Block Grant (CDBG) to address commercial façade rehabilitation. Hearing opened at 5:02 p.m. Brittany McCullough with SENDD reiterated the application terms as described in the Notice of Public Hearing. Hearing Closed at 5:04.

Regular Agenda

City Clerk Report- Finishing up Budget will file with state. Beginning on 24-25 Audit work.

Streets Report- None.

Economic Development Report- None.

Utility Department Report- Davison- Ran engines with OPPD on site after power outage and damage to the transformers, went well. Ordered new fuses.

Parks Report- Work will begin on Tennis/Pickle Ball Courts in the park this week.

Consider agreement between City of Tecumseh and SENDD for NDEE GRID Resiliency Project- \$25,000. Motion by Britt to approve. Second by Topp. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp. Voting Nay: None. Absent: Brommer. Motion Carried.

Consider approval of updated 2025 Downtown Blight and Substandard Study. Tabled until Planning Commission Reviews.

Consider and adoption of CDBG DTR program guidelines. Motion by Speckmann to approve. Second by Goracke. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp. Voting Nay: None. Absent: Brommer. Motion Carried.

Consider Resolution of the City of Tecumseh, NE authorizing the Mayor to sign Application for CDBG funds for Downtown Revitalization – Commercial Rehabilitation. Motion by Topp to approve. Second by Beethe. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp. Voting Nay: None. Absent: Brommer. Motion Carried.

Appoint the ED Board as CDBG DTR Committee. Motion by Britt to approve. Second by Topp. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp. Voting Nay: None. Absent: Brommer. Motion Carried.

Consider approval of increasing the Restricted Funds Base in the 2025-2026 Budget by 1% over the allowable growth percent. Motion by Speckmann, Second by Goracke to approve the Restricted Funds Base in the 2025-2026 Budget by 1% over the allowable growth percent. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp. Voting Nay: None. Absent: Brommer. Motion Carried.

Consider Approval of Resolution setting the 2025-2026 Property Tax Request at a different amount than the property tax request for the prior year. Introduction and Motion to approve Resolution by Beethe, second by Britt. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp. Voting Nay: None. Absent: Brommer. Motion Carried.

Introduction and consideration of an Ordinance of the City of Tecumseh, Nebraska, to adopt the budget statement to be termed the annual appropriation bill; to appropriate sums for necessary expenses and liabilities; to provide for an effective date. Motion by Speckmann to introduce an ordinance to adopt the budget statement to be termed the annual appropriation bill; to appropriate sums for necessary expenses and liabilities; to provide for an effective date and to approve waiving of the statutory rule requiring that the ordinance be read by title on three different days. The motion was seconded by Beethe. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp, Nay: None, Not Present, Brommer. Motion by Goracke, seconded by Beethe, to approve final passage of Ordinance and have it published in pamphlet form. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp, Voting Nay: None, Not Present: Brommer. Motion carried.

Consider and Approval of Economic Development Lot Transfer Agreement with Louis Keim and Authorize Mayor to execute Deed. Motion by Goracke to approve. Second by Topp. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp. Voting Nay: None. Absent: Brommer. Motion Carried.

Consider approval of Miller Painting and Decorating bid for swimming pool sandblast and repainting-\$58,710.00. Motion by Topp to approve. Second by Beethe. Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp. Voting Nay: None. Absent: Brommer. Motion Carried.

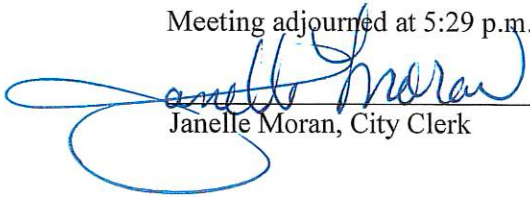
Consent Agenda

Motion by Topp, second by Speckmann to approve the Consent Agenda as follows:

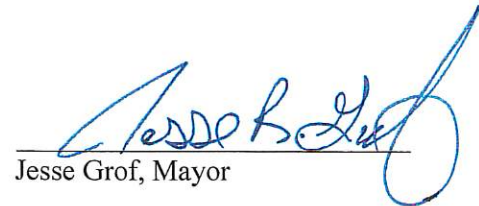
1. Approve minutes of the August 18, 2025 meeting
2. Pay bills for City Funds

Voting Aye: Beethe, Britt, Goracke, Speckmann, Topp. Voting Nay: None. Absent: Brommer.
Motion Carried

Meeting adjourned at 5:29 p.m.



Janelle Moran, City Clerk



Jesse Grof, Mayor

City of Tecumseh
IN
Johnson 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 2nd day of September, 2025, at 5:00 o'clock p.m., at City Utilities Building, 627 Clay Street, Tecumseh, Ne for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	\$ 6,524,734.13
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 7,914,396.62
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 13,264,732.00
2025-2026 Necessary Cash Reserve	\$ 11,056,961.25
2025-2026 Total Resources Available	\$ 24,321,693.25
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 464,600.00
Unused Budget Authority Created For Next Year	\$ 128,613.50

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 250,100.00
Personal and Real Property Tax Required for Bonds	\$ 214,500.00

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 2nd day of September, at 5:05 o'clock p.m. at the City Utilities Building, 627 Clay Street, Tecumseh, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	13,051,626.00	13,264,732.00	2%
Property Tax Request	\$ 528,230.00	\$ 464,600.00	-12%
Valuation	102,969,843	104,641,972	2%
Tax Rate	0.512995	0.443990	-13%
Tax Rate if Prior Tax Request was at Current Valuation	0.504797		

PROOF OF PUBLICATION

The State of Nebraska,

County of Johnson

§§

City of Tecumseh
IN
Johnson County, Nebraska

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Tax Rate	0.512995	0.443990	13%
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Observer - August 29, 2025

Kendall Neiman being first duly sworn, says that he is Publisher of The Nemaha Valley Observer, a legal newspaper which is published and is in general circulation in Johnson County, Nebraska, and is printed weekly at its office in Auburn, Nebraska that said newspaper has been so published in said county for more than fifty-two consecutive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue, and is printed in the English language.

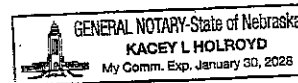
That to affiant's personal knowledge, the annexed notice was published in said newspaper on

08-28-2025

Publisher's fee at legal rate is \$238.00

Subscribed and sworn to before me this 28 day of 8/25

Kacey Holroyd Notary Public



NO. A

County Court of
Johnson County, Nebraska

PROOF OF PUBLICATION

Recorded
Probated Record Page

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-13

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

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

General Fund: \$ 250,100.00

Bond Fund: \$ 214,500.00

2. The total assessed value of property differs from last year's total assessed value by 1.62 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 0.504797 per \$100 of assessed value.

4. The City of Tecumseh proposes to adopt a property tax request that will cause its tax rate to be 0.44399 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 Tecumseh will increase (or decrease) last year's budget by 1.63 percent.

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

Motion by Beethe, seconded by Britt to adopt Resolution # 2025-13.

Voting yes were:

Lance Beethe
Brian Britt
Travis Goracke
Tyler Speckmann
Lorre Topp

Voting no were:

Dated this 2nd day of September, 2025

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Johnson County

[illegible]