

City Council Budget Hearing
Tuesday, September 8, 2026 6:30 PM

Hickman Community Center/City Hall

1. Call to Order

1.A. This is an Open Meeting of the Hickman Nebraska Governing Body. The City of Hickman abides by the Nebraska Open Meetings Act in conducting business. Copies of the Nebraska Open Meetings Act are available as required by Nebraska State Law. Notice of meeting and copies of this agenda have been publicly posted prior to the meeting at the Hickman City Hall, Hickman U.S. Post Office, U-Stop Market and the City of Hickman website.

1.B. Disclosure of Meeting Recording Process Notice Posted. In order to ensure an accurate meeting record, Council members, staff, and members of the audience who address the Council are respectfully requested to speak clearly into the microphone.

2. Roll Call

3. Presentation Outlining the Key Provisions of the Proposed Budget, including a Comparison with the Prior Year's Budget. (LB148)

4. 2026-2027 Budget Hearing & Budget Summary for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the proposed City Budget.

5. Meeting Adjournment

2026-2027
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City or Village of Hickman
TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period October 1, 2026 through September 30, 2027

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:

1,057,525.23	Property Taxes for Non-Bond Purposes
895,000.00	Principal and Interest on Bonds
1,952,525.23	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2026
(As of the Beginning of the Budget Year)

Principal	8,076,462.00
Interest	1,613,192.00
Total Bonded Indebtedness	9,689,654.00

440,085,098.00	Total Certified Valuation (All Counties)
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*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

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, 2025 through June 30, 2026?

☒ 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, 2025 through June 30, 2026?

☐ 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 9-30-2026

Submit budget to:

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

City or Village of Hickman in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
1	Net Cash Balance	6,422,471.60	4,858,216.00	3,059,592.00
2	Investments	-		
3	County Treasurer's Balance	16,937.00	16,937.00	
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	6,439,408.60	4,875,153.00	3,059,592.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,596,962.00	1,504,833.00	1,933,000.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate		4,112.00	4,000.00
9				
10	State Receipts: Highway Allocation and Incentives		386,956.00	368,382.00
11	State Receipts: Motor Vehicle Fee		5,333.00	5,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid			
14	State Receipts: Other	573,899.00	63,578.00	60,500.00
15	State Receipts: Property Tax Credit		65,000.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax		113,692.00	121,650.00
18	Local Receipts: Local Option Sales Tax	552,717.00	760,874.00	800,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	6,808,593.00	7,101,391.00	5,549,307.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	1,504,521.00		92,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	Total Resources Available (Lines 5 thru 23)	17,476,100.60	14,880,922.00	11,993,431.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	12,600,947.60	11,821,330.00	10,804,344.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	4,875,153.00	3,059,592.00	1,189,087.00
27	Cash Reserve Percentage			25%
PROPERTY TAX RECAP		Tax from Line 6		1,933,000.00
		County Treasurer Commission - 1% of Total Taxes Collected		19,525.23
		Total Property Tax Requirement		1,952,525.23

City or Village of Hickman in Lancaster 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:	Expected Levy **	Property Tax Request
General Fund	0.240300	\$ 1,057,525.23
Bond Fund	0.203370	\$ 895,000.00
_____ Fund	0.000000	
_____ Fund	0.000000	
_____ Fund	0.000000	
Total Tax Request		\$ 1,952,525.23 *
* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1. ** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes. <i>Levy Formula : Property Tax Request / Taxable Valuation * 100</i> (levies are expressed per \$100 of taxable valuation)		
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	\$	1,189,087.00
Remaining Cash Reserve	\$	1,189,087.00
Remaining Cash Reserve %		25%

Documentation of Transfers of Surplus Fees:	
<i>(Only complete if Transfers of Surplus Fees Were Budgeted)</i>	
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 or Village of Hickman in Lancaster County

Line No.	2026-2027 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	1,452,489.00	90,000.00	10,000.00	188,975.00		92,000.00	1,833,464.00
3	Public Safety - Police	178,146.00						178,146.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	401,260.00	925,000.00	95,000.00				1,421,260.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	179,967.00	615,000.00	30,750.00				825,717.00
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	97,167.00	67,500.00		139,044.00			303,711.00
16	Solid Waste							-
17	Transportation							-
18	Wastewater	388,450.00	155,000.00	94,750.00	1,128,328.00			1,766,528.00
19	Water	385,038.00	3,793,000.00	29,750.00	267,730.00			4,475,518.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	3,082,517.00	5,645,500.00	260,250.00	1,724,077.00	-	92,000.00	10,804,344.00

- (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 or Village of Hickman in Lancaster County

Line No.	2025-2026 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	1,285,324.00	52,296.00	107.00	170,903.00			1,508,630.00
3	Public Safety - Police	178,146.00						178,146.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	411,145.00	846,523.00	6,077.00				1,263,745.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	133,871.00	268,388.00	107.00				402,366.00
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	78,739.00	10,200.00		88,623.00			177,562.00
16	Solid Waste							-
17	Transportation							-
18	Wastewater	363,921.00	496,135.00	107.00	5,861,741.00			6,721,904.00
19	Water	317,566.00	912,520.00	16,059.00	322,832.00			1,568,977.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	2,768,712.00	2,586,062.00	22,457.00	6,444,099.00	-	-	11,821,330.00

(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 or Village of Hickman in Lancaster County

Line No.	2024-2025 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	950,872.60		184,102.00	115,000.00		1,246,020.00	2,495,994.60
3	Public Safety - Police	145,729.00						145,729.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	395,049.00		336,495.00				731,544.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	118,848.00		105,474.00			143.00	224,465.00
9	Community Development						26,562.00	26,562.00
10	Miscellaneous	16,581.00					211,531.00	228,112.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	230,873.00		70,399.00	163,435.00			464,707.00
16	Solid Waste							-
17	Transportation							-
18	Wastewater	176,473.00		2,808,835.00	4,445,252.00			7,430,560.00
19	Water	275,066.00		264,156.00	293,787.00		20,265.00	853,274.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	2,309,491.60	-	3,769,461.00	5,017,474.00	-	1,504,521.00	12,600,947.60

(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

2026-2027 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	-	-	-	-
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	City of Hickman
ADDRESS	P.O. Box 127
CITY & ZIP CODE	Hickman, 68372
TELEPHONE	402-792-2212
WEBSITE	www.hickman.ne.gov

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Phil Goering	Cari Forbes	Anthony Jerina
TITLE /FIRM NAME	Mayor	Treasurer	CPE/HBE LLP
TELEPHONE	402-792-2212	402-792-2212	402-423-4343
EMAIL ADDRESS	www.hickman.ne.gov	treasurer@hickman.ne.gov	tjerina@hbecpa.com

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

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

City or Village of Hickman
2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 1,821,816.79
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

Approved Bonds <i>(prior year line 16)</i>	(2)	<u>-</u>
Emergency Response <i>(prior year line 17)</i>	(3)	<u>-</u>
Public Safety Services <i>(prior year line 18)</i>	(4)	<u>-</u>
County Attorneys <i>(prior year line 19)</i>	(5)	<u>-</u>
County Public Defenders <i>(prior year line 20)</i>	(6)	<u>-</u>
Response to Public Safety Threat <i>(prior year line 21)</i>	(7)	<u>-</u>
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8)	<u>-</u>
Voter Approved Increase <i>(prior year line 23)</i>	(9)	<u>-</u>
	(10)	<u>-</u>

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

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 1,821,816.79

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 1,821,978.20
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>21,240,694.00</u> / <u>406,531,005.00</u> = <u>5.22%</u>	
2026 Growth Value 2025 Total Valuation	(14a) <u>95,195.89</u>
<i>(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)</i>	Increase due to Growth (14)

<u>Inflation Percentage</u>	<u>5.26%</u>	
<i>(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)</i>	(15a) <u>95,836.05</u>	
	Increase due to Inflation (15)	

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds (16) 95,000.00
(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) 61,755.00
(Cannot exceed amount on Supporting Schedule 1, line 1)

Total Exceptions Utilized (Total lines 16 thru 24) (25) 156,755.00

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 2,169,603.73

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 1,952,525.23

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 217,078.50
(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

City or Village of Hickman
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1) \$ 61,755.80
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2) 61,755.00
Add: Unused Authority created this year (from Computation Form, line 28)	(3) 217,078.50
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4) 217,079.30
Calculation of carryover limit:	
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5) 1,821,816.80
Calculated Carryover Maximum (5% of line 5)	(6) 91,090.84
Unused Property Tax Request Authority Available for Future Years	(7) 91,090.84

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 or Village of Hickman in Lancaster County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,952,525.23
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	800,000.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		800,000.00
Tax Request Subject to Levy Limit	(8)		1,152,525.23
Valuation	(9)		440,085,098
Municipality Levy Subject to Levy Authority	(10)		0.261887
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)		0.261887 (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 or Village of Hickman in Lancaster County

2026-2027 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) 1,821,816.79
(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

21,240,694.00 / 406,531,005.00 = 5.22 % (3)
2026 Growth Value Prior Year Total Property
per Assessor Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 7.22 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 131,535.17

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 1,953,351.96
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 1,952,525.23
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

City or Village of Hickman
IN
Lancaster County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2026, at 6:30 o'clock P.M., at the Hickman Community Center/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.

2024-2025 Actual Disbursements & Transfers	\$ 12,600,947.60
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 11,821,330.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 10,804,344.00
2026-2027 Necessary Cash Reserve	\$ 1,189,087.00
2026-2027 Total Resources Available	\$ 11,993,431.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 1,952,525.23
Unused Budget Authority Created For Next Year	\$ 91,090.84

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,057,525.23
Personal and Real Property Tax Required for Bonds	\$ 895,000.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of September 2026, following budget hearing _____, at the Hickman Community Center/Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	13,675,141.00	10,804,344.00	-21%
Property Tax Request	\$ 1,821,816.79	\$ 1,952,525.23	7%
Valuation	406,531,005	440,085,098	8%
Tax Rate	0.448137	0.443670	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.413969		

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Lancaster County

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Lancaster County

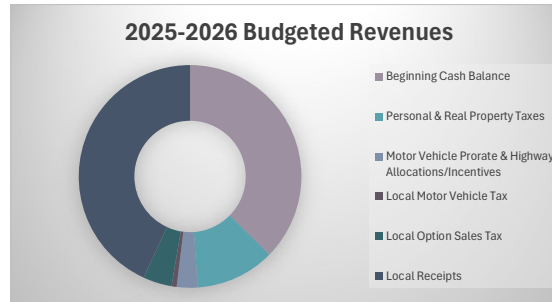
COUNTY

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.

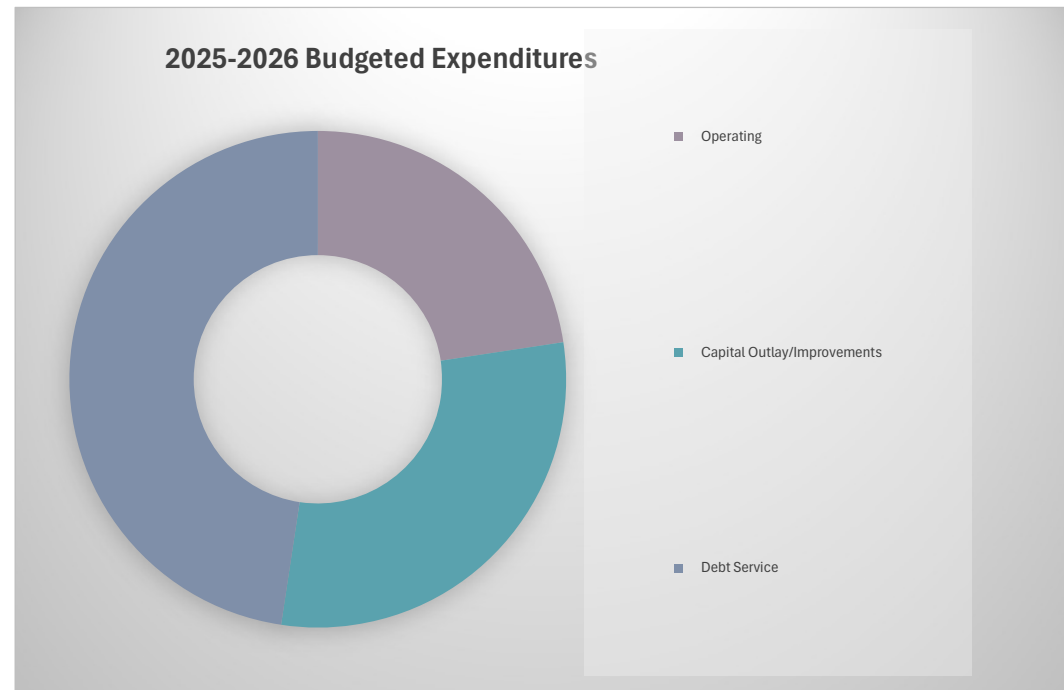
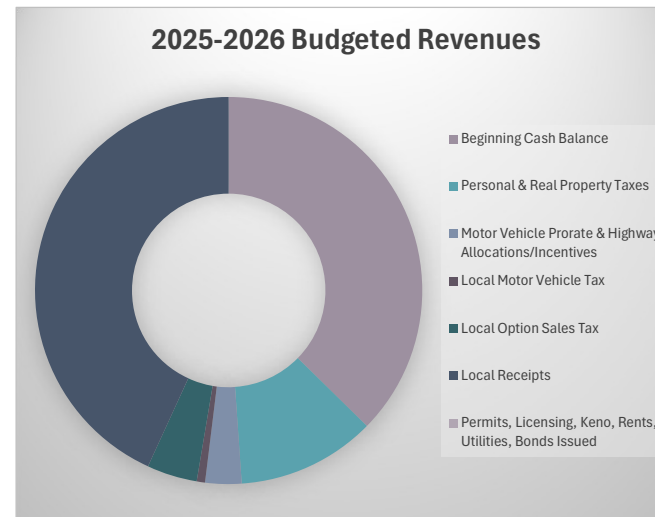
	2025-2026 Budget	
Revenue		
Beginning Cash Balance	6,001,184.60	37.3%
Personal & Real Property Taxes	1,860,484.00	11.6%
Allocations/Incentives	486,032.00	3.0%
Local Motor Vehicle Tax	112,985.00	0.7%
Local Option Sales Tax	675,000.00	4.2%
Local Receipts	6,934,146.00	43.2%
Permits, Licensing, Keno, Rents, Utilities, Bonds Issued		
Total Revenue	\$ 16,069,831.60	

Disbursements (Expenditures)

General Fund:		
Operating	1,240,167.00	9.1%
Capital Outlay/Improvements	35,000.00	0.3%
Debt Service	336,170.00	2.5%
Police Fund:		
Operating	165,377.00	1.2%
Streets Fund:		
Operating	436,077.00	3.2%
Capital Outlay/Improvements	1,059,500.00	7.7%
Debt Service	0.00	0.0%
Culture/Recreation (Parks) Fund:		
Operating	152,899.00	1.1%
Capital Outlay/Improvements	861,500.00	6.3%
Debt Service	0.00	0.0%
Electric Fund:		
Operating	110,526.00	0.8%
Capital Outlay/Improvements	0.00	0.0%
Debt Service	155,719.00	1.1%
Wastewater Fund:		
Operating	650,074.00	4.8%
Capital Outlay/Improvements	392,500.00	2.9%
Debt Service	4,623,651.00	33.8%
Water Fund:		
Operating	338,859.00	2.5%
Capital Outlay/Improvements	1,717,500.00	12.6%
Debt Service	1,399,622.00	10.2%
Total Expenditures	\$ 13,675,141.00	

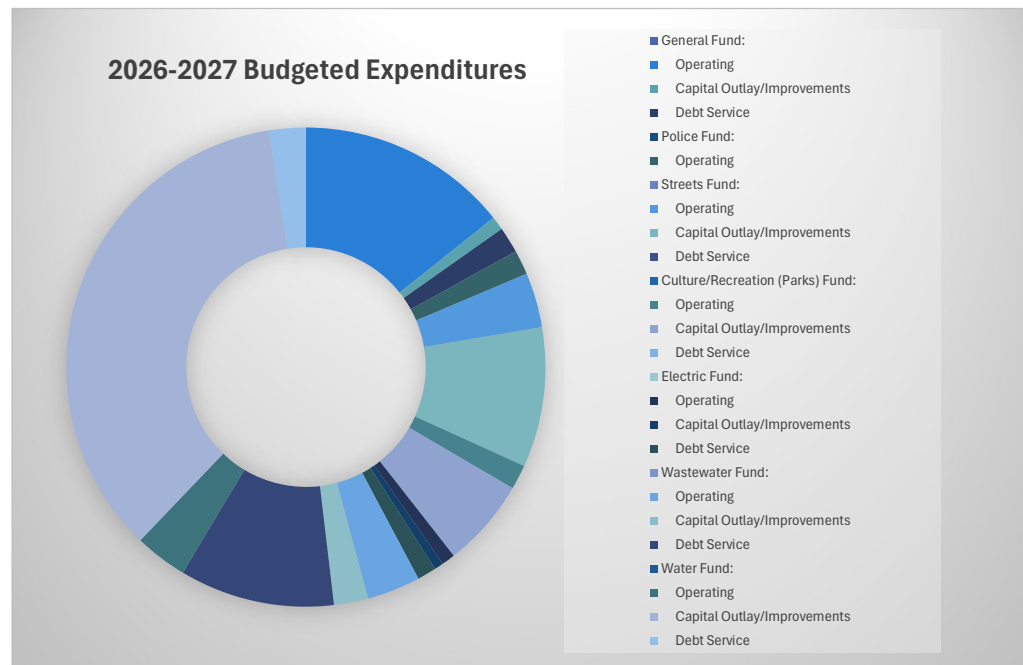
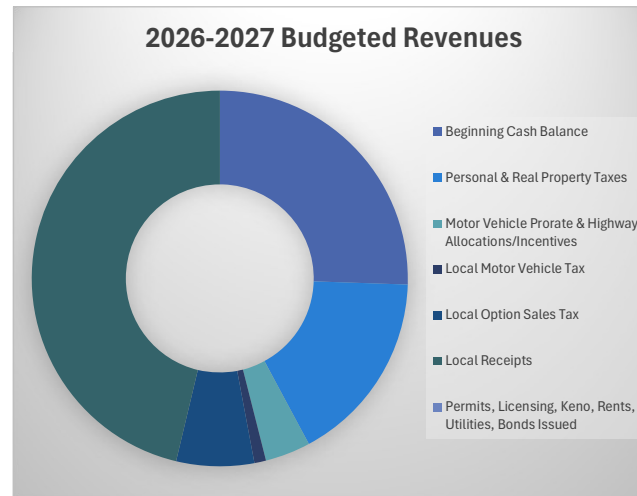


	2025-2026 Budget	
Revenue		
Beginning Cash Balance	6,001,184.60	37.3%
Personal & Real Property Taxes	1,860,484.00	11.6%
Motor Vehicle Prorate & Highway Allocations/Incentives	486,032.00	3.0%
Local Motor Vehicle Tax	112,985.00	0.7%
Local Option Sales Tax	675,000.00	4.2%
Local Receipts	6,934,146.00	43.2%
Permits, Licensing, Keno, Rents, Utilities, Bonds Issued		
Total Revenue	\$ 16,069,831.60	
Disbursements (Expenditures)		
Operating	3,093,979.00	22.6%
Capital Outlay/Improvements	4,066,000.00	29.7%
Debt Service	6,515,162.00	47.6%
Total Expenditures	\$ 13,675,141.00	

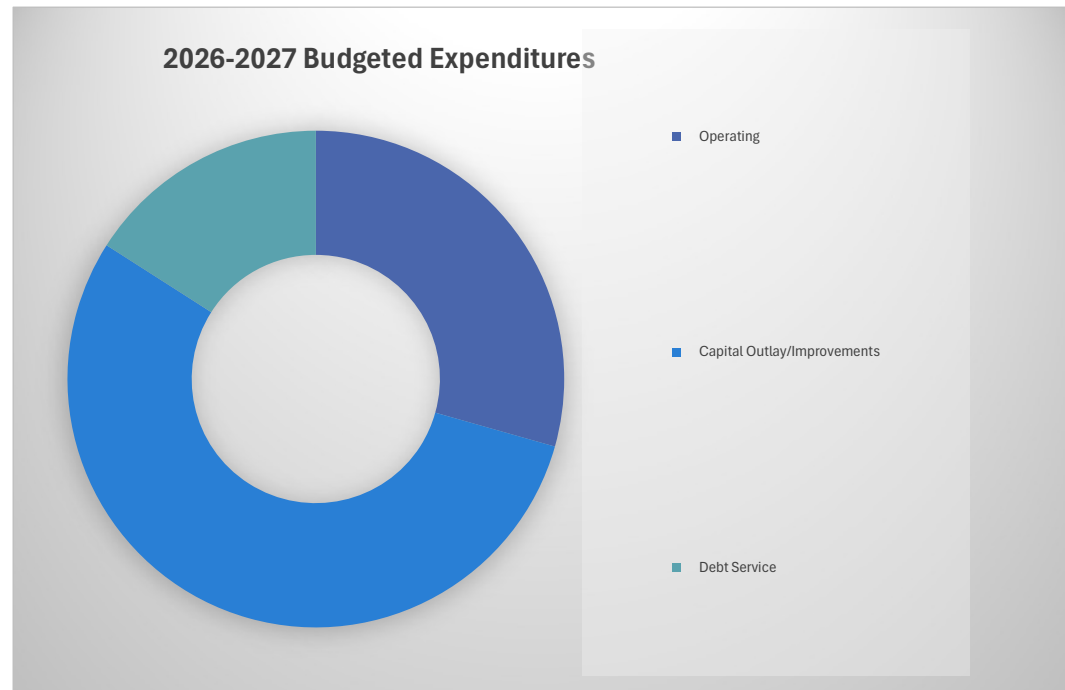
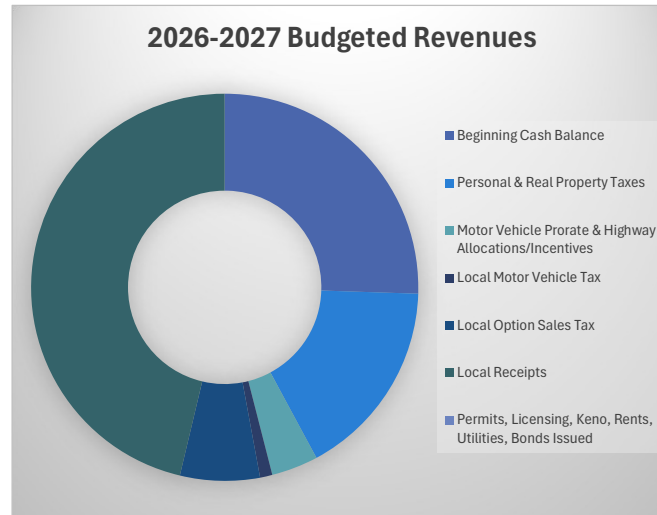


	2026-2027 Budget	
Revenue		
Beginning Cash Balance	3,059,592.00	25.5%
Personal & Real Property Taxes	1,993,500.00	16.6%
Motor Vehicle Prorate & Highway Allocations/Incentives	469,382.00	3.9%
Local Motor Vehicle Tax	121,650.00	1.0%
Local Option Sales Tax	800,000.00	6.7%
Local Receipts	5,549,307.00	46.3%
Permits, Licensing, Keno, Rents, Utilities, Bonds Issued		
Total Revenue	\$ 11,993,431.00	

Disbursements (Expenditures)		
General Fund:		
Operating	1,544,489.00	14.3%
Capital Outlay/Improvements	100,000.00	0.9%
Debt Service	188,975.00	1.7%
Police Fund:		
Operating	178,146.00	1.6%
Streets Fund:		
Operating	401,260.00	3.7%
Capital Outlay/Improvements	1,020,000.00	9.4%
Debt Service	0.00	0.0%
Culture/Recreation (Parks) Fund:		
Operating	179,967.00	1.7%
Capital Outlay/Improvements	645,750.00	6.0%
Debt Service	0.00	0.0%
Electric Fund:		
Operating	97,167.00	0.9%
Capital Outlay/Improvements	67,500.00	0.6%
Debt Service	139,044.00	1.3%
Wastewater Fund:		
Operating	388,450.00	3.6%
Capital Outlay/Improvements	249,750.00	2.3%
Debt Service	1,128,328.00	9.4%
Water Fund:		
Operating	385,038.00	3.6%
Capital Outlay/Improvements	3,822,750.00	35.4%
Debt Service	267,730.00	2.5%
Total Expenditures	\$ 10,804,344.00	



	2026-2027 Budget	
Revenue		
Beginning Cash Balance	3,059,592.00	25.5%
Personal & Real Property Taxes	1,993,500.00	16.6%
Motor Vehicle Prorate & Highway Allocations/Incentives	469,382.00	3.9%
Local Motor Vehicle Tax	121,650.00	1.0%
Local Option Sales Tax	800,000.00	6.7%
Local Receipts	5,549,307.00	46.3%
Permits, Licensing, Keno, Rents, Utilities, Bonds Issued		
Total Revenue	\$ 11,993,431.00	
Disbursements (Expenditures)		
Operating	3,174,517.00	29.4%
Capital Outlay/Improvements	5,905,750.00	54.7%
Debt Service	1,724,077.00	16.0%
Total Expenditures	\$ 10,804,344.00	



Revenue Comparison

Revenue Category	FYE2026 (\$)	FYE2027 (\$)	Change (\$)	Change (%)
Beginning Cash Balance	6,001,184.60	3,059,592.00	-2,941,592.60	-49.02%
Personal & Real Property Taxes	1,860,484.00	1,993,500.00	+133,016.00	+7.15%
Motor Vehicle Prorate & Highway Allocations	486,032.00	469,382.00	-16,650.00	-3.43%
Local Motor Vehicle Tax	112,985.00	121,650.00	+8,665.00	+7.67%
Local Option Sales Tax	675,000.00	800,000.00	+125,000.00	+18.52%
Local Receipts	6,934,146.00	5,549,307.00	-1,384,839.00	-19.97%
Total Revenue	16,069,831.60	11,993,431.00	-4,076,400.60	-25.37%

Expenditures Overview by Category

Expenditure Category	FYE2026 (\$)	FYE2026 Share	FYE2027 (\$)	FYE2027 Share	Change (\$)	Change (%)
Operating	3,093,979.00	22.62%	3,174,517.00	29.38%	+80,538.00	+2.60%
Capital Outlay/Improvements	4,066,000.00	29.73%	5,905,750.00	54.66%	+1,839,750.00	+45.25%
Debt Service	6,515,162.00	47.64%	1,724,077.00	15.96%	-4,791,085.00	-73.54%
Total Expenditures	13,675,141.00	100.00%	10,804,344.00	100.00%	-2,870,797.00	-20.99%

Expenditures Breakdown by Fund

Fund Name	FYE2026 (\$)	FYE2027 (\$)	Change (\$)	Change (%)
General Fund	1,611,337.00	1,833,464.00	+222,127.00	+13.79%
Police Fund	165,377.00	178,146.00	+12,769.00	+7.72%
Streets Fund	1,495,577.00	1,421,260.00	-74,317.00	-4.97%
Culture/Recreation (Parks) Fund	1,014,399.00	825,717.00	-188,682.00	-18.60%
Electric Fund	266,245.00	303,711.00	+37,466.00	+14.07%
Wastewater Fund	5,666,225.00	1,766,528.00	-3,899,697.00	-68.82%
Water Fund	3,455,981.00	4,475,518.00	+1,019,537.00	+29.50%
Total All Funds	13,675,141.00	10,804,344.00	-2,870,797.00	-20.99%

The Voice News

P.O. Box 148
Hickman, NE 68372-0148
402-792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	38015361	DUE DATE	10/3/2026
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BILL TO

City of Hickman
ATTN: Clerk
115 Locust Street
Hickman, NE 68372

THE STATE OF NEBRASKA } Darren P. Ivy, being duly sworn,
County of Lancaster } ss. says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster, Douglas,
Saline, Sarpy & Saunders Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, Douglas, Saline, Sarpy, and Saunders Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

1	Successive Week(s)
Beginning with the issue of:	9/3/2026
and ending with the issue of:	9/3/2026
Publisher's fee at Legal Rate is:	\$209.50

Darren P. Ivy

Darren P. Ivy, Publisher

Summary Information	Weekly Cost
Notice of Sept 8 Budget Hearing and Summary - Sept 3 Affidavit Fee	207.00 2.50

Subscribed and sworn before me, this 3rd day

of

September, 2026

Shelah M. Davis
Notary Public



City of Hickman
IN
Lancaster County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2026, at 6:30 o'clock P.M., at the Hickman Community Center/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.

2024-2025 Actual Disbursements & Transfers	\$ 12,600,947.60
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 11,821,330.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 10,804,344.00
2026-2027 Necessary Cash Reserve	\$ 1,189,087.00
2026-2027 Total Resources Available	\$ 11,993,431.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 1,952,525.23
Unused Budget Authority Created For Next Year	\$ 91,090.84

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,057,525.23
Personal and Real Property Tax Required for Bonds	\$ 895,000.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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Property Tax Request	\$ 1,821,816.79	\$ 1,952,525.23	7%
Valuation	406,531,005	440,085,098	8%
Tax Rate	0.448137	0.443670	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.413969		