



September 28, 2026

***Please note: the regular City Council meeting will commence immediately upon adjournment of the budget hearing, which will begin at 6:30 p.m. and continue until all attendee testimony has concluded.**

AGENDA

Compliance with Open Meetings Act - *in accordance with Section 84-1412 sub section eight (8) of the Reissue Revised State Statutes of the State of Nebraska 1943, as amended, one copy of all reproducible written material to be discussed is available to the public at this meeting for examination and copying.*
Persons wishing to address the Governing Body as an agenda item shall wait to be identified by the Mayor/Presiding Officer; then, after stating their name and address for the record, may proceed to speak. No person, other than the Council and the person having the floor will be permitted to enter any discussion without the permission of the Presiding Officer. Remarks shall be limited to five minutes unless extended or limited by the Presiding Officer (Res. 2011-18, copy in book)

1. **Roll Call**
2. **Call to Order**

Compliance with Open Meetings Act – *In accordance with Section 84-1412 sub section eight (8) of the Reissue Revised State Statutes of the State of Nebraska 1943, as amended, one copy of all reproducible written material to be discussed is available to the public at this meeting for examination and copying. Persons wishing to address the Governing Body on an agenda item shall wait to be identified by the Mayor/Presiding Officer; then, after stating their name and address for the record, may proceed to speak. No person, other than the Council and the person having the floor will be permitted to enter any discussion without the permission of the Presiding Officer. Remarks shall be limited to five minutes unless extended or limited by the Presiding Officer (Res. 2011-18, copy in book)*

***Please silence your phones and other devices during the meeting.**

3. **Inform the public about the location of the Open Meetings Act in the Council Chambers and its accessibility to members of the public**
4. **Pledge of Allegiance**
Public Hearing:
5. **In accordance with the published notice, it is now time to conduct the public hearing relative to hearing support, opposition, criticism, suggestions, or observations relating to THE PROPOSED FISCAL YEAR 2026-2027 BUDGET**

2024-2025 Actual Disbursements & Transfers	\$3,332,681.65
2025-2026 Actual/Estimated Disbursements & Transfers	\$2,943,476.70
2026-2027 Proposed Budget of Disbursements & Transfers	\$3,118,280.01
2026-2027 Necessary Cash Reserve	\$2,355,146.00
2026-2027 Total Resources Available	\$5,473,426.01
Total 2026-2027 Personal & Real Property Tax Requirement	\$715,813.09
Unused Budget Authority Created For Next Year	\$35,766.37

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$500,813.09
Personal and Real Property Tax Required for Bonds	\$215,000.00

Open: _____

- Written Comments
- Public Comments

6. Close: _____

Motion for Adjournment:

7. Motion____ Second____

Time: _____

2026-2027
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Fort Calhoun
TO THE COUNTY BOARD AND COUNTY CLERK OF
Washington 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:		Projected Outstanding Bonded Indebtedness as of October 1, 2026 <i>(As of the Beginning of the Budget Year)</i>	
500,813.09	Property Taxes for Non-Bond Purposes	Principal	4,700,000.00
215,000.00	Principal and Interest on Bonds	Interest	1,691,038.83
715,813.09	Total Personal and Real Property Tax Required	Total Bonded Indebtedness	6,391,038.83
Total Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>		Report of Joint Public Agency & Interlocal Agreements	
144,032,325.00		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	
County Clerk's Use ONLY		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.	
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			

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	

City of Fort Calhoun in Washington 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	1,228,576.00	1,501,505.00	2,358,981.00
2	Investments	-	-	-
3	County Treasurer's Balance	44,375.00	131,796.00	125,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	-	-	-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	1,272,951.00	1,633,301.00	2,483,981.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	652,674.58	642,624.17	708,654.97
7	Federal Receipts	50,000.00	-	-
8	State Receipts: Motor Vehicle Pro-Rate	965.00	950.00	950.00
9		-	-	-
10	State Receipts: Highway Allocation and Incentives	160,769.35	161,071.00	160,174.00
11	State Receipts: Motor Vehicle Fee	10,608.07	12,922.42	12,750.00
12	State Receipts: State Aid	-	-	
13	State Receipts: Municipal Equalization Aid	-	-	-
14	State Receipts: Other	-	-	-
15	State Receipts: Property Tax Credit	37,919.58	38,000.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	35,944.89	36,000.00	35,000.00
18	Local Receipts: Local Option Sales Tax	376,664.10	367,477.88	375,000.00
19	Local Receipts: In Lieu of Tax	21,862.00	22,000.00	-
20	Local Receipts: Other	1,696,299.97	2,109,218.48	1,466,599.79
21	Transfers In of Surplus Fees	-	-	-
22	Transfers In Other Than Surplus Fees	649,324.11	403,892.75	230,316.25
23	Proprietary Function Funds (Only if Page 6 is Used)	-	-	-
24	Total Resources Available (Lines 5 thru 23)	4,965,982.65	5,427,457.70	5,473,426.01
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	3,332,681.65	2,943,476.70	3,118,280.01
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	1,633,301.00	2,483,981.00	2,355,146.00
27	Cash Reserve Percentage			93%
PROPERTY TAX RECAP		Tax from Line 6		
		County Treasurer Commission - 1% of Total Taxes Collected		
		Total Property Tax Requirement		
				715,813.09

City of Fort Calhoun in Washington 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	0.347709	\$ 500,813.09
Bond Fund	0.149272	\$ 215,000.00
Fund	0.000000	
Fund	0.000000	
Fund	0.000000	
Total Tax Request		\$ 715,813.09 *

* 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.**

Levy Formula : Property Tax Request / Taxable Valuation * 100
(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
Special Revenue Funds	\$ 609,663.00
Enterprise Funds	\$ 969,283.00

Total Special Reserve Funds	\$ 1,578,946.00
Total Cash Reserve	\$ 2,355,146.00
Remaining Cash Reserve	\$ 776,200.00
Remaining Cash Reserve %	31%

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 Fort Calhoun in Washington 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	375,885.00	-	-	-	-	-	375,885.00
3	Public Safety - Police	105,000.00	-	-	-	-	-	105,000.00
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	313,586.25	-	3,000.00	194,842.58	-	-	511,428.83
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	258,270.00	110,000.00	-	1,912.63	-	-	370,182.63
9	Community Development	205,000.00	-	-	-	-	12,500.00	217,500.00
10	Miscellaneous	-	-	-	-	-	217,816.25	217,816.25
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	-	-	-	-	-	-	-
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	399,250.00	250,000.00	-	199,704.86	-	-	848,954.86
19	Water	403,150.00	-	5,000.00	63,362.44	-	-	471,512.44
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)							
22	Total Disbursements & Transfers (Lns 2 thru 21)	2,060,141.25	360,000.00	8,000.00	459,822.51	-	230,316.25	3,118,280.01

- (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