

MINUTES OF A WAVERLY CITY BUDGET HEARING HELD ON SEPTEMBER 22, 2026

CALL TO ORDER

Council President/Acting Mayor David Jespersen called the Meeting to order at 6:00 p.m. and led those in attendance in reciting the Pledge of Allegiance. Jespersen acknowledged the Open Meetings Act Poster located on the south wall of the Council Chambers. Council Members David Jespersen, Aaron Delahoyde, Dave Nielson, and Brook Ruhter-Engelhardt were in attendance. Mayor Pascoe was absent. Other City Officials present were City Administrator Stephanie Fisher, Deputy City Attorney Anthony Aerts, and City Clerk Megan Frye. Also in attendance were Fire Chief Robin Hoffman and Lancaster County Sheriff Deputy Jason Brownell. Notice of the Meeting and Agenda were given to the Mayor and all Members of the City Council prior to the Meeting. Notice of the Meeting was posted at Russ's Market Express, the US Post Office, the City Office and the City website (citywaverly.com).

2026-2027 WAVERLY CITY BUDGET

PUBLIC HEARING: 2026-2027 Waverly City Budget

Public Hearing opened at 6:01 p.m.

Fisher advised the presentation was shared in detail at the previous meeting. Fisher advised per state statute, all municipalities are allowed to increase their budget by 2% each year and is also allowed to raise their levy by the real growth of 3.07%, which is classified as new construction, or new real estate that was included the prior year. Our budget request or tax asking amount then is a proposed increase of 5.07%. Our real growth or actual growth which includes valuation increases was 8.33% with inflation. Our property tax request for 2026-27 is \$2,046,500.99. Our assessed valuation in 2025 was \$581,765,999 and in our assessed valuation in 2026 was \$634,605,828, which differs from last year by 9.08%. The tax rate which would levy the same amount of property taxes as last year when multiplied by the new total assessed value would be .306924 per \$100 of assessed value, and we're proposing to adopt the property tax request that will cause the tax rate to be .3222484 per \$100 of assessed value. The property tax request and changes in other revenue, our operating budget is going to exceed last year's by 5.07% or \$98,745.28. Last year's tax levy rate was .334801, this year's is .322484, so we are decreasing our levy percent. Our tax asking is increased but our levy percent has gone down. Fisher shared the tax levy history from 2016 to 2026. Fisher advised the major projects planned for the next budget year are in the presentation and the public is welcome to look through all of them. Fisher went through all major projects planned for the 2026-27 fiscal year.

Council Member Jespersen asked if anyone from the public would like to make a comment. No comments heard.

Public Hearing closed at 6:12 p.m.

PUBLIC HEARING: 2026-2027 Waverly City Final Tax Request

Public Hearing opened at 6:13 p.m.

Fisher explained the amount of \$2,046,500.99 is the final tax request and a portion of that in the amount of \$685,250.00 goes towards the bond payments and \$1,361,250.99 goes for non-bond purposes, meaning the general operation of the city.

Council Member Jespersen asked if anyone from the public would like to make a comment. No comments heard.

Public Hearing closed at 6:14 p.m.

Consideration of Resolution 26-26 setting the Property Tax Request for 2026-2027

Council Member Delahoyde moved to approve Resolution 26-26 setting the Property Tax Request for 2026-2027. Council Member Nielson seconded the motion.

The following Council Members voted "YEA": Jespersen, Delahoyde, Nielson, and Ruhter-Engelhardt.

The following Council Members voted "NAY": None. Motion Carried. 4-0.

**RESOLUTION NO. 26-26
RESOLUTION SETTING THE PROPERTY TAX REQUEST**

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

1. The 2026-2027 property tax request be set at:

General Fund:	\$	1,361,250.99
Bond Fund:	\$	685,250.00
2. The total assessed value of property differs from last year's total assessed value by 9.08 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 0.306924 per \$100 of assessed value.
4. The City of Waverly proposes to adopt a property tax request that will cause its tax rate to be 0.322484 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 Waverly will increase (or decrease) last year's budget by -11.62 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by Delahoyde, second by Nielson to adopt Resolution #26-26. Voting yes were: Delahoyde, Nielson, and Ruhter-Engelhardt. Voting no were: None.

Dated this 22nd day of September, 2026.

Consideration of the First Reading of Ordinance 26-10 to Adopt the Budget Statement to be Termed the Annual Appropriation Bill; to Appropriate Sums for Necessary Expenses and Liabilities; and to Provide for an Effective Date.

Council Member Delahoyde moved to introduce and approve First Reading of Ordinance 26-10 to Adopt the Budget Statement to be Termed the Annual Appropriation Bill; to Appropriate Sums for Necessary Expenses and Liabilities; and to Provide for an Effective Date. Council Member Nielson seconded the motion.

Council Member Nielson moved to suspend rules and waive the requirement for three readings and move to Third and Final Reading of Ordinance 26-10 to Adopt the Budget Statement to be Termed the Annual Appropriation Bill; to Appropriate Sums for Necessary Expenses and Liabilities; and to Provide for an Effective Date. Council Member Ruhter-Engelhardt seconded the motion.

The following Council Members voted "YEA": Delahoyde, Nielson, Ruhter-Engelhardt, and Jespersen.

The following Council Members voted "NAY": None. Motion Carried. 4-0.

Vote to pass on Third and Final Reading Ordinance 26-10 to Adopt the Budget Statement to be Termed the Annual Appropriation Bill; to Appropriate Sums for Necessary Expenses and Liabilities; and to Provide for an Effective Date, the following Council Members voted "YEA": Nielson, Ruhter-Engelhardt, Jespersen, and Delahoyde. The following Council Members voted "NAY": None. Motion Carried. 4-0.

ORDINANCE 26-10

AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; AND TO PROVIDE FOR AN EFFECTIVE DATE

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF WAVERLY, NEBRASKA;

Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2026 through September 30, 2027. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of Waverly. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Lancaster County, Nebraska, for use by the levying authority.

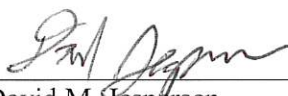
Section 2. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

PASSED AND APPROVED THIS 22ND DAY OF SEPTEMBER, 2026.

ADJOURNMENT

Council Member Nielson moved to adjourn the meeting at 6:15 p.m. Council Member Delahoyde seconded the motion.

The following Council Members voted "YEA": Ruhter-Engelhardt, Jespersen, Delahoyde, and Nielson. The following Council Members voted "NAY": None. Motion Carried. 4-0.



David M. Jespersen
Council President/Acting Mayor



Megan K. Frye
City Clerk/Human Resources Assistant