



September 15, 2025

\*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 posted 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 HEARING SUPPORT, OPPOSITION, CRITICISM, SUGGESTIONS OR OBSERVATIONS OF TAXPAYERS RELATING TO THE PROPOSED FISCAL YEAR 2025-2026 BUDGET

Table with 2 columns: Description and Amount. Rows include 2023-2024 Actual Disbursements & Transfers (\$4,674,505.66), 2024-2025 Estimated Disbursements & Transfers (\$3,106,523.58), 2025-2026 Proposed Budget of Disbursements & Transfers (\$3,377,319.34), 2025-2026 Necessary Cash Reserve (\$1,847,768.00), 2025-2026 Total Resources Available (\$5,225,087.34), Total 2025-2026 Personal & Real Property Tax Requirement (\$694,093.09), and Unused Budget Authority Created for Next Year (\$24,052.60).

Breakdown Of Property Tax:

Table with 2 columns: Description and Amount. Rows include Personal and Real Property Tax Required for Non-Bond Purposes (\$479,093.09) and 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: \_\_\_\_\_

**2025-2026**  
**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, 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:

479,093.09	Property Taxes for Non-Bond Purposes
215,000.00	Principal and Interest on Bonds
694,093.09	<b>Total Personal and Real Property Tax Required</b>

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

Principal	4,295,000.00
Interest	1,414,548.75
<b>Total Bonded Indebtedness</b>	<b>5,709,548.75</b>

135,963,837.00	<b>Total Certified Valuation (All Counties)</b> <i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i>
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**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.*

**County Clerk's Use ONLY**

**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](http://auditors.nebraska.gov)

**Questions - E-Mail:** [Jeff.Schreier@nebraska.gov](mailto: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 Fort Calhoun in Washington 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	1,527,335.00	1,228,576.00	1,474,287.00
2	Investments	-	-	-
3	County Treasurer's Balance	29,611.00	44,375.00	30,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	-	-	-
5	<b>Subtotal of Beginning Balances (Lines 1 thru 4)</b>	<b>1,556,946.00</b>	<b>1,272,951.00</b>	<b>1,504,287.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	654,251.11	597,826.33	687,220.88
7	Federal Receipts	62,297.95	-	-
8	State Receipts: Motor Vehicle Pro-Rate	1,401.12	1,500.00	1,500.00
9		-	-	-
10	State Receipts: Highway Allocation and Incentives	159,685.00	166,557.00	161,071.00
11	State Receipts: Motor Vehicle Fee	11,205.03	12,729.68	12,750.00
12	State Receipts: State Aid	-	-	-
13	State Receipts: Municipal Equalization Aid	-	-	-
14	State Receipts: Other	-	-	-
15	State Receipts: Property Tax Credit	30,056.31	30,000.00	-
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	36,245.33	37,500.00	37,500.00
18	Local Receipts: Local Option Sales Tax	315,248.46	377,688.78	375,000.00
19	Local Receipts: In Lieu of Tax	-	-	-
20	Local Receipts: Other	2,030,139.81	1,657,375.30	2,036,449.71
21	Transfers In of Surplus Fees	-	-	-
22	Transfers In Other Than Surplus Fees	1,089,980.54	456,682.49	409,308.75
23	Proprietary Function Funds (Only if Page 6 is Used)	-	-	-
24	<b>Total Resources Available (Lines 5 thru 23)</b>	<b>5,947,456.66</b>	<b>4,610,810.58</b>	<b>5,225,087.34</b>
25	<b>Total Disbursements &amp; Transfers (Line 22, Pg 3, 4 &amp; 5)</b>	<b>4,674,505.66</b>	<b>3,106,523.58</b>	<b>3,377,319.34</b>
26	<b>Balance Forward/Cash Reserve (Line 24 MINUS Line 25)</b>	<b>1,272,951.00</b>	<b>1,504,287.00</b>	<b>1,847,768.00</b>
27	Cash Reserve Percentage			74%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		687,220.88
		County Treasurer Commission at 1%		6,872.21
		<b>Total Property Tax Requirement</b>		<b>694,093.09</b>

## 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:

	Property Tax Request
General Fund	\$ 479,093.09
Bond Fund	\$ 215,000.00
_____ Fund	
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 694,093.09</b>

\*\* 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
Enterprise Funds	\$ 920,761.00
Special Revenue Funds	\$ 484,549.00
Total Special Reserve Funds	\$ 1,405,310.00
Total Cash Reserve	\$ 1,847,768.00
Remaining Cash Reserve	\$ 442,458.00
Remaining Cash Reserve %	18%

### 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.	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	363,710.00	-	11,400.00	-	-	-	375,110.00
3	Public Safety - Police	90,000.00	-	-	12,594.44	-	-	102,594.44
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	249,078.75	357,500.00	3,000.00	334,138.85	-	-	943,717.60
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	244,370.00	100,000.00	5,000.00	-	-	-	349,370.00
9	Community Development	100,000.00	-	-	-	-	55,000.00	155,000.00
10	Miscellaneous	-	-	-	-	-	344,308.75	344,308.75
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	-	-	-	-	-	-	-
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	478,350.00	-	-	196,936.11	-	-	675,286.11
19	Water	352,750.00	-	5,000.00	64,182.44	-	10,000.00	431,932.44
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)							
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>1,878,258.75</b>	<b>457,500.00</b>	<b>24,400.00</b>	<b>607,851.84</b>	<b>-</b>	<b>409,308.75</b>	<b>3,377,319.34</b>

(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