2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City or Village of Cambridge

TO THE COUNTY BOARD AND COUNTY CLERK OF

Furnas 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:

382,350.95	Property Taxes for Non-Bond Purposes
21,320.00	Principal and Interest on Bonds
403,670.95	**Total Personal and Real Property Tax Required**

88,424,326.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2025

(As of the Beginning of the Budget Year)

Principal	120,000.00
Interest	4,920.00
Total Bonded Indebtedness	124,920.00

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?

[X] 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 [X] 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 or Village of Cambridge in Furnas 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	4,964,896.01	4,899,258.19	6,243,593.53
2	Investments	893,340.71	908,497.74	990,494.61
3	County Treasurer's Balance	15,974.06	16,761.00	16,761.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**5,874,210.78**	**5,824,516.93**	**7,250,849.14**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	310,013.50	382,000.00	399,674.21
7	Federal Receipts		75,000.00	300,000.00
8	State Receipts: Motor Vehicle Pro-Rate	264.74	400.00	300.00
9				
10	State Receipts: Highway Allocation and Incentives	179,967.88	183,285.00	180,000.00
11	State Receipts: Motor Vehicle Fee	9,391.55	6,500.00	7,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	106,363.86	127,313.27	118,704.40
14	State Receipts: Other	7,627,974.05	7,754,199.31	5,580,698.30
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	25,729.39	24,000.00	25,000.00
18	Local Receipts: Local Option Sales Tax	456,440.33	438,650.00	343,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other			
21	Transfers In of Surplus Fees	300,000.00	300,000.00	100,000.00
22	Transfers In Other Than Surplus Fees	1,211,729.18	700,189.35	1,031,323.85
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available (Lines 5 thru 23)**	**16,102,085.26**	**15,816,053.86**	**15,336,549.90**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**10,277,568.33**	**8,565,204.72**	**10,561,302.51**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**5,824,516.93**	**7,250,849.14**	**4,775,247.39**
27	Cash Reserve Percentage			84%

PROPERTY TAX RECAP

Tax from Line 6	399,674.21
County Treasurer Commission at 1%	3,996.74
Total Property Tax Requirement	403,670.95

City or Village of Cambridge in Furnas 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	$	382,350.95
Bond Fund	$	21,320.00
_____ Fund		
_____ Fund		
Total Tax Request	** $	403,670.95

** 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
Sewer Plant Repairs	$	800,000.00
Fire Barn Project	$	950,000.00
Electric Projects	$	1,000,000.00
Total Special Reserve Funds	$	2,750,000.00
Total Cash Reserve	$	4,775,247.39
Remaining Cash Reserve	$	2,025,247.39
Remaining Cash Reserve %		35%

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: Electric — Transfer To: General

Amount: $ 100,000.00

Sewer and General Operating

Transfer From: _____ — Transfer To: _____

Amount: _____

Reason:

Transfer From: _____ — Transfer To: _____

Amount:

Reason:

City or Village of Cambridge in Furnas 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	226,043.36	85,890.86		170,692.08		783,930.00	1,266,556.30
3	Public Safety - Police	74,835.09						74,835.09
3a	Public Safety - Fire	53,222.05	950,000.00				157,776.50	1,160,998.55
4	Public Safety - Other	59,600.65		30,000.00	21,320.00		64,617.35	175,538.00
5	Public Works - Streets	205,950.00		30,000.00				235,950.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	316,862.18	38,625.00	610,000.00	79,982.92			1,045,470.10
9	Community Development	341,450.00	75,000.00					416,450.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	3,277,675.54	1,000,000.00	100,000.00	28,538.40		125,000.00	4,531,213.94
16	Solid Waste	231,114.39						231,114.39
17	Transportation							-
18	Wastewater	234,305.80	800,000.00		57,358.84			1,091,664.64
19	Water	232,336.24			99,175.26			331,511.50
20	Other							-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	5,253,395.30	2,949,515.86	770,000.00	457,067.50	-	1,131,323.85	10,561,302.51

(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 Cambridge in Furnas 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	152,906.32	177,043.52		2,050,663.55		417,485.93	2,798,099.32
3	Public Safety - Police	72,646.28						72,646.28
3a	Public Safety - Fire	49,670.91	35,778.99				7,550.00	92,999.90
4	Public Safety - Other	61,346.41		134,261.94	21,440.00		14,626.00	231,674.35
5	Public Works - Streets	188,069.45		90,347.22				278,416.67
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	289,113.31		4,000.00	80,877.32			373,990.63
9	Community Development	168,284.52	56,150.00				260,527.42	484,961.94
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	3,055,051.47			39,442.92		300,000.00	3,394,494.39
16	Solid Waste	215,660.55						215,660.55
17	Transportation							-
18	Wastewater	169,046.81	103,200.00		79,333.74			351,580.55
19	Water	166,417.35			104,262.79			270,680.14
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers (Ln 2 thru 21)**	4,588,213.38	372,172.51	228,609.16	2,376,020.32	-	1,000,189.35	8,565,204.72

(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 Cambridge in Furnas 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	362,457.00	2,288,793.60		37,925.02		404,221.98	3,093,397.60
3	Public Safety - Police	70,604.78						70,604.78
3a	Public Safety - Fire	49,556.07		1,440.00			6,717.26	57,713.33
4	Public Safety - Other	53,327.43		22,625.71	16,530.00		13,016.63	105,499.77
5	Public Works - Streets	201,469.23		21,484.45				222,953.68
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	309,620.44	19,212.50	8,131.20	85,863.31			422,827.45
9	Community Development	605,854.31	169,900.00				226,729.78	1,002,484.09
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	3,375,314.46	23,701.51		52,502.28		627,110.48	4,078,628.73
16	Solid Waste	203,006.36						203,006.36
17	Transportation							-
18	Wastewater	178,967.84	29,095.00	55,765.00	104,938.11		57,953.41	426,719.36
19	Water	301,906.43			115,847.11		175,979.64	593,733.18
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers (Ln 2 thru 21)**	5,712,084.35	2,530,702.61	109,446.36	413,605.83	-	1,511,729.18	10,277,568.33

(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 Cambridge in Furnas County

2025-2026 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	**Courtney Stanton**
ADDRESS	**722 Patterson**
CITY & ZIP CODE	**Cambridge 69022**
TELEPHONE	**308-697-3711**
WEBSITE	**cambridgene.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	David Gunderson	Courtney Stanton	Courtney Stanton
TITLE /FIRM NAME	Mayor	Clerk/Treasurer	Clerk/Treasurer
TELEPHONE	308-697-3711	308-697-3711	308-697-3711
EMAIL ADDRESS	Cambridge.Mayor@outlook.com	cambridge.cityclerk@gmail.com	cambridge.cityclerk@gmail.com

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

- [ ] Board Chairperson
- [x] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

City or Village of Cambridge

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 376,823.93**	
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)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**	
Preliminary Property Tax Request Authority (line 1 - line 11)			(12) **376,823.93**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) - (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

9,750,766.00 (2025 Growth Value) / 74,389,434.00 (2024 Total Valuation) = 13.11% (14a)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

- Increase due to Growth (14)

Inflation Percentage 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

- Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	
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)	74,835.09
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	**74,835.09**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**451,659.02**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	403,670.95
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**47,988.07**

City or Village of Cambridge

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)	$ 18,745.59
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)	47,988.07
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	66,733.66

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 Cambridge in Furnas County

Municipality Levy

Personal and Real Property Tax Request	(1)		403,670.95	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	21,320.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		21,320.00	
Tax Request Subject to Levy Limit	(8)		382,350.95	
Valuation	(9)		88,424,326	
Municipality Levy Subject to Levy Authority	(10)		0.432405	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.017160	
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)		0.449565	**(A)**

Levy Authority

Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	50,000.00	0.050000	
Total Municipality Levy Authority	(20)		0.500000	**(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 Cambridge in Furnas 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) 376,823.93
*(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

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
9,750,766.00	/	74,389,434.00	=	13.11 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 15.11 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 56,938.10

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **433,762.03**
(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) 403,670.95
(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 Cambridge
IN
Furnas 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 2 day of September 2025, at 6:00 o'clock P.M., at Cambridge Community Building 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	$	10,277,568.33
2024-2025 Actual/Estimated Disbursements & Transfers	$	8,565,204.72
2025-2026 Proposed Budget of Disbursements & Transfers	$	10,561,302.51
2025-2026 Necessary Cash Reserve	$	4,775,247.39
2025-2026 Total Resources Available	$	15,336,549.90
Total 2025-2026 Personal & Real Property Tax Requirement	$	403,670.95
Unused Budget Authority Created For Next Year	$	66,733.66

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	382,350.95
Personal and Real Property Tax Required for Bonds	$	21,320.00

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 2 day of September 2025, at 6:00 o'clock P.M. , at Cambridge Community Building 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	9,588,543.34	10,561,302.51	10%
Property Tax Request	$ 376,823.93	$ 403,670.95	7%
Valuation	74,389,434	88,424,326	19%
Tax Rate	0.506556	0.456516	-10%
Tax Rate if Prior Tax Request was at Current Valuation	0.426154		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-09-01

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

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

General Fund:	$	382,350.95
Bond Fund:	$	21,320.00

2. The total assessed value of property differs from last year's total assessed value by 18.87 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 0.426154 per $100 of assessed value.

4. The City or Village of Cambridge proposes to adopt a property tax request that will cause its tax rate to be 0.456516 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 or Village of Cambridge will increase (or decrease) last year's budget by 10.15 percent.

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

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City or Village of Cambridge — Furnas County

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Furnas County Sheriff	Cotober 1, 2024 to September 30, 2025	Police Contract
BIC Joint Agency	Continuous	Interlocal Water Agency-Bartley,Indianola,Cambridge BIC
Village of Wilsonville	Continuous	Interlocal Agreement for Swimming Pool Project

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City or Village of Cambridge	**Furnas County**
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City or Village of Cambridge **Furnas County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: COURTNEY STANTON
PO BOX Q
CAMBRIDGE NE 69022

TAXABLE VALUE LOCATED IN THE COUNTY OF: FURNAS

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
CAMBRIDGE CITY	City/Village	9,750,766	88,424,326	74,389,434	13.11

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) 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 SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County
CC: County Clerk where district is headquartered, if different county, _____ 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)

Assessor's Use Only

5,302,126 Pers Prior
14,521,673 Pers Value

69,087,308 Real Prior
73,902,653 Real Value

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FIRST CENTRAL BANK PROJ	2,500	1,571,235

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TRUCK STOP	219,185	1,873,390

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS #1	48,215	564,345

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
CAMBRIDGE HOTEL	102,960	1,484,775

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS #2	39,775	1,200,245

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS #3	19,980	638,425

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS #4	21,075	383,815

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
WILLIAMS STOR PROJ-LOT 1	57,525	720,480

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS #5	10,605	288,255

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
DOLLAR GENERAL CAMB	9,100	671,700

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

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CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
CASEYS	95,265	409,020

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

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CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
CARPENTER PROJ	3,375	260,955

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS 2019-01	10,715	300,330

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
SPRINGER PROJECT	3,835	328,185

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEAD3RD-2020-01	10,640	320,510

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-5-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEAD 4TH-BLK2	16,770	328,765

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
WILLIAMS STOR PROJ-LOT2	57,525	117,235

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS 3RD L1B3	66,715	205,645

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS 4TH L3B1	23,940	496,380

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS 4TH L1B1	17,130	337,545

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

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CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS 4TH L5B1	18,380	432,700

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS 4TH L6B1	16,230	362,215

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF 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 CAMBRIDGE, in the County of FURNAS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HARVEST MEADOWS 4TH L5B2	8,910	289,540

I SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County

CC: County Treasurer, FURNAS County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

Cody Gerlach, being first duly (name)

sworn, deposes and says he is the (he or she)

Publisher of Valley Voice (position) (name of publication)

a weekly legal newspaper having a bona (weekly, daily, etc.)

fide circulation of more than 300 copies published in Cambridge, (name of town)

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 28, 2025 (dates)

Cody Gerlach (signature)

Subscribed to in my presence and sworn to before me this 29th day of August 2025

Barbara McArthur
Notary Public

Publication Fee $ 105

GENERAL NOTARY - State of Nebraska
BARBARA MCARTHUR
My Comm. Exp. April 21, 2027

City or Village of Cambridg
IN
Furnas County, Nebraska

NOTICE OF BUDGET HEARING AND BU

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute
will meet on the 2 day of September 2025, at 6:00 o'clock P.M., at Cambridge Comm
opposition, criticism, suggestions or observations of taxpayers relating to the followin
at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers
2024-2025 Actual/Estimated Disbursements & Transfers
2025-2026 Proposed Budget of Disbursements & Transfers
2025-2026 Necessary Cash Reserve
2025-2026 Total Resources Available
Total 2025-2026 Personal & Real Property Tax Requirement
Unused Budget Authority Created For Next Year

Breakdown of Property Tax:
Personal and Real Property Tax Required for Non-Bond Purposes
Personal and Real Property Tax Required for Bonds

NOTICE OF SPECIAL HEARING TO SET FIN

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute S
on the 2 day of September 2025, at 6:00 o'clock P.M. , at Cambridge Community Buil
criticism, suggestions or observations of taxpayers relating to setting the final tax requ

	2024
Operating Budget	9,588,543.34
Property Tax Request	$ 376,823.93
Valuation	74,389,434
Tax Rate	0.506556
Tax Rate if Prior Tax Request was at Current Valuation	0.426154

removed

FORM 2004

Proof of Publication

City or Village of Cambridge
IN
Furnas 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 2 day of September 2025, at 6:00 o'clock P.M., at Cambridge Community Building 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	$ 10,277,568.33
2024-2025 Actual/Estimated Disbursements & Transfers	$ 8,565,204.72
2025-2026 Proposed Budget of Disbursements & Transfers	$ 10,561,302.51
2025-2026 Necessary Cash Reserve	$ 4,775,247.39
2025-2026 Total Resources Available	$ 15,336,549.90
Total 2025-2026 Personal & Real Property Tax Requirement	$ 403,670.95
Unused Budget Authority Created For Next Year	$ 66,733.66
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 382,350.95
Personal and Real Property Tax Required for Bonds	$ 21,320.00

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 2 day of September 2025, at 6:00 o'clock P.M. , at Cambridge Community Building 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	9,588,543.34	10,561,302.51	10%
Property Tax Request	$ 376,823.93	$ 403,670.95	7%
Valuation	74,389,434	88,424,326	19%
Tax Rate	0.506556	0.456516	-10%
Tax Rate if Prior Tax Request was at Current Valuation	0.426154		ZNEZ

..... ss.

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per having a bona

opies published in
.....,

r has been pub-
e weeks prior to
hat said publica-
t attached notice
..... time(s) on

025.....

.....
(signature)

Subscribed to in my presence
and sworn to before me this
29th day of August 2025

Barbara McArthur
Notary Public

Publication Fee $ 105

GENERAL NOTARY - State of Nebraska
BARBARA MCARTHUR
My Comm. Exp. April 21, 2027

City of Cambridge
City Council Meeting
September 2, 2025
6:30 P.M.
Cambridge Community Building
722 Patterson St

Pursuant to notice published in the Valley Voice on August 28, 2025, the Cambridge City Council convened in open public meeting at 6:30 P.M. on September 2, 2025 at the Cambridge Community Building, 722 Patterson Street. Present were Mayor David Gunderson, City Council Members Vernita Saylor, John Kutnink, Jeff Ommert, Troy Westadt, Ronda Cross, and Kevin Banzhaf. City Staff present City Clerk Courtney Stanton, Mike Tomlin Utility Supervisor and City Attorney Lisa Shifflet. Visitors were Genny Kubik *Valley Voice,* Harry Baily, Taylor Provost via Zoom and Joe Witte. David Gunderson opened the meeting with the Pledge of Allegiance. Mayor Gunderson announced the open meeting law is posted on the east wall of the meeting room and available for public inspection.

Consent Agenda:

A. Approval of minutes of previous City Council Meetings (provided prior to meeting) *August 18, 2025*
B. Claims
C. Library Board Minutes August 13, 2025

City of Cambridge
Claims Report
To Mayor and City Council
9/2/2025
08/19/2025 to 9/02/2025

Claim Number	Check No.	Vendor, For	Amount	Dept. Total
		COMBINED UTILITY AND CITY ACCOUNT		
1	35655	Cambridge Post Office, Postage	220.21	
2	35656-35660	Payroll	3,751.29	
3	35661	Ag Valley, Fuel	701.51	
4	35662	American Agricultural Lab, Testing	55.12	
5	35663	Anew Travel, Fuel	173.77	
6	35664	Aqua-Chem, Inc., Flow Switches, Paddlewheel Kit	384.98	
7	35665	BIC, Purchased Water	9,414.60	
8	35666	Blue Cross Blue Shield, Insurance Premium	13,179.36	
9	35667-35668	Cambridge General Store, Supplies	281.60	
10	35669	Eakes Office Solutions, Paper	477.90	
11	35670	Extreme Ag, Inc., Chemical	125.00	
12	35671	Frontier, Police Phone	42.42	
13	35672	Furnas County Treasurer, Police Contract	6,040.95	
14	35673	Lord's, Inc., Supplies	449.99	

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-09-01

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

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

General Fund:	$	382,350.95
Bond Fund:	$	21,320.00

2. The total assessed value of property differs from last year's total assessed value by 18.87 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 0.426154 per $100 of assessed value.

4. The City or Village of Cambridge proposes to adopt a property tax request that will cause its tax rate to be 0.456516 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 or Village of Cambridge will increase (or decrease) last year's budget by 10.15 percent.

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

Motion by VERNITA SAYLOR, seconded by JOHN KUTNINK to adopt Resolution # 2025-09-01.

Voting yes were:	Voting no were:
VERNITA SAYLOR	
JOHN KUTNINK	
JEFF OMMERT	
RONDA CROSS	
KEVIN BANZHAF	
TROY WESTADT	

Dated this 2ND day of SEPTEMBER, 2025

15		35674	Mark's Pharmacy, Supplies	8.00	
16		35675	Matheson Tri-Gas, Inc., Oxygen	147.92	
17		35676	Michael Brodd, Lifeguard Training/CPR	75.00	
18		35677	Mousel, Brooks, Schneider, Attorney Fees	572.00	
19		35678	Municipal Supply, Meter, Cover, Kit	3,684.42	
20		35679	Northwestern Mutual, Annuity	2,003.34	
21		35681	Paulsen, Inc., Sand, Gravel	689.40	
22		35682	River Valley Services, Museum new JVAC, Light for Flag Pole	8,921.10	
23		35683	Southwest Farm & Auto, Repairs, Supplies	137.39	
24		35684	Van Diest Supply, Chemical	5,975.00	
25		35685	Verizon Wireless, Cell Phones	247.86	
26		35686	West Central Nebraska Development District, Nuisance	7,080.00	
27		35687	Western Area Power Administration, Purchased Power	6,358.20	
28		35688	Replace Lost Payroll Check	27.70	
29		35689	Cambridge Telephone, Utility	1,405.26	
30	TR		Security Deposit Transfer	300.00	
31	ACH		Payroll	14,764.81	
32	ACH		Nebraska Department of Revenue, Sales Tax	10,943.07	
33	ACH		City of Cambridge, Utility	11,336.35	
34	ACH		Black Hills Energy, Utility	826.04	
35	ACH		Internal Revenue Service, With holdings	3,267.47	
36	ACH		Nebraska Department of Revenue, State With holdings	472.84	
37	ACH		Internal Revenue Service, With holdings	1,146.91	
38	ACH		Nebraska Department of Revenue, State With holdings	70.06	
39	TR		City of Cambridge, Budget Transfers	30,833.33	
40	Tr		Fire/Ambulance Sinking Fund, Budget Transfers	1,848.00	148,440.17
			<u>Security Deposit Account:</u>		
41		2209	City of Cambridge, Security Deposit Payment	67.42	
42		2210	Wyatt Fiene, Security Deposit Refund	232.58	
43		2211	Shae Hoffman, Security Deposit Refund	300.00	
44		2212	void	0.00	
45		2213	Dustin Gray, Security Deposit Refund	142.55	
46		2214	Alexander Hinz, Security Deposit Refund	300.00	
47		2215	Rich Campbell, Security Deposit Refund	300.00	
48		2216	Howard & Betty Johnson, Security Deposit Refund	300.00	
49		2217	Chloe Mrsny, Security Deposit Refund	300.00	
50		2218	City of Cambridge, Guthrie Security Deposit Refund	147.25	
51		2219	Jodi Sayer, Security Deposit Refund	300.00	
52		2220	Constance Dolph Trustee, Security Deposit Refund	300.00	2,689.80
			<u>Cambridge Economic Development:</u>		
53		4932	Camas Publishing, Publications	1,760.00	
54		4933	Hectar Garcia, Housing Rehab Grant	7,074.55	
55		4934	Melissa Jackson, Contract, Supplies	2,896.12	

56	4935-4938	void	0.00	
57	4939	Cambridge Telephone, Utility	70.09	11,800.76
		Cambridge Pool Concessions:		
58	585	Cambridge Supermarket, Supplies	369.62	369.62
		Sub Total		163,300.35
59	35680	Ommert Tech, Computer Lease	425.53	425.53
		Total All Departments		163,725.88

Mayor Gunderson removed claim #59.

Kevin Banzhaf, stated the motion, seconded by Ronda Cross to approve all other consent agenda items. Voting yes were Vernita Saylor, John Kutnink, Jeff Ommert, Ronda Cross, Kevin Banzhaf and Troy Westadt; none voted no. Motion carried unanimously.

John Kutnink, stated the motion, seconded by Vernita Saylor to approve claim #59. Voting yes were Vernita Saylor, John Kutnink, Ronda Cross, Kevin Banzhaf and Troy Westadt; abstaining and not voting Jeff Ommert; none voted no. Motion carried unanimously.

Mike Tomlin reported fire hydrant was moved on lot 4 Harvest Meadows Fourth. Taten Benson's last day will be September 12th. The city will be looking to hire a utility worker.

Courtney reported RV park donations were received in the amount of $139.00. Courtney had training with Nicole Kobus from Sparqdata Solutions on the 26th. Nicole will do training at the city council meeting on September 15th with city council members. Budget is due to be submitted to the state by September 30th and will need to let the county know by September 4th if the city needs to participate in the Joint Public Hearing. The city will not need to participate in the joint public hearing.

Taylor Provost with West Central Nebraska Development District was in attendance via Zoom. Taylor reported there are two properties to abate. There will be a five day notice sent to property owners. One unlicensed vehicle and one property to clean up. In the past the city has used Dead Sled Towing and the cost will be $100 to tow. BSB out of Curtis does clean up at $150 per hour and $50 per man. Kevin Banzhaf, stated the motion, seconded by Vernita Saylor to approve to move forward with abatement and to use Dead Sled for towing and BSB for property cleanup. Voting yes were Vernita Saylor, John Kutnink, Jeff Ommert, Ronda Cross, Kevin Banzhaf and Troy Westadt; none voted no. Motion carried unanimously.

Harry Bailey was present regarding damage to fruit trees. Nick Benson did come on location to look at Harry's trees and gave report that was included in packets. Nick Benson stated the following, "In conclusion, I believe the trees declining/died from environmental conditions in combination with bacterial and/or fungal pathogens. Herbicide injury could have been an additional stress leading the trees to decline but without sampling and lab diagnosis it should not be considered as a cause for tree declining as the presence of bacterial and/or fungal pathogens are enough to cause the decline of the trees. "City Council Member Kevin Banzhaf showed Harry pictures of his trees from 2023 on Google and

at that time the trees looked as if they began to deteriorate. Harry agreed that the trees did look as if they started to deteriorate in 2023 and if that was the case he no longer expected compensation from the city.

Cody Gerlach gave baseball report for 2025. The baseball league would eventually like to run the program themselves and apply for a 501c3 so they are able to accept donations. Cody reported they would like to do work to the legion field. They hope to host the softball tournament next year and would like to host Junior Legion tournaments at some point. Ideally they would like to have 15ft behind the baseline and in some spots it is 45ft behind the baseline. Cody has spoken with Kenton Peterson of 2PTurf about possibly maintaining the fields. It was Kenton's suggestions to use a conditioning agent on the infield. Kenton would work on the sprinkler system and could work off the existing 2 inch line to water the infield. Rough estimates consisted of $2,000 per zone with 3-4 zones and to be safe plan on 5 at a total of $10,000 for sprinklers and $5,000 for conditioning agent. There are several bar spots that would need grass replanted or reseeded. Cody spoke with JR Labry about field prep and planting grass and the rough estimate for this was $1,500-$2,000. Dugouts also need work. Courtney said she would contact the auditors to ask the proper way to turn over funds to the Baseball League's 501c3.

John Kutnink, stated the motion, seconded by Jeff Ommert to approve to waive three readings on Ordinance 831 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. Voting yes were Vernita Saylor, John Kutnink, Jeff Ommert, Ronda Cross, Kevin Banzhaf and Troy Westadt; none voted no. Motion carried unanimously.

Ordinance No. 831

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

John Kutnink, stated the motion, seconded by Vernita Saylor to approve Ordinance 831 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. Voting yes were Vernita Saylor, John Kutnink, Jeff Ommert, Ronda Cross, Kevin Banzhaf and Troy Westadt; none voted no. Motion carried unanimously.

Ordinance No. 831

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

Vernita Saylor, stated the motion, seconded by John Kutnink to approve Resolution 2025-09-01: A Resolution Setting the Property Tax Request. Voting yes were Vernita Saylor, John Kutnink, Jeff Ommert, Ronda Cross, Kevin Banzhaf and Troy Westadt; none voted no. Motion carried unanimously.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-09-01

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

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

General Fund:	$	382,350.95
Bond Fund:	$	21,320.00

2. The total assessed value of property differs from last year's total assessed value by 18.87 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 0.426154 per $100 of assessed value.

4. The City or Village of Cambridge proposes to adopt a property tax request that will cause its tax rate to be 0.456516 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 or Village of Cambridge will increase (or decrease) last year's budget by 10.15 percent.

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

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

City Council discussed the Exclusive Franchise Agreement for the Collection, Hauling, and Disposal of Municipal Solid Waste in the City of Cambridge and the term of the agreement which is six years. City Attorney Lisa Shifflet will review the Exclusive Franchise Agreement and reach out to other communities to compare contracts and terms of agreements. Ronda Cross, stated the motion, seconded by Jeff Ommert to table the Exclusive Franchise Agreement to the first City Council Meeting in October. Voting yes were Vernita Saylor, John Kutnink, Jeff Ommert, Ronda Cross, Kevin Banzhaf and Troy Westadt; none voted no. Motion carried unanimously.

John Kutnink stated the motion seconded by Vernita Saylor to adjourn meeting at 7:25 p.m. Voting yes were Vernita Saylor, John Kutnink, Jeff Ommert Ronda Cross, Kevin Banzhaf and Troy Westadt; none voted no. Motion carried.

Attest: _____ _____

Courtney Stanton, City Clerk/Treasurer David Gunderson, Mayor

Checklist of Items to Be Completed and Submitted

Page 1 (Cover Page):

- ☐ Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement.
- ☐ Outstanding Bonded Indebtedness Section was completed. ***(If Applicable)***
- ☐ Total Certified Valuation was completed.
- ☐ Report of Joint Public Agency & Interlocal Agreements is indicated by checking the box.
- ☐ Report of Trade Names, Corporate Names, and Business Names is indicated by checking the box.

Page 2 (Budget Form):

- ☐ Column 1, Line 5 agrees to last year's budget form Column 1, Line 26. If not, provide explanation.
- ☐ Column 1, Line 26 agrees to Column 2, Line 5.
- ☐ Column 2, Line 26 agrees to Column 3, Line 5.
- ☐ Column 3, Line 26 is equal or greater than zero. Cannot budget to have a negative fund balance.
- ☐ Motor Vehicle Tax and Fee have been budgeted.
- ☐ Municipal Equalization Aid and Highway Allocation are reasonable compared to projections.
- ☐ Cash reserve is less than 50% or is explained on page 2-A

Page 2-A (Transfer Page, *If Applicable*):

- ☐ Transfers noted on Page 2, Column 2 are explained.

Page 7 (Correspondence Page):

- ☐ Correspondence Information is completed, indicating Contact For Correspondence.

Page 8 (Property Tax Request Authority Computation Form):

- ☐ Line 1 - Prior year total property tax request agrees to prior year budget, total taxes requested on cover page
- ☐ Line 13 - Prior Year Property Taxes Levied amount completed based on report available on APA website (see instructions o
- ☐ Line 14 - Current Year Growth Value per County Assessor completed based on Certification of Taxable Value report from County Assessor
- ☐ Line 16 - Exception for approved bonds is less than or equal to property tax request for principal and interest on bonds per cover page
- ☐ Line 17 - Exception for emergency response agrees to total on Supporting Schedule 2
- ☐ Line 18 - Exception for Public Safety Services agrees to total on Supporting Schedule 3
- ☐ Line 23 - If exception for voter approved increase is used, sample ballot language and certified election results included in budget submission
- ☐ Line 28 - Unused Property Tax Request Authority is greater than or equal to $0.00

Page 9 (Property Tax Request Authority Supporting Schedules):

- ☐ Schedule 1, line 1 - Converted 2024 2025 Unused Restricted Funds Authority is less than or equal to the "Maximum Allowed Conversion" amount noted the the file available on our website here:
  https://auditors.nebraska.gov/Budget_Info/B2025-2026/Unused_Budget_Authority_Conversion_Maximums_Municipality.pdf
- ☐ Schedule 1, Line 2 is less than or equal to Schedule 1, Line 1
- ☐ Schedule 1, Line 2 agrees to Computation Form, Line 24
- ☐ Schedule 1, Line 3 agrees to Computation Form, Line 28
- ☐ Schedule 1, Line 4 is greater than or equal to $0.00
- ☐ If emergency response exception is utilized on Computation Form, line 17 - Schedule 2 is completed and total amount agrees to Computation Form, Line 17
- ☐ If public safety services exception is utilized on Computation Form, line 18 - Schedule 3 is completed and total amount agrees to Computation Form, Line 18

Page 10 (Levy Limit Form):

- ☐ Total Personal and Real Property Tax Request (Line 1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.
- ☐ Valuation (Line 9) agrees to Total Certified Valuation on Cover Page (Page 1).

Page 11 (Allowable Growth Percentage Computation Form)

- ☐ Real Growth Value per Assessor agrees to Certification from County Assessor
- ☐ Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- ☐ Current tax request (line 7) agrees to total tax request on cover page
- ☐ Prior year tax request (line 1) agrees to tax request on cover page of last year's budget
- ☐ If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification

Attachments:

- ☐ Certification of Valuation(s). (From County Assessor)
- ☐ Board minutes approving Budget.
- ☐ Publisher's Affidavit of Publication for the Notice of Budget Hearing.
- ☐ Resolution adopting tax request amount
- ☐ Special election Sample Ballot and Election Results or townhall meeting Record of Action. ***(If Applicable)***
- ☐ Resolution authorizing bonds for Public Facilities Construction Projects. ***(If Applicable)***
- ☐ Report of Interlocal Agreements. Due on or before September 30th. Fine of $20 a day for filing late.

Step by Step Information

Basic Data Input
- Fill in each box, this will allow information to flow throughout the documents

Actual & Budgeted Figures - Page 2-5
- Complete first column based on actual numbers for prior fiscal years. Estimate figures in column 2 to the best of your ability and past experience. The ending balance should represent all the Subdivisions assets, including money held at the County Treasurer. See below for Function Definitions and Classifications.
- Complete column 3 with budget numbers for upcoming fiscal year.

Proprietary Funds Page 6
- Complete these pages if you have a proprietary function that files a separate budget with the Clerk

Property Tax Request Authority Computation Form Page 9
- See form for step by step instructions

Property Tax Request Authority Supporting Schedules Page 10
- See form for step by step instructions

Levy Limit Page 10
- Verify the Municipality is projecting a levy within the levy limit established by statute

Allowable Growth Percentage Computation Form Page 11
- See Instruction on Form

Cover - Page 1
- If the Subdivision was a member of an interlocal agreement, place an "X" in the appropriate box.
- If the Subdivision operated a function under a separate trade name or business name, place an "X" in the appropriate box.
- If you want a separate bond levy, you need to put the amount of taxes you are requesting for the bonds in cell B13 "Principal and Interest on Bonds"

Page 2-A
- If you want the general levy separated into a levy for a special purpose, include a breakdown of the separate levy requested. Be sure to contact the County Clerk, some counties have limited space requirements and only allow subdivisions to have a maximum of two levies (General and Bond).
- If you showed transfers of surplus fees in Column 3 on Page 2, you need to include information about the transfers.

Page 7
- Complete all correspondence information

Interlocal Agreement and Trade Name Reports
- Complete the Interlocal Agreement and Trade Name reports. There is a $20 day fine for not filing these reports by September 30th.

Checklist
- Review items listed on the Checklist sheet to eliminate errors

Publish and Hold Hearings
- Need to publish information about hearings 4 days prior to date of hearings in a newspaper of general circulation in the subdivision
- Hold Hearings and Board needs to adopt budget and tax request or make changes to budget and then adopt budget.
- You are allowed to post the hearing notice if you are budgeting to expend less than $10,000. If you posted hearing notice, provide details regarding where it was poste
- If Board adopts budget different than what was published, they must republish the changes and the reason for the change within 20 days after adopting the budget.

Filing and Attachments
- File budget and attachments with State Auditor either electronically or by mail
- File budget and attachments with County Clerk.
- Attachments:

  Certification of Valuation(s). (From County Assessor)
  Board minutes approving Budget.
  Resolution adopting tax request amount
  Publisher's Affidavit of Publication for the Notice of Budget Hearing. If you were allowed to post your notice, include details of where it was posted.
  Special election Sample Ballot and Election Results or townhall meeting Record of Action. ***(If Applicable)***
  Interlocal Agreement and Trade Name Reports
  Resolution authorizing bonds for Public Facilities Construction Projects. ***(If Applicable)***

Overall Information

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or verbiage that needs to remain consistent on every budget.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Disbursement Definitions

The disbursements & transfers pages for the current budget year and prior two fiscal years will identify disbursements by function type. The disbursements will then be split between Operating Expenses, Capital Improvements, Other Capital Outlay, Debt Service, and Other.

Governmental Function Definitions – The Governmental type activities are those through which most governmental functions are financed. The following functions have been outlined along with a general definition:

Please Complete this **Basic Data Input Area -**It will put informat

		INPUT ↓
Name of *City or Village*		City or Village of Cambridge
Name of County in which Subdivision resides:		Furnas
First Date of Fiscal Year:		October 1, 2025
Last Date of Fiscal Year:		September 30, 2026
Current Valuation		88,424,326
Prior Year Valuation		74,389,434
Prior Year Property Tax Request		376,824
Prior Year Operating Budget Amount		9,588,543
Prior Year Tax Levy Rate		0.506556
Outstanding Bond Principal at beginning of budget year		
Outstanding Bond Interest at beginning of budget year		
Budget Hearing Held On:	Month	September
	Day of month	2
	Year	2025
	Time	6:00
	A.M. or P.M.	P.M.
	Location	Cambridge Community Building
Final Tax Request Hearing Held On:	Month	September
	Day of month	2
	Year	2025
	Time	6:00
	A.M. or P.M.	P.M.

Location	Cambridge Community Building