2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

Village of Comstock

TO THE COUNTY BOARD AND COUNTY CLERK OF
Custer 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:

16,501.76	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
16,501.76	**Total Personal and Real Property Tax Required**

3,300,353.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 06 2025
STATE OF NEBRASKA

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

Principal	-
Interest	-
Total Bonded Indebtedness	-

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

SEE ACCOUNTANTS' COMPILATION REPORT

Village of Comstock in Custer 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	35,237.00	56,166.00	63,280.17
2	Investments			
3	County Treasurer's Balance	1,959.00	667.00	1,313.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	**Subtotal of Beginning Balances** (Lines 1 thru 4)	**37,196.00**	**56,833.00**	**64,593.17**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	11,529.00	15,732.17	16,338.38
7	Federal Receipts	9,501.00		
8	State Receipts: Motor Vehicle Pro-Rate	36.00	35.00	35.00
9				
10	State Receipts: Highway Allocation and Incentives	23,935.00	24,229.00	23,127.00
11	State Receipts: Motor Vehicle Fee	1,668.00	1,525.00	1,670.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	5,250.00	7,064.00	8,291.90
14	State Receipts: Other	1,536.00	1,925.00	1,550.00
15	State Receipts: Property Tax Credit	879.00		
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	43.00	1,050.00	45.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	1,730.00	1,550.00	1,750.00
20	Local Receipts: Other	114,918.00	350,000.00	305,000.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	20,700.00		
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	**Total Resources Available** (Lines 5 thru 23)	**228,921.00**	**459,943.17**	**422,400.45**
25	**Total Disbursements & Transfers** (Line 22, Pg 3, 4 & 5)	**172,088.00**	**395,350.00**	**351,500.00**
26	**Balance Forward/Cash Reserve** (Line 24 MINUS Line 25)	**56,833.00**	**64,593.17**	**70,900.45**
27	Cash Reserve Percentage			47%

PROPERTY TAX RECAP

Tax from Line 6	16,338.38
County Treasurer Commission at 1%	163.38
Total Property Tax Requirement	16,501.76

SEE ACCOUNTANTS' COMPILATION REPORT

Village of Comstock in Custer 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	$	16,501.76
Bond Fund	$	-
_____ Fund		
_____ Fund		
Total Tax Request	** $	16,501.76

** 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
Total Special Reserve Funds	$ -
Total Cash Reserve	$ 70,900.45
Remaining Cash Reserve	$ 70,900.45
Remaining Cash Reserve %	47%

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:

SEE ACCOUNTANTS' COMPILATION REPORT

Village of Comstock in Custer 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	47,500.00		50,000.00				97,500.00
3	Public Safety - Police							-
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	43,750.00		75,000.00	10,000.00			128,750.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation							-
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste	12,750.00		25,000.00				37,750.00
17	Transportation							-
18	Wastewater	18,750.00		25,000.00				43,750.00
19	Water	18,750.00		25,000.00				43,750.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	141,500.00	-	200,000.00	10,000.00	-	-	351,500.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
(F) **Transfers** should include Transfers and Transfers of Surplus Fees

SEE ACCOUNTANTS'
COMPILATION REPORT

Village of Comstock in Custer 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	56,850.00		50,000.00				106,850.00
3	Public Safety - Police							-
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	94,750.00		75,000.00	10,000.00			179,750.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation							-
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste	11,650.00		25,000.00				36,650.00
17	Transportation							-
18	Wastewater	11,050.00		25,000.00				36,050.00
19	Water	11,050.00		25,000.00				36,050.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	185,350.00	-	200,000.00	10,000.00	-	-	395,350.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

SEE ACCOUNTANTS' COMPILATION REPORT

Village of Comstock in Custer 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	43,048.00			25,566.00		10,500.00	79,114.00
3	Public Safety - Police							-
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	39,561.00			8,073.00			47,634.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation							-
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste	11,562.00						11,562.00
17	Transportation							-
18	Wastewater	16,889.00						16,889.00
19	Water	16,889.00						16,889.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	127,949.00	-	-	33,639.00	-	10,500.00	172,088.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

SEE ACCOUNTANTS' COMPILATION REPORT

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Village of Comstock**
ADDRESS	**PO Box 55**
CITY & ZIP CODE	**Comstock/68828**
TELEPHONE	**308-628-4124**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dennis Johnson	Deb Ritz	Pam Slagle
TITLE /FIRM NAME	Chairperson/Village of Comstock	Clerk/Village of Comstock	CPA/Lammers, Abel & Kaps, CPA's
TELEPHONE	308-628-4124	308-628-4124	308-728-3015
EMAIL ADDRESS			pslagle@frontiernet.net

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

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

SEE ACCOUNTANTS'
COMPILATION REPORT

PROPERTY TAX GROWTH LIMITATION ACT (§§ 13-3401 - 13-1308)

Village of Comstock

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)	$ 15,889.49	
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)		15,889.49

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 15,889.60 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

126,021.00 (2025 Growth Value) / 3,177,897.00 (2024 Total Valuation) = 3.97% (14a)

630.11 — Increase due to Growth (14)

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

Inflation Percentage — 5.17% (15a)

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

821.49 — 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)	-
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)	794.48

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	794.48
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	18,135.57
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	16,501.76
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)*	(28)	1,633.81

(Line 26 - Line 27, MUST be greater than or equal to $0.00)

SEE ACCOUNTANTS' COMPILATION REPORT

Village of Comstock

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)	$ 794.48
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	794.48
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	1,633.81
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	1,633.81

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)*	-

SEE ACCOUNTANTS' COMPILATION REPORT

Municipality Levy Limit Form

Village of Comstock in Custer County

Municipality Levy				
Personal and Real Property Tax Request	(1)		16,501.76	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		16,501.76	
Valuation	(9)		3,300,353	
Municipality Levy Subject to Levy Authority	(10)		0.500000	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.000000	
Community Redevelopment Authority	(12)		0.000000	
Transit Authority	(13)		0.000000	
Off Street Parking District Valuation	(14)			
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000	
Other	(16)		0.000000	
Total Levy for Compliance Purposes	(17)		0.500000	(A)
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	1,650.18	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.

SEE ACCOUNTANTS'
COMPILATION REPORT

Village of Comstock in Custer County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

X **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) N/A

*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 0.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor / Prior Year Total Real Property Valuation per Assessor = 0.00 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) N/A %

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

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) N/A

(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) N/A

(Total Personal and Real Property Tax Required from Cover Page)

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.

SEE ACCOUNTANTS' COMPILATION REPORT

CUSTER COUNTY COUNTY ASSESSOR OFFICIAL SEAL BROKEN BOW NE

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: COMSTOCK VILLAGE
C/O LAMMERS, ABEL, KAPS
PO BOX 142
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COMSTOCK VILLAGE	City/Village	126,021	3,300,353	3,177,897	3.97

* *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 ELISE TAYLOR, CUSTER 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.

Elise Taylor
(signature of county assessor)

AUG 14 2025
(date)

CC: County Clerk, CUSTER 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
160,369 Pers Prior
286,390 Pers Value
3,017,528 Real Prior
3,013,963 Real Value

See Accountants' Compilation Report

VILLAGE OF COMSTOCK
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
September 30, 2025 and 2026

Forecast results for the budget years ending September 30, 2025 and 2026 were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2025 and 2026.

This forecast presents, to the best of management's knowledge and belief, expected receipts and disbursements of the Village of Comstock for the forecast period. Accordingly, the forecast reflects the board's judgment as of September 4, 2025, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Budget Hearing & Regular Meeting
Village of Comstock
September 4, 2025

The Budget Hearing of the Village of Comstock was held the 4th day of September, 2025, at the City Hall. Notice of the budget hearing was published in The Sargent Leader newspaper. Chairman Dockhorn opened the budget hearing at 8:00 p.m. The floor was then opened for public comment on the proposed budget statement. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so. Motion by Kirwan, seconded by Griebel to close the budget hearing at 8:30 p.m. Ayes: Dockhorn, Griebel, Rhoads, Kirwan, Post.

Notice of this regular meeting & budget hearing has been posted at City Hall, Comstock Post Office and The Den stating that the agenda for said meeting was available for public inspection at the office of the Village Clerk. Chairman Dockhorn called the meeting of the Comstock Village Board to order September 4, 2025 at 8:10 p.m. stating the Open Meetings Act had been posted on the wall by the coat rack. Present were Trustees; Griebel, Rhoads, Kirwan, Post, Street Superintendent Shawna Abraham & Clerk Deborah Ritz

Trustee Kirwan made motion, second by Trustee Griebel to approve August minutes of regular meeting: Roll call vote; ayes: Dockhorn, Griebel, Rhoads, Kirwan, Post.

Trustee Kirwan made motion, second by Trustee Post to approve August financial report as presented; ayes: Dockhorn, Griebel, Rhoads, Kirwan, Post. Financial report for August 2025 stands approved until audit.

Trustee Post made motion second by Trustee Griebel to approve Village Accounts Payable Claims for September 2025; ayes: Dockhorn, Griebel, Rhoads Kirwan, Post.

Trustee Kirwan made the motion that the Village of Comstock approve the budget for the fiscal year end September 30, 2026 as it was published. Seconded by Trustee Rhoads: Roll call vote; Ayes: Dockhorn, Griebel, Rhoads, Kirwan, Post. Motion passed

Trustee Post made motion to approve Resolution 9-25-3 that the Village of Comstock set their tax request at $16,501.76 for the fiscal year ending September 30, 2026 and the tax levy at 0.500000 for the same period,. Second by Trustee Kirwan Roll call vote; Ayes: Dockhorn, Griebel, Rhoads, Kirwan, Post.

Trustee Rhoads made motion second by Trustee Kirwan that the Village of Comstock requests an Audit waiver for the fiscal year ended September 30, 2025. Ayes: Dockhorn, Griebel, Rhoads, Kirwan, Post

Clerk Report: Clerk Ritz notified the board the continuation of clerk/treasure hours will be fulfilled online.

Street Report: Shawna will start trimming trees and cleaning up branches. Discussion about replacing sewer parts for repair and will talk to Nichols Plumbing about what to replace. Discussion about getting a metal and trash roll off in will be in the spring.

Trustee Kirwan proposed we waive the fee for the rental of Community Hall for the Schweitzer fundraiser, the board agreed. Trustee Rhoads inquired mowing property for individuals and to verify the agreement between parties. Discussion about mowing followed. The mowing of lots in the village has been previously approved by the board and will continue to be mowed as agreed upon the parties involved. Discussion & verification regarding Clerk Ritz use of garbage services was in fact previously approved by the board and is permitted as part of her benefit/pay as clerk/treasure. Discussion about installing more camaras in order to address destruction of public property. Trustee Rhoads inquired if there is any crushed rock available and will need to put some in the holes before winter. Suggestions to get red rock instead of limestone were discussed. Trustee Griebel inquired about kids riding four wheelers down the streets, they were addressed and the Sheriff was called along with parents being notified. Discussion followed about action being taken.

Trustee Kirwan moved to adjourn, seconded by Post, all ayes. Ayes: Dockhorn, Griebel, Rhoads, Kirwan, Post Meeting adjourned at 9:01p.m.

SEPTEMBER CLAIMS

GENERAL

LVRPPD----------	$140.47
COLONIAL LIFE INS.----------	$334.19
VSP INSURANCE----------	$25.99
POST OFFICE: STAMPS----------	$24.40
BLACK HILLS ENERGY----------	$106.40
LEAGUE: VILLAGE INSURANCE----------	$395.00
HAMILTON: TELEPHONE----------	$123.65
SLC: BUDGET FORM PREP----------	$595.00
DEBORAH RITZ (WAGES)----------	$431.74
WAGES WH----------	$35.76
SUBTOTAL GENERAL_____	**$2,212.60**

STREET

LVRPPD----------	$849.23
S.ABRAHAM: WAGES----------	$2,053.43
WAGES WH:----------	$446.32

LARM: VILLAGE INSURANCE----------	$16,419.00
DWEE: WATER LICENSE RENEWAL----------	$230.00
MATTHEW DOCKHORN: PAINT FOR PARK----------	$96.29
GRINT: WATER SAMPLE SHIPPING----------	$34.81
NAPA: OIL----------	$23.96
ULICH GRAVEL: CRUSHED CONCRETE----------	$625.72
SUBTOTAL STREET_____	**$20,778.76**

UTILITES

LVRPPD----------	$381.61
SCHAUPPS DISPOSAL----------	$992.50
SUBTOTAL UTILITIES_____	**$1,374.11**

TOTAL EXPENSES---------- **$24,365.47**

Matthew Dockhorn, Chairman

Deborah Ritz, Clerk

Y16

ZNEZ

SUMMARY

PUBLIC I 13-501 to 13-513, that the governing body will meet purpose of hearing support, opposition, criticism. The budget detail is available at the office of the Cle

2023-202	$	172,088.00
2024-202	$	395,350.00
2025-202	$	351,500.00
2025-202	$	70,900.45
2025-202	$	422,400.45
Total 202	$	16,501.76
Unused E	$	1,633.81

Breakdo

Personal	$	16,501.76
Personal	$	-

AX REQUEST

PUBLIC 77-1632, that the governing body will meet on the 4th hearing support, opposition, criticism, suggestio

	2025	Change
Operating	351,500.00	-11%
Property	16,501.76	4%
Valuation	3,300,353	4%
Tax Rate	0.500000	0%
Tax Rate		ZNEZ

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA }
Custer *County,* } *ss.*

I Melissa Schere *of the* Sargent Leader,

a legal paper, published weekly in Sargent, Nebraska, *do solemnly swear that a copy of the above, as per clipping attached, was published weekly in the regular and entire issue of said newspaper and not in any supplement thereof, for* 1 *consecutive weeks commencing with the issue dated* 8/28/25 *and ending with the issue dated* ..... *and that said newspaper is a legal newspaper under the Statutes of the State of Nebraska.*

Subscribed and sworn before me this 19th *day of* September 2025

(Seal)

Mitchell Lamm
GENERAL NOTARIAL SEAL
STATE OF NEBRASKA
MY COMMISSION EXPIRES
May 22, 2028

Printer's Fees, $ 240.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 9-25-3

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

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

   General Fund: $ 16,501.76
   Bond Fund: $ -

2. The total assessed value of property differs from last year's total assessed value by 3.85 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 0.481448 per $100 of assessed value.

4. The Village of Comstock proposes to adopt a property tax request that will cause its tax rate to be 0.5 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Village of Comstock will increase (or decrease) last year's budget by -11.09 percent.

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

Motion by Post, seconded by Kilwan to adopt Resolution # 9-25-3

Voting yes were:	Voting no were:
Matthew Lockhart	
Dexter Grisham	
David Rhoads	
William Kilwan	
Kimberly Post	

Dated this 4 day of September 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Village of Comstock — SUBDIVISION NAME

Custer County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Loup Central Landfill	Indefinite	Solid Waste Removal

2025 Public Safety Tax Statement Reporting Form

Date:	09-29-25
County:	Custer
Municipality:	Village of Comstock

Step 1: Enter all Expenses related to Public Safety defined under section 13-320, County Attorney and Public Defender Expenses from Budget	$ 0.00
Step 2: Enter all General Fund Expenses from Budget plus public safety expenses outside the general fund that are funded by property tax	$ 0.00
Public Safety Total for Tax Statement Calc Per Parcel	nan%

Recommended process:

- **Forward the form to county budget preparers and municipalities.**
- **The form should be completed and returned to the County Clerk at the same time property tax requests are certified to the County Clerk.**
- **The County Clerk then forwards the completed form to the County Treasurer for use in preparing tax statements.**

NRS 77-1701: *Such statement shall clearly indicate, for each political subdivision, the amount of property taxes due to fund any and all public safety services as defined in section 13-320, county attorneys, and public defenders, regardless of whether such amount is taken as an exception to the political subdivision's property tax request authority under section 13-3404.*

NRS 13-320: *Public safety services, defined.*

For purposes of sections 13-318 to 13-326, public safety services means crime prevention, offender detention, and firefighter, police, medical, ambulance, or other emergency services.

Municipalities in Douglas, Lancaster and Sarpy County, please check with the County Treasurer on data needed for tax statement printing.

Lammers, Abel & Kaps, CPA's, P.C.

Charles L. Abel, CPA
Tyler Kapps, CPA
Pamela S. Slagle, CPA
Mary Glesinger, CPA

Certified Public Accountants
140 N 16th Street
PO Box 142
Ord, Nebraska 68862

Phone: 308-728-3015
Fax: 308-728-7977

ACCOUNTANTS' COMPILATION REPORT

To The Board Members
Village of Comstock
Comstock, Nebraska

Management is responsible for the accompanying financial forecast of the Village of Comstock, which comprises the forecasted statements of receipts, disbursements and fund balance - cash basis for the years ended September 30, 2025 and 2026 and the related summary of significant assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management is also responsible for the accompanying financial statements of the Village of Comstock, which comprise the statement of receipts, disbursements and fund balances - cash basis for the year ended September 30, 2024 included in the accompanying prescribed form in accordance with the cash basis of accounting.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine or review the forecasts or the financial statement included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecast or the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be presented in accordance with in the cash basis of accounting.

AICPA presentation guidelines require a forecast to disclose that it is prepared using the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Management has not disclosed this matter.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the Village of Comstock's forecasted statements of receipts, disbursements and fund balances. Accordingly, the forecasts are not designed for those who are not informed about such matters.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying prescribed form and this report are intended solely for the information and use of the Village of Comstock and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Lammers, Abel & Kapr, CPAs

September 4, 2025
Ord, Nebraska