

2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

Village of Dorchester
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Saline 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:

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: center;">254,586.00</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="width:15%; text-align: center;"> </td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="width:15%; text-align: center;">254,586.00</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	254,586.00	Property Taxes for Non-Bond Purposes		Principal and Interest on Bonds	254,586.00	Total Personal and Real Property Tax Required	<p>Projected Outstanding Bonded Indebtedness as of October 1, 2025 <i>(As of the Beginning of the Budget Year)</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Principal</td> <td style="width:40%; text-align: right;">2,230,000.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">945,105.00</td> </tr> <tr> <td>Total Bonded Indebtedness</td> <td style="text-align: right;">3,175,105.00</td> </tr> </table>	Principal	2,230,000.00	Interest	945,105.00	Total Bonded Indebtedness	3,175,105.00
254,586.00	Property Taxes for Non-Bond Purposes												
	Principal and Interest on Bonds												
254,586.00	Total Personal and Real Property Tax Required												
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Interest	945,105.00												
Total Bonded Indebtedness	3,175,105.00												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: center;">56,926,889.00</td> <td>Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	56,926,889.00	Total Certified Valuation (All Counties)	<p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?</p> <p align="center"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO </p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>										
56,926,889.00	Total Certified Valuation (All Counties)												
<p align="center">County Clerk's Use ONLY</p>	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>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?</p> <p align="center"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO </p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>												
<p align="center">APA Contact Information</p> <p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p>Website: auditors.nebraska.gov</p> <p>Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p align="center">Submission Information</p> <p align="center" style="font-size: 24pt;">Budget Due by 9-30-2025</p> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 												

Village of Dorchester in Saline County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Net Cash Balance	1,157,866.00	1,122,443.00	936,799.00
2	Investments	194,267.00	1,442,822.00	1,217,794.00
3	County Treasurer's Balance	6,013.00	7,809.00	7,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	-	-	-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	1,358,146.00	2,573,074.00	2,161,593.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	275,180.00	212,242.00	252,065.35
7	Federal Receipts	-	-	-
8	State Receipts: Motor Vehicle Pro-Rate	549.00	610.00	600.00
9				
10	State Receipts: Highway Allocation and Incentives	104,901.00	109,449.00	105,472.00
11	State Receipts: Motor Vehicle Fee	7,432.00	7,088.00	7,000.00
12	State Receipts: State Aid	-	-	
13	State Receipts: Municipal Equalization Aid	-	-	6,863.00
14	State Receipts: Other	11,172.00	10,591.00	-
15	State Receipts: Property Tax Credit	17,408.00	15,787.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	13,547.00	14,329.00	14,000.00
18	Local Receipts: Local Option Sales Tax	171,207.00	176,280.00	180,000.00
19	Local Receipts: In Lieu of Tax	-	-	-
20	Local Receipts: Other	2,996,104.00	1,429,362.00	4,587,100.00
21	Transfers In of Surplus Fees	205,665.00	-	-
22	Transfers In Other Than Surplus Fees	145,531.00	60,000.00	500,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)	-	-	-
24	Total Resources Available (Lines 5 thru 23)	5,306,842.00	4,608,812.00	7,814,693.35
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	2,733,768.00	2,447,219.00	7,744,406.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	2,573,074.00	2,161,593.00	70,287.35
27	Cash Reserve Percentage			4%
PROPERTY TAX RECAP		Tax from Line 6		252,065.35
		County Treasurer Commission at 1%		2,520.65
		Total Property Tax Requirement		254,586.00

Village of Dorchester in Saline 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	\$	254,586.00
Bond Fund	\$	-
_____ Fund		
_____ Fund		
Total Tax Request	** \$	254,586.00

** 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.

<u>Special Reserve Fund Name</u>		<u>Amount</u>

Total Special Reserve Funds	\$	-
Total Cash Reserve	\$	70,287.35
Remaining Cash Reserve	\$	70,287.35
Remaining Cash Reserve %		4%

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:	

Village of Dorchester in Saline 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	513,280.00	56,533.00	5,000.00	51,491.00	-	500,000.00	1,126,304.00
3	Public Safety - Police	11,720.00	-	-	-	-	-	11,720.00
3a	Public Safety - Fire	51,300.00	484,337.00	25,000.00	-	-	-	560,637.00
4	Public Safety - Other	26,200.00	-	-	-	-	-	26,200.00
5	Public Works - Streets	130,000.00	1,500,000.00	-	92,961.00	-	-	1,722,961.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	25,000.00	7,328.00	12,500.00	-	-	-	44,828.00
9	Community Development	15,000.00	-	25,000.00	-	-	-	40,000.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	550,000.00	-	527,000.00	28,977.00	-	-	1,105,977.00
16	Solid Waste	75,000.00	-	-	-	-	-	75,000.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	50,000.00	-	419,500.00	28,739.00	-	-	498,239.00
19	Water	65,000.00	-	2,355,000.00	112,540.00	-	-	2,532,540.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	1,512,500.00	2,048,198.00	3,369,000.00	314,708.00	-	500,000.00	7,744,406.00

- (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

Village of Dorchester in Saline 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	428,782.00	-	-	53,154.00	-	60,000.00	541,936.00
3	Public Safety - Police	11,720.00	-	-	-	-	-	11,720.00
3a	Public Safety - Fire	51,182.00	-	49,330.00	-	-	-	100,512.00
4	Public Safety - Other	10,520.00	-	-	-	-	-	10,520.00
5	Public Works - Streets	125,889.00	741,732.00	-	95,024.00	-	-	962,645.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	15,125.00	-	-	-	-	-	15,125.00
9	Community Development	13,771.00	-	-	-	-	-	13,771.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	437,950.00	-	-	29,528.00	-	-	467,478.00
16	Solid Waste	73,824.00	-	-	-	-	-	73,824.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	45,800.00	-	-	28,738.00	-	-	74,538.00
19	Water	65,906.00	-	-	109,244.00	-	-	175,150.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,280,469.00	741,732.00	49,330.00	315,688.00	-	60,000.00	2,447,219.00

- (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

Village of Dorchester in Saline 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	273,161.00	593,858.00	32,895.00	27,383.00	-	145,531.00	1,072,828.00
3	Public Safety - Police	11,720.00	-	-	-	-	-	11,720.00
3a	Public Safety - Fire	30,825.00	-	155,472.00	-	-	-	186,297.00
4	Public Safety - Other	12,014.00	-	-	-	-	-	12,014.00
5	Public Works - Streets	66,622.00	64,085.00	-	60,318.00	-	-	191,025.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	15,879.00	73,999.00	74,896.00	-	-	-	164,774.00
9	Community Development	12,760.00	-	-	-	-	-	12,760.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	480,334.00	-	-	29,678.00	-	205,665.00	715,677.00
16	Solid Waste	71,921.00	-	-	-	-	-	71,921.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	33,145.00	-	48,500.00	28,740.00	-	-	110,385.00
19	Water	73,771.00	-	-	110,596.00	-	-	184,367.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds					-		-
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,082,152.00	731,942.00	311,763.00	256,715.00	-	351,196.00	2,733,768.00

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Village of Dorchester
ADDRESS	PO Box 287
CITY & ZIP CODE	Dorchester 68343
TELEPHONE	402-946-3201
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Roger Miller	Jennifer Kasl	Jennifer Busboom, CPA
TITLE /FIRM NAME	Chairperson	Clerk	Blobaum & Busboom, PC
TELEPHONE	402-750-1716	402-946-3201	402-729-6136
EMAIL ADDRESS		dorchester@diodecom.net	bbcpas@windstream.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
- Preparer

Village of Dorchester
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request	(1)	\$	242,463.00
<i>(from prior year budget - Cover Page submitted to the State Auditor)</i>			
Less: Prior Year Exceptions Utilized			
<i>(Will all be zero for 2025-2026 budget because first year of new cap)</i>			
Approved Bonds <i>(prior year line 16)</i>	(2)		-
Emergency Response <i>(prior year line 17)</i>	(3)		-
Public Safety Services <i>(prior year line 18)</i>	(4)		-
County Attorneys <i>(prior year line 19)</i>	(5)		-
County Public Defenders <i>(prior year line 20)</i>	(6)		-
Response to Public Safety Threat <i>(prior year line 21)</i>	(7)		-
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8)		-
Voter Approved Increase <i>(prior year line 23)</i>	(9)		-
Unused authority used in the prior year <i>(prior year line 24)</i>	(10)		-
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	(11)		-
Preliminary Property Tax Request Authority (line 1 - line 11)			242,463.00

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)			242,578.19
<i>See instructions below for where to find this amount</i>			
			(13)
Growth Percentage per County Assessor			
9,975.00 /	52,142,702.00	=	0.02%
2025 Growth Value	2024 Total Valuation		(14a)
<i>(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)</i>			
			46.41
			Increase due to Growth (14)
Inflation Percentage			
			5.17%
<i>(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)</i>			
			(15a)
			12,541.29
			Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds	(16)		-
<i>(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))</i>			
Response to a declared emergency in the prior year & certified to the Auditor <i>(Must agree to total on Schedule 2)</i>	(17)		-
Public Safety Services, as defined in §13-320 <i>(Must agree to total on Schedule 3)</i>	(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	(23)		-
<i>(MUST attach sample ballot language and certified election results)</i>			
Prior Year's Unused Property Tax Request Authority used this year	(24)		-
<i>(Cannot exceed amount on Supporting Schedule 1, line 1)</i>			
Total Exceptions Utilized (Total lines 16 thru 24)	(25)		-
2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)	(26)		255,050.70
2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1)	(27)		254,586.00
Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3)	(28)		464.70
<i>(Line 26 - Line 27, MUST be greater than or equal to \$0.00)</i>			

Village of Dorchester
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 <i>(See instructions below for how to determine this amount)</i>	(1)	\$ 610.96
Less: Amount used this year <i>(from Computation Form, line 24) (cannot exceed line 1)</i>	(2)	-
Add: Unused Authority created this year <i>(from Computation Form, line 28)</i>	(3)	464.70
Total Unused Property Tax Request Authority available for future years <i>(cannot be less than \$0.00)</i>	(4)	1,075.66

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 <i>(must agree to Computation Form, line 17)</i>			-

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 <i>(must agree to Computation Form, line 18)</i>	-

Municipality Levy Limit Form

Village of Dorchester in Saline County

Municipality Levy

Personal and Real Property Tax Request	(1)		254,586.00
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)		254,586.00
Valuation	(9)		56,926,889
Municipality Levy Subject to Levy Authority	(10)		0.447216
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)		0.447216 (A)
Levy Authority			
Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	11,720.00	0.020588
Total Municipality Levy Authority	(20)		0.470588 (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.

Village of Dorchester in Saline 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) 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

$$\frac{\text{2025 Real Growth Value per Assessor}}{\text{Prior Year Total Real Property Valuation per Assessor}} = \text{0.00} \% (3)$$

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.

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}

DORCHESTER VILLAGE

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: SALINE

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
DORCHESTER VILL.	City/Village	9,975	56,926,889	52,142,702	0.02

* 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 BRANDI KELLY, SALINE 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.

Brandi Kelly
(signature of county assessor)



August 19, 2025
(date)

CC: County Clerk, SALINE County
CC: County Clerk where district is headquartered, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Village of Dorchester

Summary of Significant Forecast Assumptions

Years Ended September 30, 2025 and 2026

This financial forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the Village of Dorchester for the forecast period. Accordingly, the forecast reflects management's judgment as of August 26, 2025, the date of this forecast, of expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring political subdivisions to file an annual budget with their respective county clerk and the State Auditor's office. The assumptions disclosed herein are those that management 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.

Forecasted Results for the Year Ending September 30, 2025

Forecasted results for the year ending September 30, 2025 were calculated by annualizing the results of the operations for the remainder of the 2024-2025 year based on historical results.

Forecasted Results for the Year Ending September 30, 2026

Forecasted results for the year ending September 30, 2026 were based upon the forecasted results of operations for the year ending September 30, 2025 as well as any additional requirements for 2025-2026 based on input from the governing board including the following:

Revenues are budgeted at the amounts similar to the prior year with the exception of the state revenues where State Department of Revenue estimates are used.

Operating expenditures are estimated at the highest several years' prior experience.

Debt service expenditures, if applicable, are according the amortization schedules.

Capital outlay is budgeted at the maximum remaining available funds, given a minimal cash reserve.

SEP 04 2025

THE CRETE NEWS
PO BOX 40
CRETE, NE 68333

AFFIDAVIT OF PUBLICATION

VILLAGE OF DORCHESTER
PO BOX 287
DORCHESTER NE 68343-0287

STATE OF NEBRASKA
Saline County,

Amy E. Hausman being by me first duly sworn, deposes and says that she is the editor of THE CRETE NEWS, a legal weekly newspaper printed and published at Crete in Saline County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice of "2025 BUDGET HEARING" was published in said newspaper for 1 consecutive week(s) commencing with the issue of 9/3/2025.

Amy E. Hausman
Amy E. Hausman, Editor

Subscribed in my presence and sworn to before me this date of 9/03/2025

Pamela J Callahan
Notary Public

Name VILLAGE OF DORCHESTER
Order Number 164654
Order Date 8/27/2025
Number of Issues 1
Publication Count 1
First Issue 9/3/2025
Last Issue 9/3/2025
Order Price \$157.50
Publications *CRETE NEWS
Publication Dates *CRETE NEWS: 9/3/2025

Village of Dorchester
Saline County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

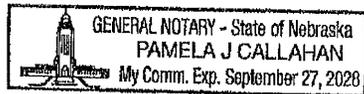
2025 BUDGET HEARING AND BUDGET SUMMARY

Operating Expenses	1,200,000
Capital Expenses	100,000
Debt Service	50,000
Reserve	25,000
Total	1,375,000

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

Operating Expenses	1,200,000	1.4%
Capital Expenses	100,000	0.1%
Debt Service	50,000	0.06%
Reserve	25,000	0.03%
Total	1,375,000	1.59%

September 3, 2025



**Village of Dorchester Board of Trustees Special Hearing Minutes
September 8, 2025**

The Special Hearing of the Village of Dorchester Board of Trustees was held Monday, September 8, 2025, at the Farmers Cooperative meeting room, following the Budget Hearing, and was called to order at 6:34 p.m. Chairperson Miller advised those present of the Open Meetings Act. Answering Roll Call were board members Matt Shaw, Tammie Lang, Nancy Tellez, Nate Hitchins, and Chairperson Roger Miller. Also in attendance were Jen Kasl, Clerk-Treasurer; Dawn Zoubek, Deputy Clerk; Jerod Francis, Code Compliance; Carsten Mlady, NPPD; Brant Pracheil, DVFD; and Atty. Kelly Hoffschneider, Hoffschneider Law. Advance Notice of the meeting was posted at the Dorchester US Post Office; First State Bank, NE; Village of Dorchester office and in *The Crete News*.

Motion made by Shaw, seconded by Lang to open the Special Hearing. Clerk Kasl presented the information related to the setting of the final tax levy as published. The related resolution has been prepared. The floor was opened for public comment on the tax levy. There was no public comment.

Motion made by Hitchins, seconded by Shaw to close the Special Hearing. The special hearing adjourned at 6:35 p.m.

Signed Chairman: _____

Clerk - Treasurer: _____

**Village of Dorchester Board of Trustees Budget Hearing Minutes
September 8, 2025**

The Budget Hearing of the Village of Dorchester Board of Trustees was held Monday, September 8, 2025, at the meeting room at Farmers Cooperative and was called to order at 6:30 p.m. Chairperson Miller advised those present of the Open Meetings Act. Answering Roll Call were board members Matt Shaw, Tammie Lang, Nancy Tellez, Nate Hitchins, and Chairperson Roger Miller. Also in attendance were Jen Kasl, Clerk-Treasurer; Dawn Zoubek, Deputy Clerk; Jerod Francis, Code Compliance; Carsten Mlady, NPPD; Brant Pracheil, DVFD; and Atty. Kelly Hoffschneider, Hoffschneider Law. Advance Notice of the meeting was posted at the Dorchester US Post Office; First State Bank, NE; Village of Dorchester office and in *The Crete News*.

Motion made by Miller, seconded by Shaw to open the Budget Hearing. As published, the village was requesting \$254,586.00 in property tax. Kasl made a presentation outlining the key provisions of the proposed budget statement as directed in the prepared budget notes, including, but not limited to, a comparison with the prior year's budget.

The floor was then opened for public comment on the proposed budget statement. Having no public comment, motion made by Miller, seconded by Hitchins to close the Budget Hearing. The budget hearing adjourned at 6:34 p.m.

Signed Chairman: _____

Clerk - Treasurer: _____

**Village of Dorchester Board of Trustees Minutes
September 8, 2025**

The regular meeting of the Village of Dorchester Board of Trustees was held Monday, September 8, 2025, at the Farmers Cooperative Meeting Room, immediately following the budget hearing and special hearing, and was called to order at 6:35 p.m. Chairperson Miller advised those present of the Open Meetings Act. Answering Roll Call were board members Matt Shaw, Tammie Lang, Nancy Tellez, Nate Hitchins, and Chairperson Roger Miller. Also in attendance were Jen Kasl, Clerk-Treasurer; Dawn Zoubek, Deputy Clerk; Jerod Francis, Code Compliance; Carsten Mlady, NPPD; Brant Pracheil, DVFD; and Atty. Kelly Hoffschneider, Hoffschneider Law. Advance Notice of the meeting was posted at the Dorchester Post Office; First State Bank, NE; Village of Dorchester office and in *The Crete News*.

Motion by Tellez, seconded by Hitchins, to approve Consent Agenda Items #1-#4. Motion carried. Sheriff's report given. Pracheil gave the fire report. The SCBA that was approved last meeting has been ordered. Francis gave the code compliance report. Motion by Miller, seconded by Hitchins to send out the additional letters per Francis' recommendations. Motion carried.

Miller opened with New Business #1. Carsten Mlady, NPPD, presented info on the NPPD 2026 Wholesale Power Contract. Motion by Shaw, seconded by Miller to approve the contract. Motion carried. **Unfinished Business:** Discussion of Street Improvement Projects. Work is progressing somewhat slowly due to all the rain. Consideration and discussion of livestock and fowl within the village limits. Motion by Miller, seconded by Shaw to direct Atty. Hoffschneider to create an ordinance permitting 10 fowl and no roosters. Motion carried. Discussion held on WWAC Funding Proposals. Clerk Kasl is waiting for more information from the USDA, and will bring back for discussion next month. **New Business:** Motion Lang, seconded by Tellez to approve the 1% increase in restricted funds authority. Motion carried. Motion by Shaw, seconded by Hitchins to approve the 2025-2026 budget. Motion carried. Resolution 2025-06 setting the final tax request was read:

**RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 2025-06**

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

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

General Fund:	\$	254,586.00
Bond Fund:	\$	-

2. The total assessed value of property differs from last year's total assessed value by 9.18 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 0.42592 per \$100 of assessed value.
4. The Village of Dorchester proposes to adopt a property tax request that will cause its tax rate to be 0.447216 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 Dorchester will increase last year's budget by 14.24 percent.

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

Motion by Hitchins, seconded by Shaw to adopt Resolution 2025-06. Motion carried. Consideration of application for new DVFD member. Motion by Miller, seconded by Lang to approve the new member. Motion carried. Consideration and discussion of Resolution 2025-07 to authorize signing of the Municipal Annual Certification of Program Compliance 2025 was read:

**RESOLUTION
SIGNING OF THE
MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
2025**

Resolution No. 2025-07

Whereas: State of Nebraska Statutes, sections 39-2115, 39-2119, 30-2120, 39-2121, and 39-2520(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and standards; and

Whereas: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each municipality shall be signed by the Mayor or Village Board Chairperson and shall include the resolution of the governing body of the municipality authorizing the signing of the certification.

Be it resolved that the Mayor Village Board Chairperson of _____ is hereby authorized to sign the Municipal Annual Certification of Program Compliance.

Adopted this _____ day of _____, 2025 at _____ Nebraska.

Motion by Miller, seconded by Shaw to approve the Resolution. Motion carried. Consideration and discussion for Signing Certification of Program Compliance to Nebraska Board of Public Roads Classifications and Standards 2025. Motion by Miller, seconded by Hitchins to approve the certification. Motion carried. Discussion was held on keno CD options. Motion by Miller, seconded by Shaw to renew the CD at the best rate option. Motion carried. Discussion held on setting a date for a special meeting to conduct employee reviews. Meeting will be Thursday, September 18, 2025 at 4 pm at the community hall. Motion by Shaw, seconded by Lang to adjourn. Motion carried. Meeting adjourned at 7:51 p.m. Next regular meeting will be **Monday, October 13, 2025, at 6:30 pm at the Farmers Cooperative Meeting Room.**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-06

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

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

General Fund: \$ 254,586.00
Bond Fund: \$ -

- 2. The total assessed value of property differs from last year's total assessed value by 9.18 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 0.42592 per \$100 of assessed value.
- 4. The Village of Dorchester proposes to adopt a property tax request that will cause its tax rate to be 0.447216 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 Dorchester will increase (or decrease) last year's budget by 14.24 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Hitchins, seconded by Shaw to adopt Resolution # 2025-06.

Voting yes were:

Matt Shaw
Nate Kelly
Nate Hall
Tammie Lang
Reg Mull

Voting no were:

Dated this 8th day of September, 2025



Blobaum & Busboom, P.C.
Certified Public Accountants

Brian L. Blobaum, CPA
Jennifer M. Busboom, CPA
Michael A. Blobaum, CPA

410 4th Street, P.O. Box 604 • Fairbury, NE 68352 • Phone: (402) 729-6136 • Fax: (833) 564-5032 • Email: bbcpas@windstream.net
Hebron Branch Office :120 South 4th Street • Hebron, NE 68370 • Phone: (402) 768-6485

Accountants' Compilation Report

Village Board
Village of Dorchester
Dorchester, NE 68343

Management is responsible for the accompanying historical financial statement of the Village of Dorchester, Nebraska, which comprises financial information in the form of the 2025-2026 State of Nebraska City/Village Budget Form, included in the accompanying prescribed form for the year ended September 30, 2024, in accordance with the Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and the form prescribed by the Nebraska Auditor of Public Accounts. We did not audit, examine, or review the historical 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 historical financial statement included in the accompanying prescribed form.

The historical financial statement included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the accompanying forecast of Village of Dorchester, Nebraska, which comprises forecasted information in the form of the 2025-2026 State of Nebraska City/Village Budget Form, included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts for the years ended September 30, 2025 and September 30, 2026, including the summary of significant forecast assumptions in accordance with the guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement 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 forecast 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 included in the accompanying prescribed form.

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.

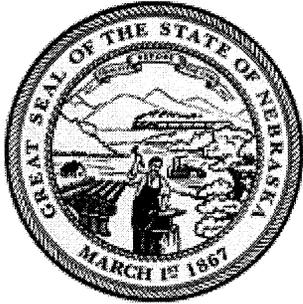
Management has elected to omit the summary of significant accounting policies required by guidelines for the presentation of a forecast established by the AICPA other than those related to significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusion about the results of operations of the forecasted period. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecasts included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The accompanying budget form and report are intended solely for the information and use of the Nebraska Auditor of Public Accounts, Saline County Clerk, and management of the Village of Dorchester are not intended to be and should not be used by anyone other than these specified parties.

Blobaum & Busboom PC

Fairbury, Nebraska
August 26, 2025



(<http://auditors.nebraska.gov/>)

Nebraska Auditor of Public Accounts

Accountability, Integrity, Reliability

Mike Foley

[Please Print For Your Records](#)

Filing Confirmation For The Reporting Period of July 1, 2024 through June 30, 2025

Date and Time: August 26, 2025 10:59:05
Involvement in Interlocal Agreements: Yes
Type of Subdivision: Cities and Villages
Name of Subdivision: Dorchester

Contact Information

Name: Jennifer Kasl
Title: Clerk
Address: PO Box 287
City: Dorchester
State: Nebraska
Zip: 68343
Phone: (402) 946-3201
Email address: bbcpas@windstream.net
Comments:

Built and Maintained by Nebraska.gov

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Nebraska Auditor of Public Accounts
(<https://auditors.nebraska.gov/>)

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