2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Fairbury

TO THE COUNTY BOARD AND COUNTY CLERK OF
Jefferson 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:

750,796.00	Property Taxes for Non-Bond Purposes
191,612.00	Principal and Interest on Bonds
942,408.00	**Total Personal and Real Property Tax Required**

227,051,562.00	**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	1,780,000.00
Interest	254,848.00
Total Bonded Indebtedness	2,034,848.00

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 of Fairbury in Jefferson 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	24,479,857.00	28,914,073.00	10,619,225.00
2	Investments	386,376.00	422,303.00	418,576.00
3	County Treasurer's Balance	39,259.00	44,846.00	44,846.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			13,965,017.00
5	**Subtotal of Beginning Balances** (Lines 1 thru 4)	**24,905,492.00**	**29,381,222.00**	**25,047,664.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	989,933.00	891,877.00	933,077.23
7	Federal Receipts	-	-	-
8	State Receipts: Motor Vehicle Pro-Rate	2,213.00	1,890.00	1,800.00
9				
10	State Receipts: Highway Allocation and Incentives	612,572.00	637,781.00	614,205.00
11	State Receipts: Motor Vehicle Fee	43,523.00	41,025.00	25,000.00
12	State Receipts: State Aid	-	-	
13	State Receipts: Municipal Equalization Aid	535,399.00	657,899.00	590,716.00
14	State Receipts: Other	82,207.00	82,087.00	25,500.00
15	State Receipts: Property Tax Credit	53,765.00	58,158.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	81,961.00	83,044.00	70,000.00
18	Local Receipts: Local Option Sales Tax	1,851,272.00	1,841,079.00	1,285,000.00
19	Local Receipts: In Lieu of Tax	-	-	-
20	Local Receipts: Other	3,133,883.00	1,982,619.00	4,222,350.00
21	Transfers In of Surplus Fees	-	-	375,000.00
22	Transfers In Other Than Surplus Fees	4,824,230.00	1,682,849.00	2,563,715.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**	16,305,333.00	13,038,020.00	35,542,400.00
24	**Total Resources Available** (Lines 5 thru 23)	**53,421,783.00**	**50,379,550.00**	**71,296,427.23**
25	**Total Disbursements & Transfers** (Line 22, Pg 3, 4 & 5)	**24,040,561.00**	**25,331,886.00**	**71,296,427.00**
26	**Balance Forward/Cash Reserve** (Line 24 MINUS Line 25)	**29,381,222.00**	**25,047,664.00**	**0.23**
27	Cash Reserve Percentage			0%

PROPERTY TAX RECAP

Tax from Line 6	933,077.23
County Treasurer Commission at 1%	9,330.77
Total Property Tax Requirement	942,408.00

City of Fairbury in Jefferson 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	$	750,796.00
Bond Fund	$	191,612.00
_____ Fund		
_____ Fund		
Total Tax Request	** $	942,408.00

** 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.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	$ -
Total Cash Reserve	$ 0.23
Remaining Cash Reserve	$ 0.23
Remaining Cash Reserve %	0%

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 Fund — Transfer To: General Fund

Amount: $ 350,000.00

Reason: Property Tax Relief

Transfer From: Water Fund — Transfer To: General Fund

Amount: $ 25,000.00

Reason: Property Tax Relief

Transfer From: _____ — Transfer To: _____

Amount:

Reason:

City of Fairbury in Jefferson 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	840,490.00	4,890,462.00	151,500.00	-	-	2,363,715.00	8,246,167.00
3	Public Safety - Police	1,003,986.00	5,000.00	66,000.00	-	-	-	1,074,986.00
3a	Public Safety - Fire	52,535.00	258,867.00	-	-	-	-	311,402.00
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	1,043,400.00	840,000.00	105,000.00	648,572.00	-	-	2,636,972.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	782,070.00	2,380,309.00	205,551.00	-	-	50,000.00	3,417,930.00
9	Community Development	30,000.00	2,156,714.00	-	-	-	-	2,186,714.00
10	Miscellaneous	-	2,500,422.00	-	-	-	150,000.00	2,650,422.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	1,044,210.00	133,137.00	20,000.00	67,070.00	-	-	1,264,417.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	-	-	-	-	-	-	-
19	Water	-	-	-	-	-	-	-
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)					49,507,417.00		49,507,417.00
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	4,796,691.00	13,164,911.00	548,051.00	715,642.00	49,507,417.00	2,563,715.00	71,296,427.00

(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

City of Fairbury in Jefferson 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	1,042,242.00	561,622.00	-	-	-	1,682,849.00	3,286,713.00
3	Public Safety - Police	930,399.00	-	-	-	-	-	930,399.00
3a	Public Safety - Fire	8,166.00	-	-	-	-	-	8,166.00
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	825,477.00	246,359.00	1,539.00	25,708.00	-	-	1,099,083.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	757,850.00	137,838.00	29,618.00	-	-	-	925,306.00
9	Community Development	234,334.00	36,400.00	13,962.00	-	-	-	284,696.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	945,336.00	-	40,826.00	-	-	-	986,162.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	-	-	-	-	-	-	-
19	Water	-	-	-	-	-	-	-
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds					17,811,361.00		17,811,361.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	4,743,804.00	982,219.00	85,945.00	25,708.00	17,811,361.00	1,682,849.00	25,331,886.00

(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

City of Fairbury in Jefferson 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	1,157,361.00	88,928.00	168,568.00	-	-	1,759,702.00	3,174,559.00
3	Public Safety - Police	907,175.00	-	-	-	-	-	907,175.00
3a	Public Safety - Fire	58,030.00	-	-	-	-	1,949.00	59,979.00
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	702,862.00	144,752.00	102,855.00	-	-	-	950,469.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	878,621.00	35,125.00	49,827.00	3,072,372.00	-	-	4,035,945.00
9	Community Development	141,469.00	26,952.00	99,046.00	-	-	-	267,467.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	1,053,792.00	-	109,825.00	37,429.00	-	-	1,201,046.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	-	-	-	-	-	-	-
19	Water	-	-	-	-	-	-	-
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds					13,443,921.00		13,443,921.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	4,899,310.00	295,757.00	530,121.00	3,109,801.00	13,443,921.00	1,761,651.00	24,040,561.00

(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

City of Fairbury in Jefferson 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
LIGHT, WATER, SEWER	13,965,017.00	35,542,400.00	49,507,417.00	-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	13,965,017.00	35,542,400.00	49,507,417.00	-
	(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	**City of Fairbury**
ADDRESS	**612 D Street**
CITY & ZIP CODE	**Fairbury 68352**
TELEPHONE	**402-729-2476**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kelly Davis	Erin Reimer	Jennifer Busboom, CPA
TITLE /FIRM NAME	Mayor	City Clerk	Blobaum & Busboom PC
TELEPHONE	402-729-2476	402-729-2476	402-729-6136
EMAIL ADDRESS			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
- [X] Preparer

City of Fairbury

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) **$ 921,310.00**
(from prior year budget - Cover Page submitted to the State Auditor)

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) **921,310.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 921,326.93
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

642,136.00 (2025 Growth Value) / 221,538,115.00 (2024 Total Valuation) = 0.29% (14a)

2,670.50 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)

47,632.60 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)	-

Total Exceptions Utilized *(Total lines 16 thru 24)* (25) **-**

2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)* (26) **971,613.10**

2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)* (27) 942,408.00

Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* (28) **29,205.10**
(Line 26 - Line 27, MUST be greater than or equal to $0.00)

City of Fairbury

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)	$ 46,066.35
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)	29,205.10
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	75,271.45

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 of Fairbury in Jefferson County

Municipality Levy				
Personal and Real Property Tax Request	(1)		942,408.00	
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)		942,408.00	
Valuation	(9)		227,051,562	
Municipality Levy Subject to Levy Authority	(10)		0.415063	
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)		0.415063	(A)
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)		0.000000	
Total Municipality Levy Authority	(20)		0.450000	(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 of Fairbury in Jefferson 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) 921,310.00
*(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

642,136.00	/	221,538,115.00	=	0.29 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.29 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 21,098.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **942,408.00**
(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) 942,408.00
(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.

CORRECTED

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}

BRIAN BLOBAUM

TO: **410 4TH ST**
FAIRBURY, NE 68352

TAXABLE VALUE LOCATED IN THE COUNTY OF: JEFFERSON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
FAIRBURY CITY	City/Village	642,136	227,051,562	221,538,115	0.29

* *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 **MARY A BANAHAN** **JEFFERSON** 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.

Mary A. Banahan

(signature of county assessor)

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

AUG 19 2025

(date)

CC: County Clerk, **JEFFERSON** 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

18,688,873 Pers Prior **202,849,242 Real Prior**
18,599,156 Pers Value **208,452,406 Real Value**

City of Fairbury

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 City of Fairbury for the forecast period. Accordingly, the forecast reflects the management's judgment as of September 5, 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 the 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.

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

City Council
City of Fairbury
Fairbury, NE 68352

Management is responsible for the accompanying historical financial statement of the City of Fairbury, 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 City of Fairbury, 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, Jefferson County Clerk, and management of the City of Fairbury are not intended to be and should not be used by anyone other than these specified parties.

Blobaum & Busboom PC

Fairbury, Nebraska
September 5, 2025

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept. 10, 2025 ; and The last publish was on _____, 2025; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

City of Fairbury
IN
Jefferson 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 16th day of September 2025, at 7:30 o'clock P.M., at the City Council Room 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	$ 24,040,561.00
2024-2025 Actual/Estimated Disbursements & Transfers	$ 25,331,886.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 71,296,427.00
2025-2026 Necessary Cash Reserve	$ 0.23
2025-2026 Total Resources Available	$ 71,296,427.23
Total 2025-2026 Personal & Real Property Tax Requirement	$ 942,408.00
Unused Budget Authority Created For Next Year	$ 75,271.45
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 750,796.00
Personal and Real Property Tax Required for Bonds	$ 191,612.00

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 16th day of September 2025, at 7:30 o'clock P.M., at the City Council Room 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	60,245,834.00	71,296,427.00	18%
Property Tax Request	$ 921,310.00	$ 942,408.00	2%
Valuation	221,538,115	227,051,562	2%
Tax Rate	0.415870	0.415063	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.405771		

26b ZNEZ

Subscribed and sworn to before me this 10 day of Sept., 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 1 times
$ 80.00.

Resolution No. 1311

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Fairbury, passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the City of Fairbury resolves that:

1. The 2025-2026 property tax request be set:
   General Fund: $ 750,796.00
   Bond Fund: $ 191,612.00

2. The total assessed value of property differs from last year's total assessed value by 2.49%.

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 $0.405771 per $100 of assessed value.

4. The City of Fairbury proposes to adopt a property tax request that will cause its tax rate to be $.415063 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Fairbury will increase (or decrease) last year's budget by 18.34%.

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

Motion by BSchmidt, Seconded by Polson to adopt Resolution No.1311.
Voting yes were Polson, Ehrke, McGinnis, Rogge, Kuzelka, BSchmidt, Endorf
Voting no were none

Dated this 16th day of September 2025

Kelly Davis-Mayor

Erin Reimer-City Clerk

CITY OF FAIRBURY
Jefferson County, Nebraska

The Council of the City of Fairbury met in the Council Chambers located at 612 D Street, Fairbury, Nebraska, on the 16th day of September 2025, at 7:30 PM. Mayor Davis called the meeting to order.

Notice of the meeting was given in advance thereof, and the Open Meetings Act was posted in the meeting room and pointed out by Mayor Davis as required by law.

Roll call found the following Council Members present- Tim Polson, Charles Endorf, Phil Rogge, Brian Schmidt, John Ebke, Jaime McDaniel, and Bradley Kuzelka. Absent: Dusty Schmidt

Mayor Davis called for the submittal of forms to request future agenda items. No forms were submitted during the meeting.

Public Hearings/Presentations:

Public Hearing: Concerning the budget summary for 2025-2026 Fiscal Year. Mayor Davis deemed the hearing open at 7:30PM, noting no written comments were received. Jennifer Busboom with Blobaum and Busboom approached the City Council and explained that every year the Council establishes a spending limit and tax request as part of the budget process. The overall spending limit is set at $71,296,427.00, budgeting to spend all reserve funds to give most flexibility in the upcoming year. This amount includes all general fund expenses, special revenue, debt, and proprietary functions. Mrs. Busboom noted that the operating budget from last year increased by an overall 18%. Comprehensively, the tax rate for 2025-2026 decreases slightly, from 0.415870 in 2024-2025 to 0.415063 in 2025-2026. Mrs. Busboom summarized that the budget remains similar to last year. The 2025-2026 budget recommends investing a portion of the City's cash reserves in new equipment, infrastructure, and other capital projects as the cash reserve is one of the higher cash reserve funds the City has seen. No public comment.

Mayor Davis then entertained a motion to adjourn. Ebke moved to adjourn. Motion seconded by Rogge. On a roll call vote: Endorf, Ebke, Polson, McDaniel, Rogge, Kuzelka, D. Schmidt, and B. Schmidt voting "yes." Motion carried

The meeting adjourned at 7:41 PM.

_____ _____

Kelly Davis, Mayor Date

_____ _____

Erin Reimer, City Clerk Date

The Council of the City of Fairbury met in the Council Chambers located at 612 D Street, Fairbury, Nebraska, on the 16th day of September 2025, upon completion of the 7:30 PM. budget hearing meeting- Mayor Davis called the meeting to order.

Notice of the meeting was given in advance thereof, and the Open Meetings Act was posted in the meeting room and pointed out by Mayor Davis as required by law.

Roll call found the following Council Members present- Tim Polson, Charles Endorf, Phil Rogge, Brian Schmidt, John Ebke, Jaime McDaniel, and Bradley Kuzelka. Absent: Dusty Schmidt

Mayor Davis called for the submittal of forms to request future agenda items. No forms were submitted during the meeting.

Mayor Davis called for individuals seeking to speak during the public comment period. No speakers present.

Mayor Davis read the Consent Agenda:

1. Approval of the minutes of the regular meeting of September 2, 2025
2. Approval of Claims $895,960.46

Polson moved to approve the minutes of the regular meeting of Council on September 2, 2025, and $895,960.46 in claims. Motion was seconded by B. Schmidt. On roll call vote: Rogge, Polson, Kuzelka, Endorf, Ebke, and B. Schmidt voting "yes." McDaniel- abstain. Motion carried.

Next item of business: **Public Hearings/Presentations:**

Public Hearing: Concerning Setting of the Final Tax Request for the 2025-2026 Fiscal Year for the General Fund at $750,796.00 and the Bond Fund at $191,612.00. The public hearing was opened at 7:45PM. Total levy for the year 2025-2026 would see a slight decrease to .415063 cents from the prior year of .415840 cents. Hearing was noticed as required and no public comment was received.

Next item of business: **Current Business**

Mayor Davis introduced the first item of current business, "Consider recommendation and approval from the finance committee regarding the 2025-2026 Fiscal year budget for the city of Fairbury." With no further questions, Polson motioned to approve the 2025-2026 Fiscal year budget for the city of Fairbury as published. Motion was seconded by B. Schmidt. On a roll call vote: McDaniel, Ebke, Polson, Rogge, Kuzelka, Endorf, and B. Schmidt voting "yes." Motion carried.

Mayor Davis then introduced the next item of current business, "Consider approval of the provision of legal services of Rembolt Ludktke, October 1, 2025, through September 30, 2027." City attorney, Kurth Brashear addressed council and express his appreciation on behalf of Rembolt Ludtke law firm since 2008. He noted that the city is charged a flat rate of $5000 monthly for general services since 2010. Excluded from the general monthly retainer or special projects that are charged and hourly rate, which have been billed at a discounted rate initially of $185/hr. and currently at $215 since 2022. The firm will continue to bill a flat rate of $5000 for general services but is proposing and increase to the hourly rate for special project work. Beginning October 1, 2025, for those special projects the firm is proposing to bill the city at the rate of $290 per hour or the applicable billing rate for the attorney or legal associate providing the legal services, whichever is less. With no further questions, Polson motioned to approve the approval of the provision of legal services of Rembolt Ludktke, October 1, 2025, through September 30, 2027. Motion was seconded by Ebke. On a roll call vote: Endorf, Ebke, Polson, Rogge, McDaniel, Kuzelka, and B. Schmidt voting "yes." Motion carried.

Mayor Davis then introduced the next item of current business, "Consider excusing the absence of council member Dusty Schmidt." Mr. Schmidt notified the mayor prior to the meeting that he had a school engagement with his child and would not be in attendance. With no further questions, B. Schmidt motioned to excuse the absence of Dusty Schmidt. Motion was seconded by McDaniel. On a roll call vote: Endorf, Ebke, Polson, Rogge, McDaniel, Kuzelka, and B. Schmidt voting "yes." Motion carried.

RESOLUTIONS AND ORDINANCES:

Resolution 1311- Setting the 2025-2026 property tax request at $750,796.00 for the general fund and $191,612.00 for the bond fund. With no further questions, B. Schmidt moved to approve Resolution 1311- Setting the 2025-2026 property tax request at $750,796.00 for the general fund and $191,612.00 for the bond fund. Motion was seconded by Polson. On a roll call vote: Endorf, Ebke, Polson, Rogge, Kuzelka, McDaniel, and B. Schmidt voting "yes." Motion carried.

Resolution 1312- A resolution to levy and assess costs of nuisance abatement against certain properties. With no further questions, Rogge motioned to approve Resolution 1312- A resolution to levy and assess costs of nuisance abatement against certain properties. Motion was seconded by Kuzelka. On a roll call vote: Endorf, Ebke, Polson, Rogge, Kuzelka, McDaniel, and B. Schmidt voting "yes." Motion carried.

Ordinance 3136- An ordinance to adopt the budget statement to be termed the annual appropriation bill; to approve sums for necessary expenses and liabilities; to provide for an effective date.

- With no further questions B. Schmidt moved to introduce and suspend the 3 readings and give Ordinance 3136 one reading at the September 16, 2025, council meeting. Motion was seconded by Ebke. On a roll call vote: Endorf, Ebke, Polson, Rogge, Kuzelka, McDaniel, and B. Schmidt voting "yes." Motion carried
- Ebke motioned to appróve Ordinance 3136- An ordinance to adopt the budget statement to be termed the annual appropriation bill; to approve sums for necessary expenses and liabilities; to provide for an effective date. Motion was seconded by B. Schmidt. On a roll call vote: Endorf, Ebke, Polson, Rogge, Kuzelka, McDaniel, and B. Schmidt voting "yes." Motion carried

Ordinance 3137- An ordinance amending Fairbury Municipal code chapter 72 to regulate the parking of motor vehicles and to declare a nuisance, first reading. Rogge motioned to give ordinance 3137 its first reading and motion was seconded by B. Schmidt. McDaniel asked for discussion. Discussion was had by council members regarding:

- The city currently has a municipal code in which staff is unable to manage and uphold all rules due to manpower, how will adding another rule to the mix be enforced?
- Does this affect residents on snow routes and those with disabilities?
- Enforcing a way of living on someone who own's their property, understanding that residents do choose to live in town, which does come with regulations.
- How to encourage residents to have pride in their properties.
- Cost associated with required improvement.

On a roll call vote: Endorf, Ebke, Polson, Rogge, McDaniel, and B. Schmidt voting "yes." Kuzelka voting "no." Motion carried.

Reports:
Report of Claims- no change since last report- Goebel claim was withdrawn, and Davis claim is still under review.

Mayor Davis then entertained a motion to adjourn. Polson moved to adjourn. Motion seconded by B. Schmidt. On a roll call vote: Endorf, Ebke, Polson, Rogge, Kuzelka, McDaniel, and B. Schmidt voting "yes." Motion carried

The meeting adjourned at 8:14 PM.

_____ _____
Kelly Davis, Mayor Date

_____ _____
Erin Reimer, City Clerk Date