2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Stromsburg

TO THE COUNTY BOARD AND COUNTY CLERK OF

Polk 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:

223,024.00	Property Taxes for Non-Bond Purposes
-	Principal and Interest on Bonds
223,024.00	**Total Personal and Real Property Tax Required**

78,639,305.00	**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	795,000.00
Interest	43,410.00
Total Bonded Indebtedness	838,410.00

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 Stromsburg in Polk 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	110,000.00	1,423,531.00	2,187,823.00
2	Investments	8,521,055.19	8,326,351.00	8,500,000.00
3	County Treasurer's Balance	10,000.00	13,512.00	15,000.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	-	-	-
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**8,641,055.19**	**9,763,394.00**	**10,702,823.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	180,192.57	140,284.58	220,815.84
7	Federal Receipts	-	-	-
8	State Receipts: Motor Vehicle Pro-Rate	426.34	426.44	450.00
9		-	-	-
10	State Receipts: Highway Allocation and Incentives	201,526.33	209,781.00	202,288.00
11	State Receipts: Motor Vehicle Fee	14,196.43	20,366.73	20,000.00
12	State Receipts: State Aid	960.00	963.00	
13	State Receipts: Municipal Equalization Aid	108,332.92	117,469.06	105,781.70
14	State Receipts: Other	28,710.86	36,395.10	3,007.00
15	State Receipts: Property Tax Credit	31,839.44	77,997.72	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	29,298.85	29,107.88	29,000.00
18	Local Receipts: Local Option Sales Tax	256,376.46	252,343.31	262,750.00
19	Local Receipts: In Lieu of Tax	722.34	1,538.45	1,500.00
20	Local Receipts: Other	5,324,162.43	3,437,685.03	8,083,475.96
21	Transfers In of Surplus Fees	-	-	250,000.00
22	Transfers In Other Than Surplus Fees	253,275.00	151,755.00	236,146.50
23	Proprietary Function Funds **(Only if Page 6 is Used)**	-	-	-
24	**Total Resources Available** **(Lines 5 thru 23)**	**15,071,075.16**	**14,239,507.30**	**20,118,038.00**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**5,307,681.16**	**3,536,684.30**	**10,584,157.00**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**9,763,394.00**	**10,702,823.00**	**9,533,881.00**
27	Cash Reserve Percentage			150%

PROPERTY TAX RECAP

Tax from Line 6	220,815.84
County Treasurer Commission at 1%	2,208.16
Total Property Tax Requirement	223,024.00

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	$	223,024.00
Bond Fund	$	-
_____ Fund		
_____ Fund		
Total Tax Request	** $	223,024.00

** 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
Enterprise Funds	$	6,866,372.00
Special Revenue Funds	$	1,359,333.00
Total Special Reserve Funds	$	8,225,705.00
Total Cash Reserve	$	9,533,881.00
Remaining Cash Reserve	$	1,308,176.00
Remaining Cash Reserve %		21%

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: $ 50,000.00
Reason: Surplus Fees

Transfer From: Gas Fund
Transfer To: General Fund
Amount: $ 100,000.00
Reason: Surplus Fees

Transfer From: Water Fund
Transfer To: General Fund
Amount: $ 100,000.00
Reason: Surplus Fees

City of Stromsburg in Polk 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	808,727.00	-	-	-	-	-	808,727.00
3	Public Safety - Police	96,243.00	-	-	-	-	-	96,243.00
3a	Public Safety - Fire	8,500.00	-	-	-	-	-	8,500.00
4	Public Safety - Other	55,375.00	-	377,500.00	-	-	-	432,875.00
5	Public Works - Streets	1,006,092.00	2,774,203.00	175,000.00	21,765.00	-	-	3,977,060.00
6	Public Works - Other	70,170.00	-	-	-	-	-	70,170.00
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	762,035.00	2,200.00	25,200.00	-	-	-	789,435.00
9	Community Development	879,921.72	47,765.00	-	132,250.78	-	236,146.50	1,296,084.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	1,357,540.00	32,000.00	32,950.00	-	-	50,000.00	1,472,490.00
16	Solid Waste	-	-	-	-	-	-	-
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	175,670.00	43,150.00	4,670.00	-	-	-	223,490.00
19	Water	425,783.35	100,000.00	81,154.65	-	-	100,000.00	706,938.00
20	Other	566,145.00	28,000.00	8,000.00	-	-	100,000.00	702,145.00
21	Proprietary Function Funds (Page 6)					-		-
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	6,212,202.07	3,027,318.00	704,474.65	154,015.78	-	486,146.50	10,584,157.00

(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 Stromsburg in Polk 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	177,255.51	-	237.45	-	-	-	177,492.96
3	Public Safety - Police	94,448.61	-	-	-	-	-	94,448.61
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	47,907.11	-	1,791.50	-	-	-	49,698.61
5	Public Works - Streets	117,142.62	152.22	-	21,905.00	-	21,945.50	161,145.34
6	Public Works - Other	60,749.80	-	-	-	-	-	60,749.80
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	342,185.99	7,875.00	9,494.74	-	-	14,792.00	374,347.73
9	Community Development	171,723.82	-	-	23,861.74	-	115,017.50	310,603.06
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	1,103,010.58	-	155,556.82	-	-	-	1,258,567.40
16	Solid Waste	-	-	-	-	-	-	-
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	128,560.29	19,925.00	237.47	-	-	-	148,722.76
19	Water	300,609.86	-	67,910.46	-	-	-	368,520.32
20	Other	525,676.55	-	6,711.16	-	-	-	532,387.71
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	3,069,270.74	27,952.22	241,939.60	45,766.74	-	151,755.00	3,536,684.30

(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 Stromsburg in Polk 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	190,013.59	-	1,850.10	-	-	-	191,863.69
3	Public Safety - Police	91,568.11	-	-	-	-	-	91,568.11
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	42,719.51	-	12,742.45	-	-	15,000.00	70,461.96
5	Public Works - Streets	142,543.10	13,013.60	-	22,004.07	-	22,099.00	199,659.77
6	Public Works - Other	49,222.64	-	3,319.75	-	-	34,515.00	87,057.39
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	314,145.18	1,869.58	64,379.19	-	-	17,470.00	397,863.95
9	Community Development	237,289.99	-	-	133,453.82	-	149,399.00	520,142.81
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	14,792.00	14,792.00
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	1,270,840.87	-	348,538.00	3,857.00	-	-	1,623,235.87
16	Solid Waste	-	-	-	-	-	-	-
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	176,035.11	61,704.00	1,923.57	-	-	-	239,662.68
19	Water	364,883.47	571,251.00	2,068.21	-	-	-	938,202.68
20	Other	505,859.30	419,968.00	7,342.95	-	-	-	933,170.25
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	3,385,120.87	1,067,806.18	442,164.22	159,314.89	-	253,275.00	5,307,681.16

(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 Stromsburg in Polk County

2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	-	-	-	-
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**City of Stromsburg**
ADDRESS	**PO Box 407**
CITY & ZIP CODE	**Stromsburg 68666**
TELEPHONE	**402-764-2561**
WEBSITE	www.stromsburgnebraska.com

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Ken Everingham	Kayla Lane	Joseph P. Stump
TITLE /FIRM NAME	Mayor	Clerk/Treasurer	AMGL, P.C.
TELEPHONE	402-764-2561	402-764-2561	308-381-1810
EMAIL ADDRESS	mayorcityofstromsburg@windstream.net	cityofstromsburg@windstream.net	jstump@gicpas.com

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 Stromsburg

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)	$ 217,924.67
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)	**217,924.67**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 218,041.97

See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

260,890.00 / 77,004,164.00 = 0.34% (14a)

2025 Growth Value / 2024 Total Valuation

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

738.73 Increase due to Growth (14)

Inflation Percentage 5.17% (15a)

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

11,272.77 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)	**229,936.17**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	223,024.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**6,912.17**

City of Stromsburg
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)	$ 10,902.10
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)	6,912.17
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	17,814.27

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 Stromsburg in Polk County

Municipality Levy				
Personal and Real Property Tax Request	(1)		223,024.00	
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)		223,024.00	
Valuation	(9)		78,639,305	
Municipality Levy Subject to Levy Authority	(10)		0.283604	
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)		0.283604	(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.

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) 217,924.67
*(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

260,890.00 (2025 Real Growth Value per Assessor) / 77,004,164.00 (Prior Year Total Real Property Valuation per Assessor) = 0.34 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.34 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 5,099.44

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **223,024.11**
(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) 223,024.00
(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.

City of Stromsburg
IN
Polk 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 8th day of September 2025, at 5:30 o'clock P.M., at City Council Chambers 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	$	5,307,681.16
2024-2025 Actual/Estimated Disbursements & Transfers	$	3,536,684.30
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2025-2026 Necessary Cash Reserve	$	9,533,881.00
2025-2026 Total Resources Available	$	20,118,038.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	223,024.00
Unused Budget Authority Created For Next Year	$	17,814.27

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	223,024.00
Personal and Real Property Tax Required for Bonds	$	-

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 8th day of September 2025, at 5:30 o'clock P.M., at City Council Chambers 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	10,081,632.00	10,584,157.00	5%
Property Tax Request	$ 217,924.67	$ 223,024.00	2%
Valuation	77,004,164	78,639,305	2%
Tax Rate	0.283004	0.283604	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.277119		

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

City of Stromsburg — SUBDIVISION NAME

Polk County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Polk County	9-30-21 to 9-30-25	Law Enforcement
Villages of Shelby, Hampton, Polk, Gresham, Benedict, Bradshaw & City of Osceola	8-21-1996 to open ended	Agreement to share resources, employees, inventory, machinery, bidding procedures, and purchases of equipment.
City of Central City	5-10-1999 to open ended	Agreement to share resources, employees, inventory, machinery, bidding procdures, and purchases of equipment.
Villages of Polk and Shelby and City of Osceola	3-26-1998 to open ended	Agreement to share resources, equipment, collections, fundraising, etc. for Polk County Libraries.
NPGA between municipalities or other public agencies which execute this agreement called members.	7-23-2002 to open ended	To negotiate for purchase, transportation, or sale of natural gas and to assure reliabile and economical supplies of natural gas.
League of Nebr. Municipalities, League of Nebr. Municipalities Utilities Section Member Participants	3-13-1990 to open ended	Furnish mutual aid in cases of emergencies caused by destruction or damage of electric lines, equipment, or facilities.
Big Eight Mutual Ad Association, Loup-Platte Mutual Aid Association	indefinate	Mutual aid for ambulance services.
Villages of Polk and Shelby and City of Osceola	September 2019 until project completed	Joint grant application for housing rehab projects in the four communities.
Nebr. WARN members	April 2011 to open ended	Emergency assistance for water, stormwaters, and wastewater departments.

RECEIVED
AUG 18 2025

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}

CITY OF STROMSBURG

TO: PO BOX 407
STROMSBURG, NE 68666

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
CITY OF STROMSBURG	City/Village	260,890	78,639,305	77,004,164	0.34

* *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 JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

8-15-25
(date)

CC: County Clerk, POLK 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

3,510,231 Pers Prior
3,075,162 Pers Value

73,493,933 Real Prior
75,564,143 Real Value

RECEIVED
AUG 18 2025

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025

{certification required annually}

TO City or Community Redevelopment Authority (CRA): CITY OF STROMSBURG
PO BOX 407
STROMSBURG, NE 68666

TIF Base & Excess Value located in the City of STROMSBURG **, in the County of** POLK **.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
STROMSBURG TIF II	12,742,513	17,303,867

I JODI KRANCE, POLK County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Jodi Krance
(signature of county assessor)

8-15-25
(date)

CC: County Clerk, POLK County

CC: County Treasurer, POLK County

CITY OF STROMSBURG, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2026 and 2025

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

The forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the City of Stromsburg for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 29, 2025, the date of this forecast, of expected conditions and its expected course of action. 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.

CITY OF STROMSBURG, NEBRASKA

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending September 30, 2026

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Honorable Mayor and City Council
City of Stromsburg, Nebraska

Management is responsible for the accompanying financial forecasts of the City of Stromsburg, which comprise forecasted information for the years ended September 30, 2026 and 2025, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the City of Stromsburg, which comprise the financial information for the year ended September 30, 2024, included in the accompanying prescribed form.

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 forecast or the financial statements 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 financial forecasts and historical financial statements included in the accompanying prescribed form.

The financial forecasts and historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Budget Act, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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 these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

3123 W. Stolley Park Rd.
Suite A
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

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

This report is intended solely for the information and use of management of the City of Stromsburg 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.

AMG, P.C.
Grand Island, Nebraska
August 29, 2025

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, POLK COUNTY } ss

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

4 day of September, 2025.

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 20 day of September, 2025.

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

over for notice

City of Stromsburg
IN
Polk County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Tax Rate	0.283004	0.283604	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.277119		

ZNEZ

September 8, 2025

The Stromsburg Mayor and City Council met in Regular Session Monday, September 8, 2025 at 5:31 p.m. at the City Office. Advance notice of the meeting was posted Thursday, September 4, 2025, published in the Polk County News Thursday, September 4, 2025, and packets electronically delivered Friday, September 5, 2025. Members present were Ken Everingham, mayor; Joel Kaup, Dennis Nuttelman and Michael Rheiner councilmembers; Charley Campbell, city attorney; Kayla Lane, city clerk/treasurer; and Lenard Schaefer, public works director/city supervisor. Also present were Dwaine Ladwig, Beth Sparrow and Vern Tallman. Lois Burke, councilmember, was absent.

Ken Everingham, mayor, called the meeting to order. Mayor Everingham gave notice that a copy of the Open Meetings Act is posted at the back of the room for anyone interested. There were no changes to the agenda or citizens with business not scheduled on the agenda.

Dwaine Ladwig, Polk County Sheriff, presented the August 2025 police report. Nuttelman moved, Rheiner seconded, to accept the August 2025 police report. Kaup, Nuttelman and Rheiner voted yes, Burke absent, motion approved.

Rheiner moved, Kaup seconded, to approve **Resolution Number 2025-6** setting the property tax request at $223,024.00. Kaup, Nuttelman and Rheiner voted yes, Burke absent, motion approved.

Kaup moved, Rheiner seconded, to introduce **Ordinance Number 1380** to appropriate funds for Fiscal Year 2025-2026 and waive the three-reading rule. Kaup, Nuttelman and Rheiner voted yes, Burke absent, motion approved. Kaup moved, Rheiner seconded, to approve **Ordinance Number 1380** to appropriate funds for Fiscal Year 2025-2026. Kaup, Nuttelman and Rheiner voted yes, Burke absent, motion approved.

Rheiner moved, Nuttelman seconded, to approve the August 25, 2025 minutes. Kaup, Nuttelman and Rheiner voted yes, Burke absent, motion approved.

Nuttelman moved, Rheiner seconded, to accept the July 2025 treasurer's report. Kaup, Nuttelman and Rheiner voted yes, Burke absent, motion approved.

Discussion was held with the property owner of 5th and Washington regarding the project timeline. Work will be completed at 411 Washington by September 12, 2025. Work is still being done on the porch and garage at 201 E 8th with a projected completion date of September 30, 2025. The property owner will install metal decking over the hole at 5th & Washington with a projected completed date of October 31, 2025. Property owner will continue to maintain the fence along with the interior. Property owner asked to come back in August 2026 with a discussion of status of constructing new home. Councilmember Nuttelman asked for an update on progression at the first meeting in March to which property owner agreed.

Discussion of property at the Border Station on N Commercial St was held in regards to the fence around the border station being on the property of Ken Toline at 1015 Main. Lenard Schaefer, public works director/city supervisor, has been in discussion with Mr. Toline. The City will

purchase 4' x 23' of property from Mr. Toline for $250.00. The City will have the property surveyed, Charley Campbell, city attorney, will write up an agreement. The City has agreed to pay closing costs.

Discussion of the amendments to the cemetery board ordinances. Currently, the cemetery board is a governing board according to city code. Charley Campbell, city attorney, will revise the current ordinance to change it to an advisory board. The sections that will be repealed are 3-503 (forfeiture of lots), 3-508 (shrubs and trees), and 3-514 (reclamation). Mr. Campbell will revise section 3-504 to read that lot transfers are still allowed, just not handled through the City Clerk. Section 3-505 will read the City will designate space for the free burial of indigents.

Kayla Lane, city clerk/treasurer, reported that she has received resignation from Miranda Dukes as cleaning person for the city office and Viking Center. A request for bids will be posted. Mrs. Lane also reported that she has reached out to Charley Campbell, city attorney, for clarification on the paid sick leave law that goes into effect October 1, 2025.

Lenard Schaefer, public works director/city supervisor, reported that there is progress on the Highway 81 project.

Charley Campbell, city attorney, reported he has been working on the cemetery board ordinances and with Lenard on some administrative plats.

Nuttelman moved, Kaup seconded, to approve the claims except for Tonya Kaup. Kaup, Nuttelman and Rheiner voted yes, Burke absent, motion approved. Rheiner moved, Nuttelman seconded, to approve the claim for Tonya Kaup. Nuttelman and Rheiner voted yes, Kaup abstained, Burke absent, motion approved. Claims approved were **September 2, 2025 NET PAYROLL-$18,263.06; GENERAL & UTILITIES-$40,859.52** as follows: Ameritas, ins-$880.00; Ascensus, 457b cont-$2,693.09; Glen Bower, Jr., reim-$60.00; Lois Burke, reim-$60.00; Charley Campbell, se-$1,297.40; Ron Carson, reim-$185.00; CVA, su-$433.10; City of Stromsburg, util-$10,023.09; Cornerstone Bank, HSA cont, -$330.00; Steve Dubas, se-$50.00; Miranda Dukes, se-$390.00; Dutton-Lainson Co., su-$391.67; Eakes, su-$221.18; Economy, su-$24.54; EFTPS, p/r taxes-$5,133.51; Ken Everingham, reim-$90.00; Nancy Hengelfelt, officer pay & reim -$160.00; Heritage Bank, HSA cont-$100.00; Jackson Services, se-$734.70; John Deere Fin., loan pymt -$666.97; Tonya Kaup, reim-$150.00; Norm Kronberg, se-$310.00; Sue Lehn, officer pay & reim-$290.00; Joel Linn, officer pay-$140.00; Caleb Mentink, reim-$90.00; Miller Seed., su-$125.00; NE Dept. Rev., w/h tax/fee-$1,511.81; Negley's Lawn Care, se-$200.00; Sara Noble, officer pay & reim-$230.00; NRECA, fee & ins-$1,267.47; One Call Concepts, se-$59.74; Ortegren Auto, se-$86.96; OV Excavation, se-$950.00; Cale Pallas, officer pay & reim-$130.00; Tim Pallas, reim-$90.00; Polk Co. Clerk, fee & se-$7,568.57; Postmaster, su-$471.74; Rally Auto, su-$111.99; Erika Schmidtberger, reim-$60.00; Sparrow Pub., se-$257.01; Daniel Stevens, reim-$150.00; US Cell, util-$293.45; WEX, su-$1,639.39; Windstream, util-$567.14; York Co. Sheriff, se-$35.00 & Ray Zinnel, reim-$150.00.

No further business appearing, Nuttelman moved, Rheiner seconded, the meeting be adjourned. Kaup, Nuttelman and Rheiner voted yes, Burke absent, meeting adjourned at 6:09 p.m. The next

meeting of the Stromsburg Mayor and City Council will be Monday, September 22, 2025 at 5:30 p.m., such meeting being open to the public. An agenda, kept continuously current, is available for public inspection at the office of the City Clerk.

ATTEST:

Kayla Lane

City Clerk/Treasurer

APPROVED:

Kenneth Eningham

Mayor

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-6

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

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

General Fund:	$	223,024.00
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 2.12 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 0.277119 per $100 of assessed value.

4. The City of Stromsburg proposes to adopt a property tax request that will cause its tax rate to be 0.283604 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 Stromsburg will increase (or decrease) last year's budget by 4.98 percent.

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

Motion by Rheiner, seconded by Kaup to adopt Resolution # 2025-6.

Voting yes were:	Voting no were:
Kaup	
Nuttelman	
Rheiner	
Burke - absent	

Dated this 8th day of September, 2025

CITY OF STROMSBURG SEAL NEBRASKA