

2026-2027
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Waverly
TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period October 1, 2026 through September 30, 2027

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:

1,361,250.99	Property Taxes for Non-Bond Purposes
685,250.00	Principal and Interest on Bonds
2,046,500.99	Total Personal and Real Property Tax Required

634,605,828.00	Total Certified Valuation (All Counties)
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(Certification of Valuation(s) from County Assessor **MUST** be attached)

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2026
(As of the Beginning of the Budget Year)

Principal	12,145,000.00
Interest	1,316,790.00
Total Bonded Indebtedness	13,461,790.00

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, 2025 through June 30, 2026?

☒ 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, 2025 through June 30, 2026?

☐ YES

☒ 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 9-30-2026

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 Waverly in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
1	Net Cash Balance	16,306,556.00	16,621,820.00	20,081,914.00
2	Investments	891,020.00	2,892,737.00	2,892,737.00
3	County Treasurer's Balance	17,794.00	27,978.00	27,978.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	17,215,370.00	19,542,535.00	23,002,629.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,672,746.00	1,824,030.00	2,026,036.00
7	Federal Receipts	618,612.00		300,000.00
8	State Receipts: Motor Vehicle Pro-Rate	4,809.00	4,300.00	3,000.00
9				
10	State Receipts: Highway Allocation and Incentives	587,086.00	588,271.00	587,200.00
11	State Receipts: Motor Vehicle Fee	39,204.00	40,000.00	32,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid			
14	State Receipts: Other			
15	State Receipts: Property Tax Credit	121,887.00	165,467.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	157,658.00	150,000.00	140,000.00
18	Local Receipts: Local Option Sales Tax	1,348,123.00	1,290,000.00	1,037,000.00
19	Local Receipts: In Lieu of Tax	9,375.00	10,974.00	9,000.00
20	Local Receipts: Other	8,591,904.00	10,201,794.00	20,938,964.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	1,217,209.00	1,086,885.00	698,409.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	Total Resources Available (Lines 5 thru 23)	31,583,983.00	34,904,256.00	48,774,238.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	12,041,448.00	11,901,627.00	37,730,896.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	19,542,535.00	23,002,629.00	11,043,342.00
27	Cash Reserve Percentage			112%
PROPERTY TAX RECAP		Tax from Line 6		2,026,036.00
		County Treasurer Commission - 1% of Total Taxes Collected		20,464.99
		Total Property Tax Requirement		2,046,500.99

City of Waverly in Lancaster 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:

	Expected Levy **	Property Tax Request
General Fund	0.214503	\$ 1,361,250.99
Bond Fund	0.107980	\$ 685,250.00
_____ Fund	0.000000	
_____ Fund	0.000000	
_____ Fund	0.000000	
Total Tax Request		\$ 2,046,500.99 *

* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

*Levy Formula : Property Tax Request / Taxable Valuation * 100
(levies are expressed per \$100 of taxable valuation)*

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
Restricted for Debt Service	\$ 594,996.00
Restricted for Community Betterment	\$ 395,807.00
Restricted for Equipment/Improvements	\$ 5,599,558.00
Total Special Reserve Funds	\$ 6,590,361.00
Total Cash Reserve	\$ 11,043,342.00
Remaining Cash Reserve	\$ 4,452,981.00
Remaining Cash Reserve %	45%

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: _____

City of Waverly in Lancaster County

Line No.	2026-2027 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	2,175,600.00	6,057,415.00	3,145,000.00	680,457.00		693,234.00	12,751,706.00
3	Public Safety - Police	482,000.00						482,000.00
3a	Public Safety - Fire	1,104,965.00	2,568,919.00	97,260.00			5,175.00	3,776,319.00
4	Public Safety - Other							-
5	Public Works - Streets	1,032,250.00	8,585,000.00	5,000.00				9,622,250.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	1,133,903.00	320,000.00	34,000.00	355,972.00			1,843,875.00
9	Community Development				695,640.00			695,640.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	874,800.00	2,632,500.00	556,500.00	560,118.00			4,623,918.00
19	Water	506,300.00	3,185,000.00	15,000.00	228,888.00			3,935,188.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	7,309,818.00	23,348,834.00	3,852,760.00	2,521,075.00	-	698,409.00	37,730,896.00

(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 Waverly in Lancaster County

Line No.	2025-2026 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	1,623,461.00	176,329.00	1,370,250.00	698,191.00		839,480.00	4,707,711.00
3	Public Safety - Police	466,000.00						466,000.00
3a	Public Safety - Fire	433,861.00	247,405.00	87,900.00			247,405.00	1,016,571.00
4	Public Safety - Other							-
5	Public Works - Streets	708,060.00	66,000.00	122,000.00				896,060.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	934,091.00	50,000.00	20,100.00	353,357.00			1,357,548.00
9	Community Development				475,074.00			475,074.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	733,750.00		360,000.00	554,613.00			1,648,363.00
19	Water	513,478.00	550,000.00	91,000.00	179,822.00			1,334,300.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	5,412,701.00	1,089,734.00	2,051,250.00	2,261,057.00	-	1,086,885.00	11,901,627.00

(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 Waverly in Lancaster County

Line No.	2024-2025 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	1,950,937.00		29,898.00	775,124.00		949,760.00	3,705,719.00
3	Public Safety - Police	457,215.00						457,215.00
3a	Public Safety - Fire	418,568.00		513,096.00			267,449.00	1,199,113.00
4	Public Safety - Other							-
5	Public Works - Streets	775,458.00		46,708.00				822,166.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	816,994.00	58,450.00		1,449,045.00			2,324,489.00
9	Community Development				387,270.00			387,270.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	634,866.00	211,581.00		553,209.00			1,399,656.00
19	Water	453,219.00	1,146,601.00		146,000.00			1,745,820.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	5,507,257.00	1,416,632.00	589,702.00	3,310,648.00	-	1,217,209.00	12,041,448.00

(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

2026-2027 SUMMARY OF PROPRIETARY FUNCTION FUNDS

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

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 Waverly
ADDRESS	P.O. Box 427
CITY & ZIP CODE	Waverly, NE 68462
TELEPHONE	402-786-2312
WEBSITE	citywaverly.com

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Abbey Pascoe	Stephanie Fisher	Carmen R. Standley, CPA
TITLE /FIRM NAME	Mayor	City Administrator	HBE LLP
TELEPHONE	402-786-2312	402-786-2312	402-423-4343
EMAIL ADDRESS	abbeyp@citywaverly.com	cityadministrator@citywaverly.com	cstandley@hbecpa.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
☐ Preparer

City of Waverly
2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 1,947,755.71
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

Approved Bonds (prior year line 16)	(2)	<u>-</u>
Emergency Response (prior year line 17)	(3)	<u>-</u>
Public Safety Services (prior year line 18)	(4)	<u>-</u>
County Attorneys (prior year line 19)	(5)	<u>-</u>
County Public Defenders (prior year line 20)	(6)	<u>-</u>
Response to Public Safety Threat (prior year line 21)	(7)	<u>-</u>
Public Safety Interlocal Agreements (prior year line 22)	(8)	<u>-</u>
Voter Approved Increase (prior year line 23)	(9)	<u>-</u>
	(10)	<u>-</u>

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) -

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 1,947,755.71

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 1,952,212.77
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>17,878,895.00</u> / <u>581,765,999.00</u> = <u>3.07%</u>	
2026 Growth Value 2025 Total Valuation	(14a) <u>59,995.61</u>
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)	Increase due to Growth (14)

Inflation Percentage	<u>5.26%</u>	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	(15a) <u>102,686.39</u>	
	Increase due to Inflation (15)	

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds	(16)	<u>-</u>
(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))		
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	<u>-</u>
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	<u>-</u>
County Attorneys	(19)	<u>-</u>
County Public Defenders	(20)	<u>-</u>

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)	<u>-</u>
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Support of an interlocal agreement relating to public safety	(22)	<u>-</u>
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Voter approved increase pursuant to § 13-3405 (23) -
(MUST attach sample ballot language and certified election results)

Prior Year's Unused Property Tax Request Authority used this year (24) -
(Cannot exceed amount on Supporting Schedule 1, line 1)

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

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 2,110,437.71

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 2,046,500.99

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 63,936.72
(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

City of Waverly
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1) \$ 8,972.42
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) 63,936.72
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4) 72,909.14
Calculation of carryover limit:	
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5) 1,956,186.52
Calculated Carryover Maximum (5% of line 5)	(6) 97,809.33
Unused Property Tax Request Authority Available for Future Years	(7) 72,909.14

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 Waverly in Lancaster County

Municipality Levy

Personal and Real Property Tax Request	(1)		2,046,500.99
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	685,250.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		685,250.00
Tax Request Subject to Levy Limit	(8)		1,361,250.99
Valuation	(9)		634,605,828
Municipality Levy Subject to Levy Authority	(10)		0.214503
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)		0.214503 (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 Waverly in Lancaster County

2026-2027 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) 1,947,755.71
(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

17,878,895.00 / 581,765,999.00 = 3.07 % (3)
2026 Growth Value Prior Year Total Property
per Assessor Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 5.07 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 98,751.21

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 2,046,506.92
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 2,046,500.99
(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 Waverly
IN
Lancaster 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 22nd day of September 2026, at 6:00 o'clock P.M., at City Office Building - 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.

2024-2025 Actual Disbursements & Transfers	\$ 12,041,448.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 11,901,627.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 37,730,896.00
2026-2027 Necessary Cash Reserve	\$ 11,043,342.00
2026-2027 Total Resources Available	\$ 48,774,238.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 2,046,500.99
Unused Budget Authority Created For Next Year	\$ 72,909.14

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,361,250.99
Personal and Real Property Tax Required for Bonds	\$ 685,250.00

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 22nd day of September 2026, at 6:00 o'clock P.M., at City Office Building - Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	42,692,223.00	37,730,896.00	-12%
Property Tax Request	\$ 1,947,755.71	\$ 2,046,500.99	5%
Valuation	581,765,999	634,605,828	9%
Tax Rate	0.334801	0.322484	-4%
Tax Rate if Prior Tax Request was at Current Valuation	0.306924		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

1. The 2026-2027 property tax request be set at:

General Fund: \$ 1,361,250.99

Bond Fund: \$ 685,250.00

2. The total assessed value of property differs from last year's total assessed value by 9.08 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 0.306924 per \$100 of assessed value.
4. The City of Waverly proposes to adopt a property tax request that will cause its tax rate to be 0.322484 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 Waverly will increase (or decrease) last year's budget by -11.62 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2026

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Lancaster County

[illegible]