FALLS CITY
NEBRASKA
PASSIONATE • PROVEN • PROSPEROUS

CITY COUNCIL SEPECIAL MEETING
MONDAY – SEPTEMBER 21, 2026, 5:15 PM
CITY HALL - COUNCIL CHAMBERS
2307 BARADA STREET
FALLS CITY, NE 68355

Watch the meeting livestream at https://www.youtube.com/@FallsCityNE/streams

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The City Council may vote to go into Closed Session on any agenda item as allowed by State Law.

ROUTINE BUSINESS

1. Open Meeting Act
2. Roll Call
3. Pledge of Allegiance
4. Agenda Approval

REGULAR BUSINESS

1. Public Hearing – 2026-2027 Budget and Property Tax Request

ADJOURNMENT

Gary Jorn, City Clerk

2026-2027
STATE OF NEBRASKA

City of Falls City

CITY/VILLAGE BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
Richardson 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:

836,120.19	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
836,120.19	**Total Personal and Real Property Tax Required**

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

Principal	13,395,000.00
Interest	3,173,450.00
Total Bonded Indebtedness	16,568,450.00

232,155,778.00	**Total Certified Valuation (All Counties)**

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

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?

[X] YES [ ] NO

If ***YES****, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use ONLY

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 [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 9-30-2026

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 Falls City in Richardson 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	0.360155	$ 836,120.19
Bond Fund	0.000000	$ -
	0.000000	
_____ Fund	0.000000	
_____ Fund	0.000000	
Total Tax Request		$ 836,120.19 *

* 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
Total Special Reserve Funds	$ -
Total Cash Reserve	$ 797,999.00
Remaining Cash Reserve	$ 797,999.00
Remaining Cash Reserve %	1%

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 Falls City in Richardson 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	1,937,208.00	2,166,400.00	1,723,099.00
2	Investments	628,668.00		
3	County Treasurer's Balance		23,271.00	23,271.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	16,922,104.00	29,837,653.00	28,894,624.00
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**19,487,980.00**	**32,027,324.00**	**30,640,994.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	772,179.00	814,060.00	827,759.00
7	Federal Receipts	413,915.00	25,000.00	506,275.00
8	State Receipts: Motor Vehicle Pro-Rate	1,170.00	1,310.00	1,400.00
9				
10	State Receipts: Highway Allocation and Incentives	624,729.00	624,784.00	622,848.00
11	State Receipts: Motor Vehicle Fee	42,014.00	47,746.00	45,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	673,266.00	720,439.00	766,854.00
14	State Receipts: Other	305,751.00	309,050.00	193,310.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	49,234.00	75,575.00	50,000.00
18	Local Receipts: Local Option Sales Tax	1,553,541.00	1,453,657.00	1,400,000.00
19	Local Receipts: In Lieu of Tax	668,327.00	845,034.00	800,000.00
20	Local Receipts: Other	1,000,973.00	644,918.00	846,670.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds **(Only if Page 6 is Used)**	29,197,286.00	14,066,472.00	34,922,810.00
24	**Total Resources Available (Lines 5 thru 23)**	**54,790,365.00**	**51,655,369.00**	**71,623,920.00**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**22,763,041.00**	**21,014,375.00**	**70,825,921.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**32,027,324.00**	**30,640,994.00**	**797,999.00**
27	Cash Reserve Percentage			1%

PROPERTY TAX RECAP	Tax from Line 6	827,759.00
	County Treasurer Commission - 1% of Total Taxes Collected	8,361.19
	Total Property Tax Requirement	836,120.19

City of Falls City in Richardson 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	582,942.00						582,942.00
3	Public Safety - Police	1,598,887.00	105,000.00					1,703,887.00
3a	Public Safety - Fire	172,223.00	12,500.00	20,000.00				204,723.00
4	Public Safety - Other							-
5	Public Works - Streets	820,280.00	650,000.00	32,500.00		80,000.00		1,582,780.00
6	Public Works - Other	191,849.00		3,500.00				195,349.00
7	Public Health and Social Services	126,271.00		20,000.00				146,271.00
8	Culture and Recreation	1,330,632.00	182,195.00	79,708.00				1,592,535.00
9	Community Development	350,000.00					650,000.00	1,000,000.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds **(Page 6)**					63,817,434.00		63,817,434.00
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	5,173,084.00	949,695.00	155,708.00	-	63,897,434.00	650,000.00	70,825,921.00

(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 Falls City in Richardson 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	663,201.00					35,586.00	698,787.00
3	Public Safety - Police	2,047,424.00		121,935.00				2,169,359.00
3a	Public Safety - Fire	114,185.00						114,185.00
4	Public Safety - Other							-
5	Public Works - Streets	784,896.00			103,420.00			888,316.00
6	Public Works - Other	129,104.00		52,818.00				181,922.00
7	Public Health and Social Services	139,206.00						139,206.00
8	Culture and Recreation	1,205,818.00	19,579.00	70,255.00				1,295,652.00
9	Community Development	172,625.00					344,822.00	517,447.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds					15,009,501.00		15,009,501.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	5,256,459.00	19,579.00	245,008.00	103,420.00	15,009,501.00	380,408.00	21,014,375.00

(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 Falls City in Richardson County

2026-2027 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
ELECTRIC	23,336,774.00	28,848,431.00	56,473,914.00	(4,288,709.00)
WATER	1,111,570.00	1,857,239.00	1,824,508.00	1,144,301.00
GAS	3,334,710.00	2,856,672.00	3,866,368.00	2,325,014.00
WASTE WATER	1,111,570.00	1,360,468.00	1,652,644.00	819,394.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	28,894,624.00	34,922,810.00	63,817,434.00	-
	(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.

City of Falls City in Richardson 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	667,227.00				873,364.00		1,540,591.00
3	Public Safety - Police	1,243,395.00		3,897.00				1,247,292.00
3a	Public Safety - Fire	350,967.00		24,850.00				375,817.00
4	Public Safety - Other	508,192.00						508,192.00
5	Public Works - Streets	816,059.00		82,714.00	106,289.00			1,005,062.00
6	Public Works - Other	127,721.00						127,721.00
7	Public Health and Social Services	139,362.00		11,925.00				151,287.00
8	Culture and Recreation	1,358,114.00		20,308.00				1,378,422.00
9	Community Development	391,213.00						391,213.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds					16,037,444.00		16,037,444.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	5,602,250.00	-	143,694.00	106,289.00	16,910,808.00	-	22,763,041.00

(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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**City of Falls City**
ADDRESS	**2307 Barada Street**
CITY & ZIP CODE	**Falls City, 68355**
TELEPHONE	**(402) 245-2851**
WEBSITE	**fallscitynebraska.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Derek Leyden	Gary Jorn	Gary Jorn
TITLE /FIRM NAME	Chairperson	City Administrator/ Clerk/ Treasurer	City Administrator/ Clerk/ Treasurer
TELEPHONE	(402) 245-2491	(402) 245-2851	(402) 245-2851
EMAIL ADDRESS	d.leyden@fallscityne.us	g.jorn@fallscityne.us	g.jorn@fallscityne.us

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

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

City of Falls City

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 814,060.00**		
Less: Prior Year Exceptions Utilized				
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)	-		
	(10)	-		
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**		
Preliminary Property Tax Request Authority (line 1 - line 11)			(12)	**814,060.00**

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 814,060.00 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

2026 Growth Value		2025 Total Valuation		(14a)	Increase due to Growth (14)
1,485,723.00	/	210,094,061.00	=	0.71%	5,756.79

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

Inflation Percentage — 5.26% (15a) — 42,819.56 Increase due to Inflation (15)

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

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 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)	**-**
2026-2027 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*			(26)	**862,636.35**
2026-2027 ACTUAL Property Tax Request *(from Cover Page - Page 1)*			(27)	836,120.19
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)	**26,516.16**

City of Falls City

2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	Amount
Accumulated Unused Restricted Funds Authority from prior years *(from prior year Schedule 1, line 4)*	(1)	$ 63,961.00
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)	26,516.16
Total Unused Property Tax Request Authority subject to carryover limit *(cannot be less than zero)*	(4)	90,477.16
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority *(from prior year computation form, line 26)*	(5)	838,882.00
Calculated Carryover Maximum *(5% of line 5)*	(6)	41,944.10
Unused Property Tax Request Authority Available for Future Years	**(7)**	**41,944.10**

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 Falls City in Richardson County

Municipality Levy			
Personal and Real Property Tax Request	(1)		836,120.19
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)		
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		836,120.19
Valuation	(9)		232,155,778
Municipality Levy Subject to Levy Authority	(10)		0.360155
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.047355
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)		0.407510 (A)
Levy Authority			
Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	27,905.00	0.012020
Total Municipality Levy Authority	(20)		0.462020 (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 Falls City in Richardson 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) 814,060.00
(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

2026 Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		
1,485,723.00	/	210,094,061.00	=	0.71 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.71 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 22,061.03

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **836,121.03**
(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) 836,120.19
(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.

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 Falls City 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 Falls City resolves that:

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

General Fund:	$	836,120.19
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 10.5 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 0.350652 per $100 of assessed value.

4. The City of Falls City proposes to adopt a property tax request that will cause its tax rate to be 0.360155 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 Falls City will increase (or decrease) last year's budget by 126.49 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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

City of Falls City — **Richardson County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Falls City & Child Advocacy Center	October 1-September 30	Juvenile Services
Mutual Financial Organization	10/1/2025 to 09/30/2028	Joint Fire Protection with fire districts
Falls City & Richardson County	December 2025-December 2030	Joint Aerial Photo Project

City of Falls City
IN
Richardson 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 Monday 21st day of September 2026, at 5:15 o'clock P.M., at 2307 Barada Street, City Hall 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	$	22,763,041.00
2025-2026 Actual/Estimated Disbursements & Transfers	$	21,014,375.00
2026-2027 Proposed Budget of Disbursements & Transfers	$	70,825,921.00
2026-2027 Necessary Cash Reserve	$	797,999.00
2026-2027 Total Resources Available	$	71,623,920.00
Total 2026-2027 Personal & Real Property Tax Requirement	$	836,120.19
Unused Budget Authority Created For Next Year	$	41,944.10

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	836,120.19
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 Monday 21st day of September 2026, at 6:00 o'clock P.M., at 2307 Barda Street, City Hall 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	31,271,364.58	70,825,921.00	126%
Property Tax Request	$ 814,060.00	$ 836,120.19	3%
Valuation	210,094,061	232,155,778	11%
Tax Rate	0.387474	0.360155	-7%
Tax Rate if Prior Tax Request was at Current Valuation	0.350652		

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

{certification required on or before August 20th of each year}

TO: **ANTHONY NUSSBAUM**
2307 BARADA ST

FALLS CITY, NE 68355

TAXABLE VALUE LOCATED IN THE COUNTY OF: RICHARDSON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
FALLS CITY GENERAL	City/Village	1,485,723	232,155,778	210,094,061	0.71

* *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 **KIMBERLY RIGGS**, **RICHARDSON** 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.

Kimberly Riggs
(signature of county assessor)

8-17-26
(date)

CC: County Clerk, **RICHARDSON** 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	11,653,957 Pers Prior	198,440,104 Real Prior
	11,186,442 Pers Value	220,969,336 Real Value