

2026-2027
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

Village of Eagle
TO THE COUNTY BOARD AND COUNTY CLERK OF
Cass 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:		Projected Outstanding Bonded Indebtedness as of October 1, 2026 (As of the Beginning of the Budget Year)	
451,141.16	Property Taxes for Non-Bond Purposes	Principal	-
	Principal and Interest on Bonds	Interest	-
451,141.16	Total Personal and Real Property Tax Required	Total Bonded Indebtedness	-
102,831,637.00 (Certification of Valuation(s) from County Assessor <i>MUST</i> be attached)		Report of Joint Public Agency & Interlocal Agreements	
County Clerk's Use ONLY		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.	
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			

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

Village of Eagle in Cass 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	1,401,236.00	1,575,074.00	1,557,129.00
2	Investments	180,918.00	189,360.00	195,432.00
3	County Treasurer's Balance	15,716.00	12,907.00	14,300.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	1,597,870.00	1,777,341.00	1,766,861.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	538,935.00	443,540.00	446,629.75
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	1,211.00	1,000.00	1,000.00
9				
10	State Receipts: Highway Allocation and Incentives	156,132.00	153,987.00	154,471.00
11	State Receipts: Motor Vehicle Fee	10,306.00	10,449.00	10,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	53,212.00	73,301.00	66,806.00
14	State Receipts: Other	25,550.00	52,664.00	
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	33,315.00	25,464.00	25,000.00
18	Local Receipts: Local Option Sales Tax	180,322.00	184,628.00	232,500.00
19	Local Receipts: In Lieu of Tax	13,967.00	17,517.00	15,700.00
20	Local Receipts: Other	781,782.00	632,778.00	3,307,000.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	69,149.00	70,000.00	70,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	Total Resources Available (Lines 5 thru 23)	3,461,751.00	3,442,669.00	6,095,967.75
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	1,684,410.00	1,675,808.00	5,374,110.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	1,777,341.00	1,766,861.00	721,857.75
27	Cash Reserve Percentage			48%
PROPERTY TAX RECAP		County Treasurer Commission - 1% of Total Taxes Collected		
		Tax from Line 6		
		Total Property Tax Requirement		
		446,629.75		
		4,511.41		
		451,141.16		

Village of Eagle in Cass County

To Assist the County For Levy Setting Purposes		
The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.		
Property Tax Request by Fund:		Property Tax Request
General Fund	Expected Levy **	\$ 451,141.16
Bond Fund		\$ -
Fund		
Fund		
Fund		
Total Tax Request		\$ 451,141.16 *
* 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	\$ 721,857.75	
Remaining Cash Reserve	\$ 721,857.75	
Remaining Cash Reserve %	48%	

Documentation of Transfers of Surplus Fees:	
(Only complete if Transfers of Surplus Fees Were Budgeted)	
Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.	
Transfer From:	Transfer To:
Amount:	
Reason:	
Transfer From:	Transfer To:
Amount:	
Reason:	
Transfer From:	Transfer To:
Amount:	
Reason:	

Village of Eagle in Cass 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	565,000.00	40,000.00	20,000.00	17,904.00		70,000.00	712,904.00
3	Public Safety - Police	47,743.00						47,743.00
3a	Public Safety - Fire	15,000.00						15,000.00
4	Public Safety - Other	94,975.00	54,956.00	60,000.00	46,532.00			256,463.00
5	Public Works - Streets	130,500.00	2,735,000.00	35,000.00				2,900,500.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	125,500.00	540,000.00	6,000.00	51,000.00			722,500.00
9	Community Development							-
10	Miscellaneous	15,000.00	25,000.00					40,000.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	221,300.00	20,000.00	20,000.00				261,300.00
19	Water	172,700.00	220,000.00	25,000.00				417,700.00
20	Other							-
21	Proprietary Function Funds (Page 6)							-
22	Total Disbursements & Transfers (Lns 2 thru 21)	1,387,718.00	3,634,956.00	166,000.00	115,436.00	-	70,000.00	5,374,110.00

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

Village of Eagle in Cass 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	539,440.00	44,279.00		17,904.00		70,000.00	671,623.00
3	Public Safety - Police	37,743.00						37,743.00
3a	Public Safety - Fire	4,272.00						4,272.00
4	Public Safety - Other	73,470.00	48,307.00		46,547.00			168,324.00
5	Public Works - Streets	59,665.00	291,419.00		36,888.00			387,972.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	103,798.00						103,798.00
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	158,049.00		9,222.00	15,293.00			182,564.00
19	Water	111,820.00			7,692.00			119,512.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,088,257.00	384,005.00	9,222.00	124,324.00	-	70,000.00	1,675,808.00

- (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 filled.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

Village of Eagle in Cass 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	458,568.00			17,904.00		69,149.00	545,621.00
3	Public Safety - Police	37,743.00						37,743.00
3a	Public Safety - Fire	13,760.00						13,760.00
4	Public Safety - Other	103,862.00			46,547.00			150,409.00
5	Public Works - Streets	75,499.00	137,425.00		72,570.00			285,494.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	80,234.00	21,450.00					101,684.00
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	156,284.00			140,915.00	56,076.00		353,275.00
19	Water	132,696.00			7,652.00	56,076.00		196,424.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,058,646.00	158,875.00	-	285,588.00	112,152.00	69,149.00	1,684,410.00

(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 Village of Eagle

ADDRESS PO Box 130

CITY & ZIP CODE Eagle, 68347

TELEPHONE (402) 781-2748

WEBSITE eaglenc.gov

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME Marcus Hochstein

Nick Nystrom

TITLE / FIRM NAME Chairperson

Village Clerk

TELEPHONE (402) 730-7749

(402) 781-2748

EMAIL ADDRESS marcus@eaglenc.gov

nick@eaglenc.gov

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

☐ Board Chairperson

☒ Clerk / Treasurer / Superintendent / Other

☐ Preparer

Village of Eagle
2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 466,883.75

(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

Approved Bonds (prior year line 16)	(2)	<u>45,000.00</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>37,743.00</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) 82,743.00

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 384,140.75

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 466,885.19
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>326,005.00</u> / <u>99,938,657.00</u> = <u>0.33%</u>	
2026 Growth Value 2025 Total Valuation	(14a) <u>1,376.21</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>22,191.16</u>
	Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds (16) -
 (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) -

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) 37,743.00

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) 199,492.28
 (Cannot exceed amount on Supporting Schedule 1, line 1)

Total Exceptions Utilized (Total lines 16 thru 24) (25) 237,235.28

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 644,943.40

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 451,141.16

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 193,802.24
 (Line 26 - Line 27, MUST be greater than or equal to \$0.00)

Village of Eagle
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)	\$ 199,492.28
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	199,492.28
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	193,802.24
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	193,802.24
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	666,341.15
Calculated Carryover Maximum (5% of line 5)	(6)	33,317.06
Unused Property Tax Request Authority Available for Future Years	(7)	33,317.06

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

Village of Eagle in Cass County

Municipality Levy

Personal and Real Property Tax Request	(1)		451,141.16
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)		451,141.16
Valuation	(9)		102,831,637
Municipality Levy Subject to Levy Authority	(10)		0.438718
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)		0.438718 (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.

Village of Eagle
IN
Cass 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 21st day of September 2026, at 7:05 o'clock p.m., at the Eagle Fire Department 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	\$ 1,684,410.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 1,675,808.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 5,374,110.00
2026-2027 Necessary Cash Reserve	\$ 721,857.75
2026-2027 Total Resources Available	\$ 6,095,967.75
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 451,141.16
Unused Budget Authority Created For Next Year	\$ 33,317.06

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 451,141.16
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 21st day of September 2026, at 7:00 o'clock p.m., at the Eagle Fire Department 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	5,100,244.00	5,374,110.00	5%
Property Tax Request	\$ 466,883.75	\$ 451,141.16	-3%
Valuation	99,938,657	102,831,637	3%
Tax Rate	0.467170	0.438718	-6%
Tax Rate if Prior Tax Request was at Current Valuation	0.454027		