2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of St Paul

TO THE COUNTY BOARD AND COUNTY CLERK OF
Howard 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:

701,899.50	Property Taxes for Non-Bond Purposes
277,750.00	Principal and Interest on Bonds
979,649.50	**Total Personal and Real Property Tax Required**

200,658,640.00	**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	12,215,884.00
Interest	2,055,508.00
Total Bonded Indebtedness	14,271,392.00

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 [ ] 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

See Accountants' Summary of Significant Assumptions and Accountants' Report

City of St Paul in Howard 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	11,551,453.00	13,121,180.00	9,385,429.00
2	Investments	128,837.00		
3	County Treasurer's Balance	21,501.00	32,011.00	30,000.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**11,701,791.00**	**13,153,191.00**	**9,415,429.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	758,672.00	879,650.00	969,950.00
7	Federal Receipts		-	700,000.00
8	State Receipts: Motor Vehicle Pro-Rate	2,525.00	1,000.00	1,000.00
9				
10	State Receipts: Highway Allocation and Incentives	396,394.00	409,479.00	395,186.00
11	State Receipts: Motor Vehicle Fee	28,132.00	26,434.00	26,000.00
12	State Receipts: State Aid	-		
13	State Receipts: Municipal Equalization Aid	113,404.00	189,960.00	209,051.00
14	State Receipts: Other	62,149.00		
15	State Receipts: Property Tax Credit	48,022.00		
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	49,525.00	60,000.00	45,000.00
18	Local Receipts: Local Option Sales Tax	699,644.00	660,839.00	590,000.00
19	Local Receipts: In Lieu of Tax	-		
20	Local Receipts: Other	8,182,794.00	7,980,258.00	5,112,547.00
21	Transfers In of Surplus Fees	370,205.00	372,998.00	312,018.00
22	Transfers In Other Than Surplus Fees	351,227.00	466,290.00	252,574.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available** **(Lines 5 thru 23)**	**22,764,484.00**	**24,200,099.00**	**18,028,755.00**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**9,611,293.00**	**14,784,670.00**	**12,298,471.00**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**13,153,191.00**	**9,415,429.00**	**5,730,284.00**
27	Cash Reserve Percentage			66%

PROPERTY TAX RECAP

Tax from Line 6	969,950.00
County Treasurer Commission at 1%	9,699.50
Total Property Tax Requirement	979,649.50

City of St Paul in Howard 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	$	701,899.50
Bond Fund	$	277,750.00
_____ Fund		
_____ Fund		
Total Tax Request	** $	979,649.50

** 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
Cemetary/Park/Pool/Library Sinking	$	108,000.00
Fire/Police/Ambulance Sinking	$	110,000.00
Lights/Water/Sewer Sinking	$	1,385,000.00
Total Special Reserve Funds	$	1,603,000.00
Total Cash Reserve	$	5,730,284.00
Remaining Cash Reserve	$	4,127,284.00
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: Enterprise — Transfer To: General

Amount: $ 312,018.00

Reason: For the support of General Funds

Transfer From: _____ — Transfer To: _____

Amount: _____

Reason:

Transfer From: _____ — Transfer To: _____

Amount:

Reason:

City of St Paul in Howard 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	490,536.00	252,500.00	-	118,854.00		13,000.00	874,890.00
3	Public Safety - Police	552,003.00	-	14,000.00	-		-	566,003.00
3a	Public Safety - Fire	82,216.00	-	7,000.00	154,850.00		-	244,066.00
4	Public Safety - Other	88,091.00	-	9,000.00	-		-	97,091.00
5	Public Works - Streets	393,086.00	36,000.00	42,180.00	292,323.00		79,477.00	843,066.00
6	Public Works - Other	40,659.00	5,000.00	-	-		-	45,659.00
7	Public Health and Social Services	-	-	-	-		-	-
8	Culture and Recreation	453,727.00	687,000.00	2,500.00	-		-	1,143,227.00
9	Community Development	182,158.00	1,692,385.00	-	-		154,850.00	2,029,393.00
10	Miscellaneous	27,550.00	90,000.00	-	1,700,000.00		-	1,817,550.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,621,590.00	100,000.00	50,000.00	-		250,300.00	3,021,890.00
16	Solid Waste	148,759.00	-	-	-		13,247.00	162,006.00
17	Transportation							-
18	Wastewater	333,423.00	22,000.00	20,000.00	306,013.00		23,359.00	704,795.00
19	Water	489,628.00	-	17,300.00	211,548.00		30,359.00	748,835.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	5,903,426.00	2,884,885.00	161,980.00	2,783,588.00	-	564,592.00	12,298,471.00

(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 St Paul in Howard 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	412,718.00	8,915.00	-	115,490.00		222,100.00	759,223.00
3	Public Safety - Police	480,192.00	-	10,100.00	-		-	490,292.00
3a	Public Safety - Fire	111,968.00	1,908,532.00	6,729.00	152,315.00		-	2,179,544.00
4	Public Safety - Other	123,469.00	-	9,000.00	-		-	132,469.00
5	Public Works - Streets	344,581.00	1,815,635.00	321,433.00	1,848,215.00		86,628.00	4,416,492.00
6	Public Works - Other	33,707.00	923.00	61,438.00	-		-	96,068.00
7	Public Health and Social Services	-	-	-	-		-	-
8	Culture and Recreation	395,253.00	17,251.00	41,135.00	-		-	453,639.00
9	Community Development	251,436.00	254,304.00	-	-		152,315.00	658,055.00
10	Miscellaneous	23,300.00	57,000.00	-	-		-	80,300.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,478,278.00	243,072.00	50,007.00	-		293,026.00	3,064,383.00
16	Solid Waste	145,430.00	-	-	-		13,247.00	158,677.00
17	Transportation							-
18	Wastewater	301,007.00	160,845.00	21,494.00	586,474.00		22,246.00	1,092,066.00
19	Water	448,971.00	146,897.00	50,333.00	507,535.00		49,726.00	1,203,462.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	5,550,310.00	4,613,374.00	571,669.00	3,210,029.00	-	839,288.00	14,784,670.00

(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 St Paul in Howard 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	442,076.00		262,754.00			8,712.00	713,542.00
3	Public Safety - Police	511,726.00					8,712.00	520,438.00
3a	Public Safety - Fire	218,142.00		289,706.00	164,866.00			672,714.00
4	Public Safety - Other	72,380.00						72,380.00
5	Public Works - Streets	483,287.00	1,030,660.00		176,623.00		74,150.00	1,764,720.00
6	Public Works - Other							-
7	Public Health and Social Services	36,913.00						36,913.00
8	Culture and Recreation	382,814.00					4,356.00	387,170.00
9	Community Development	415,780.00					255,297.00	671,077.00
10	Miscellaneous	24,881.00	48,495.00					73,376.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,500,443.00	118,770.00				275,031.00	2,894,244.00
16	Solid Waste	142,337.00					10,000.00	152,337.00
17	Transportation							-
18	Wastewater	289,490.00	447,957.00		143,577.00		34,087.00	915,111.00
19	Water	368,905.00	150,644.00		166,635.00		51,087.00	737,271.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	5,889,174.00	1,796,526.00	552,460.00	651,701.00	-	721,432.00	9,611,293.00

(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 St. Paul**
ADDRESS	**704 6th Street**
CITY & ZIP CODE	**St. Paul, 68873**
TELEPHONE	**(308) 754-4483**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Michael Feeken	Connie Jo Beck	Gary Hinrichs
TITLE /FIRM NAME	Mayor	Clerk	CPA/Dana F. Cole & Company, LLP
TELEPHONE	(308) 754-4483	(308) 754-4483	(308) 728-3014
EMAIL ADDRESS	mfeeken@cityofstpaulne.org	cjbeck@cityofstpaulne.org	hinrichs@danacole.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

PROPERTY TAX GROWTH LIMITATION ACT (§§ 13-3401 - 13-1308)

City of St Paul

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)	$ 888,446.50	
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)	**888,446.50**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)			888,686.97
See instructions below for where to find this amount			(13)
Growth Percentage per County Assessor			
895,200.00 / 187,486,775.00 =		0.48%	4,243.25
2025 Growth Value / 2024 Total Valuation		(14a)	Increase due to Growth (14)
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)			
Inflation Percentage		5.17%	45,945.12
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)		(15a)	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)	277,750.00	
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)	384,000.00	
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)	44,434.35	

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	**706,184.35**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**1,644,819.22**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	979,649.50
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)	**665,169.72**

City of St Paul

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)	$ 44,434.35
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	44,434.35
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	665,169.72
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	665,169.72

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)
Police Services	$ 360,000.00
Firefighter Services	24,000.00
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	**384,000.00**

Municipality Levy Limit Form

City of St Paul in Howard County

Municipality Levy				
Personal and Real Property Tax Request	(1)		979,649.50	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	277,750.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		277,750.00	
Tax Request Subject to Levy Limit	(8)		701,899.50	
Valuation	(9)		200,658,640	
Municipality Levy Subject to Levy Authority	(10)		0.349798	
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)		0.349798	(A)
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	100,329.32	0.050000	
Total Municipality Levy Authority	(20)		0.500000	(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 St Paul in Howard County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES ☐ **This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.**

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 888,446.50
*(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

895,200.00 (2025 Real Growth Value per Assessor) / 187,486,775.00 (Prior Year Total Real Property Valuation per Assessor) = 0.48 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.48 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 22,033.47

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **910,479.97**
(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) 979,649.50
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and 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 St Paul
IN
Howard 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 23rd day of September 2025, at 5:30 o'clock P.M., at the City Office 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	$ 9,611,293.00
2024-2025 Actual/Estimated Disbursements & Transfers	$ 14,784,670.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 12,298,471.00
2025-2026 Necessary Cash Reserve	$ 5,730,284.00
2025-2026 Total Resources Available	$ 18,028,755.00
Total 2025-2026 Personal & Real Property Tax Requirement	$ 979,649.50
Unused Budget Authority Created For Next Year	$ 665,169.72

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 701,899.50
Personal and Real Property Tax Required for Bonds	$ 277,750.00

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 _____ day of September 2025, at as an agenda item of the regular board meeting scheduled to begin immediately following the conclusion of the budget hearing, at the City Office 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	16,208,847.00	12,298,471.00	-24%
Property Tax Request	$ 888,446.50	$ 979,649.50	10%
Valuation	187,486,775	200,658,640	7%
Tax Rate	0.473872	0.488217	3%
Tax Rate if Prior Tax Request was at Current Valuation	0.442765		

See Accountants' Summary of Significant Assumptions and Accountants' Report

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 St Paul 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 St Paul resolves that:

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

General Fund:	$	701,899.50
Bond Fund:	$	277,750.00

2. The total assessed value of property differs from last year's total assessed value by 7.03 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 0.442765 per $100 of assessed value.

4. The City of St Paul proposes to adopt a property tax request that will cause its tax rate to be 0.488217 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 St Paul will increase (or decrease) last year's budget by -24.12 percent.

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

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

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of St Paul | **Howard County**

SUBDIVISION NAME | COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Howard County Communications Center	10/1/2014 - Current	911 Dispatching Services
Loup Central Landfill	2/8/1993 - Current	Regional lanfill fees
St. Paul Rural Fire	7/29/1974 - Current	Fire protection and ambulance services
St. Paul Public Library (St. Paul Public Schools	7/1/2021 - Current	Library services
St. Paul School District #1 Well	2/19/2013 - Current	Wellservice
St. Paul Public Schools	3/16/2020 - Current	Operations of tennis courts and baseball fields

Please Complete this **Basic Data Input Area -**It will put informat

		INPUT ↓
Name of *City or Village*		City of St Paul
Name of County in which Subdivision resides:		Howard
First Date of Fiscal Year:		October 1, 2025
Last Date of Fiscal Year:		September 30, 2026
Current Valuation		200,658,640
Prior Year Valuation		187,486,775
Prior Year Property Tax Request		888,447
Prior Year Operating Budget Amount		16,208,847
Prior Year Tax Levy Rate		0.473872
Outstanding Bond Principal at beginning of budget year		12,215,884.00
Outstanding Bond Interest at beginning of budget year		2,055,508.00
Budget Hearing Held On:	Month	September
	Day of month	23rd
	Year	2025
	Time	5:30
	A.M. or P.M.	P.M.
	Location	the City Office
Final Tax Request Hearing Held On:	Month	September
	Day of month	
	Year	2025
	Time	as an agenda item of the regular board meeting
	A.M. or P.M.	

City of St. Paul
Total Property Tax Request

	2024-2025	2025-2026	
General	$ 135,000	$ 115,000	$(20,000)
Street	$ -	$ -	$ -
Fire	$ 29,000	$ 24,000	$ (5,000)
Police	$ 314,700	$ 360,000	$ 45,300
Cemetary	$ 26,000	$ 7,000	$(19,000)
Pool	$ 70,000	$ 55,000	$(15,000)
Park	$ 60,000	$ 51,000	$ (9,000)
Recreation	$ 8,000	$ 8,000	$ -
Library	$ 78,950	$ 66,950	$(12,000)
Senior Center	$ 8,000	$ 8,000	$ -
Civic Center	$ -	$ -	$ -
			$ -
	$ 729,650	$ 694,950	$(34,700)
			$ -
Bond Fund	$ 150,000	$ 275,000	########
Total For All Funds	$ 879,650	$ 969,950	

City of St. Paul
Budget Comparison Schedule

	General	*% Increase (Decrease)*	*Debt Service*	*% Increase (Decrease)*	*Total*
Request for property taxes					
2024-2025	736,947		151,500		888,447
2025-2026	701,900	-4.76%	277,750	83.33%	979,650
Increase (decrease)	(35,048)		126,250		91,203
Valuation					
2024-2025	187,486,775		187,486,775		187,486,775
2025-2026	200,658,640	7.03%	200,658,640	7.03%	200,658,640
Increase (decrease)	13,171,865		13,171,865		13,171,865
Levy					
2024-2025	0.393066		0.080806		0.473872
2025-2026	0.349798	-11.01%	0.138419	71.30%	0.488217
Increase (decrease)	(0.043268)		0.057613		0.014345

Example

	Average Assessed Value	Levy Rate	Assessed Taxes	
2024-2025	200,000	0.473872	$ 947.74	
2025-2026 w/above increase	214,051	0.488217	$ 1,045.03	Estimated
Increase (decrease)			$ 97.29	

	Tax Request	Tax Levy
2025-2026 Current Non-Bond Tax Request & Levy	701,900	0.349798
2025-2026 Estimated Maximum Tax Request & Levy	1,003,293	0.500000
Difference	301,394	0.150202

	% Increase (Decrease)
	10.27%
	7.03%
	3.03%

City of St. Paul
Prior Budget Amount Comparisons

		Year Ended 9/30/2018	Year Ended 9/30/2019	Year Ended 9/30/2020	Year Ended 9/30/2021	Year Ended 9/30/2022	Year Ended 9/30/2023	Year Ended 9/30/2024	Year Ended 9/30/2025	(Budgeted) Year Ended 9/30/2026
Tax Request	General	554,939	620,906	631,250	644,130	670,236	684,376	736,947	736,947	701,900
	Bond	277,470	295,930	202,000	202,000	176,750	161,600	135,340	151,500	277,750
Total		832,409	916,836	833,250	846,130	846,986	845,976	872,287	888,447	979,650
Levy	General	0.500	0.500	0.497	0.500	0.467	0.410	0.436	0.393	0.350
	Bond	0.250	0.238	0.159	0.157	0.123	0.097	0.080	0.081	0.138
Total		0.750	0.738	0.656	0.657	0.591	0.507	0.516	0.474	0.488

City of St. Paul
Schedule of Transfers

	2024/2025 Estimated Transfers In	2024/2025 Estimated Transfers Out	2025/2026 Estimated Transfers In	2025/2026 Estimated Transfers Out
General Fund				
General	130,804	222,100	111,897	13,000
Police	178,500		178,500	
Fire	-	-	-	
Ambulance				-
Cemetary	40,960		-	
Pool	13,000		13,000	
Park	87,047	-	87,047	-
Recreation	-		-	
Library	-		-	
Senior Center	-		-	
Special Revenue Funds				
Street	214,100	86,628	5,000	79,477
ARP		-		-
Sales Tax		152,315		154,850
Keno		-		-
TIFF		-		-
Civic Center	-		-	
Enterprise Funds				
Light		293,026		250,300
Water		49,726		30,359
Sewer	-	22,246	-	23,359
Landfill		13,247		13,247
Bond Fund	174,877		169,148	
Grand Total	839,288	839,288	564,592	564,592

City of St. Paul
Schedule of Debt Payments

	Balance 10/1/2024	Principal Payment	Interest Payment	New Debt	Balance 9/30/2025	Principal Payment	Interest Payment	New Debt	Balance 9/30/2026
Bond Fund									
Street - Bonds (2020)	606,800	(49,200)	(7,758)		557,600	(49,200)	(7,438)		508,400
Street - Bonds (2024) (Middle Loup)	1,604,205		(67,309)	(1,604,205)	-				-
Street - Bonds (2025) (Middle Loup)				1,440,000	1,440,000	(55,000)	(61,405)		1,385,000
Street - GO Bonds (2022)	495,000	(60,000)	(5,880)		435,000	(60,000)	(5,460)		375,000
Street - GO Bonds (2021)	247,416	(41,912)	(2,070)		205,504	(41,912)	(1,850)		163,592
Street - GO Bonds (2017)	27,900	(9,300)	(581)		18,600	(9,300)	(358)		9,300
Fire - Firehall Bonds (2024)	1,975,000	(70,000)	(82,315)		1,905,000	(75,000)	(79,850)		1,830,000
	4,956,321	(230,412)	(165,913)	(164,205)	4,561,704	(290,412)	(156,361)	-	4,271,292
Enterprise Fund									
Water - Bonds (2024) (Middle Loup)	311,929	(311,929)	(18,640)		-				-
Water - Bonds (2025) (Middle Loup)			(9,650)	497,500	497,500	(25,000)	(20,579)		472,500
Water - Bonds (2021)	636,840	(107,880)	(5,329)		528,960	(107,880)	(4,763)		421,080
Water - Bonds (2020)	44,400	(3,600)	(568)		40,800	(3,600)	(544)		37,200
Water - DEQ Bond Refinance (2020)	225,000	(35,000)	(3,145)		190,000	(35,000)	(2,655)		155,000
Water - GO Bonds (2017)	33,300	(11,100)	(694)		22,200	(11,100)	(427)		11,100
Sewer - DEQ Bonds (2022)	5,916,730	(200,846)	(587)		5,715,884	(200,846)	(567)		5,515,038
Sewer - Bonds (2020)	88,800	(7,200)	(1,135)		81,600	(7,200)	(1,089)		74,400
Sewer - Bonds Refunding (2017)	55,000	(20,000)	(822)		35,000	(35,000)	(324)		-
Sewer - Bonds (2024) (Middle Loup)	311,929	(311,929)	(18,640)		-				-
Sewer - Bonds (2025) (Middle Loup)			(9,650)	497,500	497,500	(25,000)	(20,579)		472,500
Sewer - Bonds (2021)	30,744	(5,208)	(257)		25,536	(5,208)	(230)		20,328
Sewer - GO Bonds (2017)	28,800	(9,600)	(600)		19,200	(9,600)	(370)		9,600
	7,683,472	(1,024,292)	(69,717)	995,000	7,654,180	(465,434)	(52,127)	-	7,188,746
Grand Total	12,639,793	(1,254,704)	(235,630)	830,795	12,215,884	(755,846)	(208,488)	-	11,460,038

City of St. Paul
Cash Summary

	Cash 10/1/2024 Balance	Estimated 2024/2025 Revenues	Estimated 2024/2025 Expenditures	Estimated Cash Balance 9/30/2025	Estimated 2025/2026 Revenues	Estimated 2025/2026 Expenditures	Estimated Cash Balance 9/30/2026
General Fund							
General		567,078	(636,019)		503,988	(742,536)	
Police		502,121	(490,292)		546,497	(566,003)	
Fire		112,963	(2,027,229)		73,608	(89,216)	
Ambulance		103,893	(133,449)		91,108	(98,091)	
Cemetary		107,103	(95,088)		30,800	(44,659)	
Pool		125,009	(114,202)		109,000	(134,037)	
Park		211,109	(228,359)		851,095	(871,783)	
Recreation		8,005	(8,000)		8,000	(8,000)	
Library		89,418	(103,078)		110,715	(129,407)	
Senior Center		9,835	(7,714)		9,100	(13,500)	
Civic Center		-	-		-	-	
ARP		-	-		-	-	
	-	-	-	-	-	-	-
	3,855,550	1,836,534	(3,843,430)	**1,848,654**	2,333,911	(2,697,232)	**1,485,333**
Special Revenue Funds							
Street	**1,209,279**	974,539	(2,568,277)	**(384,459)**	574,263	(550,743)	**(360,939)**
TIFF	**(78,475)**	115,523	(115,490)	**(78,442)**	118,834	(118,854)	**(78,462)**
Keno	**227,100**	78,842	(80,300)	**225,642**	65,500	(117,550)	**173,592**
Sales Tax/Econ. Develop.	**1,457,989**	671,104	(658,055)	**1,471,038**	558,355	(2,029,393)	-
	2,815,893	1,840,008	(3,422,122)	**1,233,779**	1,316,952	(2,816,540)	**(265,809)**
Enterprise Funds							
Light	**2,469,257**	2,975,888	(3,064,383)	**2,380,762**	2,921,936	(3,021,890)	**2,280,808**
Water	**926,615**	1,239,073	(1,203,462)	**962,226**	729,197	(748,835)	**942,588**
Sewer	**2,271,088**	1,226,391	(1,092,066)	**2,405,413**	705,160	(704,795)	**2,405,778**
Landfill	**171,184**	164,137	(158,677)	**176,644**	162,022	(162,006)	**176,660**
	5,838,144	5,605,489	(5,518,588)	**5,925,045**	4,518,315	(4,637,526)	**5,805,834**
Bond Fund	**387,291**	1,764,877	(2,000,530)	**151,638**	444,148	(2,147,173)	**(1,551,387)**
Internal Service Fund	**224,302**	-	-	**224,302**	-	-	**224,302**
Grand Total	**13,121,180**	11,046,908	(14,784,670)	**9,383,418**	8,613,326	(12,298,471)	**5,698,273**