CITY OF GRANT, NEBRASKA

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending September 30, 2027

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
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Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold
Grant M. Harden

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial forecasts of the City of Grant, which comprise forecasted information for the years ended September 30, 2027 and 2026, included in the accompanying prescribed form and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical financial statements of the City of Grant, which comprise the financial information for the year ended September 30, 2025, included in the accompanying prescribed form.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast or the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial forecasts and historical financial statements included in the accompanying prescribed form.

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

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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

A PROFESSIONAL CORPORATION

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

This report is intended solely for the information and use of management of the City of Grant and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.

Grand Island, Nebraska
August 24, 2026

2026-2027
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Grant

TO THE COUNTY BOARD AND COUNTY CLERK OF

Perkins 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:

401,158.10	Property Taxes for Non-Bond Purposes
10,000.00	Principal and Interest on Bonds
411,158.10	**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	1,665,000.00
Interest	134,887.50
Total Bonded Indebtedness	1,799,887.50

102,789,526.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

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.*

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?

[X] 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 Grant in Perkins 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	6,664,406.00	6,789,914.00	7,135,885.87
2	Investments	75,000.00	75,000.00	75,000.00
3	County Treasurer's Balance	19,100.00	18,076.00	18,100.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	-	-	-
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**6,758,506.00**	**6,882,990.00**	**7,228,985.87**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	309,401.61	315,540.91	407,046.52
7	Federal Receipts	-	35,932.00	1,050,792.00
8	State Receipts: Motor Vehicle Pro-Rate	563.81	600.00	600.00
9		-	-	-
10	State Receipts: Highway Allocation and Incentives	208,923.13	208,517.00	210,148.00
11	State Receipts: Motor Vehicle Fee	13,852.93	14,082.98	13,800.00
12	State Receipts: State Aid	-	-	
13	State Receipts: Municipal Equalization Aid	94,147.08	116,526.45	124,161.94
14	State Receipts: Other	1,221.00	1,215.00	9,300.00
15	State Receipts: Property Tax Credit	28,284.84	28,500.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	38,725.86	37,282.80	37,000.00
18	Local Receipts: Local Option Sales Tax	273,052.49	300,124.52	272,500.00
19	Local Receipts: In Lieu of Tax	-	-	-
20	Local Receipts: Other	3,876,256.46	4,013,253.35	4,751,213.64
21	Transfers In of Surplus Fees	175,465.29	167,555.35	100,000.00
22	Transfers In Other Than Surplus Fees	596,348.00	429,310.95	660,799.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**	-	-	-
24	**Total Resources Available (Lines 5 thru 23)**	**12,374,748.50**	**12,551,431.31**	**14,866,346.97**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**5,491,758.50**	**5,322,445.44**	**9,836,813.29**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**6,882,990.00**	**7,228,985.87**	**5,029,533.68**
27	Cash Reserve Percentage			89%

PROPERTY TAX RECAP		
	Tax from Line 6	407,046.52
	County Treasurer Commission - 1% of Total Taxes Collected	4,111.58
	Total Property Tax Requirement	411,158.10

City of Grant in Perkins 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	0.390271	$ 401,158.10
Bond Fund	0.009729	$ 10,000.00
________ Fund	0.000000	
________ Fund	0.000000	
________ Fund	0.000000	
Total Tax Request		$ 411,158.10 *

* 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**
Enterprise Funds	$ 3,556,259.00
CRA	$ 9,710.00
Special Revenue Funds	$ 871,883.00
Total Special Reserve Funds	$ 4,437,852.00
Total Cash Reserve	$ 5,029,533.68
Remaining Cash Reserve	$ 591,681.68
Remaining Cash Reserve %	11%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From: Electric

Transfer To: Park

Amount: $ 100,000.00

Reason: Surplus Fees

Transfer From:

Transfer To:

Amount:

Reason:

Transfer From:

Transfer To:

Amount:

Reason:

City of Grant in Perkins 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	662,086.85	-	40,000.00	-	-	250,799.00	952,885.85
3	Public Safety - Police	112,992.00	-	-	-	-	-	112,992.00
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	194,755.00	442,500.00	-	-	-	-	637,255.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	58,096.35	-	3,000.00	-	-	-	61,096.35
8	Culture and Recreation	576,530.00	-	81,000.00	-	-	-	657,530.00
9	Community Development	-	-	-	-	-	-	-
10	Miscellaneous	288,531.88	580,000.00	-	817,050.84	-	410,000.00	2,095,582.72
11	Business-Type Activities:							
12	Airport	67,569.75	1,098,670.00	-	-	-	-	1,166,239.75
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	2,065,306.77	6,750.00	344,619.60	-	-	100,000.00	2,516,676.37
16	Solid Waste	283,403.00	-	12,000.00	-	-	-	295,403.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	97,349.99	-	10,000.00	-	-	-	107,349.99
19	Water	230,811.50	-	832,000.00	170,990.76	-	-	1,233,802.26
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	4,637,433.09	2,127,920.00	1,322,619.60	988,041.60	-	760,799.00	9,836,813.29

(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 Grant in Perkins 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	268,630.87	-	35,424.00	-	-	199,310.95	503,365.82
3	Public Safety - Police	113,986.32	-	-	-	-	-	113,986.32
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	145,338.18	160,769.40	-	-	-	-	306,107.58
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	43,334.91	-	8,500.00	-	-	-	51,834.91
8	Culture and Recreation	405,885.50	-	42,804.64	-	-	-	448,690.14
9	Community Development	-	-	-	-	-	-	-
10	Miscellaneous	34,138.77	4,000.00	-	661,893.34	-	230,000.00	930,032.11
11	Business-Type Activities:							
12	Airport	59,932.60	-	-	-	-	-	59,932.60
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	1,930,304.91	-	65,783.02	-	-	167,555.35	2,163,643.28
16	Solid Waste	257,546.69	-	60,000.00	-	-	-	317,546.69
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	74,446.96	-	-	-	-	-	74,446.96
19	Water	180,844.72	-	-	172,014.31	-	-	352,859.03
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** **(Ln 2 thru 21)**	3,514,390.43	164,769.40	212,511.66	833,907.65	-	596,866.30	5,322,445.44

(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 Grant in Perkins 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	452,849.91	50,000.00	-	-	-	386,348.00	889,197.91
3	Public Safety - Police	105,537.00	-	-	-	-	-	105,537.00
3a	Public Safety - Fire	-	-	-	-	-	-	-
4	Public Safety - Other	-	-	-	-	-	-	-
5	Public Works - Streets	294,982.76	-	-	-	-	-	294,982.76
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	37,417.06	-	-	-	-	-	37,417.06
8	Culture and Recreation	419,716.55	-	10,675.25	-	-	-	430,391.80
9	Community Development	-	-	-	-	-	-	-
10	Miscellaneous	52,995.02	455,881.83	-	158,349.59	-	210,000.00	877,226.44
11	Business-Type Activities:							
12	Airport	58,186.21	-	-	-	-	-	58,186.21
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	1,855,579.00	-	12,454.00	-	-	175,465.29	2,043,498.29
16	Solid Waste	258,578.10	-	6,607.00	-	-	-	265,185.10
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	61,745.50	-	30,000.00	-	-	-	91,745.50
19	Water	162,279.42	-	63,093.33	173,017.68	-	-	398,390.43
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** **(Ln 2 thru 21)**	3,759,866.53	505,881.83	122,829.58	331,367.27	-	771,813.29	5,491,758.50

(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 Grant in Perkins 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
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	-	-	-	-
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**City of Grant**
ADDRESS	**PO Box 614**
CITY & ZIP CODE	**Grant 69140**
TELEPHONE	**308-352-2100**
WEBSITE	www.grantnebraska.com

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Lisa Schmitt	Jessie Faber	Tracy A Cannon, CPA
TITLE /FIRM NAME	Mayor	Clerk	AMGL, P.C.
TELEPHONE	308-353-8437	308-352-2100	308-381-1810
EMAIL ADDRESS	grantsmayor@gmail.com	treas@grantnebraska.com	tcannon@gicpas.com

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

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

City of Grant

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)	**$ 344,164.00**		
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)	**344,164.00**

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 344,165.02 (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)
255,373.00	/	95,152,788.00	=	0.27%	923.68

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

Inflation Percentage — 5.26% (15a) — Increase due to Inflation (15): 18,103.08

(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)	10,000.00		
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)	-		
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)	25,349.15		
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)	12,618.19		
Total Exceptions Utilized *(Total lines 16 thru 24)*			(25)	**47,967.34**
2026-2027 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*			(26)	**411,158.10**
2026-2027 ACTUAL Property Tax Request *(from Cover Page - Page 1)*			(27)	411,158.10
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)	**0.00**

City of Grant
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)	$ 12,618.19
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	12,618.19
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	0.00
Total Unused Property Tax Request Authority subject to carryover limit *(cannot be less than zero)*	(4)	0.00
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority *(from prior year computation form, line 26)*	(5)	354,817.01
Calculated Carryover Maximum *(5% of line 5)*	(6)	17,740.85
Unused Property Tax Request Authority Available for Future Years	**(7)**	**0.00**

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 Grant in Perkins County

Municipality Levy			
Personal and Real Property Tax Request	(1)		411,158.10
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	10,000.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		10,000.00
Tax Request Subject to Levy Limit	(8)		401,158.10
Valuation	(9)		102,789,526
Municipality Levy Subject to Levy Authority	(10)		0.390271
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)		0.390271 **(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 Grant in Perkins 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) 344,164.00

(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	=		
255,373.00	/	95,152,788.00	=	0.27 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.27 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 7,812.52

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **351,976.52**

(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) 411,158.10

(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 Grant
IN
Perkins 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 2nd day of September 2026, at 6:00 o'clock P.M., at Grant City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	$	5,491,758.50
2025-2026 Actual/Estimated Disbursements & Transfers	$	5,322,445.44
2026-2027 Proposed Budget of Disbursements & Transfers	$	9,836,813.29
2026-2027 Necessary Cash Reserve	$	5,029,533.68
2026-2027 Total Resources Available	$	14,866,346.97
Total 2026-2027 Personal & Real Property Tax Requirement	$	411,158.10
Unused Budget Authority Created For Next Year	$	0.00

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	401,158.10
Personal and Real Property Tax Required for Bonds	$	10,000.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

City of Grant **Perkins County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Perkins County	7/1/25 - 6/30/26	Law Enforcement
Perkins County	2/2/15 - until terminated	Recycle Operations
Perkins County	1/15/17 - until terminated	Road Maintenance (Portion of City Street) & Fair Ground Snow Removal (County Facility)

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

City of Grant	**Perkins County**
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Hastings Memorial Library

Fairview Cemetery

Grant Municipal Airport

Grant Community Swimming Pool

Grant Community Redevelopment Authority

See Independent Accountant's Compilation Report and Summary of Significant Forecast Assumptions

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)

CITY OF GRANT

TO: P O BOX 614
GRANT NE 69140-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: PERKINS

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
GRANT CITY	City/Village	255,373	102,789,526	95,152,788	0.27

* *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 REGINA J BERRY , PERKINS 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.

Regina J Berry
(signature of county assessor)

8-18-2026
(date)

CC: County Clerk, PERKINS 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

4,796,691 Pers Prior
4,798,633 Pers Value

90,356,097 Real Prior
97,990,893 Real Value

CITY OF GRANT, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2027 and 2026

Forecast results for years ending September 30, 2027 and 2026, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2027 and 2026, and input from management.

The forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the City of Grant for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 24, 2026, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.