2024-2025
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Lexington, Nebraska

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dawson County

This budget is for the Period October 1, 2024 through September 30, 2025

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$ 1,796,504.17	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
$ 1,796,504.17	**Total Personal and Real Property Tax Required**

$ 558,471,717	**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, 2024
(As of the Beginning of the Budget Year)

Principal	$ 15,921,423.31
Interest	$ 285,630.63
Total Bonded Indebtedness	$ 16,207,053.94

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, 2023 through June 30, 2024?

[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, 2023 through June 30, 2024?

[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 9-30-2024

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 Lexington, Nebraska in Dawson County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	Net Cash Balance	$ 14,130,076.00	$ 14,569,094.00	$ 14,906,589.00
2	Investments			
3	County Treasurer's Balance	$ 117,100.00	$ 67,754.00	$ 70,000.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			$ -
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**$ 14,247,176.00**	**$ 14,636,848.00**	**$ 14,976,589.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 1,514,882.00	$ 1,536,675.00	$ 1,778,717.00
7	Federal Receipts	$ 770,069.00	$ 1,106,977.00	$ 1,904,200.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 4,553.00	$ 4,537.00	$ 4,000.00
9				
10	State Receipts: Highway Allocation and Incentives	$ 1,382,292.00	$ 1,454,181.00	$ 1,523,968.00
11	State Receipts: Motor Vehicle Fee	$ 93,642.00	$ 103,309.00	$ 96,000.00
12	State Receipts: State Aid	$ -		
13	State Receipts: Municipal Equalization Aid	$ 1,332,922.00	$ 1,365,222.00	$ 1,407,242.00
14	State Receipts: Other	$ 4,091,903.00	$ 4,253,839.00	$ 518,949.00
15	State Receipts: Property Tax Credit	$ 137,988.00	$ 157,701.00	
16	Local Receipts: Nameplate Capacity Tax	$ 2,369.00	$ 2,408.00	$ 2,400.00
17	Local Receipts: Motor Vehicle Tax	$ 192,420.00	$ 199,377.00	$ 200,000.00
18	Local Receipts: Local Option Sales Tax	$ 2,977,390.00	$ 3,067,596.00	$ 2,800,000.00
19	Local Receipts: In Lieu of Tax	$ 555.00	$ 555.00	$ -
20	Local Receipts: Other	$ 31,300,729.00	$ 32,586,104.00	$ 36,015,778.00
21	Transfers In of Surplus Fees	$ -	$ -	$ -
22	Transfers In Other Than Surplus Fees	$ 2,622,412.00	$ 3,631,674.00	$ 3,907,378.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**			$ -
24	**Total Resources Available (Lines 5 thru 23)**	**$ 60,671,302.00**	**$ 64,107,003.00**	**$ 65,135,221.00**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**$ 46,034,454.00**	**$ 49,130,414.00**	**$ 53,982,086.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**$ 14,636,848.00**	**$ 14,976,589.00**	**$ 11,153,135.00**
27	Cash Reserve Percentage			27%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,778,717.00
County Treasurer Commission at 1%	$ 17,787.17
Total Property Tax Requirement	$ 1,796,504.17

City of Lexington, Nebraska in Dawson 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	$	1,796,504.17
Bond Fund	$	-
_____ Fund		
_____ Fund		
Total Tax Request	** $	1,796,504.17

** 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
Total Special Reserve Funds	$ -
Total Cash Reserve	$ 11,153,135.00
Remaining Cash Reserve	$ 11,153,135.00
Remaining Cash Reserve %	27%

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 Lexington, Nebraska in Dawson County

Line No.	2024-2025 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	$ 752,246.00	$ -	$ -	$ 1,043,923.00	$ -	$ -	$ 1,796,169.00
3	Public Safety - Police	$ 2,323,995.00	$ -	$ 60,000.00	$ -	$ -	$ -	$ 2,383,995.00
3a	Public Safety - Fire	$ 215,360.00	$ -	$ 30,000.00	$ -	$ -	$ -	$ 245,360.00
4	Public Safety - Other	$ 1,364,795.00	$ 125,000.00	$ -	$ -	$ -	$ 2,919,240.00	$ 4,409,035.00
5	Public Works - Streets	$ 1,564,833.00	$ 2,508,000.00	$ 90,000.00	$ -	$ -	$ 973,138.00	$ 5,135,971.00
6	Public Works - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Public Health and Social Services	$ 114,367.00	$ 50,000.00	$ 75,000.00	$ -	$ -	$ -	$ 239,367.00
8	Culture and Recreation	$ 2,372,819.00	$ 400,000.00	$ 130,000.00	$ -	$ -	$ -	$ 2,902,819.00
9	Community Development	$ 7,406,884.00	$ 362,087.00	$ -	$ -	$ -	$ -	$ 7,768,971.00
10	Miscellaneous	$ 5,345.00	$ -	$ -	$ -	$ -	$ -	$ 5,345.00
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 17,851,450.00	$ 1,250,000.00	$ -	$ 284,283.00	$ -	$ -	$ 19,385,733.00
16	Solid Waste	$ 1,009,671.00	$ 190,000.00	$ -	$ -	$ -	$ 15,000.00	$ 1,214,671.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 1,565,961.00	$ 1,950,000.00	$ -	$ 782,683.00	$ -	$ -	$ 4,298,644.00
19	Water	$ 1,505,028.00	$ 350,000.00	$ -	$ 105,149.00	$ -	$ -	$ 1,960,177.00
20	Other	$ 1,568,722.00	$ 567,107.00	$ 100,000.00	$ -	$ -	$ -	$ 2,235,829.00
21	Proprietary Function Funds **(Page 6)**					$ -		$ -
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	$ 39,621,476.00	$ 7,752,194.00	$ 485,000.00	$ 2,216,038.00	$ -	$ 3,907,378.00	$ 53,982,086.00

(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 Lexington, Nebraska in Dawson County

Line No.	2023-2024 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	$ 770,635.00	$ -	$ -	$ 1,296,899.00	$ -	$ -	$ 2,067,534.00
3	Public Safety - Police	$ 2,188,771.00	$ -	$ 91,929.00	$ -	$ -	$ -	$ 2,280,700.00
3a	Public Safety - Fire	$ 200,140.00	$ -	$ 12,679.00	$ -	$ -	$ -	$ 212,819.00
4	Public Safety - Other	$ 1,316,960.00	$ 528,231.00	$ -	$ -	$ -	$ 1,597,715.00	$ 3,442,906.00
5	Public Works - Streets	$ 1,630,515.00	$ 3,141,178.00	$ 108,067.00	$ -	$ -	$ 818,959.00	$ 5,698,719.00
6	Public Works - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Public Health and Social Services	$ 133,752.00	$ -	$ -	$ -	$ -	$ -	$ 133,752.00
8	Culture and Recreation	$ 2,174,921.00	$ 2,573,301.00	$ 143,619.00	$ -	$ -	$ -	$ 4,891,841.00
9	Community Development	$ 1,851,831.00	$ -	$ -	$ -	$ -	$ -	$ 1,851,831.00
10	Miscellaneous	$ 5,130.00	$ -	$ -	$ -	$ -	$ -	$ 5,130.00
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 17,559,599.00	$ 604,209.00	$ -	$ 304,334.00	$ -	$ 1,200,000.00	$ 19,668,142.00
16	Solid Waste	$ 646,774.00	$ -	$ -	$ -	$ -	$ 15,000.00	$ 661,774.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 1,206,793.00	$ 2,986,566.00	$ 22,398.00	$ 512,693.00	$ -	$ -	$ 4,728,450.00
19	Water	$ 1,484,797.00	$ 199,502.00	$ -	$ 129,751.00	$ -	$ -	$ 1,814,050.00
20	Other	$ 936,929.00	$ 638,000.00	$ 97,837.00	$ -	$ -	$ -	$ 1,672,766.00
21	Proprietary Function Funds							$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 32,107,547.00	$ 10,670,987.00	$ 476,529.00	$ 2,243,677.00	$ -	$ 3,631,674.00	$ 49,130,414.00

(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 Lexington, Nebraska in Dawson County

Line No.	2022-2023 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	$ 810,011.00	$ -	$ -	$ 1,194,680.00	$ -	$ -	$ 2,004,691.00
3	Public Safety - Police	$ 2,198,802.00	$ -	$ 99,870.00	$ -	$ -	$ -	$ 2,298,672.00
3a	Public Safety - Fire	$ 190,679.00	$ -	$ -	$ -	$ -	$ -	$ 190,679.00
4	Public Safety - Other	$ 1,076,254.00	$ 108,414.00	$ -	$ -	$ -	$ 1,777,827.00	$ 2,962,495.00
5	Public Works - Streets	$ 1,425,330.00	$ 1,552,066.00	$ 219,280.00	$ -	$ -	$ 829,585.00	$ 4,026,261.00
6	Public Works - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Public Health and Social Services	$ 140,919.00	$ -	$ 17,700.00	$ -	$ -	$ -	$ 158,619.00
8	Culture and Recreation	$ 1,882,043.00	$ 2,764,570.00	$ 368,605.00	$ -	$ -	$ -	$ 5,015,218.00
9	Community Development	$ 1,996,637.00	$ 212,561.00	$ -	$ -	$ -	$ -	$ 2,209,198.00
10	Miscellaneous	$ 5,500.00	$ -	$ -	$ -	$ -	$ -	$ 5,500.00
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 17,766,922.00	$ 601,949.00	$ -	$ 288,035.00	$ -	$ -	$ 18,656,906.00
16	Solid Waste	$ 595,075.00	$ -	$ -	$ -	$ -	$ 15,000.00	$ 610,075.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 1,198,105.00	$ 3,276,763.00	$ -	$ 573,941.00	$ -	$ -	$ 5,048,809.00
19	Water	$ 1,332,759.00	$ 31,680.00	$ 47,246.00	$ 110,220.00	$ -	$ -	$ 1,521,905.00
20	Other	$ 1,009,856.00	$ 315,570.00	$ -	$ -	$ -	$ -	$ 1,325,426.00
21	Proprietary Function Funds							$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 31,628,892.00	$ 8,863,573.00	$ 752,701.00	$ 2,166,876.00	$ -	$ 2,622,412.00	$ 46,034,454.00

(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 Lexington, Nebraska in Dawson County

2024-2025 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	**Joe Pepplitsch**
ADDRESS	**406 E 7th Street**
CITY & ZIP CODE	**Lexington NE68850**
TELEPHONE	**308-324-2341 Ext 1116**
WEBSITE	**www.cityoflex.com**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	John Fagot	Joe Peppliltsch	Derek Haines
TITLE /FIRM NAME	Chairperson	City Manager	Treasurer / Finance Director
TELEPHONE	308-325-2235	308-324-2341 Ext 1116	308-324-2341 Ext 1107
EMAIL ADDRESS	frae68850@outlook.com	jpepp@cityoflex.com	dhaines@cityoflex.com

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
- [ ] Preparer

City of Lexington, Nebraska in Dawson County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	1,796,504.17
Motor Vehicle Pro-Rate		(2)	$	4,000.00
In-Lieu of Tax Payments		(3)	$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))	$ 350,000.00	(4)		
LESS: Amount Spent During 2023-2024	$ ~~351,510.00~~	(5)	350,000	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(6)		
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***		(7)	$	-
Motor Vehicle Tax		(8)	$	200,000.00
Local Option Sales Tax		(9)	$	2,800,000.00
Transfers of Surplus Fees		(10)	$	-
Highway Allocation and Incentives		(11)	$	1,523,968.00
		(12)		
Motor Vehicle Fee		(13)	$	96,000.00
Municipal Equalization Fund		(14)	$	1,407,242.00
Insurance Premium Tax		(15)	$	-
Nameplate Capacity Tax		(15a)	$	2,400.00
TOTAL RESTRICTED FUNDS (A)		(16)	**$**	**7,830,114.17**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 518,000.00	(17)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6).	$ -	(18)		
Allowable Capital Improvements		(19)	$	518,000.00
Bonded Indebtedness		(20)	$	617,352.50
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(21)		
Interlocal Agreements/Joint Public Agency Agreements		(22)	$	1,262,090.00
Public Safety Communication Project (Statute 86-416)		(23)		
Benefits Paid Under the Firefighter Cancer Benefits Act		(23a)		
Local Option Sales and Use Tax within Good Life District		(23b)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(24)		
Judgments		(25)		
Refund of Property Taxes to Taxpayers		(26)		
Repairs to Infrastructure Damaged by a Natural Disaster		(27)		
TOTAL LID EXCEPTIONS (B)		(28)	**$**	**2,397,442.50**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28*	**$**	**5,432,671.67**

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

City of Lexington, Nebraska

IN

Dawson County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form

5,161,742.20
Option 1 - (Line 1)

OPTION 2

Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form

Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)

%
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)

-
Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)

-
Option 2 - (Line 1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)**

2.50 %
(2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%**

2.32 %
(3)

25,295,246.00 (2024 Value Attributable to Growth per Assessor) / 525,128,851.00 (2023 Valuation) = 4.82 % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE**

1.00 %
(4)

5 (# of Board Members voting "Yes" for Increase) / 5 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least 75% (.75) of the Governing Body)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE**

%
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)

5.82 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)

300,413.40
(7)

Total Restricted Funds Authority = Line (1) + Line (7)

5,462,155.60
(8)

Less: Restricted Funds from Lid Supporting Schedule

5,432,671.67
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)

29,483.93
(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

City of Lexington, Nebraska in Dawson County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Airport Road Paving	$	200,000.00
Highway 30 and 283 Improvements	$	318,000.00

Total - Must agree to Line 17 on Lid Support Page 8	$	518,000.00

Municipality Levy Limit Form

City of Lexington, Nebraska in Dawson County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,796,504.17	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	617,352.50		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		617,352.50	
Tax Request Subject to Levy Limit	(8)		1,179,151.67	
Valuation	(9)		558,471,717	
Municipality Levy Subject to Levy Authority	(10)		0.211139	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.029903	
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)		0.241042	**(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 Lexington, Nebraska in Dawson County

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 1,709,848.19
*(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

14,959,944.00	/	487,605,018.00	=	3.07 % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds(§13-518). The County Assessor must provide you with separate growth amounts.

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

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 86,689.30

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 1,796,537.49**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 1,796,504.17
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

City of Lexington, Nebraska
IN
Dawson 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 10th day of September 2024, at 6:00 o'clock P.M., at City Hall, 406 E 7th Street, Lexington, NE 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.

2022-2023 Actual Disbursements & Transfers	$	46,034,454.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	49,130,414.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	53,982,086.00
2024-2025 Necessary Cash Reserve	$	11,153,135.00
2024-2025 Total Resources Available	$	65,135,221.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	1,796,504.17
Unused Budget Authority Created For Next Year	$	29,483.93

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	1,796,504.17
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 10th day of September 2024, at 6:00 o'clock P.M., at City Hall, 406 E 7th Street, Lexington, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	55,488,338.00	53,982,086.00	-3%
Property Tax Request	$ 1,709,848.19	$ 1,796,504.17	5%
Valuation	525,128,851	558,471,717	6%
Tax Rate	0.325605	0.321682	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.306166		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Lexington, Nebraska — **Dawson County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Dawson County	On-Going	Roads Agreement	$ 500,000.00
Dawson County Sheriff	On-Going	Dispatch Services	$ 119,000.00
Lexington Public Schools	On-Going	Sports Facilities	$ 314,824.00
Lexington Public Schools	On-Going	School Resource Officers	$ 156,266.00
Lexington Rural Fire District	On-Going	Service	$ 171,000.00
SCALES	On-Going	Police Service	$ 1,000.00

Total Amount used as Lid Exemption $ 1,262,090.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Lexington, Nebraska	**Dawson County**
SUBDIVISION NAME	COUNTY

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

Lexington Utilities System (LEXUS)

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities}

TAX YEAR 2024

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

TO: CITY OF LEXINGTON
JOE PEPPLITSCH, CITY MANAGER
P O BOX 70
LEXINGTON NE 68850

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWSON

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
CITY LEXINGTON	City/Village	25,295,246	558,471,717	14,959,944	487,605,018	3.07

** Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

[a] Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

[b] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I NIC VANCURA, DAWSON 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.

Nicholas VanCura
(signature of county assessor)

AUG 16 2024
(date)

DAWSON COUNTY ASSESSOR OFFICIAL SEAL NICHOLAS VANCURA

CC: County Clerk, DAWSON County
CC: County Clerk where district is headquarter, 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 (August 2021)

CITY COUNCIL
CITY OF LEXINGTON, NEBRASKA
September 24, 2024

A Regular Meeting of the Lexington City Council was held Tuesday, September 24, 2024, at Lexington, Nebraska at 5:30 p.m. Members of the Council present were John Fagot, John Salem, Steve Smith, and Jeremy Roberts. Dora Vivas was absent. City Officials present were City Manager Joe Pepplitsch, Assistant City Manager Dennis Burnside, City Attorney Brian Copley, Finance Director Derek Haines, Community Development Director Bill Brecks, Library Director Jennifer Norton and City Clerk Pamela Baruth. The press was represented by Clipper-Herald.

NOTICE: Notice of the meeting was given in advance, thereof by publication in the Lexington Clipper-Herald, the designated method for giving notice, as shown by the Affidavit of Publication attached to these Minutes. Notice of this meeting was simultaneously given to the Mayor and all members of the Council, and a copy of their Acknowledgment of Receipt of Notice and the Agenda is attached to these Minutes. Availability of the Agenda was communicated in advance notice and in the notice to the Mayor and Council of this Meeting. The proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. All items presented and discussed on the agenda were available for public inspection.

CALL TO ORDER: The meeting was called to order by Mayor Fagot. Fagot informed the public that the Open Meetings Act is posted in the Meeting Room at the Lexington City Hall, 406 E. 7th Street, Lexington, Nebraska.

MINUTES – REGULAR MEETING 9-10-2024: Minutes of the Regular meeting held Tuesday, September 10, 2024, were presented. Moved by Smith, seconded by Salem, to approve the minutes as presented. Roll call. Voting "aye" were Roberts, Salem, Smith, Fagot. Motion carried.

MINUTES – BUDGET HEARING 9-10-2024: Minute of the Budget hearing held Tuesday, September 10, 2024, were presented. Moved by Salem, seconded by Smith, to approve the minutes as presented. Roll call. Voting "aye" were Roberts, Smith, Salem, Fagot. Motion carried.

CLAIMS & BILLS: Claims and Bills in the amount of $2,199,583.02 were presented for Council consideration and approval. Upon review of the Claims and Bills as listed, moved by Roberts, seconded by Salem, to approve the Claims and Bills as listed, and authorize the City Treasurer to transfer $314,882.47 from General Fund, $116,628.55 from Street Fund, $1,525,558.84 from LEXUS, $44,158.37 from Sanitation, $510.98 from Ambulance, $170,014.55 from American Rescue Plan Act Fund, $23,899.21 from Health Fund, and $3,930.05 from Meals on Wheels to the City of Lexington's Operating Account. Roll call. Voting "aye" were Smith, Salem, Roberts, Fagot. Motion carried.

ACCOUNTS PAYABLE
September 24, 2024

American Family Life Assurance Company	Premiums	1,593.86
Ark I CEI HoldCo LLC	Solar Power Purchase	13,086.83
B & H Services / Service Master	Cleaning Service	6,254.00
Baker & Taylor	LB / Books	570.24
Bauer Built Inc	PK / Tire Repair	47.00
Beverly Bogle Louthan PC	Professional Fees	1,200.00
Bowers, Whitney	GGC / Reimbursement / Supplies	302.59
Brouillette,Troshynski,Kingston&Jackson PC	Professional Services / East Viaduct	1,062.52

Business Card / Bank of America		
Amazon.com	OC/PD/REC/Parts/Supplies/Cleaner	98.33
Bomgaars	FD / Direct Drive Fan	160.49
Canva	LB / Software	14.99
Casey's General Store	LB / Fuel	25.35
Facebook	REC / Halloween Hustle Ads	44.98
Liberty Flag	LB / Flags	149.24
Library Management	LB / Training / Norton, J	430.44
Microsoft	LB / Software	9.75
Sports Unlimited	AMB / Helmet Tool	29.89
Teachers Pay Teachers	LB / Books	16.06
United States Postal Service	WR / Postage	503.80
Walmart	ST / Supplies	102.81
Zoom	LB / Software	159.90
Cash-Wa Distributing	MOW / REC / Food & Supplies	1,599.33
Cengage Learning	LB / Books	335.13
Chavez, Mirelle	Electric Rebate	1,650.00
Chesterman Company	GGC / Beverages	60.00
City of Lexington / Operating	Bank Account Analysis Fees	3,346.04
Community Action Partnership of Mid-NE	Local Funding Match / 2024-2025	35,258.00
Complete Underground LLC	Directional Boring/Excavation/Auto Haus	12,462.66
Davis Energy	PK/ST/WWTP/Lubrication/Fuel	5,242.23
Eakes Inc	DAD/EL/LB/Copier Exp/DocMgmt Support	1,068.69
Eustis Body Shop	ST / Vehicle Towing	207.00
GB Auto Service Inc	WR / Tires	161.47
GIS Workshop LLC / gWorks	Annual Subscription	3,780.00
Global Industrial Equipment Company Inc	WWTP / Scissor Lift Table	825.05
Gomez Vazquez, Eduardo	DS / Abatements	1,200.00
HD Supply Inc	WWTP / Parts	196.29
Health Claims	Claims	11,725.54
Hiland Dairy Foods	MOW / Dairy Products	407.53
Holbein, Dahlas	AMB/FD/Truck Maint/Fuel/Clean	1,500.00
Hydro Optimization&Automation Solutions	WR / WWTP / Parts / Hardware	2,123.93
Ingram Library Services	LB / Books	87.03
Iowa Pump Works	WWTP / Freight & Startup	170,014.55
JEO Consulting Group	ST / Professional Services	292.50
Jones Plumbing & Heating Inc	FD / Water Heater Repairs	125.00
KBC Inc	REC / Thermostat Covers	83.44
Legacy Construction Services Group Inc	PK / Playground Mulch	3,799.00
Lexington City Payroll Account		
Payroll	Wages	201,344.81
Social Security	Employer Portion / FICA Med	15,028.79
Union Bank & Trust	Employer Portion / Pension	7,361.26
Union Bank & Trust	Police Pension	3,726.07
ICMA	City Manager Pension	1,111.41
Lexington Health Fund	Self-Funding	54,545.35
Lexington Public Schools	Annual Refund/Tobacco/Liquor License Fees	4,907.50
Lexington Regional Health Center	DOT Drug Screen	70.00
LEXUS	Utilities	48,730.21
Maciel, Miguel	Electric Rebate	1,650.00
Madison Energy / IGS Orix Solar I LLC	Solar Power Purchase	39,782.08
Mead Lumber	PK / WR / Lumber / Hardware / Supplies	306.98
Menard Inc	DS / Supplies	359.27
Meritain Health	Health Premium	40,585.98
Midlands Contracting Inc/Johnson Service	SW / Clean & Vacuum	9,143.75
Municipal Supply Inc	WR / Couplings	161.93
Nebraskaland Tire	FD/ST/WR/Tires/Brake Repairs/Parts	2,376.18

Olsson Inc	ST/SW/WR/Professional Svcs/Vintage Row	3,508.87
Paulsen Inc	ST / WR / Limestone	1,931.50
Platte Valley Auto Mart	PD / ST / Oil & Lube / Repairs	679.71
Platte Valley Communications	PD / Radio Repairs	332.50
Platte Valley Laboratories Inc	WWTP / Outside Testing	819.75
Principal	Dental Premium	4,506.40
Ramos, Saul / Saul Ramos Construction Inc	Manhole Removal/Svc Reconnect/EViaduct	15,043.07
S & W Auto Parts	CEM / PK / ST / Battery / Oil / Tools	182.66
Standard Insurance Company	Life Insurance Premiums	1,003.59
TASC	Administration Fees	175.62
True North Agency LLC	FD / 2024-2025 Insurance Package	22,450.00
Titan Machinery - Lexington	ST / Parts	11.15
TL Sund Constructors Inc	REC / Gutter Repairs / Batting Building	1,475.30
U Save Pharmacy / Business Equipment	AMB / EL / LB / Office Supplies	223.71
Varona-Munoz, Sonia	Electric Rebate	1,650.00
Verizon Wireless	Cellular Service	436.78
Village Cleaners Inc	GGC / Janitorial Supplies	67.31
VSP / Vision Service Plan	Vision Premium	1,044.61
W W Grainger Inc	WWTP / Hardware / Supplies	260.36
YMCA of the Prairie	Fitness Memberships	1,646.00
B & H Services Inc	Cleaning Service	115.00
Baker & Taylor	LB / Books	37.26
Bauer Built Tire	WR / Tire Repairs	39.00
Cash-Wa Distributing	MOW / Food & Supplies	1,304.04
Cengage Learning	LB / Books	30.74
City of Lexington	Utility Franchise Fees	105,621.76
Conney Safety Products LLC	WWTP / Supplies	124.46
Dan's Sanitation	Sanitation Fees	44,158.37
Fagot Refrigeration & Electric Inc	FD / WWTP / Equipment Repairs	1,163.81
First Interstate Bank	LB / Petty Cash	213.29
Health Claims	Claims	10,334.19
Kohl, Patrick J/Kohl Welding & Machining	ST / Gate Repair	547.99
Kosmicki, Christy L	LB / CAAP Classes	1,095.00
MAS Modern Marketing Inc	LB / Promotional Supplies	1,188.45
Mead Lumber	DS / WR / Supplies	71.48
Nebraska Interactive	DS / Data Access Fee	2.00
Nebraska Law Enforcement Training Center	PD / TABE Testing Fees	24.50
Nebraska Public Power District	Power Purchase	1,141,535.54
Paulsen Inc	ST / WR / Rebar / Limestone	2,018.75
Platte Valley Communications	New Patrol Units/Radio/Lght Bars/Computers	17,153.33
Polydyne Inc	WWTP / Dewatering Polymer	15,364.00
Pupuseria El Rinconsito	LB / Promotional Supplies	64.13
Rose Holding Inc	ST / Parts	1,541.43
State of NE/DHHS/Public Health Lab	WR / Testing	3,989.00
Stout, Robby B/Stout Construction	ST / WR / Repairs	10,367.00
Titan Machinery – Lexington	ST / WWTP / Parts / Equipment Repairs	7,089.66
Tyler Technologies Inc	2024-2025 Maintenance/Software Agmt	61,100.39
Uline Inc	ST / Supplies	376.60
Village Cleaners Inc	GGC / Janitorial Supplies	67.31
Walmart	GGC / LB / ND / PD / WWTP / Supplies	736.52
WAM Inc	PK / Parts	54.08
	TOTAL CLAIMS:	2,199,583.02

FINANCIAL REPORT: Moved by Smith, seconded by Roberts, to accept the financial report for August 2024 as presented. Roll call. Voting "aye" were Salem, Roberts, Smith, Fagot. Motion carried.

PUBLIC COMMENTS: Jennifer Norton, Library Director, appeared to thank John Fagot, John Salem, and Joe Pepplitsch for speaking with El Camino's Leadership Development class recently. She also stated her appreciation to Council and Staff for the library budget. Abiba Alice Shomari appeared to report on the recent revival at the fairgrounds and thank the Council for their support.

PUBLIC HEARING: Mayor Fagot opened a public hearing to consider a liquor license application by Pinedo Enterprises LLC dba Toro Tom's Sports Bar & Grill for property located at 405 East Pacific. Alejandro Pinedo, owner of Pinedo Enterprises, LLC, appeared before Council to outline the plans for a sports bar and grill. There were no public comments, and the public hearing was closed. Following discussion, moved by Roberts, seconded by Salem, to recommend approval of a liquor license application for Toro Tom's Sports Bar & Grill. Roll call. Voting "aye" were Smith, Salem, Roberts, Fagot. Motion carried.

RESTRICTED FUNDS: Pepplitsch reviewed the option to increase the allowable restricted funds budget authority. Following discussion, moved by Salem, seconded by Smith, to increase the base of restricted funds by an additional 1% for FY 2024-2025 budget. Roll call. Voting "aye" were Roberts, Smith, Salem, Fagot. Motion carried.

RESOLUTION: Resolution No. 2024-21 was presented. Moved by Smith, seconded by Roberts, to approve Resolution No. 2024-21. Roll call. Voting "aye" were Salem, Roberts, Smith, Fagot. Motion carried.

RESOLUTION NO. 2024-21

A RESOLUTION SETTING THE PROPERTY TAX REQUEST FOR FISCAL YEAR 2024-2025

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Lexington passes by a majority vote a resolution 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 Lexington resolves that:

1. The 2024-2025 property tax request be set at $1,796,504.17.
2. The total assessed value of property differs from last year's total assessed value by 6.35%.
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 $0.306166 per $100 of assessed value.
4. The City of Lexington proposes to adopt a property tax request that will cause its tax rate to be $0.321682 per $100 of assessed value.
5. Based on the proposed tax request and changes in other revenue, the total operating budget of the City of Lexington will decrease last year's by 2.71 percent.

6. A copy of this resolution shall be certified and forwarded to the Dawson County Clerk on or before October 15, 2024.

PASSED AND APPROVED this 24th day of September 2024.

APPROPRIATIONS ORDINANCE: Ordinance No. 2470 entitled **"AN ORDINANCE TO ADOPT THE BUDGET STATEMENT FOR FISCAL YEAR 2024-2025. TO PROVIDE FOR AN EFFECTIVE DATE AND FOR PUBLICATION IN ELECTRONIC FORM"** was presented. Moved by Smith, seconded by Roberts, to suspend the rules regarding the reading of an ordinance on three separate occasions. Roll call. Voting "aye" were Salem, Roberts, Smith, Fagot. Motion carried.

Ordinance No. 2470 was presented on final reading. Moved by Smith, seconded by Roberts, to approve Ordinance No. 2470 on final reading. Voting "aye" were Salem, Roberts, Smith, Fagot. Motion carried.

RESOLUTION: Resolution No. 2024-22 was presented. Following discussion, moved by Salem, seconded by Roberts, to approve Resolution No. 2024-22. Roll call. Voting "aye" were Smith, Roberts, Salem, Fagot. Motion carried.

RESOLUTION NO. 2024-22

SIGNING OF THE MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE FORM 2024

WHEREAS: State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and Standards; and

WHEREAS: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each municipality shall be signed by the Mayor or Village Board Chairperson and shall include a copy of a resolution of the governing body of the municipality authorizing the signing of the certification form.

BE IT RESOLVED that the Mayor of Lexington is hereby authorized to sign the attached Municipal Annual Certification of Program Compliance Form.

Adopted the 24th day of September, 2024.

ROUNDTABLE: There were no items for discussion.

ADJOURNMENT: There being no further business to come before the Council, Fagot declared the meeting adjourned.

John Fagot, Mayor

Pamela Baruth, City Clerk

I, the undersigned City Clerk for the City of Lexington, Nebraska, hereby certify that all of the subjects included in the foregoing proceedings were contained in the Agenda for the meeting, kept continually current and available for public inspection at the office of the City Clerk during regular business hours prior to said meeting; that the Minutes of the Mayor and Council of the City of Lexington, Nebraska, from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meeting of said body were provided advance notification of the time and place of said meeting.

CITY OF LEXINGTON
Seal
NEBRASKA

Pamela Barth
City Clerk

*** Proof of Publication ***

Newspaper: LEXINGTON CLIPPER-HERALD

STATE OF NEBRASKA
County of Platte) SS.

CITY OF LEXINGTON – ACCOUNTS PAYABLE
PO BOX 70
LEXINGTON, NE 68850

ORDER NUMBER: 1231687

The undersigned, being first duly sworn on oath, says that he/she is employed by the LEXINGTON CLIPPER-HERALD, a legal newspaper printed and published in Lexington, in Dawson County, Nebraska, and of general circulation in Dawson County, Nebraska, and as such has charge of the records and files of the LEXINGTON CLIPPER-HERALD, and affiant knows of his/her own personal knowledge that said newspaper has a bonafide circulation of more than 300 copies of each issue, has been published at Lexington, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska; that the annexed printed notice was published on the dates listed below.

Tracey Underwood

Section: Main

Category: 0099 LEGALS

PUBLISHED ON: 09/03/2024

TOTAL AD COST: $219.82

FILED ON: 09/03/2024

Subscribed and sworn to before me on this 3rd day of September, 2024

Michelle L Greeley Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2028

City of Lexington, Nebraska
IN
Dawson 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 10th day of September 2024, at 6:00 o'clock P.M., at City Hall, 406 E 7th Street, Lexington, NE 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.

2022-2023 Actual Disbursements & Transfers	$ 46,034,454.00
2023-2024 Actual/Estimated Disbursements & Transfers	$ 49,130,414.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 53,982,086.00
2024-2025 Necessary Cash Reserve	$ 11,153,135.00
2024-2025 Total Resources Available	$ 65,135,221.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 1,796,504.17
Unused Budget Authority Created For Next Year	$ 29,483.93

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,796,504.17
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 10th day of September 2024, at 6:00 o'clock P.M., at City Hall, 406 E 7th Street, Lexington, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	55,488,338.00	53,982,086.00	-3%
Property Tax Request	$ 1,709,848.19	$ 1,796,504.17	5%
Valuation	525,128,851	558,471,717	6%
Tax Rate	0.325605	0.321682	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.306166		

ORDINANCE NO. 2470

AN ORDINANCE TO ADOPT THE BUDGET STATEMENT FOR FISCAL YEAR 2024-2025. TO PROVIDE FOR AN EFFECTIVE DATE AND FOR PUBLICATION IN ELECTRONIC FORM.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF LEXINGTON, NEBRASKA:

SECTION 1: That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2024 through September 30, 2025. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the city of Lexington. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Dawson County, Nebraska, for use by the levying authority.

SECTION 2: This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

PASSED AND ADOPTED THIS 24th DAY OF SEPTEMBER, 2024.

CITY OF LEXINGTON Seal NEBRASKA

John Fagot, Mayor

ATTEST:

Pamela Baruth, City Clerk

RESOLUTION NO. 2024-15

WHEREAS, the Lexington Airport Authority has requested an allocation of a portion of the City of Lexington property tax levy for budget purposes.

BE IT RESOLVED, by the Mayor and Council of the City of Lexington, Nebraska, that $167,000 of the City of Lexington Property Tax Levy Authority is hereby allocated to the Lexington Airport Authority for the fiscal year 2024-2025.

Passed and approved this 23rd day of July, 2024.

CITY OF LEXINGTON, NEBRASKA

BY: _____
John Fagot, Mayor

CITY OF LEXINGTON Seal NEBRASKA

ATTEST:

Pamela Baruth
Pamela Baruth, City Clerk