2024-2025
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Mitchell

TO THE COUNTY BOARD AND COUNTY CLERK OF
Scotts Bluff 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:

$	302,083.93	Property Taxes for Non-Bond Purposes
$	-	Principal and Interest on Bonds
$	302,083.93	**Total Personal and Real Property Tax Required**

$	89,600,865	**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	$	2,832,825.95
Interest	$	777,866.05
Total Bonded Indebtedness	$	3,610,692.00

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, 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?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

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 Mitchell in Scotts Bluff 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	$ 3,616,404.00	$ 3,964,144.00	$ 4,092,971.00
2	Investments	$ 1,614,543.00	$ 1,417,053.00	$ 1,445,000.00
3	County Treasurer's Balance	$ 13,042.00	$ 12,616.00	$ 13,000.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	$ 1,338,341.00	$ 1,293,266.00	$ 772,082.00
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**$ 6,582,330.00**	**$ 6,687,079.00**	**$ 6,323,053.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 288,295.00	$ 285,721.00	$ 299,093.00
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 1,062.00	$ 1,100.00	$ 1,100.00
9		$ -	$ -	$ -
10	State Receipts: Highway Allocation and Incentives	$ 221,867.00	$ 230,399.00	$ 239,086.00
11	State Receipts: Motor Vehicle Fee	$ 14,922.00	$ 16,199.00	$ 16,250.00
12	State Receipts: State Aid	$ -	$ -	
13	State Receipts: Municipal Equalization Aid	$ 178,156.00	$ 181,144.00	$ 217,470.00
14	State Receipts: Other	$ -	$ -	$ -
15	State Receipts: Property Tax Credit	$ 13,894.00	$ 15,000.00	
16	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
17	Local Receipts: Motor Vehicle Tax	$ 23,523.00	$ 23,942.00	$ 25,000.00
18	Local Receipts: Local Option Sales Tax	$ 244,310.00	$ 316,074.00	$ 275,100.00
19	Local Receipts: In Lieu of Tax	$ -	$ -	$ -
20	Local Receipts: Other	$ 2,991,902.00	$ 3,181,775.00	$ 3,075,290.00
21	Transfers In of Surplus Fees	$ -	$ -	$ -
22	Transfers In Other Than Surplus Fees	$ 137,551.00	$ 102,190.00	$ -
23	Proprietary Function Funds **(Only if Page 6 is Used)**	$ 5,213,906.00	$ 5,430,551.00	$ 6,309,778.00
24	**Total Resources Available (Lines 5 thru 23)**	**$ 15,911,718.00**	**$ 16,471,174.00**	**$ 16,781,220.00**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**$ 9,224,639.00**	**$ 10,148,121.00**	**$ 11,425,908.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**$ 6,687,079.00**	**$ 6,323,053.00**	**$ 5,355,312.00**
27	Cash Reserve Percentage			50%

PROPERTY TAX RECAP

Tax from Line 6	$ 299,093.00
County Treasurer Commission at 1%	$ 2,990.93
Total Property Tax Requirement	$ 302,083.93

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	$	302,083.93
Bond Fund	$	-
_____ Fund		
_____ Fund		
Total Tax Request	** $	302,083.93

** 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
Special Revenue Funds	$	643,058.00
Enterprise Funds	$	3,260,675.00
Care Center	$	784,837.00
Total Special Reserve Funds	$	4,688,570.00
Total Cash Reserve	$	5,355,312.00
Remaining Cash Reserve	$	666,742.00
Remaining Cash Reserve %		6%

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 Mitchell in Scotts Bluff 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	$ 263,425.00	$ 8,500.00	$ 2,000.00	$ -	$ -	$ -	$ 273,925.00
3	Public Safety - Police	$ 465,050.00	$ -	$ 11,000.00	$ -	$ -	$ -	$ 476,050.00
3a	Public Safety - Fire	$ 59,400.00	$ -	$ 20,000.00	$ 29,533.00	$ -	$ -	$ 108,933.00
4	Public Safety - Other	$ 34,106.00	$ -	$ 3,500.00	$ -	$ -	$ -	$ 37,606.00
5	Public Works - Streets	$ 296,400.00	$ 50,000.00	$ 70,250.00	$ 23,434.00	$ -	$ -	$ 440,084.00
6	Public Works - Other	$ 76,000.00	$ -	$ 5,000.00	$ 2,832.00	$ -	$ -	$ 83,832.00
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 235,150.00	$ 5,500.00	$ 32,500.00	$ -	$ -	$ -	$ 273,150.00
9	Community Development	$ 37,150.00	$ -	$ -	$ -	$ -	$ -	$ 37,150.00
10	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 1,836,775.00	$ 350,000.00	$ 34,200.00	$ -	$ -	$ -	$ 2,220,975.00
16	Solid Waste	$ 240,600.00	$ -	$ -	$ -	$ -	$ -	$ 240,600.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 219,900.00	$ 5,000.00	$ -	$ 100,297.00	$ -	$ -	$ 325,197.00
19	Water	$ 292,425.00	$ 12,000.00	$ -	$ -	$ -	$ -	$ 304,425.00
20	Other	$ 280,975.00	$ 10,000.00	$ -	$ 15,983.00	$ -	$ -	$ 306,958.00
21	Proprietary Function Funds **(Page 6)**					$ 6,297,023.00		$ 6,297,023.00
22	**Total Disbursements & Transfers** **(Lns 2 thru 21)**	$ 4,337,356.00	$ 441,000.00	$ 178,450.00	$ 172,079.00	$ 6,297,023.00	$ -	$ 11,425,908.00

(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 Mitchell in Scotts Bluff 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	$ 231,241.00	$ -	$ -	$ -	$ -	$ 78,667.00	$ 309,908.00
3	Public Safety - Police	$ 436,420.00	$ -	$ 49,250.00	$ -	$ -	$ -	$ 485,670.00
3a	Public Safety - Fire	$ 54,084.00	$ -	$ 26,168.00	$ 29,533.00	$ -	$ 23,523.00	$ 133,308.00
4	Public Safety - Other	$ 19,109.00	$ -	$ -	$ -	$ -	$ -	$ 19,109.00
5	Public Works - Streets	$ 263,644.00	$ -	$ -	$ 46,869.00	$ -	$ -	$ 310,513.00
6	Public Works - Other	$ 62,054.00	$ 118,920.00	$ 15,025.00	$ -	$ -	$ -	$ 195,999.00
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 178,833.00	$ -	$ -	$ -	$ -	$ -	$ 178,833.00
9	Community Development	$ 55,898.00	$ -	$ -	$ -	$ -	$ -	$ 55,898.00
10	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 1,455,330.00	$ 33,827.00	$ -	$ -	$ -	$ -	$ 1,489,157.00
16	Solid Waste	$ 215,121.00	$ -	$ -	$ -	$ -	$ -	$ 215,121.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 161,064.00	$ -	$ -	$ 100,297.00	$ -	$ -	$ 261,361.00
19	Water	$ 229,460.00	$ 5,396.00	$ -	$ -	$ -	$ -	$ 234,856.00
20	Other	$ 259,778.00	$ -	$ 6,226.00	$ 40,649.00	$ -	$ -	$ 306,653.00
21	Proprietary Function Funds					$ 5,951,735.00		$ 5,951,735.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 3,622,036.00	$ 158,143.00	$ 96,669.00	$ 217,348.00	$ 5,951,735.00	$ 102,190.00	$ 10,148,121.00

(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 Mitchell in Scotts Bluff 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	$ 192,536.00	$ -	$ -	$ -	$ -	$ 129,846.00	$ 322,382.00
3	Public Safety - Police	$ 418,190.00	$ -	$ 53,730.00	$ -	$ -	$ -	$ 471,920.00
3a	Public Safety - Fire	$ 50,725.00	$ -	$ -	$ 29,533.00	$ -	$ -	$ 80,258.00
4	Public Safety - Other	$ 18,885.00	$ -	$ -	$ -	$ -	$ -	$ 18,885.00
5	Public Works - Streets	$ 282,514.00	$ -	$ -	$ 4,500.00	$ -	$ -	$ 287,014.00
6	Public Works - Other	$ 57,144.00	$ -	$ -	$ -	$ -	$ -	$ 57,144.00
7	Public Health and Social Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8	Culture and Recreation	$ 191,030.00	$ 12,623.00	$ -	$ -	$ -	$ -	$ 203,653.00
9	Community Development	$ 13,076.00	$ -	$ -	$ -	$ -	$ 7,705.00	$ 20,781.00
10	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Business-Type Activities:							
12	Airport	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 1,184,393.00	$ 93,356.00	$ -	$ 13,154.00	$ -	$ -	$ 1,290,903.00
16	Solid Waste	$ 206,968.00	$ -	$ -	$ -	$ -	$ -	$ 206,968.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 208,814.00	$ -	$ -	$ 100,298.00	$ -	$ -	$ 309,112.00
19	Water	$ 317,583.00	$ 37,233.00	$ -	$ -	$ -	$ -	$ 354,816.00
20	Other	$ 230,793.00	$ 5,920.00	$ 95,700.00	$ 9,409.00	$ -	$ -	$ 341,822.00
21	Proprietary Function Funds					$ 5,258,981.00		$ 5,258,981.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 3,372,651.00	$ 149,132.00	$ 149,430.00	$ 156,894.00	$ 5,258,981.00	$ 137,551.00	$ 9,224,639.00

(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 Mitchell in Scotts Bluff 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
Mitchell Care Center	$ 772,082.00	$ 6,309,778.00	$ 6,297,023.00	$ 784,837.00
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
TOTAL	$ 772,082.00	$ 6,309,778.00	$ 6,297,023.00	$ 784,837.00
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**City of Mitchell**
ADDRESS	**1280 Center Ave**
CITY & ZIP CODE	**Mitchell, 69357**
TELEPHONE	**308-623-1616**
WEBSITE	www.mitchellcity.net

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Paul Murrell	Savanna Daly	Michael Hoback, CPA
TITLE /FIRM NAME	Mayor	City Administrator	AMGL, P.C.
TELEPHONE	308-631-6708	308-623-1616	308-381-1810
EMAIL ADDRESS	cityadmin@mitchellcity.net	cityadmin@mitchellcity.net	mhoback@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 Mitchell in Scotts Bluff County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 302,083.93
Motor Vehicle Pro-Rate		(2)	$ 1,100.00
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))	$ -	(4)	
LESS: Amount Spent During 2023-2024	$ -	(5)	
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)	$ 25,000.00
Local Option Sales Tax		(9)	$ 275,100.00
Transfers of Surplus Fees		(10)	$ -
Highway Allocation and Incentives		(11)	$ 239,086.00
		(12)	
Motor Vehicle Fee		(13)	$ 16,250.00
Municipal Equalization Fund		(14)	$ 217,470.00
Insurance Premium Tax		(15)	$ -
Nameplate Capacity Tax		(15a)	$ -
TOTAL RESTRICTED FUNDS (A)		(16)	**$ 1,076,089.93**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ -	(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)	$ -
Bonded Indebtedness		(20)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(21)	
Interlocal Agreements/Joint Public Agency Agreements		(22)	$ -
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)	**$ -**

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*	**$ 1,076,089.93**

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

City of Mitchell

IN

Scotts Bluff 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	1,090,050.87 (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%** — - % (3)

47,160.00 (2024 Value Attributable to Growth per Assessor) / 76,343,393.00 (2023 Valuation) = 0.06 % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE** — 1.00 % (4)

4 (# of Board Members voting "Yes" for Increase) / 4 (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)	3.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	38,151.78 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	1,128,202.65 (8)
Less: Restricted Funds from Lid Supporting Schedule	1,076,089.93 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	52,112.72 (10)

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

City of Mitchell in Scotts Bluff County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
None	
Total - Must agree to Line 17 on Lid Support Page 8	$ -

Municipality Levy Limit Form

City of Mitchell in Scotts Bluff County

Municipality Levy				
Personal and Real Property Tax Request	(1)		302,083.93	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		302,083.93	
Valuation	(9)		89,600,865	
Municipality Levy Subject to Levy Authority	(10)		0.337144	
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)		0.337144	**(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 Mitchell in Scotts Bluff 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) $ 302,083.93
*(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

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
47,160.00	/	72,944,237.00	=	0.06 %	(3)

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) 2.06 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 6,222.93

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 308,306.86**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 302,083.93
(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 Mitchell
IN
Scotts Bluff 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 Mitchell City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	9,224,639.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	10,148,121.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	11,425,908.00
2024-2025 Necessary Cash Reserve	$	5,355,312.00
2024-2025 Total Resources Available	$	16,781,220.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	302,083.93
Unused Budget Authority Created For Next Year	$	52,112.72

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	302,083.93
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 Mitchell City Hall 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	9,706,086.00	11,425,908.00	18%
Property Tax Request	$ 302,083.93	$ 302,083.93	0%
Valuation	76,343,393	89,600,865	17%
Tax Rate	0.395691	0.337144	-15%
Tax Rate if Prior Tax Request was at Current Valuation	0.337144		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Mitchell — SUBDIVISION NAME

Scotts Bluff County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Mitchell Public Schools	9-8-99 - perpetual	Joint use of school property	
Cities of Gering, Henry, McGrew, Melbeta, Minatare, Scottsbluff, Banner County, Scotts Bluff County	perpetual	Fire and medical services	
Village of Morrill	perpetual	Law enforcement services	
Melbeta, Henry, Terrytown, McGrew, Morrill, Lyman, Minatare, Gering, Scottsbluff and Scotts Bluff County	perpetual	Law enforcement services	
MEAN	perpetual	Purchase, distribution and sale of electricity	
Gering Valley Rural, Kiowa/Lyman Rural, Minatare Rural, Scottsbluff Rural, Sheep Creek/Morrill Rural, McGrew Rural, Gering, Scottsbluff, Henry, Lyman, Melbeta, Minatare, Morrill and McGrew	perpetual	Mutual Aid Finance Organization	
Scottsbluff, Gering, Bridgeport, Bayard, Kimball and Morrill	perpetual	Economic development corporation	
Morrill, Lyman and Henry	6-6-06 - perpetual	The purpose of this agreement is to enable the parties hereto to deliver necessary governmental services to its citizens, taxpayers, and customers at the lowest possible price	
Scotts Bluff County Communications Center	perpetual	Communications	
NEWARN	6-9-09 - perpetual	Statewide water/wastewater agency	
Village of Morrill	perpetual	Joint equipment use	

Total Amount used as Lid Exemption $ -

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

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 MITCHELL
ATTN CITY CLERK
CITY HALL 1280 CENTER AVE
MITCHELL, NE. 69357

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

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 OF MITCHELL	City/Village	47,160	89,600,865	47,160	72,944,237	0.06

** 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 ROBERT E. SIMPSON, SCOTTS BLUFF 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.

Robert E. Simpson
(signature of county assessor)

8/19/24
(date)

CC: County Clerk, SCOTTS BLUFF 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.

CITY OF MITCHELL, NEBRASKA

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

For the Years Ending September 30, 2025 and 2024

Forecast results for years ending September 30, 2025 and 2024, were based on actual results from previous years, determined or anticipated additional requirements for the years ending September 30, 2025 and 2024, 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 Mitchell for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 30, 2024, 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.

Mitchell City Council met in a meeting on September 10, 2024 at 6:07 p.m. in the Council Room in City Hall, 1280 Center Avenue. A notice of the meeting was issued in the Star-Heral for general circulation. The notice stated the date, hour, and placed that, agenda of the meeting, kept continuously current, was available for public inspection at the office of the City Clerk at City Hall; provided, the City Council could modify the agenda at the meeting if it determined that such an emergency so required. The agenda, kept continuously current, was available for public inspection at the office of the City Clerk at all times from publication of the notice to the time of the meeting. Mayor Murrell called the meeting to order and City Clerk Hrasky recorded the proceedings. The following Council members were present for roll call: Gary Ritterbush, Steven Lacy, Doug French: Sean Hopkins: Absent: Also present: City Administrator Savanna Daly: Acting City Attorney: Megan Dockery / Chief of police: Dominick Petersen

The Pledge of Allegiance was recited by all present.

It was moved by Councilmember Lacy, seconded by Councilmember Ritterbush to approve the Agenda for September 10, 2024: ROLLCALL: AYES: Ritterbush, Lacy, French, Hopkins: NAYS: NONE: Motion declared carried by Mayor Murrell.

It was moved by Councilmember Hopkins, seconded by Councilmember Lacy to approve the minutes of August 6, 2024: ROLL CALL: AYES: Ritterbush, Lacy, French, Hopkins-NAYS: None. Motion declared carried by Mayor Murrell.

Councilmember French moved to approve the Treasurer's report as presented; seconded by Councilmember Ritterbush. ROLL CALL: AYES: Ritterbush, Lacy, French, Hopkins: NAYS: None. Motion declared carried by Mayor Murrell.

It was moved by Councilmember Hopkins to approve the claims as presented: seconded by Councilmember French. ROLL CALL: AYES: Ritterbush, Lacy, French, Hopkins NAYS: None. Motion declared carried by Mayor Murrell.

A motion was made to approve the August 2024 Police report by Councilmember Lacy; seconded by Councilmember Ritterbush; ROLLCALL: Ritterbush, Lacy, French, Hopkins NAYES: NONE: Motion declared carried by Mayor Murell.

A motion was made by Councilmember Hopkins seconded by Councilmember Lacy to approve Nursing Home July 2024 financials; ROLLCALL: Ritterbush, French, Lacy, Hopkins NAYES: NONE: A motion declared carried by Mayor Murrell.

A motion was made by Councilmember Hopkins to approve the August 2024 Bills list for the Nursing Home; seconded by Councilmember Ritterbush; ROLLCALL: Ritterbush, Lacy; French, Hopkins: NAYS: NONE A motion declared carried by Mayor Murrell.

Stephaine Hahn discussed the Facility Matrix stating that the Matrix measures their performance, certain measures that were set from the previous administrator and the committee at the time, the census cap was set up back when this started, assisted living was under the census and the nursing facility was under the cap in April. Councilmember Ritterbush stated he looked at the matrix and had gone to the past 2 years and also looking at our present budget, the budget for the care center is over 50% for what we are requesting for revenue, Councilmember Ritterbush feels there is a big loss for the care center, Ritterbush stated it is hard to give raises with performance not being achieve. Mayor Murrell stated maybe we should get rid of the Matrix, and go by just the performance. After much discussion the care center will get a 1 percent raise- going forward the council will revisit after contract is renewed. Councilmember Hopkins made a motion to approve the 1 percent raise to RHD and revisit the contract after it is renewed, seconded by Councilmember French: ROLLCALL: Lacy, Hopkins and French: NAYS: Ritterbush. A motion declared carried by Mayor Murrel.

A motion was made by Councilmember Hopkins to approve the 2024-2025 Budget, seconded by Councilmember Ritterbush: ROLLCALL: Lacy, French, Hopkins, Ritterbush: NAYS: NONE: A motion declared carried by Mayor Murrell.

It was moved by Councilmember Hopkins to approve **the Property Tax Request of $302,083.93** for 2024/2025 Fiscal Year: seconded by Councilmember Lacy: ROLLCALL: Ritterbush, Hopkins, Lacy, French: NAYS: NONE: Motion declared carried by Mayor Murrell

It was moved by Councilmember Ritterbush to approve Increasing Restricted Fund Authority by 1% for 2024/2025 Fiscal Year: seconded by Councilmember Hopkins: ROLLCALL: Lacy, Hopkins, Ritterbush, French; NAYS: NONE: Motion declared carried by Mayor Murrell.

A motion was made by Councilmember Hopkins to approve the **Resolution 2024-04** for the Property Tax and Increasing Restricted Fund authority., seconded by Councilmember French; ROLLCALL: AYES: Ritterbush, Lacy, French. Hopkins: NAYS: NONE: A motion declared carried by Mayor Murrell.

RESOLUTION 2024-03

RESOLUTION SETTING THE PROPERTY TAX

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the city of Mitchell passed 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 Mitchell resolves that;

1. The 2023-2024 Property tax request be set at:
   General Fund $302,083.93
   Bond Fund $

2. The Total Assessed value of property differs from last year's total assessed value by 17.37 percent.
3. The tax rate which would levy the same amount of property taxes a last year, when multiplied by the new total assessed value of property would be 0.337144 per $100 of assessed value.
4. The City of Mitchell proposes to adopt a property tax request that will cause its tax rate to be 0.337144 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 Mitchell will increase or decrease last year's budget by 17.72 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion: Hopkins Seconded by French to adopt Resolution No. 2024-03

Voting yes was:	Voting no were:
Ritterbush	NONE
Lacy	
Hopkins	
French	

Dated this 10th day of September 2024

Councilmember Hopkins introduced Ordinance #**811** and moved that the statutory rules requiring reading of the title on three different days be suspended; seconded by Councilmember Ritterbush. ROLL CALL: AYES: Hopkins, Lacy and Ritterbush, French. NAYS: None. Mayor Murrell declared the motion adopted by three-fourths of the Council, and the requirements suspended for **Ordinance #811**. The Ordinance was then read by Clerk Hrasky:

AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPOPRIATION BILL; TO APPROPRIATE SUME FOR NECESSARY EXPENSES AND LIABILITITES; TO PROVIDE FOR AN EFFTIVE DATE:

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

1. That after complying with all procedures required by law, the budget presently and set Forth in the budget statement is approved as the Annual Appropriation Bill for the Fiscal year beginning October, 2023 through September 30, 2025. All sums of money contained in the budget statement are appropriated for the necessary expenses and liability of the City of Mitchell.
2. The Council determines that it is necessary to exceed the allowable growth for the restricted funds for the next fiscal year by an additional one percent as permitted under '13-519 of the Nebraska Revised Statutes, and as approved by at least 75% of the Council.
3. 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 Scott Bluff County, Nebraska, for use by the levying authority.
4. This Ordinance shall become effective upon its passage, approval and publications as provided by law. PASSES AND APPROVED ON September 10,2024.

Councilmember Hopkins moved for final passage of **Ordinance #811;** seconded by Councilmember Lacy. ROLL CALL: AYES: Hopkins, Lacy, French, Ritterbush. NAYS: None. Mayor Murrell stated that because the passage and adoption of **Ordinance #811** has been concurred by a majority of all members elected to the Council, I declare it passed, adopted and order it published in pamphlet form.

Councilmember Hopkins introduced **Ordinance #812** and moved that the statutory rules requiring reading of the title on three different days be suspended; seconded by Councilmember Ritterbush. ROLL CALL: AYES: Hopkins, Lacy and Ritterbush, French. NAYS: None. Mayor Murrell declared the motion adopted by three-fourths of the Council, and the requirements suspended for **Ordinance #812**. The Ordinance was then read by Clerk Hrasky:

AN ORDINANCE OF THE CITY OF MITCHELL, NEBRASKA REVISING SECTION 50.27 OF THE CITY OF MITCHELL MUNICIPAL CODE AS IT RELATES TO SERVICE WIRES, CONNECTION, CONDITIONS, AND INSTALLATION EXPENSE FOR THE MUNICIPAL ELECTRICAL SYSTEM, REPLEALING THE PRIOR SECTOINS OR SUBSECTIONS, PROVDING FOR AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATON IN PAMPHLET FORM.

BE IT ORDAINED BY THE MAYOR AND CITY CONCIL OF THE CITY OF MITCHELL, NEBRASKA:

Section 1. Section 50.27 of the City of Mitchell Municipal Code is amended in its entirety to read as follows:
SECTION 50.27 SERVICE WIRES, CONNECTIN, CONDITINS, AND INSTALLATION EXPENSE.

A) For residential properties, the municipality will run its service wires to the property line of the owner of the property, charging only for the actual cost of materials, labor and installation; so long as such property is otherwise in compliance with the section herein.

B) For commercial properties, the municipality will run its service wires to the property line of the property. The expense of installation and equipment up to and including the electrical meter shall be the responsibility of the Municipality, not to exceed $1,000 for 200 AMP service or less, and not to exceed %1,500 for any service in excess of 200 AMP. Any expense or amounts in excess of $1,000 or $1,500 respectively shall be the responsibility of the customer. All costs due by the customer shall be paid in full before work will begin. Maintenance and replacement expense shall be apportioned in the same manner.

C) For all properties, the expense of installation and wiring from the property line to the point of distribution shall be entirely the responsibility of the customer.

D) For all properties, the owner's wires must be properly put up and safe and in good condition as pronounced by the Utilities Superintendent of said municipality, and the wiring of said premises has been done in accordance with the requirements of the electrical code in force at the time, but under no circumstances shall connection be made with the wires of the system of said municipality except by an employee of the municipality. The city hereby reserves the right at all times to have free access to the premises in which current is being used or is to be used, to investigate and determine if wiring has been done and if electricity is being distributed and used in the proper manner, in conformity with the codes, ordinances, rules and regulations of the municipality.

E) The Municipality may require underground installation where feasible or otherwise necessary, in the discretion of the Utilities Superintendent.

SECTOIN 2 Prior Section 50.27 is amended in its entirety and replaced as described hereinabove and included in the City of Mitchell Municipal Code and all other ordinances and parts of ordinances in conflict herewith are repealed. Provided, however, this Ordinance shall not be construed to affect any rights, liabilities, duties or causes of action wither criminal or civil, existing or actions pending at the time when this Ordinance becomes effective

SECTION 3. This Ordinance shall become effective upon its passage, approval as provided by law, and publication shall be in pamphlet form.

Councilmember Hopkins made a motion to approve the easement agreement for ALLO equipment; seconded by Councilmember Ritterbush: ROLLCALL: French, Lacy, Hopkins, Ritterbush: NAYS: NONE: A motion declared carried by Mayor Murrell.

City Administrator stated in the Water/Waste they did maintenance on wells, starting flushing hydrants, and winterized the pool. Street department will start painting parking spots along Center Ave. NPPD/Electric Department, installing meters for new and upgrading services/ upgrading street light. Parks department finished cleaning up the trees at centennial Park. City Administrator applied for a grant through the NDEE and was received $24,000.00 for new lighting in City Hall, Police, Senior Center and Library.

A motion to adjourn was moved by Councilmember Lacy, seconded by Councilmember Ritterbusch: ROLLCALL: AYES: Ritterbush, Lacy, French, Hopkins. NAYS: NONE: Mayor Murrell declared the meeting adjourn at 7:07 pm

Mayor Murrell

Paul Murrell

Dana Hasley

City Clerk

THE CITY OF MITCHELL INCORPORATED Seal APRIL 10, 1917 NEBRASKA

I, the undersigned, City Clerk of the City of Mitchell, Nebraska, hereby certify that said minutes of the Council of the City of Mitchell from which the foregoing proceedings have been extracted were in written form available for public inspection within ten (10) working days and prior to the next convened meeting of said public body.

RESOLUTION SETTING THE PROPERT TAX REQUEST

RESOLUTION NO. 2024-03

WHEREAS, Nebraska Revised Stature 77-1632 and 77-1633 provides that the Governing Body of the City of Mitchell 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 Mitchell resolves that:

1. The 2024-2025 property tax request be set at:
   General Fund: $302,083.93
   Bond Fund $ -

2. The total assessed value of property differs from last year's total assessed value by 17.37 percent.

3. The tax which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.337144 per $100 of assessed value.

4. The City of Mitchell proposes to adopt a property tax request that will cause its tax rate to be 0.337144 per$100 as assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Mitchell will increase (or decrease) last year's budget by 17.72 percent.

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

Motion by Hopkins seconded French adopt Resolution NO. 2024-03

Voting yes was:	Voting no Was:
Lacy	NONE
Ritherbush	
Hopkins	
French	

Dated this 10th day of September 2024

THE CITY OF MITCHELL INCORPORATED Seal APRIL 10, 1917 NEBRASKA

MAYOR: Paul Maxwell

Monica Hrasky

CITY OF MITCHELL, NEBRASKA

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending September 30, 2025

AMGL
CPAs & Advisors

SHAREHOLDERS:
Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial forecasts of the City of Mitchell, which comprise forecasted information for the years ended September 30, 2025 and 2024, 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 Mitchell, which comprise the financial information for the year ended September 30, 2023, 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.

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

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 Mitchell 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 30, 2024

