2024-2025
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Ogallala

TO THE COUNTY BOARD AND COUNTY CLERK OF
Keith 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:

$ 1,541,621.58	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
$ 1,541,621.58	**Total Personal and Real Property Tax Required**

$ 452,756,676	**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	$ 6,145,000.00
Interest	$ 809,561.88
Total Bonded Indebtedness	$ 6,954,561.88

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 Ogallala in Keith 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	$ 8,852,001.00	$ 9,766,156.00	$ 11,150,416.00
2	Investments			
3	County Treasurer's Balance	$ 72,942.36	$ 68,624.00	$ 73,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			$ -
5	**Subtotal of Beginning Balances** (Lines 1 thru 4)	**$ 8,924,943.36**	**$ 9,834,780.00**	**$ 11,223,416.00**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	$ 1,408,072.27	$ 1,441,677.00	$ 1,526,358.00
7	Federal Receipts	$ 439,605.28	$ 372,780.00	$ 5,141,440.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 3,607.37	$ 3,659.46	$ 3,700.00
9				
10	State Receipts: Highway Allocation and Incentives	$ 803,814.61	$ 840,918.00	$ 869,642.00
11	State Receipts: Motor Vehicle Fee	$ 54,755.74	$ 59,509.28	$ 60,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	$ 125,670.31	$ 123,568.00	$ 124,082.00
14	State Receipts: Other	$ 47,687.04	$ 75,000.00	$ 103,094.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	$ 109,134.04	$ 112,389.00	$ 110,000.00
18	Local Receipts: Local Option Sales Tax	$ 2,400,412.39	$ 2,450,000.00	$ 2,450,000.00
19	Local Receipts: In Lieu of Tax	$ 84,691.65	$ 82,866.57	$ 80,000.00
20	Local Receipts: Other	$ 5,750,790.37	$ 6,927,201.67	$ 15,625,625.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	$ 645,000.00	$ 645,000.00	$ 680,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			$ -
24	**Total Resources Available** (Lines 5 thru 23)	**$ 20,798,184.43**	**$ 22,969,348.98**	**$ 37,997,357.00**
25	**Total Disbursements & Transfers** (Line 22, Pg 3, 4 & 5)	**$ 10,963,404.43**	**$ 11,745,932.98**	**$ 28,154,774.00**
26	**Balance Forward/Cash Reserve** (Line 24 MINUS Line 25)	**$ 9,834,780.00**	**$ 11,223,416.00**	**$ 9,842,583.00**
27	Cash Reserve Percentage			72%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,526,358.00
County Treasurer Commission at 1%	$ 15,263.58
Total Property Tax Requirement	$ 1,541,621.58

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	$	1,541,621.58
Bond Fund	$	-
_____ Fund		
_____ Fund		
Total Tax Request	** $	1,541,621.58

** 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
ARPA	$	473,000.00
Est. Enterprise cash balance 09-30-2025	$	3,343,064.00
Total Special Reserve Funds	$	3,816,064.00
Total Cash Reserve	$	9,842,583.00
Remaining Cash Reserve	$	6,026,519.00
Remaining Cash Reserve %		44%

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 Ogallala in Keith 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	$ 1,728,364.00		$ 130,000.00			$ 680,000.00	$ 2,538,364.00
3	Public Safety - Police	$ 1,493,070.00		$ 81,000.00				$ 1,574,070.00
3a	Public Safety - Fire	$ 216,441.00	$ 27,460.00					$ 243,901.00
4	Public Safety - Other	$ 252,323.00						$ 252,323.00
5	Public Works - Streets	$ 1,234,706.00	$ 712,000.00	$ 20,700.00				$ 1,967,406.00
6	Public Works - Other							$ -
7	Public Health and Social Services	$ 245,935.00	$ 15,000.00					$ 260,935.00
8	Culture and Recreation	$ 1,663,144.00	$ 200,000.00	$ 18,000.00				$ 1,881,144.00
9	Community Development	$ 2,565,750.00						$ 2,565,750.00
10	Miscellaneous	$ 196,683.00			$ 772,404.00			$ 969,087.00
11	Business-Type Activities:							
12	Airport	$ 553,700.00						$ 553,700.00
13	Nursing Home							$ -
14	Hospital							$ -
15	Electric Utility							$ -
16	Solid Waste							$ -
17	Transportation	$ 230,195.00		$ 12,500.00				$ 242,695.00
18	Wastewater	$ 910,405.00	$ 12,227,949.00		$ 177,130.00			$ 13,315,484.00
19	Water	$ 1,112,380.00	$ 248,000.00	$ 126,250.00	$ 303,285.00			$ 1,789,915.00
20	Other							$ -
21	Proprietary Function Funds (Page 6)					$ -		$ -
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	$ 12,403,096.00	$ 13,430,409.00	$ 388,450.00	$ 1,252,819.00	$ -	$ 680,000.00	$ 28,154,774.00

(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 Ogallala in Keith 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	$ 1,187,945.30	$ 31,422.29	$ 37,071.00			$ 645,000.00	$ 1,901,438.59
3	Public Safety - Police	$ 1,303,616.03		$ 40,045.00				$ 1,343,661.03
3a	Public Safety - Fire	$ 173,368.98						$ 173,368.98
4	Public Safety - Other	$ 483,913.88		$ 174,394.61				$ 658,308.49
5	Public Works - Streets	$ 1,030,170.22	$ 918,649.25	$ 7,150.00				$ 1,955,969.47
6	Public Works - Other							$ -
7	Public Health and Social Services	$ 217,072.86		$ 8,500.00				$ 225,572.86
8	Culture and Recreation	$ 1,445,239.80	$ 18,234.19	$ 40,308.74				$ 1,503,782.73
9	Community Development	$ 586,828.58						$ 586,828.58
10	Miscellaneous	$ 994.74			$ 796,767.88			$ 797,762.62
11	Business-Type Activities:							
12	Airport	$ 244,987.12			$ 78.45			$ 245,065.57
13	Nursing Home							$ -
14	Hospital							$ -
15	Electric Utility							$ -
16	Solid Waste							$ -
17	Transportation	$ 200,608.13						$ 200,608.13
18	Wastewater	$ 686,110.46	$ 200,646.99		$ 157,095.24			$ 1,043,852.69
19	Water	$ 835,797.88			$ 273,915.36			$ 1,109,713.24
20	Other							$ -
21	Proprietary Function Funds							$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 8,396,653.98	$ 1,168,952.72	$ 307,469.35	$ 1,227,856.93	$ -	$ 645,000.00	$ 11,745,932.98

(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 Ogallala in Keith 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	$ 1,472,099.01	$ 62,403.28				$ 645,000.00	$ 2,179,502.29
3	Public Safety - Police	$ 1,218,499.47		$ 88,620.47				$ 1,307,119.94
3a	Public Safety - Fire	$ 198,193.71		$ 55,000.00				$ 253,193.71
4	Public Safety - Other	$ 166,433.42						$ 166,433.42
5	Public Works - Streets	$ 1,076,589.41	$ 40,000.00	$ 7,875.00				$ 1,124,464.41
6	Public Works - Other							$ -
7	Public Health and Social Services	$ 219,805.18	$ 40,435.00	$ 7,500.00				$ 267,740.18
8	Culture and Recreation	$ 1,445,239.80	$ 17,000.00					$ 1,462,239.80
9	Community Development	$ 403,467.50						$ 403,467.50
10	Miscellaneous	$ 192,682.75			$ 741,611.86			$ 934,294.61
11	Business-Type Activities:							
12	Airport	$ 183,052.47			$ 8,499.48			$ 191,551.95
13	Nursing Home							$ -
14	Hospital							$ -
15	Electric Utility							$ -
16	Solid Waste							$ -
17	Transportation	$ 205,570.97						$ 205,570.97
18	Wastewater	$ 629,333.75	$ 493,232.50	$ 17,025.69	$ 174,446.57			$ 1,314,038.51
19	Water	$ 845,399.04			$ 308,388.10			$ 1,153,787.14
20	Other							$ -
21	Proprietary Function Funds							$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 8,256,366.48	$ 653,070.78	$ 176,021.16	$ 1,232,946.01	$ -	$ 645,000.00	$ 10,963,404.43

(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 Ogallala in Keith 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	**City of Ogallala**
ADDRESS	**411 East 2 Street**
CITY & ZIP CODE	**Ogallala 69153**
TELEPHONE	**308-284-3607**
WEBSITE	**www.ogallala-ne.gov**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Steven Krajewski	Jane Skinner	
TITLE /FIRM NAME	Council President	City Clerk-Treasurer	
TELEPHONE	308-284-3607	308-284-3607	
EMAIL ADDRESS	steven.krajewski@ogallala-ne.gov	jane.skinner@ogallala-ne.gov	

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 Ogallala in Keith County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 1,541,621.58
Motor Vehicle Pro-Rate		(2)	$ 3,700.00
In-Lieu of Tax Payments		(3)	$ 80,000.00
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)	$ 110,000.00
Local Option Sales Tax		(9)	$ 2,450,000.00
Transfers of Surplus Fees		(10)	$ -
Highway Allocation and Incentives		(11)	$ 869,642.00
		(12)	
Motor Vehicle Fee		(13)	$ 60,000.00
Municipal Equalization Fund		(14)	$ 124,082.00
Insurance Premium Tax		(15)	$ -
Nameplate Capacity Tax		(15a)	$ -
TOTAL RESTRICTED FUNDS (A)		(16)	**$ 5,239,045.58**

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)	$ 669,159.90
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)	**$ 669,159.90**

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*	**$ 4,569,885.68**

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

City of Ogallala

IN

Keith 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 — 9,410,246.33 (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)

9,938,508.00 (2024 Value Attributable to Growth per Assessor) / 426,866,864.00 (2023 Valuation) = 2.33 % (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) — 3.50 % (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — 329,358.62 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 9,739,604.95 (8)

Less: Restricted Funds from Lid Supporting Schedule — 4,569,885.68 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 5,169,719.27 (10)

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

City of Ogallala in Keith County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

Municipality Levy Limit Form

City of Ogallala in Keith County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,541,621.58	
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)		1,541,621.58	
Valuation	(9)		452,756,676	
Municipality Levy Subject to Levy Authority	(10)		0.340497	
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)		0.340497	(A)

Levy Authority

Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	669,159.90	0.050000	
Total Municipality Levy Authority	(20)		0.500000	(B)
Voter Approved Levy Override	(21)		0.000000	(C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

City of Ogallala in Keith 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) $ 1,484,327.00
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

7,631,310.00	/	409,774,219.00	=	1.86 % (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) 3.86 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 57,295.02

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 1,541,622.02**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 1,541,621.58
(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 Ogallala

IN

Keith 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 24th day of September 2024, at 7:00 o'clock P.M., at 411 East 2nd Street 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	$	10,963,404.43
2023-2024 Actual/Estimated Disbursements & Transfers	$	11,745,932.98
2024-2025 Proposed Budget of Disbursements & Transfers	$	28,154,774.00
2024-2025 Necessary Cash Reserve	$	9,842,583.00
2024-2025 Total Resources Available	$	37,997,357.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	1,541,621.58
Unused Budget Authority Created For Next Year	$	5,169,719.27

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	1,541,621.58
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 24th day of September 2024, Immediately following the Budget Hearing, at 411 East 2nd Street 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	18,619,368.00	28,154,774.00	51%
Property Tax Request	$ 1,484,327.00	$ 1,541,621.58	4%
Valuation	426,866,864	452,756,676	6%
Tax Rate	0.347726	0.340497	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.327842		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Ogallala — SUBDIVISION NAME

Keith County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
City of Ogallala and Keith County	9-26-06 - until terminate by either party	Emergency Management Operations and Public Safety Answering Point	$ 174,999.96
City of Ogallala and West Central Nebaska Development District	Perpetual - 30 day termination notice	Planning and Development District	$ 4,200.00
City of Ogallala and Keith County	10-18-23 - 06-30-26 (automatically renew for 1 year terms unless	Providing Medical and Emergency Medical Services	$ 195,222.92
City of Ogallala and the League Association of Risk Managerment	09-12-2023 - until terminated by either party	Municipal Insurance Pool	$ 294,737.02
City of Ogallala, Village of Paxton, Village of Brule, Keith County	11-5-91 - terminated by any party	County Lottery	
City of Ogallala and Ogallala Community Revelopment Authority	12-22-2015 - 12-22-2025	Ogallala Public Infrastructure Agency	
City of Ogallala and Keith County	5-27-03 - until terminate by either party	Animal Impound	
City of Ogallala and Keith County	3-17-04 - until terminate by either party	Burial of indigent persons	
City of Ogallala and Keith County	11-23-04 - until terminate by either party	Equipment sharing	
City of Ogallala and Keith County	10-09-07 - until terminate by either party	Financial Support of the Ogallala Airport, Searle Field	
City of Ogallala and Keith County	10-01-09 - until terminate by either party	Keith County Emergency Response Team	
City of Ogallala and Keith County	06-09-15 - until terminate by either party	Sharing of respective Zoning Administrator and Building Inspector Services.	
City of Ogallala and Ogallala Public Schools	9-11-07 - until terminate by either party	Water/Sewer Services	
City of Ogallala and Ogallala Rural Fire Protection District	42059	Building Maintenance and Operating	
City of Ogallala and Southwest Mutual Aid First District	01-01-2018 - 12-31-2022	Mutual aid for Fire/Emergency Services	

Total Amount used as Lid Exemption $ 669,159.90

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 OGALLALA
411 EAST 2ND
OGALLALA NE 69153

TAXABLE VALUE LOCATED IN THE COUNTY OF: KEITH

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]
OGALLALA CITY	City/Village	9,938,508	452,756,676	7,631,310	409,774,219	1.86

** 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 SHANDRA MCNERNEY, KEITH 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.

(signature of county assessor)

8-15-24
(date)

CC: County Clerk, KEITH 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)

STATE OF NEBRASKA)
)
COUNTY OF KEITH) SS CERTIFICATION
)
CITY OF OGALLALA)

I, Jane M. Skinner, the undersigned, being the duly qualified and acting Clerk of the City of Ogallala, Nebraska, hereby certify that a motion was duly made, seconded and passed at the Regular Meeting of the Ogallala City Council, held on September 24, 2024, as follows:

> "Council Member Block moved to approve the Fiscal Year 2024 – 2025 budget as presented. Council Member Weddington seconded the motion. The following council members voted Yes: Kevin Block, Dustin Holstein, Steven Krajewski, Chris Laflan and Darryl Weddington. No: None. Absent: None. Motion declared carried."

IN WITNESS WHEREOF, I hereunto set my hand and affix the seal of my office this 26th day of September 2024.

CITY OF OGALLALA INCORPORATED SEAL NOVEMBER 25 1884 KEITH COUNTY, NEBRASKA

Jane M. Skinner
City Clerk-Treasurer

SEE ATTACHED

PUBLISHER'S CERTIFICATE

State of Nebraska }
County of Keith } ss

Susan Corfield being duly sworn, on oath deposes and says that she is the clerk of the Keith County News, a semi-weekly newspaper, printed in whole or in part in an office maintained at Ogallala, in the County of Keith, and State of Nebraska, and that said Keith County News has a bona fide circulation of over three hundred copies each issue, and has been published within said Keith County for fifty-two weeks prior to the publication of the annexed notice: that said Keith County News is a legal newspaper published in conformity with the law, and that the annexed notice has been published one consecutive weeks in said newspaper,

the first publication thereof having been made on the 18th day of September, 20 24

and the last publication on the 18th day of September, 20 24

Susan Corfield

Scribed and sworn to before me this 19th day of September, 20 24

Jeff Headley
Notary Public

Publication Fee $ 300.00

GENERAL NOTARY - State of Nebraska
JEFF HEADLEY
My Comm. Exp. June 29, 2027

City of Ogallala
IN
Keith County, Nebraska

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Publish: September 18, 2024.
ZNEZ

STATE OF NEBRASKA)
)
COUNTY OF KEITH) SS CERTIFICATION
)
CITY OF OGALLALA)

I, Jane M. Skinner, the undersigned, being the duly qualified and acting Clerk of the City of Ogallala, Nebraska, hereby certify that a motion was duly made, seconded and passed at the Regular Meeting of the Ogallala City Council, held on September 24, 2024, as follows:

> "Council Member Laflan moved to approve the 1.00% increase in restricted funds above the base limitations for fiscal year 2024 – 2025. Council Member Holstein seconded the motion. The following council members voted Yes: Kevin Block, Dustin Holstein, Steven Krajewski, Chris Laflan and Darryl Weddington. No: None. Absent: None. Motion declared carried."

IN WITNESS WHEREOF, I hereunto set my hand and affix the seal of my office this 26th day of September 2024.



Jane M. Skinner
City Clerk-Treasurer

RESOLUTION NO. 2245
CITY OF OGALLALA, NEBRASKA

A RESOLUTION SETTING THE FY 2024-2025 PROPERTY TAX REQUEST.

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Ogallala 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; and

BE IT THEREFORE RESOLVED, by the Council President and City Council of the City of Ogallala, Nebraska that:

1. The 2024 – 2025 Property Tax request be set at $1,541,621.58.

2. The total assessed value of property differs from last year's total assessed value by 6.07 %.

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 $0.327842 per $100 of assessed value.

4. The City of Ogallala proposes to adopt a property tax request that will cause its tax rate to be $0.340497 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 Ogallala will exceed last years by 51.21%.

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

Introduction and Motion by Council Member Laflan, seconded by Council Member Weddington to adopt Resolution 2245. Voting yes were Block, Holstein, Krajewski, Laflan and Weddington. Voting no were none.

PASSED AND APPROVED THIS 24th DAY OF SEPTEMBER 2024.

Steven Krajewski, Council President

CITY OF OGALLALA INCORPORATED SEAL NOVEMBER 25 1884 KEITH COUNTY, NEBRASKA

Jana M. Skiamer, City Clerk