2025-2026
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, 2025 through September 30, 2026

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

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

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

92,222,521.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2025
(As of the Beginning of the Budget Year)

Principal	2,771,480.31
Interest	738,914.69
Total Bonded Indebtedness	3,510,395.00

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [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 9-30-2025

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 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	Net Cash Balance	3,964,144.00	3,375,169.00	3,649,659.00
2	Investments	1,417,053.00	2,017,114.00	2,067,000.00
3	County Treasurer's Balance	12,616.00	11,803.00	12,000.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**	1,293,266.00	773,477.00	455,794.00
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**6,687,079.00**	**6,177,563.00**	**6,184,453.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	281,647.00	283,267.00	299,093.00
7	Federal Receipts	-	-	-
8	State Receipts: Motor Vehicle Pro-Rate	1,011.00	1,025.00	1,025.00
9		-	-	-
10	State Receipts: Highway Allocation and Incentives	229,512.00	231,737.00	232,417.00
11	State Receipts: Motor Vehicle Fee	16,199.00	15,356.00	15,500.00
12	State Receipts: State Aid	-	-	
13	State Receipts: Municipal Equalization Aid	180,202.00	218,923.00	221,080.00
14	State Receipts: Other	-	-	-
15	State Receipts: Property Tax Credit	15,841.00	16,500.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	25,170.00	24,567.00	25,000.00
18	Local Receipts: Local Option Sales Tax	307,218.00	295,274.00	287,500.00
19	Local Receipts: In Lieu of Tax	-	-	-
20	Local Receipts: Other	3,182,921.00	3,409,210.00	3,311,048.00
21	Transfers In of Surplus Fees	-	-	-
22	Transfers In Other Than Surplus Fees	112,190.00	92,033.00	-
23	Proprietary Function Funds **(Only if Page 6 is Used)**	5,037,386.00	4,874,183.00	6,249,525.00
24	**Total Resources Available** **(Lines 5 thru 23)**	**16,076,376.00**	**15,639,638.00**	**16,826,641.00**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**9,898,813.00**	**9,455,185.00**	**12,033,662.00**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**6,177,563.00**	**6,184,453.00**	**4,792,979.00**
27	Cash Reserve Percentage			42%

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

City of Mitchell in Scotts Bluff 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	$	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
Total Special Reserve Funds	$ -
Total Cash Reserve	$ 4,792,979.00
Remaining Cash Reserve	$ 4,792,979.00
Remaining Cash Reserve %	42%

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.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	274,550.00	8,500.00	2,000.00	-	-	-	285,050.00
3	Public Safety - Police	460,350.00	-	8,000.00	-	-	-	468,350.00
3a	Public Safety - Fire	72,925.00	-	29,002.00	29,533.00	-	-	131,460.00
4	Public Safety - Other	35,880.00	-	6,500.00	2,973.00	-	-	45,353.00
5	Public Works - Streets	287,175.00	90,000.00	65,250.00	23,434.00	-	-	465,859.00
6	Public Works - Other	96,948.00	-	4,200.00	-	-	-	101,148.00
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	218,650.00	9,500.00	33,500.00	-	-	-	261,650.00
9	Community Development	37,200.00	-	-	-	-	-	37,200.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	1,887,350.00	350,000.00	39,800.00	-	-	-	2,277,150.00
16	Solid Waste	364,650.00	-	-	-	-	-	364,650.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	301,105.00	5,500.00	1,500.00	100,297.00	-	-	408,402.00
19	Water	398,402.00	15,000.00	3,500.00	-	-	-	416,902.00
20	Other	304,450.00	52,000.00	3,700.00	15,801.00	-	-	375,951.00
21	Proprietary Function Funds (Page 6)					6,394,537.00		6,394,537.00
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	4,739,635.00	530,500.00	196,952.00	172,038.00	6,394,537.00	-	12,033,662.00

(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.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	232,439.00	65,076.00	-	-	-	-	297,515.00
3	Public Safety - Police	404,250.00	-	-	-	-	-	404,250.00
3a	Public Safety - Fire	69,646.00	-	4,737.00	29,533.00	-	44,533.00	148,449.00
4	Public Safety - Other	12,999.00	-	-	-	-	-	12,999.00
5	Public Works - Streets	215,157.00	14,852.00	19,400.00	46,869.00	-	-	296,278.00
6	Public Works - Other	62,292.00	-	-	2,973.00	-	-	65,265.00
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	172,388.00	-	16,780.00	-	-	-	189,168.00
9	Community Development	36,856.00	-	-	-	-	37,500.00	74,356.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	1,491,797.00	42,085.00	16,250.00	-	-	-	1,550,132.00
16	Solid Waste	305,159.00	-	-	-	-	-	305,159.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	201,337.00	-	-	100,297.00	-	-	301,634.00
19	Water	314,623.00	19,580.00	-	-	-	10,000.00	344,203.00
20	Other	252,409.00	4,145.00	1,556.00	15,801.00	-	-	273,911.00
21	Proprietary Function Funds					5,191,866.00		5,191,866.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	3,771,352.00	145,738.00	58,723.00	195,473.00	5,191,866.00	92,033.00	9,455,185.00

(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 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	231,865.00	-	-	-	-	72,409.00	304,274.00
3	Public Safety - Police	409,886.00	-	62,075.00	-	-	-	471,961.00
3a	Public Safety - Fire	65,425.00	-	23,523.00	29,533.00	-	23,523.00	142,004.00
4	Public Safety - Other	25,596.00	-	-	-	-	-	25,596.00
5	Public Works - Streets	306,700.00	-	-	46,869.00	-	6,258.00	359,827.00
6	Public Works - Other	63,097.00	118,920.00	14,025.00	-	-	-	196,042.00
7	Public Health and Social Services	-	-	-	-	-	-	-
8	Culture and Recreation	167,713.00	-	-	-	-	-	167,713.00
9	Community Development	12,375.00	50,304.00	-	-	-	-	62,679.00
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	1,568,333.00	-	-	-	-	1,465.00	1,569,798.00
16	Solid Waste	215,803.00	-	-	-	-	-	215,803.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	164,174.00	-	-	100,296.00	-	-	264,470.00
19	Water	247,590.00	-	-	-	-	8,535.00	256,125.00
20	Other	261,340.00	-	5,000.00	39,006.00	-	-	305,346.00
21	Proprietary Function Funds					5,557,175.00		5,557,175.00
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	3,739,897.00	169,224.00	104,623.00	215,704.00	5,557,175.00	112,190.00	9,898,813.00

(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

2025-2026 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	455,794.00	6,249,525.00	6,394,537.00	310,782.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	455,794.00	6,249,525.00	6,394,537.00	310,782.00
	(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

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	$ 302,083.93	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**302,083.93**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 302,174.35

See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

165,780.00 / 89,600,865.00 = 0.19%

2025 Growth Value / 2024 Total Valuation (14a)

559.08 Increase due to Growth (14)

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

Inflation Percentage 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

15,622.41 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	-
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**318,265.42**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	302,083.93
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**16,181.49**

City of Mitchell

2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 15,108.72
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	16,181.49
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	31,290.21

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception *(must agree to Computation Form, line 17)*			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	-

Municipality Levy Limit Form

City of 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)		92,222,521	
Municipality Levy Subject to Levy Authority	(10)		0.327560	
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)		0.327560	(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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 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

165,780.00	/	89,600,865.00	=	0.19 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.19 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 6,615.64

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **308,699.57**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 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 9th day of September 2025, 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.

2023-2024 Actual Disbursements & Transfers	$	9,898,813.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	9,455,185.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	12,033,662.00
2025-2026 Necessary Cash Reserve	$	4,792,979.00
2025-2026 Total Resources Available	$	16,826,641.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	302,083.93
Unused Budget Authority Created For Next Year	$	31,290.21

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 9th day of September 2025, 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.

	2024	2025	Change
Operating Budget	11,425,908.00	12,033,662.00	5%
Property Tax Request	$ 302,083.93	$ 302,083.93	0%
Valuation	89,600,865	92,222,521	3%
Tax Rate	0.337144	0.327560	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.327560		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Mitchell **Scotts Bluff County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
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

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: CITY OF MITCHELL
ATTN CITY CLERK
1280 CENTER AVE
MITCHELL, NE. 69357

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
CITY OF MITCHELL	City/Village	165,780	92,222,521	89,600,865	0.19

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

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

I 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)

8/18/25
(date)

CC: County Clerk, SCOTTS BLUFF County
CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

3,128,287 Pers Prior
3,087,533 Pers Value

86,472,578 Real Prior
89,134,988 Real Value

Star*Herald | Gering COURIER | The Ledger

Account Number: 1040945

Date: September 04, 2025

Advertising Affidavit

CITY OF MITCHELL
Attn CITY CLERK
1280 CENTER AVE
MITCHELL, NE 69357

Date	Category	Description	Ad Size	Total Cost
9/4/2025	Legal Notices	BUDGET HEARING	4 x 0.00 IN	138.12

Published by

the Scottsbluff Star Herald

I, (the undersigned) an authorized representative of the **Scottsbluff Star Herald**, a newspaper published in **Scottsbluff, NE**, do certify that the annexed notice

BUDGET HEARING

was published in said newspaper on the following dates:

09/04/2025

The first insertion being given ... **9/4/2025**

Newspaper reference: **0000441040-01**

Cols: 4.00 **ad width:** 6.67 **ad depth:** 3.75

Sworn to and subscribed before me this **Thursday, September 4, 2025**

Brenda Bruce

Billing Representative

Kimberly Kay Harris

Notary Public

KIMBERLY KAY HARRIS
NOTARY PUBLIC
REG. #356753
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES JANUARY 31, 2028

State of Virginia
County of Hanover
My Commission expires

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

City of Mitchell
IN
Scotts Bluff County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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September 4, 2025 ZNEZ

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-05

WHEREAS, Nebraska Revised Statute 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 2025-2026 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 2.93 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.32756 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 0.32756 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 5.32 percent.

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

Motion by Hopkins, seconded by French to adopt Resolution #2025-05.

Voting yes were:	Voting no were:
Ritterbush	NONe.
martin	
Hopkins	
French	

Dated this 9th day of September 2025

Thonda Hrasky

THE CITY OF MITCHELL INCORPORATED Seal APRIL 10, 1917 NEBRASKA

Paul Murrell

CITY OF MITCHELL, NEBRASKA

BUDGET FORM AND INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Year Ending September 30, 2026

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

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, 2026 and 2025, 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, 2024, included in the accompanying prescribed form.

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

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

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

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

A PROFESSIONAL CORPORATION

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 28, 2025

Mitchell City Council met in a meeting on September 9, 2025 at 6:03 p.m. in the Council Room in City Hall, 1280 Center Avenue. A notice of the meeting was issued in the Star-Herald 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, Gary Martin, Doug French: Sean Hopkins: Absent: Also present: City Administrator Savanna Daly: Acting City Attorney: Megan Dockery / Chief of police: Seth Gott

The Pledge of Allegiance was recited by all present.

It was moved by Councilmember Hopkins, seconded by Councilmember Ritterbush to approve the Agenda for September 9, 2025: ROLLCALL: AYES: Ritterbush, Martin, French, Hopkins: NAYS: NONE: Motion declared carried by Mayor Murrell.

It was moved by Councilmember Hopkins, seconded by Councilmember French to approve the minutes of August 5, 2025 & Special Meeting August 19, 2025: ROLL CALL: AYES: Ritterbush, Martin, French, Hopkins-NAYS: None. Motion declared carried by Mayor Murrell.

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

A motion was made to approve the August 2025 Police report by Councilmember French; seconded by Councilmember Martin; ROLLCALL: Ritterbush, Martin, French, Hopkins NAYES: NONE: Motion declared carried by Mayor Murell.

A motion was made by Councilmember Hopkins seconded by Councilmember Ritterbush to approve Nursing Home July 2025 financials; ROLLCALL: Ritterbush, French, Martin, Hopkins NAYES: NONE: A motion declared carried by Mayor Murrell.

A motion was made by Councilmember Martin to approve the August 2025 Bills list for the Nursing Home; seconded by Councilmember Hopkins; ROLLCALL: Ritterbush, Martin; French, Hopkins: NAYS: NONE A motion declared carried by Mayor Murrell.

A motion was made by Councilmember Ritterbush to approve closing account Funded Depreciation account No. 818224: seconded by Councilmember French: ROLLCALL: Martin, Hopkins, Ritterbush and French: NAYS: NONE: A motion declared carried by Mayor Murrell.

A motion was made by Councilmember Hopkins to approve the 2025-2026 Budget, seconded by Councilmember Martin: ROLLCALL: Martin, French, Hopkins, Ritterbush: NAYS: NONE: A motion declared carried by Mayor Murrell.

It was moved by Councilmember Martin to approve **the Property Tax Request of $302,083.93** for 2025/2026 Fiscal Year: seconded by Councilmember Ritterbush: ROLLCALL: Ritterbush, Hopkins, Martin, French: NAYS: NONE: Motion declared carried by Mayor Murrell

A motion was made by Councilmember Hopkins to approve the **Resolution 2025-05** for the Property Tax and Increasing Restricted Fund authority., seconded by Councilmember French; ROLLCALL: AYES: Ritterbush, Martin, French. Hopkins: NAYS: NONE: A motion declared carried by Mayor Murrell.

RESOLUTION 2025-05

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 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 2.93 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 0.32756 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 0.32756 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 5.32 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion: Hopkins Seconded by French to adopt Resolution No. 2025-05

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

Dated this 9th day of September 2025

Councilmember Hopkins introduced Ordinance #**813** 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, Martin, Ritterbush, French. NAYS: None. Mayor Murrell declared the motion adopted by three-fourths of the Council, and the requirements suspended for **Ordinance #813**. 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 9,2025.

Councilmember Hopkins moved for final passage of **Ordinance #813;** seconded by Councilmember Martin. ROLL CALL: AYES: Hopkins, Martin, French, Ritterbush. NAYS: None. Mayor Murrell stated that because the passage and adoption of **Ordinance #813** 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.

A motion was made by Councilmember Ritterbush to approve the **Resolution 2025-06** to approve City Administrator Savanna Daly to be the Mitchell representative for the MEAN Board of Directors and appoint Sandra Hendren for the alternate., seconded by Councilmember Martin; ROLLCALL: AYES: Ritterbush, Martin, French. Hopkins: NAYS: NONE: A motion declared carried by Mayor Murrell.

Citizen Donna Graham stated that her and her husband just purchased a building next to REDZ that also has a apartment building in the back, Donna stated she has noticed the downtown has been deteriorating due to the buildings are not being used. Donna feels downtown should be used for what its purpose is, shopping, going to get ice cream etc. What Donna would like to see is some enforcement of existing zoning and modification of zoning if necessary and establish a revitalization committee. Mayor Murrell stated they can start a committee for the revitalization along with Donna to get some ideas to run with, Mayor Murrell reminded them before they can do anything they need to keep the city updated. Megan the city attorney addressed to Donna that the nuisance violation is a problem for every town, Megan stated courts will not enforce them. Megan also recommended TIFF funding that the committee could look into. Donna would like to see the owners of these buildings and donate them to the city. Ater much, much discussion the committee will start and update the city on that they would like to recommend and start.

City Administrator stated in the Water/Waste are replacing and testing valves, fixed some curb stops, along with completing the lead and copper testing for the year. Completed trainings to finish their hours on their license. Street department the One and Six project by Keely Bean is completed and painted all the crosswalks. Electric department completed tow safety trainings this month, apprentice completed his rubber glove classes and they replaced pole around town. Parks department fixed some sprinkler heads at Zeigler Park. FEMA is completed and waiting for their response.

A motion to adjourn was moved by Councilmember Hopkins, seconded by Councilmember Ritterbusch: ROLLCALL: AYES: Ritterbush, Martin, French, Hopkins. NAYS: NONE: Mayor Murrell declared the meeting adjourn at 7:02 pm

Mayor Murrell Ted Murrell

Ronda Hrasky
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.