2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

VILLAGE OF MONOWI

TO THE COUNTY BOARD AND COUNTY CLERK OF
BOYD 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:

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

45,097.00	**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	-
Interest	-
Total Bonded Indebtedness	-

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?

[ ] YES [X] 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

VILLAGE OF MONOWI in BOYD 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	22,132.23	24,861.94	27,648.61
2	Investments			
3	County Treasurer's Balance			
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**22,132.23**	**24,861.94**	**27,648.61**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**			
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate			
9				
10	State Receipts: Highway Allocation and Incentives	3,014.90	2,930.08	4,332.00
11	State Receipts: Motor Vehicle Fee	172.52	156.32	156.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	50.75	60.84	77.75
14	State Receipts: Other			
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax			
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	281.18	662.22	510.64
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available (Lines 5 thru 23)**	**25,651.58**	**28,671.40**	**32,725.00**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**789.64**	**1,022.79**	**21,825.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**24,861.94**	**27,648.61**	**10,900.00**
27	Cash Reserve Percentage			50%

PROPERTY TAX RECAP

Tax from Line 6	-
County Treasurer Commission at 1%	-
Total Property Tax Requirement	-

VILLAGE OF MONOWI in BOYD 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		$ -
Bond Fund		$ -
_____ Fund		
_____ Fund		
Total Tax Request	**	$ -

** 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	$ 10,900.00
Remaining Cash Reserve	$ 10,900.00
Remaining Cash Reserve %	50%

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:

VILLAGE OF MONOWI in BOYD 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	21,825.00						21,825.00
3	Public Safety - Police							-
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets							-
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation							-
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	21,825.00	-	-	-	-	-	21,825.00

(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

VILLAGE OF MONOWI in BOYD 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	1,022.79						1,022.79
3	Public Safety - Police							-
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets							-
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation							-
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	1,022.79	-	-	-	-	-	1,022.79

(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

VILLAGE OF MONOWI in BOYD 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	789.64						789.64
3	Public Safety - Police							-
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets							-
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation							-
9	Community Development							-
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater							-
19	Water							-
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	789.64	-	-	-	-	-	789.64

(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

VILLAGE OF MONOWI in BOYD 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
				-
				-
NOT APPLICABLE				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
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	**ELSIE EILER**
ADDRESS	**9 BROAD STREET MONOWI**
CITY & ZIP CODE	**LYNCH, NE 68746-3600**
TELEPHONE	**402-569-3600**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	ELSIE EILER	ELSIE EILER	CHARLES D. KALKOWSKI
TITLE /FIRM NAME	Chairperson	CLERK/TREASURER	
TELEPHONE	402-569-3600	402-569-3600	402-569-3251
EMAIL ADDRESS			CDDAVE@THREERIVER.NET

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

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

VILLAGE OF MONOWI

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) **$** -
(from prior year budget - Cover Page submitted to the State Auditor)

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) -

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) -
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

2025 Growth Value		2024 Total Valuation		(14a)	
-	/	42,704.00	=	0.00%	-

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)
Increase due to Growth (14)

Inflation Percentage 5.17% (15a)
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a) -
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) -

2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)* (27) -

Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* (28) -
(Line 26 - Line 27, MUST be greater than or equal to $0.00)

VILLAGE OF MONOWI

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)	
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)	-
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	-

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

VILLAGE OF MONOWI in BOYD County

Municipality Levy				
Personal and Real Property Tax Request	(1)		0.00	
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)		0.00	
Valuation	(9)		45,097	
Municipality Levy Subject to Levy Authority	(10)		0.000000	
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)		-	**(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.

VILLAGE OF MONOWI in BOYD County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

X **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) N/A
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 0.00 % (2)

Real Growth Percentage Increase

2025 Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		
				0.00 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) N/A %

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

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **N/A**
(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) N/A
(Total Personal and Real Property Tax Required from Cover Page)

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.

VILLAGE OF MONOWI
IN
BOYD 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 18TH day of SEPTEMBER 2025, at 7:00 o'clock P.M., at THE ELSIE EILER RESIDENCE 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	$	789.64
2024-2025 Actual/Estimated Disbursements & Transfers	$	1,022.79
2025-2026 Proposed Budget of Disbursements & Transfers	$	21,825.00
2025-2026 Necessary Cash Reserve	$	10,900.00
2025-2026 Total Resources Available	$	32,725.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	-
Unused Budget Authority Created For Next Year	$	-

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	-
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

BUDGET NOTICE POSTED AT

ELSIE EILER RESIDENCE _____

RUDYS LIBRARY _____

MONOWI TAVERN _____

ELSIE EILER, MONOWI VILLAGE CLERK

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the VILLAGE OF MONOWI 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 VILLAGE OF MONOWI resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$	-
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 0 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 per $100 of assessed value.

4. The VILLAGE OF MONOWI proposes to adopt a property tax request that will cause its tax rate to be per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the VILLAGE OF MONOWI will increase (or decrease) last year's budget by 0 percent.

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

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

VILLAGE OF MONOWI — SUBDIVISION NAME

BOYD County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
NOT APPLICABLE		

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

VILLAGE OF MONOWI	BOYD County
SUBDIVISION NAME	COUNTY

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

NOT APPLICABLE

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

VILLAGE OF MONOWI **BOYDCounty**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
NOT APPLICABLE		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the VILLAGE OF MONOWI 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 VILLAGE OF MONOWI resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$	-
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 0 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 per $100 of assessed value.

4. The VILLAGE OF MONOWI proposes to adopt a property tax request that will cause its tax rate to be per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the VILLAGE OF MONOWI will increase (or decrease) last year's budget by 0 percent.

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

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025

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: **VILLAGE OF MONOWI**
ELSIE EILER
9 BROAD STREET MONOWI
LYNCH, NE 68746

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
MONOWI VILLAGE	City/Village	228	45,097	42,704	0.53

* *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 **TAMMY HANEY**, **BOYD** 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.

Tammy L Haney

(signature of county assessor)

8-14-25

(date)

CC: County Clerk, **BOYD** County

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

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

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

Assessor's Use Only **4,724 Pers Prior** **37,980 Real Prior**
4,952 Pers Value **40,145 Real Value**

VILLAGE OF MONOWI
9 BROAD STREET MONOWI
LYNCH, NE 68746-3600

At the budget hearing and town meeting held on September 18, 2025 the proposed 2025/2026 budget was reviewed.

It is noted that Monowi relinquishes ½ of its Highway Allocation funds to Boyd County.

It was unanimously voted to approve the adoption of the 2025/2026 budget.

It was also unanimously voted and approved to request the Village Audit Waiver for the 2024/2025 year and to file that report as soon as the forms are available.

Signed: Elsie Eiler

Elsie Eiler-Village Clerk/Treasurer
9 Broad Street Monowi
Lynch, NE 68746-3124

Checklist of Items to Be Completed and Submitted

Page 1 (Cover Page):

- ☐ Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement.
- ☐ Outstanding Bonded Indebtedness Section was completed. ***(If Applicable)***
- ☐ Total Certified Valuation was completed.
- ☐ Report of Joint Public Agency & Interlocal Agreements is indicated by checking the box.
- ☐ Report of Trade Names, Corporate Names, and Business Names is indicated by checking the box.

Page 2 (Budget Form):

- ☐ Column 1, Line 5 agrees to last year's budget form Column 1, Line 26. If not, provide explanation.
- ☐ Column 1, Line 26 agrees to Column 2, Line 5.
- ☐ Column 2, Line 26 agrees to Column 3, Line 5.
- ☐ Column 3, Line 26 is equal or greater than zero. Cannot budget to have a negative fund balance.
- ☐ Motor Vehicle Tax and Fee have been budgeted.
- ☐ Municipal Equalization Aid and Highway Allocation are reasonable compared to projections.
- ☐ Cash reserve is less than 50% or is explained on page 2-A

Page 2-A (Transfer Page, *If Applicable*):

- ☐ Transfers noted on Page 2, Column 2 are explained.

Page 7 (Correspondence Page):

- ☐ Correspondence Information is completed, indicating Contact For Correspondence.

Page 8 (Property Tax Request Authority Computation Form):

- ☐ Line 1 - Prior year total property tax request agrees to prior year budget, total taxes requested on cover page
- ☐ Line 13 - Prior Year Property Taxes Levied amount completed based on report available on APA website (see instructions o
- ☐ Line 14 - Current Year Growth Value per County Assessor completed based on Certification of Taxable Value report from County Assessor
- ☐ Line 16 - Exception for approved bonds is less than or equal to property tax request for principal and interest on bonds per cover page
- ☐ Line 17 - Exception for emergency response agrees to total on Supporting Schedule 2
- ☐ Line 18 - Exception for Public Safety Services agrees to total on Supporting Schedule 3
- ☐ Line 23 - If exception for voter approved increase is used, sample ballot language and certified election results included in budget submission
- ☐ Line 28 - Unused Property Tax Request Authority is greater than or equal to $0.00

Page 9 (Property Tax Request Authority Supporting Schedules):

- ☐ Schedule 1, line 1 - Converted 2024 2025 Unused Restricted Funds Authority is less than or equal to the "Maximum Allowed Conversion" amount noted the the file available on our website here:
  https://auditors.nebraska.gov/Budget_Info/B2025-2026/Unused_Budget_Authority_Conversion_Maximums_Municipality.pdf
- ☐ Schedule 1, Line 2 is less than or equal to Schedule 1, Line 1
- ☐ Schedule 1, Line 2 agrees to Computation Form, Line 24
- ☐ Schedule 1, Line 3 agrees to Computation Form, Line 28
- ☐ Schedule 1, Line 4 is greater than or equal to $0.00
- ☐ If emergency response exception is utilized on Computation Form, line 17 - Schedule 2 is completed and total amount agrees to Computation Form, Line 17
- ☐ If public safety services exception is utilized on Computation Form, line 18 - Schedule 3 is completed and total amount agrees to Computation Form, Line 18

Page 10 (Levy Limit Form):

- ☐ Total Personal and Real Property Tax Request (Line 1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.
- ☐ Valuation (Line 9) agrees to Total Certified Valuation on Cover Page (Page 1).

Page 11 (Allowable Growth Percentage Computation Form)

- ☐ Real Growth Value per Assessor agrees to Certification from County Assessor
- ☐ Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- ☐ Current tax request (line 7) agrees to total tax request on cover page
- ☐ Prior year tax request (line 1) agrees to tax request on cover page of last year's budget
- ☐ If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification

Attachments:

- ☐ Certification of Valuation(s). (From County Assessor)
- ☐ Board minutes approving Budget.
- ☐ Publisher's Affidavit of Publication for the Notice of Budget Hearing.
- ☐ Resolution adopting tax request amount
- ☐ Special election Sample Ballot and Election Results or townhall meeting Record of Action. ***(If Applicable)***
- ☐ Resolution authorizing bonds for Public Facilities Construction Projects. ***(If Applicable)***
- ☐ Report of Interlocal Agreements. Due on or before September 30th. Fine of $20 a day for filing late.

Step by Step Information

Basic Data Input
- Fill in each box, this will allow information to flow throughout the documents

Actual & Budgeted Figures - Page 2-5
- Complete first column based on actual numbers for prior fiscal years. Estimate figures in column 2 to the best of your ability and past experience. The ending balance should represent all the Subdivisions assets, including money held at the County Treasurer. See below for Function Definitions and Classifications.
- Complete column 3 with budget numbers for upcoming fiscal year.

Proprietary Funds Page 6
- Complete these pages if you have a proprietary function that files a separate budget with the Clerk

Property Tax Request Authority Computation Form Page 9
- See form for step by step instructions

Property Tax Request Authority Supporting Schedules Page 10
- See form for step by step instructions

Levy Limit Page 10
- Verify the Municipality is projecting a levy within the levy limit established by statute

Allowable Growth Percentage Computation Form Page 11
- See Instruction on Form

Cover - Page 1
- If the Subdivision was a member of an interlocal agreement, place an "X" in the appropriate box.
- If the Subdivision operated a function under a separate trade name or business name, place an "X" in the appropriate box.
- If you want a separate bond levy, you need to put the amount of taxes you are requesting for the bonds in cell B13 "Principal and Interest on Bonds"

Page 2-A
- If you want the general levy separated into a levy for a special purpose, include a breakdown of the separate levy requested. Be sure to contact the County Clerk, some counties have limited space requirements and only allow subdivisions to have a maximum of two levies (General and Bond).
- If you showed transfers of surplus fees in Column 3 on Page 2, you need to include information about the transfers.

Page 7
- Complete all correspondence information

Interlocal Agreement and Trade Name Reports
- Complete the Interlocal Agreement and Trade Name reports. There is a $20 day fine for not filing these reports by September 30th.

Checklist
- Review items listed on the Checklist sheet to eliminate errors

Publish and Hold Hearings
- Need to publish information about hearings 4 days prior to date of hearings in a newspaper of general circulation in the subdivision
- Hold Hearings and Board needs to adopt budget and tax request or make changes to budget and then adopt budget.
- You are allowed to post the hearing notice if you are budgeting to expend less than $10,000. If you posted hearing notice, provide details regarding where it was poste
- If Board adopts budget different than what was published, they must republish the changes and the reason for the change within 20 days after adopting the budget.

Filing and Attachments
- File budget and attachments with State Auditor either electronically or by mail
- File budget and attachments with County Clerk.
- Attachments:

  Certification of Valuation(s). (From County Assessor)
  Board minutes approving Budget.
  Resolution adopting tax request amount
  Publisher's Affidavit of Publication for the Notice of Budget Hearing. If you were allowed to post your notice, include details of where it was posted.
  Special election Sample Ballot and Election Results or townhall meeting Record of Action. ***(If Applicable)***
  Interlocal Agreement and Trade Name Reports
  Resolution authorizing bonds for Public Facilities Construction Projects. ***(If Applicable)***

Overall Information

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or verbiage that needs to remain consistent on every budget.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Disbursement Definitions

The disbursements & transfers pages for the current budget year and prior two fiscal years will identify disbursements by function type. The disbursements will then be split between Operating Expenses, Capital Improvements, Other Capital Outlay, Debt Service, and Other.

Governmental Function Definitions – The Governmental type activities are those through which most governmental functions are financed. The following functions have been outlined along with a general definition:

Please Complete this **Basic Data Input Area -**It will put informat

		INPUT ↓
Name of *City or Village*		VILLAGE OF MONOWI
Name of County in which Subdivision resides:		BOYD
First Date of Fiscal Year:		October 1, 2025
Last Date of Fiscal Year:		September 30, 2026
Current Valuation		45,097
Prior Year Valuation		42,704
Prior Year Property Tax Request		0
Prior Year Operating Budget Amount		19,000
Prior Year Tax Levy Rate		0.000000
Outstanding Bond Principal at beginning of budget year		0.00
Outstanding Bond Interest at beginning of budget year		0.00
Budget Hearing Held On:	Month	SEPTEMBER
	Day of month	18TH
	Year	2025
	Time	7:00
	A.M. or P.M.	P.M.
	Location	THE ELSIE EILER RESIDENCE
Final Tax Request Hearing Held On:	Month	_____
	Day of month	_____
	Year	2025
	Time	_____
	A.M. or P.M.	_____

Location _____ _____