

**2021-2022  
STATE OF NEBRASKA  
CITY/VILLAGE BUDGET FORM**

**City of Lexington, Nebraska  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Dawson County**

**This budget is for the Period October 1, 2021 through September 30, 2022**

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

<p>The following <b>PERSONAL AND REAL PROPERTY TAX</b> is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;">\$</td> <td style="width:15%; text-align: right;">1,486,289.00</td> <td style="width:70%;">Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td></td> <td></td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">1,486,289.00</td> <td><b>Total Personal and Real Property Tax Required</b></td> </tr> </table>	\$	1,486,289.00	Property Taxes for Non-Bond Purposes			Principal and Interest on Bonds	\$	1,486,289.00	<b>Total Personal and Real Property Tax Required</b>	<p><b>Projected Outstanding Bonded Indebtedness as of October 1, 2021</b> <i>(As of the Beginning of the Budget Year)</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Principal</td> <td style="width:40%; text-align: right;">\$ 9,027,220.55</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ 560,116.19</td> </tr> <tr> <td><b>Total Bonded Indebtedness</b></td> <td style="text-align: right;"><b>\$ 9,587,336.74</b></td> </tr> </table>	Principal	\$ 9,027,220.55	Interest	\$ 560,116.19	<b>Total Bonded Indebtedness</b>	<b>\$ 9,587,336.74</b>
\$	1,486,289.00	Property Taxes for Non-Bond Purposes														
		Principal and Interest on Bonds														
\$	1,486,289.00	<b>Total Personal and Real Property Tax Required</b>														
Principal	\$ 9,027,220.55															
Interest	\$ 560,116.19															
<b>Total Bonded Indebtedness</b>	<b>\$ 9,587,336.74</b>															
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;">\$</td> <td style="width:15%; text-align: right;">411,142,170</td> <td style="width:70%;"><b>Total Certified Valuation (All Counties)</b></td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$	411,142,170	<b>Total Certified Valuation (All Counties)</b>	<p align="center"><b>Report of Joint Public Agency &amp; Interlocal Agreements</b></p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2020 through June 30, 2021?</p> <p align="center"><input checked="" type="checkbox"/> YES <span style="margin-left: 200px;"><input type="checkbox"/> NO</span></p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 20th.</i></p>												
\$	411,142,170	<b>Total Certified Valuation (All Counties)</b>														
<b>County Clerk's Use ONLY</b>	<p align="center"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2020 through June 30, 2021?</p> <p align="center"><input checked="" type="checkbox"/> YES <span style="margin-left: 200px;"><input type="checkbox"/> NO</span></p> <p align="center"><i>If YES, Please submit Trade Name Report by September 20th.</i></p>															
<b>APA Contact Information</b>	<b>Submission Information</b>															
<p align="center">Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111      FAX: (402) 471-3301</p> <p align="center">Website: <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail: <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></b></p>	<p align="center"><b>Budget Due by 9-20-2021</b></p> <p><b>Submit budget to:</b></p> <ol style="list-style-type: none"> <li>1. Auditor of Public Accounts -Electronically on Website or Mail</li> <li>2. County Board (SEC. 13-508), C/O County Clerk</li> </ol>															

City of Lexington, Nebraska in Dawson County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2019 - 2020 (Column 1)	Actual/Estimated 2020 - 2021 (Column 2)	Adopted Budget 2021 - 2022 (Column 3)
1	Net Cash Balance	\$ 7,627,564.00	\$ 9,236,192.00	\$ 13,290,044.00
2	Investments			
3	County Treasurer's Balance	\$ 70,697.00	\$ 50,000.00	\$ 55,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	<b>\$ 7,698,261.00</b>	<b>\$ 9,286,192.00</b>	<b>\$ 13,345,044.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,283,657.00	\$ 1,364,290.00	\$ 1,471,573.00
7	Federal Receipts	\$ 83,737.00	\$ 1,608,770.00	\$ 985,315.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 3,572.00	\$ 4,006.00	\$ 3,000.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 1,153,835.00	\$ 1,301,743.00	\$ 1,168,922.00
11	State Receipts: Motor Vehicle Fee	\$ 85,540.00	\$ 88,847.00	\$ 87,000.00
12	State Receipts: State Aid	\$ -	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ 1,120,813.00	\$ 1,201,803.00	\$ 1,321,360.00
14	State Receipts: Other	\$ 259,471.00	\$ 270,781.00	\$ 1,151,674.00
15	State Receipts: Property Tax Credit	\$ 151,815.00	\$ 123,274.00	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ 2,369.00	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 172,226.00	\$ 209,033.00	\$ 180,000.00
18	Local Receipts: Local Option Sales Tax	\$ 2,287,664.00	\$ 2,413,966.00	\$ 2,220,000.00
19	Local Receipts: In Lieu of Tax	\$ 555.00	\$ 13,897.00	\$ -
20	Local Receipts: Other	\$ 28,997,658.00	\$ 30,992,685.00	\$ 44,904,724.00
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 2,609,000.00	\$ 3,695,746.00	\$ 3,533,497.00
23	Proprietary Function Funds (Only if Page 6 is Used)		\$ -	\$ -
24	<b>Total Resources Available</b> (Lines 5 thru 23)	<b>\$ 45,907,804.00</b>	<b>\$ 52,577,402.00</b>	<b>\$ 70,372,109.00</b>
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	<b>\$ 36,621,612.00</b>	<b>\$ 39,232,358.00</b>	<b>\$ 61,189,980.00</b>
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	<b>\$ 9,286,192.00</b>	<b>\$ 13,345,044.00</b>	<b>\$ 9,182,129.00</b>
27	Cash Reserve Percentage			24%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 1,471,573.00
		County Treasurer Commission at 1%		\$ 14,715.73
		<b>Total Property Tax Requirement</b>		<b>\$ 1,486,289.00</b>

## City of Lexington, Nebraska in Dawson County

### To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	\$	1,486,289.00
Bond Fund	\$	-
_____ Fund		
_____ Fund		
<b>Total Tax Request</b>	<b>** \$</b>	<b>1,486,289.00</b>

\*\* 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
American Rescue Plan Act (ARPA) Funds		
_____		
_____		
_____		
<b>Total Special Reserve Funds</b>	<b>\$</b>	<b>-</b>
<b>Total Cash Reserve</b>	<b>\$</b>	<b>9,182,129.00</b>
<b>Remaining Cash Reserve</b>	<b>\$</b>	<b>9,182,129.00</b>
<b>Remaining Cash Reserve %</b>		<b>24%</b>

### Documentation of Transfers of Surplus Fees: *(Only complete if Transfers of Surplus Fees Were Budgeted)*

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From: _____	Transfer To: _____
Amount: _____	
Reason:	

Transfer From: _____	Transfer To: _____
Amount: _____	
Reason:	

Transfer From: _____	Transfer To: _____
Amount: _____	
Reason:	

City of Lexington, Nebraska in Dawson County

Line No.	2021-2022 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	\$ 721,387.00	\$ -	\$ -	\$ 1,223,050.00	\$ -	\$ 1,500,240.00	\$ 3,444,677.00
3	Public Safety - Police and Fire	\$ 2,266,006.00	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -	\$ 2,331,006.00
4	Public Safety - Other	\$ 1,064,335.00	\$ 400,000.00	\$ -	\$ -	\$ -	\$ 1,008,168.00	\$ 2,472,503.00
5	Public Works - Streets	\$ 2,323,491.00	\$ 2,387,000.00	\$ 50,000.00	\$ -	\$ -	\$ 995,089.00	\$ 5,755,580.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ 70,359.00	\$ 45,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 155,359.00
8	Culture and Recreation	\$ 1,985,468.00	\$ 3,000,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 5,065,468.00
9	Community Development	\$ 5,568,315.00	\$ 600,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,168,315.00
10	Miscellaneous	\$ 5,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300.00
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 16,505,853.00	\$ 1,430,000.00	\$ -	\$ 317,496.00	\$ -	\$ -	\$ 18,253,349.00
16	Solid Waste	\$ 892,812.00	\$ -	\$ 110,000.00	\$ -	\$ -	\$ 30,000.00	\$ 1,032,812.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 1,159,652.00	\$ 9,800,000.00	\$ 500,000.00	\$ 1,158,164.00	\$ -	\$ -	\$ 12,617,816.00
19	Water	\$ 1,320,084.00	\$ 75,000.00	\$ 20,000.00	\$ 108,910.00	\$ -	\$ -	\$ 1,523,994.00
20	Other	\$ 1,468,686.00	\$ 895,115.00	\$ -	\$ -	\$ -	\$ -	\$ 2,363,801.00
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>\$ 35,351,748.00</b>	<b>\$ 18,632,115.00</b>	<b>\$ 865,000.00</b>	<b>\$ 2,807,620.00</b>	<b>\$ -</b>	<b>\$ 3,533,497.00</b>	<b>\$ 61,189,980.00</b>

- (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.

City of Lexington, Nebraska in Dawson County

Line No.	2020-2021 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	\$ 684,643.00	\$ -	\$ -	\$ 1,321,614.00	\$ -	\$ 1,507,615.00	\$ 3,513,872.00
3	Public Safety - Police and Fire	\$ 2,205,813.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 2,250,813.00
4	Public Safety - Other	\$ 994,280.00	\$ 252,762.00	\$ -	\$ -	\$ -	\$ 1,422,600.00	\$ 2,669,642.00
5	Public Works - Streets	\$ 1,353,196.00	\$ 1,619,204.00	\$ 346,338.00	\$ -	\$ -	\$ 735,531.00	\$ 4,054,269.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ 56,703.00	\$ 8,570.00	\$ 13,900.00	\$ -	\$ -	\$ -	\$ 79,173.00
8	Culture and Recreation	\$ 1,782,637.00	\$ 106,177.00	\$ 63,970.00	\$ -	\$ -	\$ -	\$ 1,952,784.00
9	Community Development	\$ 1,526,736.00	\$ 580,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,106,736.00
10	Miscellaneous	\$ 4,495.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,495.00
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 16,021,046.00	\$ -	\$ 531,043.00	\$ 323,118.00	\$ -	\$ -	\$ 16,875,207.00
16	Solid Waste	\$ 522,264.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 552,264.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 1,163,480.00	\$ 425,690.00	\$ -	\$ 934,664.00	\$ -	\$ -	\$ 2,523,834.00
19	Water	\$ 1,361,484.00	\$ 104,915.00	\$ 9,665.00	\$ 110,058.00	\$ -	\$ 19,617.00	\$ 1,605,739.00
20	Other	\$ 1,043,530.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,043,530.00
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 28,720,307.00</b>	<b>\$ 3,097,318.00</b>	<b>\$ 1,009,916.00</b>	<b>\$ 2,689,454.00</b>	<b>\$ -</b>	<b>\$ 3,715,363.00</b>	<b>\$ 39,232,358.00</b>

(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.

City of Lexington, Nebraska in Dawson County

Line No.	2019-2020 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	\$ 658,955.00	\$ -	\$ -	\$ 1,347,745.00	\$ -	\$ -	\$ 2,006,700.00
3	Public Safety - Police and Fire	\$ 2,128,235.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,128,235.00
4	Public Safety - Other	\$ 963,022.00	\$ 340,133.00	\$ -	\$ -	\$ -	\$ 1,816,416.00	\$ 3,119,571.00
5	Public Works - Streets	\$ 1,131,109.00	\$ 58,589.00	\$ 131,685.00	\$ -	\$ -	\$ 782,584.00	\$ 2,103,967.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ 82,347.00	\$ 16,968.00	\$ 13,084.00	\$ -	\$ -	\$ -	\$ 112,399.00
8	Culture and Recreation	\$ 1,795,864.00	\$ 26,614.00	\$ 31,750.00	\$ -	\$ -	\$ -	\$ 1,854,228.00
9	Community Development	\$ 1,703,015.00	\$ 7,207.00	\$ -	\$ -	\$ -	\$ -	\$ 1,710,222.00
10	Miscellaneous	\$ 4,465.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,465.00
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 15,700,779.00	\$ 1,360,585.00	\$ -	\$ 299,283.00	\$ -	\$ -	\$ 17,360,647.00
16	Solid Waste	\$ 517,350.00	\$ -	\$ 27,800.00	\$ -	\$ -	\$ 10,000.00	\$ 555,150.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 1,281,388.00	\$ 61,845.00	\$ 11,598.00	\$ 950,511.00	\$ -	\$ -	\$ 2,305,342.00
19	Water	\$ 1,218,867.00	\$ 890,489.00	\$ 28,956.00	\$ 7,114.00	\$ -	\$ -	\$ 2,145,426.00
20	Other	\$ 1,215,260.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,215,260.00
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	\$ 28,400,656.00	\$ 2,762,430.00	\$ 244,873.00	\$ 2,604,653.00	\$ -	\$ 2,609,000.00	\$ 36,621,612.00

(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.



## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>City of Lexington</b>
ADDRESS	<b>PO Box 70</b>
CITY & ZIP CODE	<b>Lexington, NE 68850</b>
TELEPHONE	<b>308-324-2341</b>
WEBSITE	<b>www.cityoflex.com</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	John Fagot	Barb Hodges	Barb Hodges
TITLE /FIRM NAME	Chairperson	City Treasurer/Finance Director	City Treasurer/Finance Director
TELEPHONE	308-324-4018	308-324-2341	308-324-2341
EMAIL ADDRESS	frae68850@outlook.com	bhodges@cityoflex.com	bhodges@cityoflex.com

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer



City of Lexington, Nebraska in Dawson County

2021-2022 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	1,486,289.00
Motor Vehicle Pro-Rate	(2)	\$	3,000.00
In-Lieu of Tax Payments	(3)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	445,000.00
<b>LESS:</b> Amount Spent During 2020-2021	(4)	\$	461,265.00
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(5)	\$	-
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(6)	\$	-
Amount to be included as Restricted Funds ( <i>Cannot Be A Negative Number</i> )	(7)	\$	-
Motor Vehicle Tax	(8)	\$	180,000.00
Local Option Sales Tax	(9)	\$	2,220,000.00
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	1,168,922.00
	(12)		
Motor Vehicle Fee	(13)	\$	87,000.00
Municipal Equalization Fund	(14)	\$	1,321,360.00
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	(16)	\$	<b>6,466,571.00</b>

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)		\$	772,000.00	(17)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )				
Agrees to Line (6).		\$	-	(18)
Allowable Capital Improvements	(19)	\$	772,000.00	
Bonded Indebtedness	(20)	\$	849,837.25	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)	\$	-	
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	621,085.00	
Public Safety Communication Project (Statute 86-416)	(23)	\$	-	
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)	\$	-	
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)	\$	-	
<b>TOTAL LID EXCEPTIONS (B)</b>	(28)	\$	<b>2,242,922.25</b>	

<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)</b>	<b>\$ 4,223,648.75</b>
<i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	

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

City of Lexington, Nebraska

IN

Dawson County

**LID COMPUTATION FORM FOR FISCAL YEAR 2021-2022**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2020-2021 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 4,534,244.47  
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)) %

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) Option 2 - (B)  
-

Calculated 2020-2021 Restricted Funds Authority (Base Amount) Line (A) Plus Line (C) Option 2 - (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)

$$\frac{946,820.00}{2021 \text{ Growth per Assessor}} \div \frac{404,476,802.00}{2020 \text{ Valuation}} = \frac{0.23}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}} \%$$

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) 158,698.56  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 4,692,943.03  
(8)

Less: Restricted Funds from Lid Supporting Schedule 4,223,648.75  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 469,294.28  
(10)

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

City of Lexington, Nebraska in Dawson County

**2021-2022 CAPITAL IMPROVEMENT LID EXEMPTIONS**

<u>Description of Capital Improvement</u>	<u>Amount Budgeted</u>
Basketball/Soccer Courts--Splash Pads	100,000
St. Ann's Land Purchase (second half)	235,000
City Hall Exterior Rehab	20,000
City Hall/PD Training Room Renovation	30,000
East Hwy 30 Drainage Outfall Culvert	72,000
18th Street--Erie to Independence	175,000
Highway 283--South Beautification Phase 3	40,000
Box Culvert #1 --Drainage Improvements	50,000
Box Culvert #2 --Drainage Improvements	50,000

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

\$ 772,000.00

# Municipality Levy Limit Form

City of Lexington, Nebraska in Dawson County

**Municipality Levy**

Personal and Real Property Tax Request	(1)		1,486,289.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	849,837.25	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		849,837.25
Tax Request Subject to Levy Limit	(8)		636,451.75
Valuation	(9)		411,142,170
Municipality Levy Subject to Levy Authority	(10)		0.154801
<b>Levy Authority Allocated to Others-</b>			
Airport Authority	(11)		0.036484
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)		0.191285 (A)

**Levy Authority**

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	621,085.00	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 Lexington, Nebraska  
IN  
Dawson County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 7 day of September 2021, at 5:30 o'clock PM, at City Hall, 406 East 7th Street, Lexington, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2019-2020 Actual Disbursements & Transfers	\$ 36,621,612.00
2020-2021 Actual/Estimated Disbursements & Transfers	\$ 39,232,358.00
2021-2022 Proposed Budget of Disbursements & Transfers	\$ 61,189,980.00
2021-2022 Necessary Cash Reserve	\$ 9,182,129.00
2021-2022 Total Resources Available	\$ 70,372,109.00
Total 2021-2022 Personal & Real Property Tax Requirement	\$ 1,486,289.00
Unused Budget Authority Created For Next Year	\$ 469,294.28

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,486,289.00
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 77-1601.02, that the governing body will meet on the 14 day of September 2021, at 5:30 o'clock PM, at City Hall, 406 East 7th Street, Lexington, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2020	2021	Change
Operating Budget	47,070,514.00	61,189,980.00	30%
Property Tax Request	\$ 1,462,195.00	\$ 1,486,289.00	2%
Valuation	404,476,802	411,142,170	2%
Tax Rate	0.361503	0.361502	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.355642		

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**  
**REPORTING PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021**

**City of Lexington, Nebraska**

**Dawson County**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
Dawson County Sheriff	Ongoing	Dispatch Services	\$ 119,000.00
Lexington Public Schools	Ongoing	Joint Use Facilities	\$ 249,826.00
Lexington Public Schools	Ongoing	School Resource Officers (2)	\$ 122,705.00
Lexington Rural Fire	Ongoing	Service	\$ 128,554.00
SCALES	Ongoing	Police	\$ 1,000.00
Dawson County Department of Roads	04/17/2020 auto renew annually	Joint Infrastructure Projects	\$ -

Total Amount used as Lid Exemption \$ 621,085.00

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021**

**City of Lexington, Nebraska**

**Dawson County**

SUBDIVISION NAME

COUNTY

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

Lexington Utilities System (LEXUS)

**\*\*\* Proof of Publication \*\*\***

State of Nebraska )  
County of Dawson ) SS.



RECEIVED SEP 1 2021

CITY OF LEXINGTON

ACCTS PAYABLE PO BOX 70  
LEXINGTON, NE 68850

ORDER NUMBER 1006894



Hattertinsman being first duly sworn on oath, says that he/she is employed by The LEXINGTON CLIPPER-HERALD, a newspaper published in Lexington, Nebraska, and personally knows that said newspaper is a legal twice weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has published in said county for more than fifty-two successive weeks prior to the first publication of the attached printed notice and is published in said office maintained in the city of Lexington, in said county, which said notice has been printed hereto and published on the dates listed below.

Section: Class Legals  
Category: 0099 LEGALS  
PUBLISHED ON: 08/28/2021

TOTAL AD COST: 443.60  
FILED ON: 8/28/2021

Subscribed and sworn to before me on this 28 day of August, 2021  
Christina Ker Wagner  
Notary Public

Fee: \$ 443.60  
For court information only. (This is not an invoice. Please pay from statement/invoice when billed.)

City or Village of Lexington \_\_\_\_\_  
IN  
Dawson County, Nebraska

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Total 2021-2022 Personal & Real Property Tax Requirement	\$ 70,372,109.00
Unused Budget Authority Carried For Next Year	\$ 1,486,289.00
	\$ 469,294.28

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Tax Rate if Prior Tax Request was at Current Valuation	0.355642		



**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less, and  
b) community colleges, and c) school districts}*

**TAX YEAR 2021**

*{certification required on or before August 20<sup>th</sup>, of each year}*

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

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWSON**

<b>Name of Political Subdivision</b>	<b>Subdivision Type (e.g. city, fire, NRD)</b>	<b>Value attributable to Growth</b>	<b>Total Taxable Value</b>
CITY LEXINGTON	City/Village	946,820	411,142,170

*\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I NIC VANCURA, DAWSON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Nicholas VanCura  
*(signature of county assessor)*

AUG 18  
*(date)*

CC: County Clerk, DAWSON County  
CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

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