

**2022-2023  
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, 2022 through September 30, 2023**

**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;">\$ 1,623,977.99</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td> </td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$ 1,623,977.99</td> <td><b>Total Personal and Real Property Tax Required</b></td> </tr> </table>	\$ 1,623,977.99	Property Taxes for Non-Bond Purposes		Principal and Interest on Bonds	\$ 1,623,977.99	<b>Total Personal and Real Property Tax Required</b>	<p><b>Projected Outstanding Bonded Indebtedness as of October 1, 2022</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="text-align: right;">\$ 18,801,495.28</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ 464,380.05</td> </tr> <tr> <td><b>Total Bonded Indebtedness</b></td> <td style="text-align: right;"><b>\$ 19,265,875.33</b></td> </tr> </table>	Principal	\$ 18,801,495.28	Interest	\$ 464,380.05	<b>Total Bonded Indebtedness</b>	<b>\$ 19,265,875.33</b>
\$ 1,623,977.99	Property Taxes for Non-Bond Purposes												
	Principal and Interest on Bonds												
\$ 1,623,977.99	<b>Total Personal and Real Property Tax Required</b>												
Principal	\$ 18,801,495.28												
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<b>Total Bonded Indebtedness</b>	<b>\$ 19,265,875.33</b>												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;">\$ 449,231,318</td> <td><b>Total Certified Valuation (All Counties)</b></td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i></p>	\$ 449,231,318	<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, 2021 through June 30, 2022?</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 30th.</i></p>										
\$ 449,231,318	<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, 2021 through June 30, 2022?</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 30th.</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><b>Telephone:</b> (402) 471-2111      <b>FAX:</b> (402) 471-3301</p> <p><b>Website:</b> <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail:</b> <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></p>	<p align="center"><b>Budget Due by 9-30-2022</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 2020 - 2021 (Column 1)	Actual/Estimated 2021 - 2022 (Column 2)	Adopted Budget 2022 - 2023 (Column 3)
1	Net Cash Balance	\$ 9,221,307.00	\$ 12,034,121.00	\$ 14,523,555.00
2	Investments			
3	County Treasurer's Balance	\$ 64,886.00	\$ 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>\$ 9,286,193.00</b>	<b>\$ 12,084,121.00</b>	<b>\$ 14,578,555.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,366,352.00	\$ 1,404,192.00	\$ 1,607,899.00
7	Federal Receipts	\$ 1,528,870.00	\$ 1,393,708.00	\$ 258,200.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 4,006.00	\$ 4,444.00	\$ 3,000.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 1,316,124.00	\$ 1,168,922.00	\$ 1,332,394.00
11	State Receipts: Motor Vehicle Fee	\$ 88,847.00	\$ 92,417.00	\$ 90,000.00
12	State Receipts: State Aid	\$ -	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ 1,246,621.00	\$ 1,321,360.00	\$ 1,310,194.00
14	State Receipts: Other	\$ 263,281.00	\$ 3,604,172.00	\$ 890,577.00
15	State Receipts: Property Tax Credit	\$ 124,881.00	\$ 131,832.00	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ 2,617.00	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 187,312.00	\$ 187,530.00	\$ 187,000.00
18	Local Receipts: Local Option Sales Tax	\$ 2,652,392.00	\$ 2,870,183.00	\$ 2,420,000.00
19	Local Receipts: In Lieu of Tax	\$ 13,897.00	\$ 555.00	\$ -
20	Local Receipts: Other	\$ 30,310,618.00	\$ 33,889,582.00	\$ 42,576,082.00
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 3,783,663.00	\$ 3,669,271.00	\$ 4,147,305.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	<b>Total Resources Available</b> (Lines 5 thru 23)	<b>\$ 52,173,057.00</b>	<b>\$ 61,824,906.00</b>	<b>\$ 69,401,206.00</b>
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	<b>\$ 40,088,936.00</b>	<b>\$ 47,246,351.00</b>	<b>\$ 61,070,921.00</b>
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	<b>\$ 12,084,121.00</b>	<b>\$ 14,578,555.00</b>	<b>\$ 8,330,285.00</b>
27	Cash Reserve Percentage			21%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 1,607,899.00
		County Treasurer Commission at 1%		\$ 16,078.99
		<b>Total Property Tax Requirement</b>		<b>\$ 1,623,977.99</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	\$	1,623,977.99
Bond Fund	\$	-
_____ Fund		_____
_____ Fund		_____
<b>Total Tax Request</b>	<b>** \$</b>	<b>1,623,977.99</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
_____		_____
_____		_____
_____		_____
<b>Total Special Reserve Funds</b>	<b>\$</b>	<b>-</b>
<b>Total Cash Reserve</b>	<b>\$</b>	<b>8,330,285.00</b>
<b>Remaining Cash Reserve</b>	<b>\$</b>	<b>8,330,285.00</b>
<b>Remaining Cash Reserve %</b>		<b>21%</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.	2022-2023 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	\$ 716,730.00			\$ 1,747,435.00			\$ 2,464,165.00
3	Public Safety - Police and Fire	\$ 2,469,508.00		\$ 145,000.00				\$ 2,614,508.00
4	Public Safety - Other	\$ 1,078,817.00	\$ 215,000.00				\$ 2,055,936.00	\$ 3,349,753.00
5	Public Works - Streets	\$ 2,019,715.00	\$ 1,620,000.00	\$ 160,000.00			\$ 862,999.00	\$ 4,662,714.00
6	Public Works - Other	\$ -						\$ -
7	Public Health and Social Services	\$ 104,482.00	\$ 100,000.00	\$ 15,000.00				\$ 219,482.00
8	Culture and Recreation	\$ 2,105,232.00	\$ 4,565,000.00	\$ 170,000.00				\$ 6,840,232.00
9	Community Development	\$ 6,305,270.00	\$ 700,000.00					\$ 7,005,270.00
10	Miscellaneous	\$ 5,300.00						\$ 5,300.00
11	Business-Type Activities:							
12	Airport	\$ -						\$ -
13	Nursing Home	\$ -						\$ -
14	Hospital	\$ -						\$ -
15	Electric Utility	\$ 17,749,116.00	\$ 805,000.00		\$ 306,835.00			\$ 18,860,951.00
16	Solid Waste	\$ 934,565.00		\$ 110,000.00			\$ 30,000.00	\$ 1,074,565.00
17	Transportation	\$ -						\$ -
18	Wastewater	\$ 1,186,659.00	\$ 6,850,000.00		\$ 1,089,191.00			\$ 9,125,850.00
19	Water	\$ 1,296,812.00	\$ 200,000.00	\$ 20,000.00	\$ 131,005.00			\$ 1,647,817.00
20	Other	\$ 1,760,579.00	\$ 1,239,735.00	\$ 200,000.00				\$ 3,200,314.00
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>\$ 37,732,785.00</b>	<b>\$ 16,294,735.00</b>	<b>\$ 820,000.00</b>	<b>\$ 3,274,466.00</b>	<b>\$ -</b>	<b>\$ 2,948,935.00</b>	<b>\$ 61,070,921.00</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.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Lexington, Nebraska in Dawson County

Line No.	2021-2022 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	\$ 741,591.00			\$ 1,219,690.00		\$ 1,563,280.00	\$ 3,524,561.00
3	Public Safety - Police and Fire	\$ 2,361,589.00		\$ 50,000.00				\$ 2,411,589.00
4	Public Safety - Other	\$ 1,212,857.00	\$ 1,435,000.00				\$ 1,081,223.00	\$ 3,729,080.00
5	Public Works - Streets	\$ 1,497,672.00	\$ 1,482,519.00	\$ 175,023.00			\$ 994,768.00	\$ 4,149,982.00
6	Public Works - Other	\$ -						\$ -
7	Public Health and Social Services	\$ 89,433.00		\$ 16,250.00				\$ 105,683.00
8	Culture and Recreation	\$ 2,008,083.00	\$ 532,492.00	\$ 100,866.00				\$ 2,641,441.00
9	Community Development	\$ 2,195,185.00		\$ 45,489.00				\$ 2,240,674.00
10	Miscellaneous	\$ 4,725.00						\$ 4,725.00
11	Business-Type Activities:							
12	Airport	\$ -						\$ -
13	Nursing Home	\$ -						\$ -
14	Hospital	\$ -						\$ -
15	Electric Utility	\$ 17,747,120.00	\$ 287,003.00		\$ 317,496.00			\$ 18,351,619.00
16	Solid Waste	\$ 522,708.00					\$ 30,000.00	\$ 552,708.00
17	Transportation	\$ -						\$ -
18	Wastewater	\$ 1,168,787.00	\$ 3,022,868.00		\$ 1,194,985.00			\$ 5,386,640.00
19	Water	\$ 1,359,625.00	\$ 168,572.00		\$ 132,195.00			\$ 1,660,392.00
20	Other	\$ 1,936,903.00	\$ 550,354.00					\$ 2,487,257.00
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 32,846,278.00</b>	<b>\$ 7,478,808.00</b>	<b>\$ 387,628.00</b>	<b>\$ 2,864,366.00</b>	<b>\$ -</b>	<b>\$ 3,669,271.00</b>	<b>\$ 47,246,351.00</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.
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- (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 Lexington, Nebraska in Dawson County

Line No.	2020-2021 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	\$ 686,895.00			\$ 1,321,387.00		\$ 1,507,615.00	\$ 3,515,897.00
3	Public Safety - Police and Fire	\$ 2,253,702.00		\$ 42,000.00				\$ 2,295,702.00
4	Public Safety - Other	\$ 976,277.00	\$ 252,762.00				\$ 1,442,646.00	\$ 2,671,685.00
5	Public Works - Streets	\$ 1,356,271.00	\$ 1,786,108.00	\$ 171,338.00			\$ 754,724.00	\$ 4,068,441.00
6	Public Works - Other	\$ -						\$ -
7	Public Health and Social Services	\$ 77,734.00	\$ 8,570.00	\$ 13,900.00				\$ 100,204.00
8	Culture and Recreation	\$ 1,771,142.00	\$ 74,192.00	\$ 56,680.00				\$ 1,902,014.00
9	Community Development	\$ 875,842.00	\$ 638,801.00					\$ 1,514,643.00
10	Miscellaneous	\$ 4,420.00						\$ 4,420.00
11	Business-Type Activities:							
12	Airport	\$ -						\$ -
13	Nursing Home	\$ -						\$ -
14	Hospital	\$ -						\$ -
15	Electric Utility	\$ 16,179,162.00	\$ 608,566.00	\$ 112,993.00	\$ 304,318.00			\$ 17,205,039.00
16	Solid Waste	\$ 525,826.00					\$ 49,374.00	\$ 575,200.00
17	Transportation	\$ -						\$ -
18	Wastewater	\$ 1,160,398.00	\$ 996,629.00	\$ 13,460.00	\$ 934,664.00			\$ 3,105,151.00
19	Water	\$ 1,388,495.00	\$ 343,274.00	\$ 9,665.00	\$ 110,058.00		\$ 29,304.00	\$ 1,880,796.00
20	Other	\$ 1,249,744.00						\$ 1,249,744.00
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	\$ 28,505,908.00	\$ 4,708,902.00	\$ 420,036.00	\$ 2,670,427.00	\$ -	\$ 3,783,663.00	\$ 40,088,936.00

- (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.
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- (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



# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

NAME	<b>Barbara Hodges</b>
ADDRESS	<b>406 East 7th Street</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	Barbara Hodges	Barbara Hodges
TITLE /FIRM NAME	Chairperson	Treasurer / Finance Director	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  one): Contact will be via email if supplied.

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



City of Lexington, Nebraska in Dawson County

2022-2023 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	1,623,977.99
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))		\$	772,000.00
<b>LESS:</b> Amount Spent During 2021-2022	(4)	\$	786,032.00
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(5)	\$	-
Amount to be included as Restricted Funds ( <b>Cannot Be A Negative Number</b> )	(6)	\$	-
Motor Vehicle Tax	(7)	\$	187,000.00
Local Option Sales Tax	(8)	\$	2,420,000.00
Transfers of Surplus Fees	(9)	\$	-
Highway Allocation and Incentives	(10)	\$	1,332,394.00
Motor Vehicle Fee	(11)	\$	90,000.00
Municipal Equalization Fund	(12)	\$	1,310,194.00
Insurance Premium Tax	(13)	\$	-
Nameplate Capacity Tax	(14)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	(15)	\$	<b>6,966,565.99</b>

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)		\$	441,070.00
<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> )	(17)		
Agrees to Line (6).		\$	-
Allowable Capital Improvements	(18)	\$	441,070.00
Bonded Indebtedness	(19)	\$	720,916.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(20)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(21)	\$	957,414.00
Public Safety Communication Project (Statute 86-416)	(22)	\$	-
Benefits Paid Under the Firefighter Cancer Benefits Act	(23)	\$	-
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(23a)	\$	-
Judgments	(24)	\$	-
Refund of Property Taxes to Taxpayers	(25)	\$	-
Repairs to Infrastructure Damaged by a Natural Disaster	(26)	\$	-
<b>TOTAL LID EXCEPTIONS (B)</b>	(27)	\$	<b>2,119,400.00</b>

<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)</b>	<b>\$ 4,847,165.99</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 2022-2023**

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

**OPTION 1**

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 4,692,943.00  
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) -

Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C) -  
Option 2 - (Line 1)

**CURRENT YEAR ALLOWABLE INCREASES**

**1** BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %  
(2)

**2** ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %  
(3)

$\frac{6,340,416.00}{2022 \text{ Growth per Assessor}} \div \frac{411,142,170.00}{2021 \text{ Valuation}} = \frac{1.54}{\text{Multiply times 100 To get \%}}$

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

$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$

**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) 164,253.01  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 4,857,196.01  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 4,847,165.99  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 10,030.02  
(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

**2022-2023 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted
Patriot Lake Improvements	\$ 118,070.00
Oak Park Improvements	\$ 50,000.00
Southwest First Addition Improvements	\$ 90,000.00
15th Street Turnaround	\$ 30,000.00
Prescott & Revere Circle Improvements	\$ 53,000.00
Wycoff Addition Improvements	\$ 100,000.00

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

\$ 441,070.00



# Municipality Levy Limit Form

## City of Lexington, Nebraska in Dawson County

### Municipality Levy

Personal and Real Property Tax Request	(1)		1,623,977.99
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	720,916.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)	720,916.00	
Tax Request Subject to Levy Limit	(8)		903,061.99
Valuation	(9)		449,231,318
Municipality Levy Subject to Levy Authority	(10)		0.201024
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.036062
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)		0.237085 (A)

### Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	964,290.00	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.

**2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

YES

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

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Total Property Tax Request** (1) \$ 1,486,289.00  
*(Total Personal and Real Property Tax Required from prior year budget - Cover Page)*

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

**Real Growth Percentage Increase**

$$\frac{8,198,696.00}{\text{2022 Real Growth Value per Assessor}} \div \frac{381,272,423.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{2.15} \% (3)$$

*Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.*

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 4.15 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 61,680.99

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 1,547,969.99

**ACTUAL PROPERTY TAX REQUEST**

**2022-2023 ACTUAL Total Property Tax Request** (7) \$ 1,623,977.99  
*(Total Personal and Real Property Tax Required from Cover Page)*

**Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and 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 proposed property tax request and telephone number to the County Clerk by September 5th. 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 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 6th day of September 2022, at 5:30 o'clock P.M., 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.

2020-2021 Actual Disbursements & Transfers	\$ 40,088,936.00
2021-2022 Actual/Estimated Disbursements & Transfers	\$ 47,246,351.00
2022-2023 Proposed Budget of Disbursements & Transfers	\$ 61,070,921.00
2022-2023 Necessary Cash Reserve	\$ 8,330,285.00
2022-2023 Total Resources Available	\$ 69,401,206.00
Total 2022-2023 Personal & Real Property Tax Requirement	\$ 1,623,977.99
Unused Budget Authority Created For Next Year	\$ 10,030.02
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,623,977.99
Personal and Real Property Tax Required for Bonds	\$ -





**CITY COUNCIL  
CITY OF LEXINGTON  
LEXINGTON, NEBRASKA**

A Budget Hearing of the Lexington City Council was held Tuesday, September 6, 2022, at the Lexington City Hall, located at 406 East 7th Street, Lexington, Nebraska at 5:30 p.m. Members of the Council present were John Fagot, John Salem, Dora Vivas, Steve Smith and Jeremy Roberts. City Officials present were City Manager Joe Peplitsch, Assistant City Manager Dennis Burnside, City Attorney Brian Copley, Finance Director Barb Hodges, Library Director Jennifer Norton and City Clerk Pamela Baruth.

**NOTICE:** Notice of Budget Hearing and Budget Summary was given in advance, thereof by publication in the Lexington Clipper-Herald on Wednesday, August 31, 2022, the designated method for giving notice, as shown by the Affidavit of Publication attached to these Minutes. Notice of this meeting was simultaneously given to the Mayor and all members of the Council, and a copy of their Acknowledgment of Receipt of Notice and the Agenda is attached to these Minutes. Availability of the Agenda was communicated in advance notice and in the notice to the Mayor and Council of this Meeting. The proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. All items presented and discussed on the agenda were available for public inspection.

**CALL TO ORDER:** The meeting was called to order by Mayor John Fagot. Fagot informed the public that the Open Meetings Act is posted in the Meeting Room at the Lexington City Hall, located at 406 E. 7<sup>th</sup> Street, Lexington, Nebraska.

**BUDGET HEARING:** Mayor Fagot opened a public hearing to present and receive comment on the draft FY 2022-2023 Lexington City Budget. Peplitsch reviewed the proposed budget, property tax request and budget approval process. Following discussion and there being no public comments received, the public hearing was closed.

**ADJOURNMENT:** There being no further business to come before Council, Mayor Fagot declared the meeting adjourned at 6:25 p.m.

John Fagot, Mayor

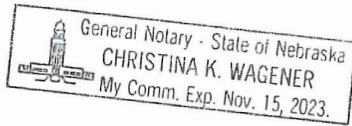
Pamela Baruth, City Clerk

I, the undersigned City Clerk for the City of Lexington, Nebraska, hereby certify that all of the subjects included in the foregoing proceedings were contained in the Agenda for the meeting, kept continually current and available for public inspection at the office of the City Clerk during regular business hours prior to said meeting; that the Minutes of the Mayor and Council of the City of Lexington, Nebraska, from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meeting of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

/s/ Pamela Baruth  
City Clerk

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

State of Nebraska )  
 County of Dawson ) SS.



CITY OF LEXINGTON

ACCTS PAYABLE PO BOX 70  
 LEXINGTON, NE 68850

ORDER NUMBER 1101224

Pat Tysdal, 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: 08/31/2022

TOTAL AD COST: 173.56  
 FILED ON: 8/31/2022

Subscribed and sworn to before me on this 31 day of

August, 20 22

Christina K. Wagener  
 Notary Public

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

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

City of Lexington, Nebraska  
 IN  
 Dawson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-801 to 13-813, that the governing body will meet on the 6th day of September 2022, at 5:30 o'clock, P.M., at City Hall, 409 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 this office of the Clerk during regular business hours.

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

*{format for all counties and cities.}*

**TAX YEAR 2022**

*{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**

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value <sup>a</sup>	Prior Year Total Real Property Valuation	Real Growth Percentage <sup>b</sup>
CITY LEXINGTON	City/Village	6,340,416	449,231,318	8,198,696	381,272,423	2.15

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

*<sup>a</sup> Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

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

I 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 2022**

*(date)*

CC: County Clerk, DAWSON County

CC: County Clerk where district is headquarter, \_\_\_\_\_ County

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

