

2024-2025 Tax Request Hearing

Monday, September 16, 2024 7:05 PM

Lexington City Council Chambers, 406 E. 7th St., Lexington, NE 68850

Cindy Benjamin:	Absent
Travis Maloley:	Absent
Garth Mins:	Present
Roger Reutlinger:	Present
Carlos Saiz:	Present
Larry Steinberger:	Present

1. **Call to order and notice of hearing.**

2. **Open Meetings Act.**

3. **Roll call.**

4. **Excuse absent board members.**

Action(s):

Motion to excuse Cindy Benjamin and Travis Maloley. Passed with a motion by Carlos Saiz and a second by Larry Steinberger.

Voting Detail:

Cindy Benjamin:	Absent
Travis Maloley:	Absent
Garth Mins:	Yea
Roger Reutlinger:	Yea

Carlos Saiz:	Yea
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Larry Steinberger:	Yea
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Voting Summary: Yea: 4, Nay: 0, Absent: 2

5. **Hear support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final property tax request.**

6. **Hearing adjourned at 7:11 pm**

Board Secretary

Dawson PPD board reviews finances, wholesale rates

PRESS RELEASE

Dawson PPD's board is preparing for the future.

At the September board meeting, Dawson Public Power District directors reviewed the July financial records. Both operating expenses and revenue are below budget. Due to strong financials in earlier months, the year-to-date net margin is ahead of budgeted projections.

The process of hiring the next general manager is underway. In August, the full board met with Holmes Executive Search, LLC to begin the requirements for the position. The deadline for applications is October 11. The search company will narrow the field of candidates, creating a list of semi-finalists for Dawson PPD's board to review. In November, the board will interview the finalists before making their selection. The new general manager will be announced in December.

The Board reviewed updates to Nebraska's conflict of interest law and the District's existing policies. Both provide guidelines for conducting business in an ethical and transparent manner.

Negotiations continue with Nebraska Public Power District, which wants an easement to build a 115kV power line at Dawson PPD's Kearney office location.

During the meeting, the board also considered other topics.

General Manager Gwen Kautz reviewed NPPD's projected 2025 wholesale rates. While NPPD is projecting an overall net zero rate increase, changes to individual rate components could increase Dawson PPD's annual electric costs by about half a million dollars. Wholesale power costs are part of the rate study Dawson PPD is currently conducting.

Kautz and board president Dan Muhlback discussed ideas for the proposed new wholesale power contract with NPPD. The District is creating a list of considerations for the new agreement.

Rick Nelson of the Nebraska Rural Electric Association provided an overview of the organization's benefits and dues structure. NREA provides continuing education for line workers, safety training, a monthly magazine for customers, lobbyist services and updates about regulations.

Directors Brad Brodine and Pat Hexcox attended Nebraska Public Power District's annual meeting. Based on the presentations, Brodine believes modular nuclear generation shows great promise. Hexcox reported on substantial increases in capacity requirements in the Southern Power Pool territory. Within the past 10 years, the SPP has experienced a 10% increase in demand.

LEGAL NOTICES

NOTICE OF JOINT PUBLIC HEARINGS ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative hearing regarding proposed property tax increases will meet on the 17th day of September, 2024 at 6:30 p.m. at the Community College, Opportunity Center, 1401 Plum Creek Parkway, Lexington, Room 204 for the purpose of conducting the Dawson County joint public hearing to obtain public input on property tax increases proposed by the subdivisions:

Ceresi Community Schools, (308) 784-2745, property tax requested: \$9,855,402.50
Gothelburg Public Schools, District 20, (308) 537-3951, property tax requested: \$10,116,833.00
Overton Public School District, (308) 887-2423, property tax requested: \$3,668,177.50

Said meeting is open to the public. Accommodations for the disabled are available upon request. Please contact Michael Arndt, Dawson County Clerk at (308) 264-2127 option 3 at least 48 hours prior to the meeting if accommodations are required.

There is no item on the agenda for this joint public meeting other than discussion of each public subdivision's intent to increase its property tax requested by a percentage greater than the "allowable growth percentage" defined in the order listed above.

Other counties involving Dawson County residents, along with their meeting date, time and location and the political subdivision involved are as follows:
Buffalo County: September 17, 2024 at 6:30 p.m., Buffalo County Ex. Building, 10 E. 34th St., Kearney, NE

Frontier County: September 19, 2024 at 6:00 p.m., Frontier County Fairgrounds, 102 Front St., Stockton, NE
Frontier County: September 10, 2024, CO-NE-120068-2NEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lexington Public Schools, L24-0001, in Dawson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the Lexington Public School Board of Education will meet on the 16th day of September, 2024 at 7:00 o'clock, P.M., at Lexington City Council Chambers 408 E. 7th Street Lexington, NE 68850 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The hearing shall continue until all attendees testimony has concluded. The budget details is available at the office of the Superintendent during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2023-2023 (1)	2023-2024 (2)	2024-2025 (3)	(4)	(5)	(7)
General	\$ 43,246,023.00	\$ 45,449,585.15	\$ 59,797,686.48		\$ 47,575,596.73	\$ 12,340,986.73
Depreciation	\$ 413,349.00	\$ 538,207.65	\$ 4,785,851.60		\$ 4,785,851.60	
Employee Benefits	\$ 37,316.00	\$ 105,164.97	\$ 158,959.69		\$ 158,959.69	
Contingency	\$	\$	\$		\$	
Activities	\$ 845,469.00	\$ 759,802.18	\$ 1,558,775.36		\$ 1,558,775.36	
School Nutrition	\$ 2,774,080.00	\$ 2,823,059.20	\$ 3,809,243.93		\$ 3,809,243.93	
Bond	\$	\$	\$		\$	
Special Building	\$ 3,384,114.00	\$ 1,311,949.79	\$ 1,628,115.57		\$ 943,685.57	\$ 691,343.00
Qualified Capital Purpose Undertaking	\$	\$	\$		\$	\$
Cooperative	\$ 69,432.00	\$	\$ 688,058.00		\$ 688,058.00	
Student Fee	\$	\$ 72,707.00	\$		\$	
	\$	\$	\$		\$	
TOTALS	\$ 50,769,793.00	\$ 51,060,483.94	\$ 72,426,690.63		\$ 59,520,130.00	\$ 13,036,928.73

Bond Purposes		Non-Bond Purposes	Total
Breakdown of Property Tax		\$ 13,036,928.73	\$ 13,036,928.73

Notice of Special Hearing To Set Final Tax Request

Lexington Public Schools, L24-0001, in Dawson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16th day of September 2024 immediately upon the adjournment of the preceding budget hearing, or at 7:05 o'clock P.M., whichever is later, at Lexington City Council Chambers 408 E. 7th Street Lexington, NE 68850 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2023-2024	2024-2025	Change
	1,282,182,300	1,382,692,384	8%

2023-2024 Budget Information					2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	\$9,229,896.40	11,973,253.07	0.003075	0.060202	\$9,797,686.48	12,340,986.73	0.060595	+0%	-1%
Bond Fund(s) K-12		0.000000	0.000000			0.000000			0
Bond Fund(s) K-9		0.000000	0.000000			0.000000			0
Bond Fund(s) 9-12		0.000000	0.000000			0.000000			0
Bond Fund		0.000000	0.000000			0.000000			0
Special Building Fund	2,838,919.77	641,897.89	0.000300	0.040306	1,628,115.57	691,343.00	0.000300	-0%	-38%
Qualified Capital Purpose Undertaking Fund K-12		0.000000	0.000000			0.000000			0
Qualified Capital Purpose Undertaking Fund K-9		0.000000	0.000000			0.000000			0
Qualified Capital Purpose Undertaking Fund 9-12		0.000000	0.000000			0.000000			0
Total	61,876,704.17	12,014,348.07	0.003075	0.061203	61,425,892.25	13,036,928.73	0.062066	+0%	-1%

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0099 LEGALS

NOTICE OF ORGANIZATION

Notice is hereby given that Gomez Trucking LLC, a Nebraska Limited Liability Company, has been organized under the laws of the State of Nebraska, with its initial registered office at 403 5th St., Lexington, NE 68850. The initial agent for service of process of the Company is: Gomez J., 403 E 5th St., Lexington, NE 68850. The effective date of the initial filing is August 27, 2024.

Daniel Gomez J., Organizer
September 10, 2024
ZNEZ

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Notice of Special Hearing To Set Final Tax Request

____ Lexington Public Schools ____ (24 - _ 0001) in _____ Dawson _____ County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16th day of, September 2024 immediately upon the adjournment of the preceding budget hearing, or at 7:05 o'clock P.M., whichever is later, at Lexington City Council Chambers 406 E. 7th Street Lexington, NE 68850 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	1,282,182,300	1,382,692,384	8%

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	59,239,884.40	11,973,251.07	0.933818	0.865937	59,797,686.48	12,345,585.73	0.892866	-4%	1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000		0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000		0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000		0
Bond Fund _____			0.000000	0.000000			0.000000		0
Special Building Fund	2,638,819.77	641,097.00	0.050000	0.046366	1,628,115.57	691,343.00	0.050000	0%	-38%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000		0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000		0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000		0
Total	61,878,704.17	12,614,348.07	0.983819	0.912303	61,425,802.05	13,036,928.73	0.942866	-4%	-1%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 0001

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of _____ Lexington Public Schools _____ 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 _____ Lexington Public Schools _____ resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	\$	12,345,585.73
Bond Fund:	\$	-
Special Building Fund:	\$	691,343.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 7.84 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.912303 per \$100 of assessed value.

4. _____ Lexington Public Schools _____ proposes to adopt a property tax request that will cause its tax rate to be 0.942866 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of _____ Lexington Public Schools _____ will increase (or decrease) last year's budget by -0.73 percent.

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

Motion by _____, seconded by _____ to adopt Resolution # 0001.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024