

2021-2022

STATE OF NEBRASKA  
CITY/VILLAGE BUDGET FORM

Village of Garland  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Seward 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:

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:									
<table border="1"> <tr> <td>\$</td> <td>45,000.00</td> </tr> <tr> <td></td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td></td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td>\$</td> <td>45,000.00</td> </tr> </table>	\$	45,000.00		Property Taxes for Non-Bond Purposes		Principal and Interest on Bonds	\$	45,000.00	Total Personal and Real Property Tax Required
\$	45,000.00								
	Property Taxes for Non-Bond Purposes								
	Principal and Interest on Bonds								
\$	45,000.00								
<table border="1"> <tr> <td>\$</td> <td>11,022,085</td> </tr> </table>	\$	11,022,085	Total Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>						
\$	11,022,085								
County Clerk's Use ONLY									
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, 2020 through June 30, 2021? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If YES, Please submit Interlocal Agreement Report by September 20th.									
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, 2020 through June 30, 2021? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If YES, Please submit Trade Name Report by September 20th.									
Submission Information									
Budget Due by 9-20-2021									
Submit budget to: 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk									
APA Contact Information Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509 Telephone: (402) 471-2111      FAX: (402) 471-3301 Website: <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a> Questions - E-Mail: <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a>									

# Village of Garland in Seward County

Beginning Balances, Receipts, & Transfers		Actual 2019 - 2020 (Column 1)	Actual/Estimated 2020 - 2021 (Column 2)	Adopted Budget 2021 - 2022 (Column 3)
Line No				
1	Net Cash Balance	\$ 257,494.07	\$ 249,729.53	\$ 222,606.54
2	Investments	\$ 142,320.16	\$ 153,312.91	\$ 153,500.00
3	County Treasurer's Balance	\$ 1,774.45	\$ 1,556.69	\$ 3,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	<b>Subtotal of Beginning Balances (Lines 1 thru 4)</b>	<b>\$ 401,588.68</b>	<b>\$ 404,599.13</b>	<b>\$ 379,106.54</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 33,757.04	\$ 36,000.00	\$ 44,554.00
7	Federal Receipts			\$ 25,000.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 95.91	\$ 100.00	\$ 100.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 30,417.91	\$ 33,173.00	\$ 29,704.00
11	State Receipts: Motor Vehicle Fee	\$ 2,225.62	\$ 2,264.28	\$ 2,200.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 4,746.34	\$ 4,821.66	\$ 5,341.12
14	State Receipts: Other	\$ 12,821.35	\$ 3,500.00	
15	State Receipts: Property Tax Credit	\$ 2,259.41	\$ 2,300.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 4,425.77	\$ 4,400.00	\$ 4,000.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	\$ 1,978.10	\$ 2,000.00	\$ 2,000.00
20	Local Receipts: Other	\$ 336,872.77	\$ 310,890.40	\$ 267,500.00
21	Transfers In of Surplus Fees		\$ 30,000.00	
22	Transfers In Other Than Surplus Fees	\$ 7,481.18	\$ 8,293.25	\$ 17,500.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	<b>Total Resources Available (Lines 5 thru 23)</b>	<b>\$ 838,670.08</b>	<b>\$ 842,341.72</b>	<b>\$ 777,005.66</b>
25	<b>Total Disbursements &amp; Transfers (Line 22, Pg 3, 4 &amp; 5)</b>	<b>\$ 434,070.95</b>	<b>\$ 463,235.18</b>	<b>\$ 777,005.66</b>
26	<b>Balance Forward/Cash Reserve (Line 24 MINUS Line 25)</b>	<b>\$ 404,599.13</b>	<b>\$ 379,106.54</b>	<b>\$ -</b>
27	Cash Reserve Percentage			0%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6 County Treasurer Commission at 1% Total Property Tax Requirement		
		\$ 44,554.00 \$ 445.54 \$ 45,000.00		

# Village of Garland in Seward 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	\$ 45,000.00
Bond Fund	\$ -
Fund	
Fund	
<b>Total Tax Request</b>	<b>** \$ 45,000.00</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	
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ -
Remaining Cash Reserve	\$ -
Remaining Cash Reserve %	0%

## 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 Garland in Seward County

2021-2022 ADOPTED BUDGET Disbursements & Transfers								
Line No		Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	* TOTAL
1	Governmental:							
2	General Government	\$ 92,757.93	\$ 25,000.00				\$ 17,500.00	\$ 135,257.93
3	Public Safety - Police and Fire	\$ 80,000.00		\$ 229,215.09				\$ 309,215.09
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 60,000.00	\$ 30,000.00	\$ 19,103.71				\$ 109,103.71
6	Public Works - Other	\$ 99,864.17	\$ 5,000.00	\$ 4,985.33	\$ 63,941.93			\$ 173,791.43
7	Public Health and Social Services							\$ -
8	Culture and Recreation		\$ 42,251.64					\$ 42,251.64
9	Community Development		\$ 7,385.86					\$ 7,385.86
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)	\$ 332,622.10	\$ 109,637.50	\$ 253,304.13	\$ 63,941.93	\$ -	\$ 17,500.00	\$ 777,005.66

- (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.

Village of Garland in Seward County

2020-2021 ACTUAL/ESTIMATED Disbursements & Transfers							
Line No.		Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 95,000.00					\$ 95,000.00
3	Public Safety - Police and Fire	\$ 120,000.00					\$ 120,000.00
4	Public Safety - Other						
5	Public Works - Streets	\$ 50,000.00					\$ 50,000.00
6	Public Works - Other	\$ 76,000.00					\$ 76,000.00
7	Public Health and Social Services				\$ 63,941.93		\$ 63,941.93
8	Culture and Recreation	\$ 5,000.00	\$ 15,000.00				\$ 20,000.00
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)	\$ 346,000.00	\$ 15,000.00	\$ -	\$ 63,941.93	\$ -	\$ 424,941.93

- (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.

Village of Garland in Seward County

2019-2020 ACTUAL							
Line No.	Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 94,084.73		\$ 3,330.78			\$ 104,896.69
3	Public Safety - Police and Fire	\$ 39,071.75		\$ 77,869.84			\$ 116,941.59
4	Public Safety - Other						
5	Public Works - Streets	\$ 46,098.82					\$ 46,098.82
6	Public Works - Other	\$ 70,434.36		\$ 5,261.50	\$ 63,941.92		\$ 139,637.78
7	Public Health and Social Services						
8	Culture and Recreation	\$ 1,340.51	\$ 8,100.95	\$ 17,054.61			\$ 26,496.07
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)	\$ 251,030.17	\$ 8,100.95	\$ 103,516.73	\$ 63,941.92	\$ -	\$ 434,070.95

- (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.

## 2021-2022 SUMMARY OF PROPRIETARY FUNCTION FUNDS

**THIS SPACE FOR USE OF PROPRIETARY FUNDS ONLY**

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

Village of Garland

ADDRESS

PO Box 105

CITY & ZIP CODE

Garland 68360

TELEPHONE

(402) 588-2457

WEBSITE

## BOARD CHAIRPERSON

NAME

Marilyn Patsch

TITLE /FIRM NAME

Chairperson

TELEPHONE

(402) 588-2451

EMAIL ADDRESS

villageofgarland@gmail.com

## CLERK/TREASURER/SUPERINTENDENT/OTHER

Salene Ulrich

Clerk

(402) 588-2457

## PREPARER

Gayle D Steiger, CPA

Romans, Wiemer & Associates CPA's P.C.

(402) 362-5597

rwacpas@windstream.net

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



Village of Garland in Seward County

2021-2022 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	45,000.00
Motor Vehicle Pro-Rate	(2)	\$	100.00
In-Lieu of Tax Payments	(3)	\$	2,000.00
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))		\$	11,280.95
LESS: Amount Spent During 2020-2021	(4)	\$	11,280.95
LESS: Amount Expected to be Spent in Future Budget Years	(5)	\$	-
Amount to be included as Restricted Funds <i>(Cannot Be A Negative Number)</i>	(6)	\$	-
Motor Vehicle Tax	(7)	\$	4,000.00
Local Option Sales Tax	(8)	\$	-
Transfers of Surplus Fees	(9)	\$	-
Highway Allocation and Incentives	(10)	\$	29,704.00
Motor Vehicle Fee	(11)	\$	2,200.00
Municipal Equalization Fund	(12)	\$	5,341.12
Insurance Premium Tax	(13)	\$	-
Nameplate Capacity Tax	(14)	\$	-
TOTAL RESTRICTED FUNDS (A)	(15a)	\$	88,345.12

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	13,624.64	(17)
LESS: 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>		\$	-	(18)
Agrees to Line (6).		\$	-	(19)
Allowable Capital Improvements		\$	13,624.64	(20)
Bonded Indebtedness				(21)
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)				(22)
Interlocal Agreements/Joint Public Agency Agreements		\$	-	(23)
Public Safety Communication Project (Statute 86-416)				(23a)
Benefits Paid Under the Firefighter Cancer Benefits Act				(24)
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)				(25)
Judgments				(26)
Refund of Property Taxes to Taxpayers				(27)
Repairs to Infrastructure Damaged by a Natural Disaster				(28)
TOTAL LID EXCEPTIONS (B)		\$	13,624.64	

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	\$	74,720.48
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Village of Garland

IN

Seward 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 72,193.70  
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)) Option 2 - (B)  
 Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) -  
Option 2 - (C)  
 Calculated 2020-2021 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)  

$$\frac{\text{2021 Growth per Assessor}}{\text{2020 Valuation}} = \frac{10,905,934.00}{\text{Multiply times 100 To get \%}} = 0.00 \%$$

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

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

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) 2,526.78  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 74,720.48  
(8)

Less: Restricted Funds from Lid Supporting Schedule 74,720.48  
(9)

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

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

Village of Garland in Seward County

2021-2022 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted	
Village Hall and Street Improvements	\$	13,624.64

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

\$	13,624.64
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# Municipality Levy Limit Form

Village of Garland in Seward County

## Municipality Levy

Personal and Real Property Tax Request	(1)		45,000.00	
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)		45,000.00	
Valuation	(9)		11,022,085	
Municipality Levy Subject to Levy Authority	(10)		0.408271	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.000000	
Community Redevelopment Authority	(12)		0.000000	
Transit Authority	(13)		0.000000	
Off Street Parking District Valuation	(14)			
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000	
Other	(16)		0.000000	
Total Levy for Compliance Purposes	(17)		0.408271	(A)
<b>Levy Authority</b>				
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 Garland  
IN  
Seward County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2021, at 7:10 o'clock P.M., at the Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2019-2020 Actual Disbursements & Transfers	\$ 434,070.95
2020-2021 Actual/Estimated Disbursements & Transfers	\$ 463,235.18
2021-2022 Proposed Budget of Disbursements & Transfers	\$ 777,005.66
2021-2022 Necessary Cash Reserve	\$ -
2021-2022 Total Resources Available	\$ 777,005.66
Total 2021-2022 Personal & Real Property Tax Requirement	\$ 45,000.00
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

\$ 45,000.00
\$ -

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 9th day of September 2021, at 7:00 o'clock P.M., at the Village Hall 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	714,254.70	777,005.66	9%
Property Tax Request	\$ 43,000.00	\$ 45,000.00	5%
Valuation	10,905,934	11,022,085	1%
Tax Rate	0.394281	0.408271	4%
Tax Rate if Prior Tax Request was at Current Valuation	0.390126		

# 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 annually}

To: Garland

## TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
Garland General	Cities & Villages (DIST2)	\$169,552	\$11,022,085

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

I, Seward County 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.

*Maile Black*  
(signature of county assessor)

08/16/2021  
(date)

CC: County Clerk, Seward County County

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



## Seward County

[illegible]

# ROMANS, WIEMER & ASSOCIATES

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

*Certified Public Accountants, P.C.*

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

[rwacpas@windstream.net](mailto:rwacpas@windstream.net)

August 25, 2021

## Accountants' Compilation Report

Village of Garland

Garland, Nebraska 68360

Management is responsible for the accompanying forecasted statements of cash receipts and disbursements of the Village of Garland, Nebraska as of September 30, 2021 and 2022, and for the years then ending, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Standards on Statements for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

A compilation of forecasted statements is limited to presenting in the form of a forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We have also compiled the accompanying historical statement of cash receipts and disbursements of the Village of Garland, Nebraska for the year ended September 30, 2020, included in the accompanying prescribed form. We have not audited or reviewed the accompanying historical financial statements and accordingly do not express an opinion or provide any assurance about whether the historical financial statements are in accordance with the form prescribed by the State of Nebraska Auditor or Public Accounts.

The forecasted and historical statements of cash receipts and disbursements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts, and are not intended to be presented in accordance with the cash basis of accounting.

This report is intended solely for the information and use of the management of Village of Garland, Nebraska, the State of Nebraska Auditor of Public Accounts and the appropriate County offices and is not intended to be and should not be used by anyone other than these specified parties.



Management has elected to omit substantially all of the disclosures and summary of significant forecast assumptions ordinarily included in forecasted and historical financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the historical financial statements, they might influence the user's conclusions about the Village's receipts and disbursements. Accordingly, the historical financial statement is not designed for those who are not informed about such matters.

*Romans, Wiemer & Associates*  
ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: klz