

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

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:

\$	58,158.13	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	58,158.13	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2022
(As of the Beginning of the Budget Year)

Principal	\$	-
Interest	\$	-
Total Bonded Indebtedness	\$	-

\$ 12,924,028 **Total Certified Valuation (All Counties)**
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

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, 2021 through June 30, 2022?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022?

YES NO

If YES, Please submit Trade Name Report by September 30th.

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2022

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Village of Garland in Seward 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	\$ 249,729.53	\$ 220,784.43	\$ 231,437.64
2	Investments	\$ 153,312.91	\$ 213,201.00	\$ 213,500.00
3	County Treasurer's Balance	\$ 1,556.69	\$ 2,562.03	\$ 3,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 404,599.13	\$ 436,547.46	\$ 447,937.64
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 38,794.84	\$ 36,483.34	\$ 57,582.31
7	Federal Receipts			\$ 1,025,000.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 112.17	\$ 120.00	\$ 100.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 33,838.04	\$ 30,930.59	\$ 32,623.00
11	State Receipts: Motor Vehicle Fee	\$ 2,264.28	\$ 2,266.92	\$ 2,200.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 5,007.65	\$ 5,341.12	\$ 7,422.43
14	State Receipts: Other	\$ 22,905.20	\$ 4,100.00	
15	State Receipts: Property Tax Credit	\$ 2,273.13	\$ 2,300.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 5,233.76	\$ 5,000.00	\$ 4,000.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	\$ 1,839.64	\$ 1,900.00	\$ 1,900.00
20	Local Receipts: Other	\$ 263,849.20	\$ 249,172.51	\$ 267,500.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 20,972.18		\$ 28,200.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 801,689.22	\$ 774,161.94	\$ 1,874,465.38
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 365,141.76	\$ 326,224.30	\$ 1,874,465.38
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 436,547.46	\$ 447,937.64	\$ -
27	Cash Reserve Percentage			0%
PROPERTY TAX RECAP		Tax from Line 6		\$ 57,582.31
		County Treasurer Commission at 1%		\$ 575.82
		Total Property Tax Requirement		\$ 58,158.13

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	\$	58,158.13
Bond Fund	\$	-
_____ Fund		
_____ Fund		
Total Tax Request	** \$	58,158.13

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name		Amount

Total Special Reserve Funds	\$	-
Total Cash Reserve	\$	-
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

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	\$ 105,991.41	\$ 25,000.00				\$ 28,200.00	\$ 159,191.41
3	Public Safety - Police and Fire	\$ 80,000.00		\$ 263,353.40				\$ 343,353.40
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 60,000.00	\$ 30,000.00	\$ 18,558.19				\$ 108,558.19
6	Public Works - Other	\$ 91,246.02	\$ 1,005,000.00	\$ 32,352.92	\$ 63,941.93			\$ 1,192,540.87
7	Public Health and Social Services							\$ -
8	Culture and Recreation		\$ 63,497.12					\$ 63,497.12
9	Community Development		\$ 7,324.39					\$ 7,324.39
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)	\$ 337,237.43	\$ 1,130,821.51	\$ 314,264.51	\$ 63,941.93	\$ -	\$ 28,200.00	\$ 1,874,465.38

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

Village of Garland in Seward 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	\$ 60,185.46						\$ 60,185.46
3	Public Safety - Police and Fire	\$ 30,000.00		\$ 50,000.00				\$ 80,000.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 47,005.82						\$ 47,005.82
6	Public Works - Other	\$ 47,226.11	\$ 26,158.33	\$ 63,941.94				\$ 137,326.38
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 538.72	\$ 1,056.45					\$ 1,595.17
9	Community Development	\$ 111.47						\$ 111.47
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)	\$ 185,067.58	\$ 27,214.78	\$ 113,941.94	\$ -	\$ -	\$ -	\$ 326,224.30

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

Village of Garland in Seward 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	\$ 111,898.81					\$ 20,972.18	\$ 132,870.99
3	Public Safety - Police and Fire	\$ 27,106.33		\$ 35,494.48				\$ 62,600.81
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 46,809.78						\$ 46,809.78
6	Public Works - Other	\$ 57,154.18			\$ 63,941.92			\$ 121,096.10
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 469.35	\$ 101.37	\$ 1,193.36				\$ 1,764.08
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)	\$ 243,438.45	\$ 101.37	\$ 36,687.84	\$ 63,941.92	\$ -	\$ 20,972.18	\$ 365,141.76

- (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

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

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME	Marilyn Patsch	Salene Ulrich	Gayle D Steiger, CPA
TITLE /FIRM NAME	Chairperson	Clerk	Romans, Wiemer & Associates CPA's
TELEPHONE	(402) 588-2451	(402) 588-2457	(402) 362-5597
EMAIL ADDRESS		villageofgarland@gmail.com	rwacpas@windstream.net

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

Village of Garland in Seward County

2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	58,158.13
Motor Vehicle Pro-Rate	(2)	\$	100.00
In-Lieu of Tax Payments	(3)	\$	1,900.00
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))		\$	13,624.64 (4)
LESS: Amount Spent During 2021-2022		\$	13,624.64 (5)
LESS: 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)	\$	4,000.00
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	32,623.00
	(12)		
Motor Vehicle Fee	(13)	\$	2,200.00
Municipal Equalization Fund	(14)	\$	7,422.43
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(16)	\$	106,403.56

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	29,067.86 (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>)			
Agrees to Line (6).		\$	- (18)
Allowable Capital Improvements	(19)	\$	29,067.86
Bonded Indebtedness	(20)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)		
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	-
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)		
TOTAL LID EXCEPTIONS (B)	(28)	\$	29,067.86

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>	\$ 77,335.70
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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 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 74,720.48
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 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)

$$\frac{\text{2022 Growth per Assessor}}{\text{2021 Valuation}} = \frac{11,022,085.00}{\text{Multiply times 100 To get \%}} = 0.00 \%$$

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) 2,615.22
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 77,335.70
(8)

Less: Restricted Funds from Lid Supporting Schedule 77,335.70
(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

2022-2023 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted	
Village Hall and Street Improvements	\$	29,067.86

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

\$ 29,067.86

Municipality Levy Limit Form

Village of Garland in Seward County

Municipality Levy

Personal and Real Property Tax Request	(1)		58,158.13
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)		58,158.13
Valuation	(9)		12,924,028
Municipality Levy Subject to Levy Authority	(10)		0.450000
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)		0.450000 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		0.450000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

Village of 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 6th day of September 2022, 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.

2020-2021 Actual Disbursements & Transfers	\$	365,141.76
2021-2022 Actual/Estimated Disbursements & Transfers	\$	326,224.30
2022-2023 Proposed Budget of Disbursements & Transfers	\$	1,874,465.38
2022-2023 Necessary Cash Reserve	\$	-
2022-2023 Total Resources Available	\$	1,874,465.38
Total 2022-2023 Personal & Real Property Tax Requirement	\$	58,158.13
Unused Budget Authority Created For Next Year	\$	-
Breakdown of Property Tax:	\$	58,158.13
Personal and Real Property Tax Required for Non-Bond Purposes	\$	-
Personal and Real Property Tax Required for Bonds	\$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 6th day of September 2022, 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.

	2021	2022	Change	
Operating Budget	777,005.66	1,874,465.38		141%
Property Tax Request	\$ 45,000.00	\$ 58,158.13		29%
Valuation	11,022,085	12,924,028		17%
Tax Rate	0.408271	0.450000		10%
Tax Rate if Prior Tax Request was at Current Valuation	0.348189			

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

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

Real Growth Percentage Increase

$$\frac{\text{2022 Real Growth Value per Assessor}}{\text{Prior Year Total Real Property Valuation per Assessor}} = \text{0.00} \% \text{ (3)}$$

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) N/A %

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

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) N/A

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) N/A
(Total Personal and Real Property Tax Required from Cover Page)

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your 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.

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2022

(certification required on or before August 20th of each year)

To: Garland

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

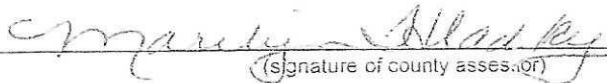
Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
Garland General	City	\$171,453	\$12,924,028	\$171,453	\$10,830,356	1.58308%

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

a) 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.

b) 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 Marilyn Hladky, 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.


 (signature of county assessor)

08/15/2022

(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 (August 2021)



ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA
Gayle D. Steiger, CPA

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

August 24, 2022

Accountants' Compilation Report

Village of Garland
Garland, Nebraska 68360

Management is responsible for the accompanying financial forecast statements of modified cash receipts and disbursements of the Village of Garland, Nebraska as of September 30, 2022 and 2023, 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 modified cash receipts and disbursements of the Village of Garland, Nebraska for the year ended September 30, 2021, 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